

This document is a translation of the original in Bulgarian text, in case of divergence the Bulgarian text shall prevail.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME of BULGARSKA ROSA PLC
for the period ending on 31.12.2014

	Notes	2014 BGN'000	2013 BGN'000
Revenues		8025	7906
Revenues from sales	9,1	7466	7357
Changes in inventories of finished goods and unfinished production	8,2	559	549
Expenditures		(7142)	(7075)
Expenditures for raw materials and supplies	8,1	(4688)	(4959)
Expenditures for external services	8,1	(682)	(615)
Expenditures on staff	8,1	(1180)	(1135)
Expenditures for depreciations	8,1	(303)	(162)
Other operating expenditures	8,1	(289)	(204)
Profit from operating activity		883	831
Financial income	9,2	42	6
Financial expenses	8,3	(63)	(101)
Incomes from financing		89	
Financial income/expenses, net		68	(95)
Profit (loss) before taxation		951	736
Tax expenses on income		127	79
Net profit (loss) for the period		657	657
Other comprehensive income for the year, net of taxes			
Total comprehensive income for the period		824	657

Изпълнителен директор

Миссия Мисайлова

Счетоводител

Стефанка Неделчева

0412 Георгина
Иванова
Регистрарен аудитор

Дата на заверка
27.03.2015



STATEMENT OF FINANCIAL POSITION of BULGARSKA ROSA PLC
as of 31.12.2014

	Notes	2014 BGN'000	2013 BGN'000
ASSETS			
Non-current assets			
Property, plant and equipment	3,1	2426	2433
Intangible assets	3,2	115	111
Other financial assets		87	98
Total non-current assets		2628	2642
Current assets			
Inventories	4,1	3036	2700
Trade and other current receivables and loans	4,2	2162	1688
Other current financial assets	4,3	56	178
Monetary funds and monetary equivalents	4,4	390	716
Total current assets		5644	5282
Total assets		8272	7924
EQUITY AND LIABILITIES			
EQUITY			
Registered capital	7,1	268	268
Reserves	7,1	4289	4262
Accumulated profit (loss), including	7,2	1658	1029
current profit (loss)	7,3	824	657
Total equity		7039	6216
Non-current liabilities			
Financings		197	0
Total non-current liabilities		197	0
Current liabilities			
Commercial liabilities	5,1	411	1117
Liabilities to the personnel	5,2	4	7
Social security liabilities	5,2	28	17
Tax liabilities	5,3	114	24
Other current liabilities	5,4	479	543
Total current liabilities		1036	1708
Total equity and liabilities		8272	7924

Изпълнителен директор

Съставител

Мислена Мисирџиева

Славка Неделчева

0412 Георгина
Иванова
Регистриран аудитор

Дата на заверка
27.03.2015



STATEMENT OF CHANGES IN EQUITY of BULGARSKA ROSA PLC

for the year ending on 31.12.2014

	Notes №	Registered capital/Shareholder capital	Other reserves	Accumulated profit (loss)	Financial assets available for sale	Revaluation reserve	Actuarial profits (loses) on defined benefit plans	Total equity
		BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
Balance on January 1, 2013		268	4128	1041		204		5641
Correctiron of errors from previous years								
Changes in accounting policy								
Recalculated balance as of 01.01.2013		268	4128	1041		204		5641
Changes in equity as of 31.12.2013								
Transferred to other reserves			(5)	(12)		(65)		(82)
Total comprehensive income for the year				657				657
Balance on December 31, 2013		268	4123	1686		139		6216
Changes in equity for 2014								
Issue of equity								
Transferred to other reserves			27	(28)				(1)
Total comprehensive income for the year				824				824
Balance as of 31.12.2014		268	4150	2482		139		7039

Изпълнителен директор

Михаил Мисайлов

Съставител

Славика Неделчева

0412 Георгина Иванова
Регистриран аудитор

Дата на заверка
27.03.2015



STATEMENT OF CASH FLOWS of BULGARSKA ROSA PLC
for the year ending on 31.12.2014

Notes	2014	2013
	<i>BGN'000</i>	<i>BGN'000</i>
Cash flows from operating activities		
Cash received from customers	7462	8129
Cash payment to suppliers	(6148)	(6354)
Cash payments to the personeel and social security	(1159)	(1133)
Other taxes paid	(143)	(150)
Other cash flows	95	(79)
Net cash flows from operating activities	107	413
Cash flows from investment activities		
Other receipts/payments from investment activities	73	
Net cash flows from investment activities	73	-
Cash flows from financial activities		
Cash received from loans	900	1000
Repaid loans	(1387)	(1103)
Other cash flows		(28)
Receipts/payments from financial activities	(19)	
Net cash flows from financial activities	(506)	(131)
Change in cash flows during the period	(326)	282
Cash and cash equivalents at the beginning of the period	716	434
Cash and cash equivalents at the end of the period	390	716

Management Representative

Chairman

0412 Българска Роза
 АД - София

Дата на подписване
 23.12.2014

Director

General Director

