

NEOCHIM AD

SEPARATE STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2013

Notes	Share capital BGN'000	Treasury shares BGN'000	Statutory reserves BGN'000	Retained earnings		Total equity BGN'000	
				Retirement benefit obligations restatement BGN'000	Accumulated profits BGN'000		
Balance at 1 January 2012 (originally stated)	22	2,654	(3,575)	265	-	113,167	112,511
Effects from changes in accounting policies	2.28	-	-	-	(369)	323	(46)
Balance at 1 January 2012 (restated)		2,654	(3,575)	265	(369)	113,490	112,465
<i>Changes in equity for 2012</i>							
Distribution of profit for dividends		-	-	-	-	(797)	(797)
Total comprehensive income for the year (originally stated)		-	-	-	-	(8,802)	(8,802)
Effects from changes in accounting policies	2.28	-	-	-	(198)	26	(172)
Total comprehensive income for the year (restated)		-	-	-	(198)	(8,776)	(8,974)
Balance at 31 December 2012 (originally stated)	22	2,654	(3,575)	265	-	103,568	102,912
Effects from changes in accounting policies	2.28	-	-	-	(567)	349	(218)
Balance at 31 December 2012 (restated)		2,654	(3,575)	265	(567)	103,917	102,694
<i>Changes in equity for 2013</i>							
Distribution of profit for dividends		-	-	-	-	(1,062)	(1,062)
Total comprehensive income for the year		-	-	-	(233)	(4,971)	(5,204)
Balance at 31 December 2013	22	2,654	(3,575)	265	(800)	97,884	96,428


The accompanying notes on pages 5 to 62 form an integral part of these financial statements.

The financial statements on pages 1 to 62 were approved for issue by the Board of Directors and signed on its behalf on 24 March 2014 by:

Chief Executive Director:
(Dimitar Dimitrov)



Chief Accountant (preparer):
(Zlatka Ilieva)



AUDITED BY AEA
24/03/2014



NEOCHIM PLC
BULGARIA

Ссфия
Per. №033
"Делойт Оудит" ООД

