

NEOCHIM AD

SEPARATE STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2013

	Notes	2013 BGN'000	2012 BGN'000 (Restated)
Revenue	3	245,020	249,232
Other operating income, net	4	2,452	3,251
Changes in inventories of finished goods and work-in-progress		(4,843)	539
Raw materials and consumables used	5	(195,479)	(209,309)
Hired services expense	6	(14,797)	(18,716)
Employee benefits expense	7	(24,272)	(22,168)
Depreciation and amortisation expense	13	(10,366)	(9,957)
Impairment of assets	8	(133)	(538)
Other operating expenses	9	(1,000)	(1,037)
Loss from operations		(3,418)	(8,703)
Finance income		5	43
Finance costs		(2,095)	(1,041)
Finance (costs)/income, net	10	(2,090)	(998)
Loss before income tax		(5,508)	(9,701)
Income tax benefit	11	537	925
Loss for the year		(4,971)	(8,776)
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Remeasurements of defined benefit pension plans	2.28, 26	(233)	(198)
		(233)	(198)
<i>Items that may be reclassified to profit or loss:</i>			
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Other comprehensive income for the year, net of tax		(233)	(198)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(5,204)	(8,974)
Loss per share	BGN	(1.92)	(3.39)

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):

(Zlatica Nieva)

AUDITED BY AEA
24/03/2014

