

NEOCHIM AD
SEPARATE STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31 December 2014

	Notes	2014 BGN'000	2013 BGN'000
Revenue	3	233,698	245,020
Other operating income, net	4	4,210	2,452
Changes in inventories of finished goods and work-in-progress		5,484	(4,843)
Raw materials and consumables used	5	(205,244)	(195,479)
Hired services expense	6	(15,307)	(14,797)
Employee benefits expense	7	(23,065)	(24,272)
Depreciation and amortisation expense	13	(10,756)	(10,366)
Impairment of current assets	8	(8,980)	(67)
Other operating expenses	9	(878)	(1,000)
Loss from operations		(20,838)	(3,352)
Impairment of non-current assets	8	(3,152)	(66)
Finance income		566	5
Finance costs		(2,301)	(2,095)
Finance (costs)/income, net	10	(1,735)	(2,090)
Loss before income tax		(25,725)	(5,508)
Income tax benefit	11	1,350	537
Loss for the year		(24,375)	(4,971)
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Remeasurements of defined benefit pension plans	25	29	(233)
		29	(233)
<i>Items that may be reclassified to profit or loss:</i>			
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Other comprehensive income for the year, net of tax		29	(233)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(24,346)	(5,204)
Loss per share	BGN	(9.43)	(1.92)

The accompanying notes on pages 5 to 57 form an integral part of these financial statements.

The financial statements on pages 1 to 57 were approved for issue by the Board of Directors and signed on its behalf on 24 March 2015 by:

Chief Executive Director:

(Dimitar Dimitrov)

Chief Accountant (preparer):

(Zlatka Ilieva)

AUDITED BY AFA

24.03.2015



Deloitte audit OOD



24.03.2015