

NEOCHIM AD

SEPARATE STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2015

	Notes	2015 X.LB.	2014 X.LB.
Revenue	3	285 123	233 698
Other operating income, net	4	4 141	4 210
Changes in inventories of finished goods and work in progress		(2 484)	5 484
Raw materials and consumables used	5	(213 847)	(205 244)
Hired services expense	6	(17 818)	(15 307)
Employee benefits expense	7	(22 867)	(23 065)
Depreciation and amortisation expense	13	(11 080)	(10 756)
Impairment of current assets	8	(8 831)	(8 980)
Other operating expenses	9	(3 152)	(878)
Profit/(Loss) from operations		<u>9 185</u>	<u>(20 838)</u>
Impairment of non-current assets	8	(1 347)	(3 152)
Finance income		140	566
Finance costs		(2 012)	(2 301)
Finance (costs)/Income, net	10	<u>(1 872)</u>	<u>(1 735)</u>
Profit/(Loss) before income tax		<u>5 966</u>	<u>(25 725)</u>
Income tax (expense)/benefit		(1 447)	1 350
Profit/(Loss) for the year		<u>4 519</u>	<u>(24 375)</u>
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Remeasurements of defined benefit pension plans	25	(297)	29
<i>Items that may be reclassified to profit or loss</i>		(297)	29
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Other comprehensive income for the year, net of tax		<u>(297)</u>	<u>29</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>4 222</u>	<u>(24 346)</u>
Earnings/(Loss) prt share	12	BGN 1.75	(9.43)

The accompanying notes on pages 5 to 55 form an integral part of these financial statements.

The financial statements on pages 1 to 55 were approved for issue by the Board of Directors and signed on its behalf on 22 March 2016 by:

Executive Director:

(Dimitar Dimitrov)

Chief Accountant (preparer):

(Zlatka Ilieva)

AUDITED BY AEA
22/03/2016



Deloitte Audit OOD
22/03/2016