

SEPARATE STATEMENT OF COMPREHENSIVE INCOME

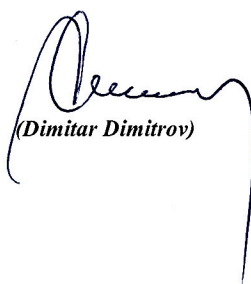
for the year ended 31 December 2018

	Notes	2018 BGN'000	2017 * BGN'000
Revenue from contracts with customers	3	220 066	227 687
Other operating income/(losses), net	4	4 817	3 353
Changes in inventories of finished goods, work in progress		6 135	5 057
Capitalised expenses for self-constructed non-current (PPE) assets		287	607
Raw materials and consumables used	5	(169 281)	(155 338)
Hired services expense	6	(28 099)	(22 817)
Employee benefits expense	7	(28 297)	(26 415)
Depreciation and amortisation expense	14, 15	(11 427)	(11 422)
Impairment of financial assets, net	8	(110)	-
Other operating expenses, including <i>Carbon emission expenses</i>	9	(13 715) (12 802)	(4 265) (3 341)
(Loss)/profit from operations		(19 624)	16 447
Impairment and derecognition on non-current assets	10	(34)	(662)
Finance costs	11	(498)	(643)
(Loss)/profit before income tax		(20 156)	15 142
Income tax saving/(expense)	12	999	(1 597)
(Loss)/profit for the year		(19 157)	13 545
Other comprehensive income:			
<i>Items that will not be reclassified to profit or loss:</i>			
Subsequent measurement of liabilities defined-income retirement plans		183	(1 027)
		183	(1 027)
<i>Items that may be reclassified to profit or loss</i>		-	-
Other comprehensive income, net of tax	27	183	(1 027)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(18 974)	12 518
Net earnings/loss per share	13	BGN (7.41)	5.24

The accompanying notes on pages 5 to 94 constitute an integral part of these financial statements.

The separate financial statements on pages 1 to 94 were approved by the Board of Directors and signed on 21 March 2019 by:

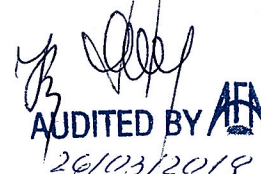
Executive Director:


(Dimitar Dimitrov)



Chief Accountant (preparer):


(Zlatka Ilieva)


AUDITED BY AIA
26/03/2019

* Modified retrospective application of IFRS 9 and IFRS 15 (Note 39)