

SEPARATE STATEMENT OF FINANCIAL POSITION

as at 31 December 2018

	Notes	31 December 2018 BGN'000	31 December 2017 * BGN'000
ASSETS			
Non-current assets			
Property, plant and equipment	14	85 279	86 792
Intangible assets	15	82	115
Investments in subsidiaries	16	88	88
Other long-term equity investments		4	4
Deferred tax assets	17	810	-
		86 263	86 999
Current assets			
Inventories	18	33 850	28 973
Receivables from related parties	19	2 940	890
Trade receivables	20	7 601	3 144
Other receivables and advances	21	4 852	2 926
Cash and cash equivalents	22	576	26 721
		49 819	62 654
TOTAL ASSETS		136 082	149 653
EQUITY AND LIABILITIES			
EQUITY			
Equity attributable to owners of the parent			
Share capital		2 654	2 654
Treasury shares		(3 575)	(3 575)
Retained earnings		92 224	111 856
Reserves		265	265
TOTAL EQUITY	23	91 568	111 200
LIABILITIES			
Non-current liabilities			
Long-term bank loans	24	3 629	4 538
Finance lease liabilities	25	15	23
Long-term provisions	26	39	34
Retirement benefit obligations	27	2 603	2 885
Government grants	28	112	149
Deferred tax liabilities	17	-	204
Other liabilities	35	33	43
		6 431	7 876
Current liabilities			
Short-term bank loans	29	12 071	-
Short-term portion of long-term bank loans	24	3 374	5 462
Contract liabilities	30	10 394	-
Trade payables	31	3 276	6 044
Payables to related parties	32	257	11 151
Payables to personnel and for social security	33	2 413	2 103
Tax payables	34	354	619
Other current liabilities	35	5 944	5 198
		38 083	30 577
TOTAL LIABILITIES		44 514	38 453
TOTAL EQUITY AND LIABILITIES		136 082	149 653

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 AEA
20/03/2019

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