

STARA PLANINA HOLD PLC

STATEMENT OF FINANCIAL POSITION

For the period ended 31 December 2012

BGN'000s

| ASSETS | Notes | 31.12.2012 | 31.12.2011 |
|--|-------|---------------|---------------|
| Non-current assets | | | |
| Property, plant and equipment | 1 | 5 | 6 |
| Investments in subsidiaries | 2 | 16 908 | 16 558 |
| Investments in associates | 2 | 8 028 | 7 599 |
| Other investments | 3 | 13 | 13 |
| Long-term receivables from related parties | 4 | 24 | 524 |
| Long-term receivables from trade loans | | | 680 |
| Total Non-current assets | | 24 978 | 25 380 |

| | | | |
|----------------------------------|----|---------------|---------------|
| Current assets | | | |
| Receivables from related parties | 5 | 2 128 | 1 646 |
| Prepayments | | 1 | 429 |
| Receivables from trade loans | 6 | 1 475 | 750 |
| Other receivables | 7 | 172 | 191 |
| Financial assets | 8 | 453 | 262 |
| Cash and cash equivalents | 9 | 1 421 | 906 |
| Prepaid expenses | 10 | 5 | 6 |
| Total current assets | | 5 655 | 4 190 |
| TOTAL ASSETS | | 30 633 | 29 570 |

| | | | |
|---------------------------|----|---------------|---------------|
| EQUITY | | | |
| Share capital | 11 | 21 000 | 21 000 |
| Buyback of own share | 12 | (221) | (221) |
| Reserves | 13 | 7 287 | 6 420 |
| Net result for the period | 14 | 2 192 | 1 081 |
| Total equity | | 30 258 | 28 280 |

| | | | |
|--|----|------------|--------------|
| Current | | | |
| Short-term payables to related parties | 15 | 374 | 377 |
| Short-term payables -received deposit | | 0 | 912 |
| Payables to employees and social security institutions | 16 | 1 | 1 |
| Total current liabilities | | 375 | 1 290 |
| Total liabilities | | 375 | 1 290 |

| | | | |
|-------------------------------------|----|---------------|---------------|
| TOTAL EQUITY AND LIABILITIES | | 30 633 | 29 570 |
| Contingent liabilities | 17 | 810 | 1 702 |

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Date: 12.03.2013

0610 Катя
Златарева
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Manager: Vasil Velev

