

## NEOCHIM AD

## SEPARATE STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2012

	Notes	2012 BGN'000	2011 BGN'000
Revenue	3	249 232	275 950
Other operating income, net	4	3 251	8 446
Changes in inventories of finished goods and work-in-progress		539	8 317
Raw materials and consumables used	5	(209 309)	(222 767)
Hired services expense	6	(18 716)	(13 114)
Employee benefits expense	7	(22 194)	(23 104)
Depreciation and amortisation expense	13	(9 957)	(9 510)
Impairment of assets	8	(538)	(226)
Other operating expenses	9	(1 037)	(1 574)
<b>Loss/(profit) from operations</b>		<b>(8 729)</b>	<b>22 418</b>
Finance income		43	471
Finance costs		(1 041)	(1 041)
<b>Finance (costs)/income, net</b>	10	<b>(998)</b>	<b>(570)</b>
<b>Loss/(profit) before income tax</b>		<b>(9 727)</b>	<b>21 848</b>
Income tax benefit/(expense)	11	925	(2 204)
<b>(Loss)/profit for the year</b>		<b>(8 802)</b>	<b>19 644</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>(8 802)</b>	<b>19 644</b>
<b>(Loss)/earnings per share in BGN</b>	12	<b>(3.40)</b>	<b>7.59</b>

The accompanying notes on pages 5 to 60 form an integral part of these financial statements.

The financial statements on pages 1 to 60 were approved for issue by the Board of Directors and signed on its behalf on 21 March 2013 by:

Chief Executive Director:

(Dimitar Dimitrov)

Chief Accountant (preparer):

(Zlatka Ilieva)



AUDITED BY AEA  
21/03/2013