

Balance Sheet
of Bioiasis S.A.
as of 30 September 2013

BGN

ASSETS			LIABILITIES		
Sections, groups, items	curr. year	prev. year	Sections, groups, items	curr. year	prev. year
a	1	2	a	1	2
A. Non-current assets			A. Equity		
I. Fixed tangible assets			I. Share capital		
1. Land (terrains)			1. Subscribed capital	1,200,000.00	1,200,000.00
2. Buildings and constructions			2. Capital, not paid-in		
3. Machinery and equipment	-	1,160.87	3. Repurchased treasury shares	(28,405.00)	(19,460.00)
4. Facilities			TOTAL GROUP I:	1,171,595.00	1,180,540.00
5. Transport vehicles	-	3,633.40	II. Reserves		
6. Main herds			1. Share premium	(774,357.38)	(583,020.43)
7. Other fixed tangible assets	23,744.34	27,996.24	2. Revaluation reserve		
8. Fixed tangible assets in progress and in liquidation			3. Special purpose reserves:	120,490.49	120,490.49
TOTAL GROUP I:	23,744.34	32,790.51	Including: General reserves		
II. Fixed intangible assets			Including: Special reserves		
1. Titles of ownership	2,390.01	1,264.75	Including: Other reserves	120,490.49	120,490.49
2. Software			TOTAL GROUP II:	(653,866.89)	(462,529.94)
3. Research and development products			III. Financial result		
4. Other fixed intangible assets			1. Accumulated profit (loss)	409,041.55	644,045.85
TOTAL GROUP II:	2,390.01	1,264.75	including: Undistributed profit	409,041.55	644,045.85
			including: Uncovered loss	0.00	0.00
			2. Current period profit (loss)	(423,584.12)	(235,004.30)
III. Long-term financial assets			TOTAL GROUP III:	(14,542.57)	409,041.55
1. Shares and participations:			TOTAL SECTION A:	503,185.54	1,127,051.61
including in:			B. Long-term liabilities		
- subsidiaries			I. Long-term payables		
- joint ventures			1. Payables to related enterprises		
- associates			2. Payables to financial institutions:		
- other companies			including: banks		
2. Investment properties			3. Trade loans		
3. Other long-term securities			4. Debenture loans		
4. Long-term receivables	26413.04	26413.04	5. Deferred taxes		
including from:			6. Other long-term payables	-	5,128.84
- related enterprises			TOTAL GROUP I:	-	5,128.84
- trade loans			II. Deferred income and grants		
- other long-term receivables	26,413.04	26,413.04	TOTAL SECTION B:	-	5,128.84
TOTAL GROUP III:	26,413.04	26,413.04	C. Short-term liabilities		
IV. Goodwill			I. Short-term payables		
1. Positive goodwill			1. Payables to related enterprises		
2. Negative goodwill			2. Payables to financial institutions:		
TOTAL GROUP IV:			including: banks		
V. Deferred expenses			3. Payables to suppliers and customers	17,750.03	40,822.38
TOTAL SECTION A:	52,547.39	60,468.30	4. Trade loans		
B. Current assets			5. Payables to personnel	147,327.66	56,975.05
I. Inventories			6. Payables to insurance companies	4,109.00	1,759.62
1. Materials			7. Taxes payable	12,928.46	10,248.64
2. Finished products			8. Other short-term payables	67,999.18	31,482.22
3. Goods	49,957.30	120,211.66	9. Provisions		
4. Young animals and fattings			TOTAL GROUP I:	250,114.33	141,287.91
5. Small productive animals			II. Deferred income and grants		
6. Work in progress			TOTAL SECTION C:	250,114.33	141,287.91
7. Other inventories					
TOTAL GROUP I:	49,957.30	120,211.66			
II. Short-term receivables					
1. Receivables from related enterprises					
2. Receivables from customers and suppliers	474,859.98	542,024.58			
3. Receivables on trade loans					
4. Pending and awarded lawsuits					
5. Taxes refundable	900.00	900.00			
6. Other short-term receivables	36,456.70	37,461.93			
TOTAL GROUP II:	512,216.68	580,386.51			
III. Short-term financial assets					
1. Financial assets in related enterprises					
2. Repurchased own bonds					
3. Short-term securities					
4. Bullion and precious stones					
5. Other short-term financial assets					
TOTAL GROUP III:	-	-			
IV. Cash					
1. Cash in hand	65,507.45	53,203.42			
2. Cash at bank	26,469.10	300,074.78			
3. Blocked funds	44,010.00	157,388.04			
4. Cash equivalents					
TOTAL GROUP IV:	135,986.55	510,666.24			
V. Deferred expenses	2,591.95	1,735.65			
TOTAL SECTION B:	700,752.48	1,213,000.06			
TOTAL ASSETS (A + B):	753,299.87	1,273,468.36	TOTAL LIABILITIES (A + B + C):	753,299.87	1,273,468.36
C: Contingent assets			D. Contingent liabilities		

Date: 25.10.2013

Chief Accountant:

Chief Executive:

PROFIT AND LOSS ACCOUNT

of Bioiasis S.A.
as of 30 September 2013

BGN

Expense Items	Amount (in BGL)		Income Items	Amount (in BGL)	
	current period	previous period		current period	previous period
a	1	2	a	1	2
I. OPERATING EXPENSES			I. OPERATING REVENUES		
I. Expenses by economic elements			I. Net sale revenues, incl.		
Expenses on materials	6,210.75	5,272.65	Production		
Expenses on hired services	56,736.39	85,039.90	Goods	200,197.02	717,859.91
Depreciation and amortization	11,409.08	21,930.80	Services		
Expenses on salaries and other remunerations	424,427.99	242,662.60	Other	3.56	78.65
Expenses on social security	6,163.47	7,832.23	Group I total	200,200.58	717,938.56
Other expenses,	11,047.19	170,743.75	II. Grants and subsidies,		
including:			incl. from the State		
- Impairment of assets			Group II total	-	-
- Provisions			III. Financial income		
Group I total	515,994.87	533,481.93	Interest income,	1,443.87	4,138.48
II. Adjustments			incl. interest from related		
Carrying amount of assets sold (excluding production)	104,014.34	288,328.46	Income from participations,		
Expenses on acquisition and liquidation of fixed assets constructed by the company			incl. dividends		
Changes in the stock of finished products and work in progress			Gains from transactions with financial assets and instruments		
Increase in livestock			Foreign currency exchange rate gains	0.02	0.46
Other adjustments			Other financial income		
Group II total	104,014.34	288,328.46	Total Group III	1,443.89	4,138.94
III. Financial expenses			B. Total operating revenue (I+II+III)	201,644.47	722,077.50
Interest expenses,	553.26	8,523.63	C. Operating loss	423,584.12	112,818.87
incl. interests to related enterprises			IV. Extraordinary income		
Losses from transactions with financial assets and instruments					
Foreign currency exchange losses	246.40	167.41			
Other financial expenses	4,419.72	4,394.94			
Group III total	5,219.38	13,085.98			
B. Total operating expenses	625,228.59	834,896.37			
C. Operating profit	-	- 112,818.87			
IV. Extraordinary expenses					
D. Total expenses (B + VI)	625,228.59	834,896.37	D. Total income (B + VI)	201,644.47	722,077.50
E. Accounting profit	-	-	E. Accounting loss	423,584.12	112,818.87
V. Tax expenses	0.00	0.00			
- Profit tax					
- Other taxes					
F. Profit (E-V)	-	-	E. Loss (E+V)	423,584.12	112,818.87
Grand Total (D + V + F)	625,228.59	834,896.37	Grand Total: (D + F)	625,228.59	834,896.37

Date: 25.10.2013

Chief Accountant:

Chief Executive:

CASHFLOW STATEMENT
of Bioiasis S.A.
as of 30 september 2013

BGN

Cashflow category	Current period			Previous period		
	Proceeds	Payments	Net result	Proceeds	Payments	Net result
a	1	2	3	1	2	3
A. Operating activity cash flows						
Cashflow from contracting parties	317,851.35	151,743.44	166,107.91	924,506.52	277,654.88	646,851.64
Cashflow from short-term tradable financial assets						
Cashflow from employment relations		331,951.84	(331,951.84)	3,204.55	209,603.43	(206,398.88)
Cashflow from interest, commissions, dividends and other similar	1,000.06	4,419.72	(3,419.66)	249.28	4,456.20	(4,206.92)
Cashflow from positive and negative foreign currency exchange rates		246.39	(246.39)		167.34	(167.34)
Cashflow from taxes paid and refunded		4,463.15	(4,463.15)		900.00	(900.00)
Cashflow from profit distribution			-			-
Other cashflow	45,181.31	31,646.65	13,534.66	8,490.00	152,388.75	(143,898.75)
Total cashflow from operating activity (A)	364,032.72	524,471.19	(160,438.47)	936,450.35	645,170.60	291,279.75
B. Investment activity cash flows						
Cashflow from long-term fixed assets		4,185.80	(4,185.80)			-
Cashflow from short-term financial assets						
Cashflow from interest, commissions, dividends and other similar	420.11					
Cashflow from business combinations – acquisitions						
Cashflow from positive and negative foreign currency exchange rates						
Cashflow from investment activity						
Total cashflow from investment activity (B)	420.11	4,185.80	(3,765.69)		0.00	-
C. Financial activity cash flows						
Cashflow from issue and repurchase of share capital	6,694.94	208,000.00	(201,305.06)		70,000.00	(70,000.00)
Cashflow from the shareholders' additional contributions and their repayment			0.00			0.00
Cashflow from received loans or granted loans			0.00		144,203.34	(144,203.34)
Cashflow from interest, commissions, dividends and other similar		610.78	(610.78)	6,218.51	8,523.63	(2,305.12)
Payments for liabilities under financial lease contracts		8,559.69	(8,559.69)		7,701.32	(7,701.32)
Cashflow from positive and negative foreign currency exchange rates						
Other cashflow from financial activity						
Total cashflow from financial activity (C)	6,694.94	217,170.47	(210,475.53)	6,218.51	230,428.29	(224,209.78)
D. Cash balance (A+B+C)	371,147.77	745,827.46	(374,679.69)	942,668.86	875,598.89	67,069.97
E. Cash as of 01 of January			510,666.24			737,002.00
F. Cash as of 30 of September			135,986.55			804,071.97

Date 25.10.2013

Chief Accountant:

Chief Executive:

STATEMENT OF SHAREHOLDER'S EQUITY
of Bioiasis S.A.
as of 30 September 2013

BGN

Indicators	Subscribed capital	Reserves					Financial Result		Current profit/loss	Total equity
		Share Premiums	Subsequent revaluations reserve	Special purposes reserves			Profit	Loss		
				General reserves	Specialized reserves	Others				
a	1	2	3	4	5	6	7	8	9	10
Balance as of 1 of January	1,180,540.00	-	-	120,490.49	(583,020.43)		644,045.85	-	(235,004.30)	1,127,051.61
1. Financial result for the current period									(423,584.12)	(423,584.12)
2. Distribution of the profit								(235,004.30)	235,004.30	-
3. Cover loss							(235,004.30)	235,004.30		-
4. Other changes in owner's equity	(8,945.00)				(191,336.95)					(200,281.95)
Balance as of the end of the period	1,171,595.00	-	-	120,490.49	(774,357.38)	-	409,041.55	-	(423,584.12)	503,185.54
Revaluated owner's equity as of the end of the period	1,171,595.00	-	-	120,490.49	(774,357.38)	-	409,041.55	-	(423,584.12)	503,185.54

Date: 25.10.2013

Chief Accountant:

Chief Executive: