



**Balance Sheet**  
of Bioiasis S.A.  
as of 30 September 2010

BGN

ASSETS			LIABILITIES		
Sections, groups, items	curr. year	prev. year as of 31.12.2009	Sections, groups, items	curr. year	prev. year as of 31.12.2009
a	1	2	a	1	2
<b>A. Non-current assets</b>			<b>A. Equity</b>		
<b>I. Fixed tangible assets</b>			<b>I. Share capital</b>		
1. Land (terrains)			1. Subscribed capital	1,202,390.00	400,000.00
2. Buildings and constructions			2. Capital, not paid-in		
3. Machinery and equipment	2,947.71	1,812.53	3. Repurchased treasury shares	- 150,196.46	- 73,813.80
4. Facilities			<b>TOTAL GROUP I:</b>	1,052,193.54	326,186.20
5. Transport vehicles	34,393.98	45,031.80	<b>II. Reserves</b>		
6. Main herds			1. Share premium		
7. Other fixed tangible assets	14,327.39	12,341.73	2. Revaluation reserve		
8. Fixed tangible assets in progress and in liquidation			3. Special purpose reserves:	120,490.49	100,490.49
<b>TOTAL GROUP I:</b>	51,669.08	59,186.06	Including: General reserves		
<b>II. Fixed intangible assets</b>			Including: Special reserves		
1. Titles of ownership			Including: Other reserves	120,490.49	100,490.49
2. Software			<b>TOTAL GROUP II:</b>	120,490.49	100,490.49
3. Research and development products			<b>III. Financial result</b>		
4. Other fixed intangible assets			1. Accumulated profit (loss)	282,131.56	0.00
<b>TOTAL GROUP II:</b>	-	-	including: Undistributed profit	282,131.56	
			including: Uncovered loss		
<b>III. Long-term financial assets</b>			2. Current period profit (loss)	501,495.18	1102131.56
1. Shares and participations:			<b>TOTAL GROUP III:</b>	783,626.74	1102131.56
including in:			<b>TOTAL SECTION A:</b>	1,956,310.77	1,528,808.25
- subsidiaries			<b>B. Long-term liabilities</b>		
- joint ventures			<b>I. Long-term payables</b>		
- associates			1. Payables to related enterprises		
- other companies			2. Payables to financial institutions:		
2. Investment properties			including: banks		
3. Other long-term securities			3. Trade loans		
4. Long-term receivables	485.94	485.94	4. Debenture loans		
including from:			5. Deferred taxes		
- related enterprises			6. Other long-term payables	22,830.68	28,717.03
- trade loans			<b>TOTAL GROUP I:</b>	22,830.68	28,717.03
- other long-term receivables	485.94	485.94	<b>II. Deferred income and grants</b>		
<b>TOTAL GROUP III:</b>	485.94	485.94	<b>TOTAL SECTION B:</b>	22,830.68	28,717.03
<b>IV. Goodwill</b>			<b>C: Short-term liabilities</b>		
1. Positive goodwill			<b>I. Short-term payables</b>		
2. Negative goodwill			1. Payables to related enterprises		-
<b>TOTAL GROUP IV:</b>			2. Payables to financial institutions:	144,203.35	
<b>V. Deferred expenses</b>			Including: banks	144,203.35	
<b>TOTAL SECTION A:</b>	52,155.02	59,672.00	3. Payables to suppliers and customers	172,776.01	47,546.86
<b>B. Current assets</b>			4. Trade loans		
<b>I. Inventories</b>			5. Payables to personnel	6,010.35	7,908.58
1. Materials			6. Payables to insurance companies	1,742.33	1,816.58
2. Finished products			7. Taxes payable	44,966.49	96,915.76
3. Goods	356,852.79	148,083.16	8. Other short-term payables	13,367.12	13,367.12
4. Young animals and fatlings			9. Provisions		
5. Small productive animals			<b>TOTAL GROUP I:</b>	383,065.65	167,554.90
6. Work in progress			<b>II. Deferred income and grants</b>		
7. Other inventories			<b>TOTAL SECTION C:</b>	383,065.65	167,554.90
<b>TOTAL GROUP I:</b>	356,852.79	148,083.16			
<b>II. Short-term receivables</b>					
1. Receivables from related enterprises					
2. Receivables from customers and suppliers	1,559,984.77	1,309,570.57			
3. Receivables on trade loans					
4. Pending and awarded lawsuits					
5. Taxes refundable					
6. Other short-term receivables	57,443.99	48,232.87			
<b>TOTAL GROUP II:</b>	1,617,428.76	1,357,803.44			
<b>III. Short-term financial assets</b>					
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					
<b>TOTAL GROUP III:</b>	-	-			
<b>IV. Cash</b>					
1. Cash in hand	28,026.46	68,161.02			
2. Cash at bank	186,695.27	89,016.26			
3. Blocked funds	117,430.78				
4. Cash equivalents					
<b>TOTAL GROUP IV:</b>	332,152.51	157,177.28			
<b>V. Deferred expenses</b>	3,618.02	2,344.30			
<b>TOTAL SECTION B:</b>	2,310,052.08	1,665,408.18			
<b>TOTAL ASSETS (A + B):</b>	2,362,207.10	1,725,080.18	<b>TOTAL LIABILITIES (A + B + C):</b>	2,362,207.10	1,725,080.18
<b>C: Contingent assets</b>			<b>D. Contingent liabilities</b>		

Date: 25.10.2010

Chief Accountant:

Chief Executive:

**PROFIT AND LOSS ACCOUNT**



of Bioiasis S.A.  
as of 30 September 2010

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
<b>I. OPERATING EXPENSES</b>			<b>I. OPERATING REVENUES</b>		
<b>I. Expenses by economic elements</b>			<b>1. Net sale revenues, incl.</b>		
Expenses on materials	1,616.59	4,714.67	Production		
Expenses on hired services	96,836.68	87,684.91	Goods	1,029,730.69	1,636,809.01
Depreciation and amortization	14,505.86	10,824.24	Services		1,858.04
Expenses on salaries and other remunerations	47,309.37	33,150.64	Other	74.35	6,130.82
Expenses on social security	6,184.90	5,502.21	<b>Group I total</b>	1,029,805.04	1,644,797.87
Other expenses, including:	27,096.96	21,095.65	<b>II. Grants and subsidies, incl. from the State</b>		
- Impairment of assets			<b>Group II total</b>	-	-
- Provisions			<b>III. Financial income</b>		
<b>Group I total</b>	193,550.36	162,972.32	Interest income, incl. interest from related	1,120.41	121.43
<b>II. Adjustments</b>			Income from participations, incl. dividends		
Carrying amount of assets sold (excluding production)	272,490.30	477,463.15	Gains from transactions with financial assets and instruments		
Expenses on acquisition and liquidation of fixed assets constructed by the company			Foreign currency exchange rate gains	36.32	72.51
Changes in the stock of finished products and work in progress			Other financial income		
Increase in livestock			<b>Total Group III</b>	1,156.73	193.94
Other adjustments			<b>B. Total operating revenue (I+II+III)</b>	1,030,961.77	1,644,991.81
<b>Group II total</b>	272,490.30	477,463.15	<b>C. Operating loss</b>	0.00	0.00
<b>III. Financial expenses</b>			<b>IV. Extraordinary income</b>		
Interest expenses, incl. interests to related enterprises	2,738.73	4,010.36			
Losses from transactions with financial assets and instruments					
Foreign currency exchange losses	309.57	524.91			
Other financial expenses	4,862.77	3,868.64			
<b>Group III total</b>	7,911.07	8,403.91			
<b>B. Total operating expenses</b>	473,951.73	648,839.38	<b>D. Total income (B + VI)</b>	1,030,961.77	1,644,991.81
<b>C. Operating profit</b>	557,010.04	996,152.43	<b>E. Accounting loss</b>	-	-
<b>IV. Extraordinary expenses</b>					
<b>D. Total expenses (B + VI)</b>	473,951.73	648,839.38	<b>D. Total income (B + VI)</b>	1,030,961.77	1,644,991.81
<b>E. Accounting profit</b>	557,010.04	996,152.43	<b>E. Accounting loss</b>	-	-
<b>V. Tax expenses</b>	55,514.85	99,674.48			
- Profit tax	55,514.85	99,674.48			
- Other taxes		-			
<b>F. Profit (E-V)</b>	501,495.19	896,477.95	<b>E. Loss (E+V)</b>	-	-
<b>Grand Total (D + V + F)</b>	1,030,961.77	1,644,991.81	<b>Grand Total: (D + F)</b>	1,030,961.77	1,644,991.81

Date: 25.10.2010

Chief Accountant:

Chief Executive:



**CASHFLOW STATEMENT**  
**of Bioiasis S.A.**  
**as of 30 September 2010**

BGN

Cashflow category	Current period			Previous period		
	Proceeds	Payments	Net result	Proceeds	Payments	Net result
a	1	2	3	1	2	3
<b>A. Operating activity cash flows</b>						
Cashflow from contracting parties	979,456.71	483,661.63	495795.08	867,041.90	466,602.00	400439.90
Cashflow from short-term tradable financial assets						
Cashflow from employment relations		47,383.29	(47383.29)		15,680.06	(15680.06)
Cashflow from interest, commissions, dividends and other similar	281.58	4,863.07	(4581.49)	71.81	2,173.53	(2101.72)
Cashflow from positive and negative foreign currency exchange rates	1.62	195.02	(193.40)	0.07	297.17	(297.10)
Cashflow from taxes paid and refunded		127,971.11	(127971.11)			
Cashflow from profit distribution			0.00		55,873.40	(55873.40)
Other cashflow	26,276.00	220,165.52	(193889.52)	4,841.00	237,432.80	(232591.80)
Total cashflow from operating activity (A)	1,006,015.91	884,239.64	121,776.27	871,954.78	778,058.96	93895.82
<b>B. Investment activity cash flows</b>						
Cashflow from long-term fixed assets		8,386.65	(8386.65)		2,969.47	(2969.47)
Cashflow from short-term financial assets						
Cashflow from interest, commissions, dividends and other similar						
Cashflow from business combinations – acquisitions						
Cashflow from positive and negative foreign currency exchange rates						
Cashflow from investment activity						
Total cashflow from investment activity (B)	-	8,386.65	(8386.65)	-	2,969.47	(2969.47)
<b>C. Financial activity cash flows</b>						
Cashflow from issue and repurchase of share capital		73,992.66	(67253.00)	-		-
Cashflow from the shareholders' additional contributions and their repayment			-	-	39,117.00	(39117.00)
Cashflow from received loans or granted loans	144,203.35	-	144203.35			-
Cashflow from interest, commissions, dividends and other similar		2,738.73	(2738.73)		1,435.89	
Payments for liabilities under financial lease contracts		5,886.35	(5886.35)		1,583.63	(1583.63)
Cashflow from positive and negative foreign currency exchange rates						
Other cashflow from financial activity						
Total cashflow from financial activity (C)	144,203.35	82,617.74	61585.61	-	42,136.52	(42136.52)
<b>D. Cash balance (A+B+C)</b>	1,150,219.26	975,244.03	174,975.23	871,954.78	823,164.95	48789.83
<b>E. Cash as of 01 of January</b>			157,177.28			111,662.95
<b>F. Cash as of 31 of December</b>			332,152.51			160,452.78

Date 25.10.2010

Chief Accountant:

Chief Executive:



**STATEMENT OF SHAREHOLDER'S EQUITY**  
**of Bioiasis S.A.**  
**as of 30 September 2010**

*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
<b>Balance as of 1 of January</b>	326,186.20	-	-	-	-	100,490.49		-	1,102,131.56	1,528,808.25
1. Financial result for the current period									503,885.18	503,885.18
2. Distribution of the profit	802,390.00					20,000.00	282,131.56		(1,104,521.56)	
3. Cover loss										
4. Other changes in owner's equity	(76,382.66)									(76,382.66)
<b>Balance as of the end of the period</b>	1,052,193.54	-	-	-	-	100,490.49	282,131.56	-	501,495.18	1,956,310.77
<b>Revaluated owner's equity as of the end of the period</b>	1,052,193.54	-	-	-	-	120,490.49	282,131.56	-	501,495.18	1,956,310.77

Date: 25.10.2010

Chief Accountant:

Chief Executive: