

Interim Activity Report
Interim Condensed Consolidated Financial
Statements

CHIMIMPORT AD

30 September 2013



Contents

	Page
Interim condensed consolidated statement of financial position	2
Interim condensed consolidated statement of comprehensive income	4
Interim condensed consolidated statement of changes in equity	5
Interim condensed consolidated statement of cash flows	7
Notes to the interim condensed consolidated financial statements	8

Interim condensed consolidated statement of financial position

	Notes	30.09.2013 BGN'000	31.12.2012 BGN'000	30.09.2012 BGN'000
Assets				
Non-current assets				
Property, plant and equipment	8	504 440	482 178	532 749
Investment property		145 118	143 963	110 171
Investments accounted for using the equity method	6	142 143	128 503	187 102
Goodwill		45 024	45 024	50 602
Other intangible assets		75 110	70 726	88 316
Long-term financial assets	9	1 601 803	1 430 610	1 309 675
Long-term related party receivables	17	18 298	14 879	133 090
Other long-term receivables		657	-	
Deferred tax assets		3 523	5 129	6 857
Non-current assets		2 536 116	2 321 012	2 418 562
Current assets				
Inventories		39 737	36 780	42 792
Short-term financial assets	10	1 748 814	1 743 234	1 553 603
Related party receivables	17	249 023	239 108	192 884
Trade receivables		201 289	163 591	229 726
Tax receivables		4 630	2 828	4 797
Other receivables		268 356	189 211	210 082
Reinsurance assets		14 555	17 445	19 419
Cash and cash equivalents		1 228 748	1 212 020	1 299 390
Current assets		3 755 152	3 604 217	3 552 693
Assets classified as held for sale	11	44 554	72 827	35 859
Total assets		6 335 822	5 998 056	6 007 114

Prepared by:


/A. Kerezov/

Date: 29 November 2013

Executive director:


/I. Kamenov/

Interim condensed consolidated statement of financial position (continued)

	Notes	30.09.2013 BGN'000	31.12.2012 BGN'000	30.09.2012 BGN'000
Equity and liabilities				
Equity				
Share capital	12	229 219	229 388	230 270
Share premium		220 067	220 012	225 811
Other reserves		91 709	79 542	99 813
Retained earnings		690 425	603 390	636 809
Profit for the period		77 101	104 099	97 111
Equity attributed to the shareholders of parent company		1 308 521	1 236 431	1 289 814
Non-controlling interests		234 950	224 012	226 904
Total equity		1 543 471	1 460 443	1 516 718
Specialized reserves		186 706	181 821	168 772
Liabilities				
Non-current liabilities				
Long-term financial liabilities	13	1 057 632	994 640	969 210
Payables to secured persons		612 483	539 948	509 016
Long-term trade payables		19 053	21 337	20 390
Long-term related party payables	17	4 458	4 153	3 619
Finance lease liabilities		11 771	15 462	16 830
Pension and other employee obligations		2 594	2 655	2 438
Other liabilities		4 284	3 276	1 216
Provisions		440	438	438
Deferred tax liabilities		32 329	34 207	22 953
Non-current liabilities		1 745 044	1 616 116	1 546 110
Current liabilities				
Short-term financial liabilities	13	2 595 200	2 471 103	2 498 591
Trade payables		104 340	109 895	105 985
Short-term related party payables	17	21 017	36 959	69 434
Finance lease liabilities		5 041	5 417	5 468
Pension and other employee obligations		12 275	12 932	13 783
Tax liabilities		10 851	8 767	13 217
Other liabilities		111 877	94 603	69 036
Current liabilities		2 860 601	2 739 676	2 775 514
Total liabilities		4 605 645	4 355 792	4 321 624
Total equity, reserves and liabilities		6 335 822	5 998 056	6 007 114

Prepared by: _____

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Date: 29 November 2013

Executive director: _____

/I. Kamenov/

Interim condensed consolidated statement of comprehensive income

Notes	9 months to 30.09.2013	3 months to 30.09.2013	9 months to 30.09.2012	3 months to 30.09.2012
	BGN'000	BGN'000	BGN'000	BGN'000
Income from non-financial activities	398 122	156 037	407 984	150 211
Expenses for non-financial activities	(344 548)	(141 025)	(326 360)	(112 187)
Change in fair value of investment property	(610)	(213)	(111)	217
Gain on sale of non-current assets	9 660	2 895	18 077	14 370
Net result from non-financial activities	62 624	17 694	99 590	52 611
Insurance income	320 892	44 981	304 425	43 050
Insurance expense	(308 601)	(41 983)	(289 415)	(37 847)
Net insurance result	12 291	2 998	15 010	5 203
Interest income	164 965	50 657	173 697	55 147
Interest expense	(96 393)	(30 877)	(116 814)	(36 610)
Net interest income	68 572	19 780	56 883	18 537
Gains from transactions with financial instruments	294 613	81 034	185 369	45 123
Losses from transactions with financial instruments	(265 355)	(81 869)	(145 605)	(43 621)
Net result from transactions with financial instruments	29 258	(835)	39 764	1 502
Administrative expenses	(123 972)	(45 103)	(129 362)	(60 148)
Gains from purchases	998	998	342	342
Dividend income	4 259	1 081	-	(2 665)
Share of profit from equity accounted investments	18 409	11 295	16 155	10 452
Other financial income	37 745	15 928	38 456	21 127
Allocation of income to secured persons	(14 567)	(3 197)	(27 915)	(12 396)
Profit before tax	95 617	20 639	108 923	34 565
Tax expense	(7 180)	(1 200)	(5 560)	(1 408)
Net profit for the period	88 437	19 439	103 363	33 157
Other comprehensive income				
Share of other comprehensive income of associates	(509)	670	-	-
Gains from financial assets	2 185	302	782	(150)
Total comprehensive income	90 113	20 411	104 145	33 007
Profit for the year attributable to:				
the shareholders of Chimimport AD	77 101	16 374	97 111	28 683
non-controlling interests	11 336	3 065	6 252	4 474
Total comprehensive income attributable to:				
the shareholders of Chimimport AD	78 777	17 346	97 740	28 533
non-controlling interests	11 336	3 065	6 405	4 474
Basic earnings per share in BGN	15 0.53	0.11	0.67	0.20
Diluted earnings per share in BGN	15 0.37	0.09	0.44	0.13

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Date: 29 November 2013

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Interim condensed consolidated statement of changes in equity

All amounts are presented in BGN'000	Equity attributable to the shareholders of Chimimport AD					Non-controlling interest	Total equity
	Share capital	Share premium	Other reserves	Retained earnings	Total		
Balance at 1 January 2013	229 388	220 012	79 542	707 489	1 236 431	224 012	1 460 443
(Decrease)/increase in share capital and reserves resulting from purchase of treasury shares by subsidiaries	(169)	55	-	-	(114)	-	(114)
Business combinations	-	-	(1 592)	(4 974)	(6 566)	(398)	(6 964)
Transactions with owners	(169)	55	(1 592)	(4 974)	(6 680)	(398)	(7 078)
Profit for the period, ended at 30 September 2013	-	-	-	77 101	77 101	11 336	88 437
Other comprehensive income							
Share of other comprehensive income of associates	-	-	-	(509)	(509)	-	(509)
Gains from financial assets	-	-	2 185	-	2 185	-	2 185
Total comprehensive income for the period	-	-	2 185	76 592	78 777	11 336	90 113
Other changes	-	-	-	(7)	(7)	-	(7)
Transfer of retained earnings to other reserves	-	-	11 574	(11 574)	-	-	-
Balance at 30 September 2013	229 219	220 067	91 709	767 526	1 308 521	234 950	1 543 471

Prepared by: 
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Date: 29 November 2013



Executive director: 
/I. Kamenov/



Interim condensed consolidated statement of changes in equity

All amounts are presented in BGN'000	Equity attributable to the shareholders of Chimimport AD				Total	Non-controlling interest	Total equity
	Share capital	Share premium	Other reserves	Retained earnings			
Adjusted balance at 1 January 2012	230 345	225 643	70 917	670 484	1 197 389	216 844	1 414 233
Decrease in share capital and reserves resulting from purchase of treasury shares by subsidiaries	(957)	(5 631)	-	-	(6 588)	-	(6 588)
Business combinations	-	-	(13 578)	(48 204)	(61 782)	(4 494)	(66 276)
Transactions with owners	(957)	(5 631)	(13 578)	(48 204)	(68 370)	(4 494)	(72 864)
Profit for the year ending 31 December 2012	-	-	-	104 099	104 099	10 866	114 965
Other comprehensive income							
Revaluation of financial assets	-	-	3 317	-	3 317	796	4 113
Total comprehensive income for the year	-	-	3 317	104 099	107 416	11 662	119 078
Transfer of retained earnings to other reserves	-	-	18 886	(18 886)	-	-	-
Other changes	-	-	-	(4)	(4)	-	(4)
Balance at 31 December 2012	229 388	220 012	79 542	707 489	1 236 431	224 012	1 460 443

Prepared by: _____

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Date: 29 November 2013



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Interim condensed consolidated statement of changes in equity (continued)

All amounts are presented in BGN'000

	Equity attributable to the shareholders of Chimimport AD				Total	Non-controlling interest	Total equity
	Share capital	Share premium	Other reserves	Retained earnings			
Adjusted balance at 1 January 2012	230 345	225 643	70 917	670 484	1 197 389	216 844	1 414 233
Decrease,/(Increase) in share capital and reserves resulting from purchase of treasury shares by subsidiaries	(75)	168	-	-	93	-	93
Business combinations	-	-	(2 477)	(2 929)	(5 406)	3 655	(1 751)
Transactions with owners	(75)	168	(2 477)	(2 929)	(5 313)	3 655	(1 658)
Profit for the period, ended at 30 September 2012	-	-	-	97 111	97 111	6 252	103 363
Other comprehensive income							
Gains from financial assets	-	-	629	-	629	153	782
Total comprehensive income for the period	-	-	629	97 111	97 740	6 405	104 145
Other changes	-	-	-	(2)	(2)	-	(2)
Transfer of retained earnings to other reserves	-	-	30 744	(30 744)	-	-	-
Balance at 30 September 2012	230 270	225 811	99 813	733 920	1 289 814	226 904	1 516 718

Prepared by: _____

/A. Kerzov/

Date: 29 November 2013



Executive director: _____

/I. Kamenov/





Interim condensed consolidated statement of cash flows

	30.09.2013	30.09.2012
	BGN'000	BGN'000
Proceeds from short-term loans	111 743	82 822
Payments for short-term loans	(115 027)	(75 923)
Proceeds from sale of short-term financial assets	435 534	654 382
Purchase of short-term financial assets	(462 684)	(653 783)
Cash receipt from customers	406 787	366 109
Cash paid to suppliers	(342 431)	(306 849)
Proceeds from secured persons	79 365	72 936
Payments to secured persons	(14 244)	(10 419)
Payments to employees and social security institutions	(69 127)	(62 600)
Cash receipts from banking operations	35 798 747	33 322 945
Cash paid for banking operations	(35 728 626)	(33 111 585)
Cash receipts from insurance operations	118 826	243 799
Cash paid for insurance operations	(119 912)	(252 160)
Income taxes paid	(4 178)	(2 886)
Other cash outflows	(10 774)	(8 187)
Net cash flow from operating activities	83 999	258 601
Investing activities		
Net payments for acquisition of subsidiaries	9 714	(10 279)
Dividends received	-	8 705
Sale of property, plant and equipment	27 210	71
Purchase of property, plant and equipment	(45 939)	(22 024)
Purchase of intangible assets	(58)	(741)
Sale of investment property	104	-
Purchase of investment property	(1 311)	(507)
Sale of non-current financial assets	201 515	188 387
Purchase of non-current financial assets	(223 540)	(140 002)
Interest payments received	39 274	31 568
Proceeds from loans granted	4 249	62 569
Payments for loans granted	(70 418)	(45 491)
Other cash (outflows)/inflows	2 369	(9 891)
Net cash flow from investing activities	(56 831)	62 365
Financing activities		
Proceeds from loans received	120 967	134 905
Payments for loans received	(96 661)	(148 233)
Interest paid	(25 350)	(21 824)
Payments for finance leases	(5 089)	(4 794)
Other cash outflows	(4 424)	(2 909)
Net cash flow from financing activities	(10 557)	(42 855)
Exchange profit/(losses) on cash and cash equivalents	117	(417)
Cash and cash equivalents, beginning of year	1 212 020	1 021 696
Net change in cash and cash equivalents	16 728	277 694
Cash and cash equivalents, end of the period	1 228 748	1 299 390

Prepared by: _____

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Date: 29 November 2013

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Notes to the interim condensed consolidated financial statements

1. Nature of operations

Chimimport AD was registered as a joint-stock company at Sofia city court on 24 January 1990. The address of the Company's registered office is 2 St. Karadja Str., Sofia, Bulgaria. The Company is registered on the Bulgarian Stock Exchange – Sofia on 30 October 2006. Chimimport AD (The Group) includes the parent company and all subsidiaries.

The Group is engaged in the following business activities:

- Acquisition, management and sale of shares in Bulgarian and foreign companies;
- Financing of companies in which interest is held;
- Bank services, finance, insurance and pension insurance;
- Securitization of real estate and receivables;
- Extraction of oil and natural gas;
- Construction of output capacity in the area of oil-processing industry, production of biodiesel and production of rubber items;
- Production and trading with oil and chemical products;
- Production of vegetable oil, purchasing, processing and trading with grain foods;
- Aviation transport and ground activities on servicing and repairing of aircrafts and aircraft engines;
- River and sea transport and port infrastructure;
- Commercial agency and brokerage;
- Commission, forwarding and warehouse activity.

2. Basis for the preparation of the interim condensed financial statements

These interim condensed consolidated financial statements of the Group have been prepared in accordance with IAS 34 “Interim Financial Reporting”. They do not include all of the information and disclosures required in annual consolidated financial statements, and should be read in conjunction with the annual consolidated financial statements of the Group for the year ended 31 December 2012, which have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and approved by the European Union (EU).

The financial statements are the interim condensed consolidated statements of the Company. The parent company has released its separate condensed interim financial statements on 28 October 2013.

The separate elements of the interim condensed consolidated financial statements of the Group are in the currency of the main economic environment in which it carries out its activities (“functional currency”). The interim condensed consolidated financial statements are presented in Bulgarian leva (BGN), which is the functional currency of the parent company. This is also the functional currency of the parent company and all subsidiary companies, excluding those operating in the Netherlands, Germany and Slovakia, which functional currency is Euro, the subsidiaries operating in Macedonia, which functional currency is Macedonian denars and the subsidiaries operating in Russia, which functional currency is Russian Rubla. The representation currency of the Group is Bulgarian leva.

All amounts are presented in thousand Bulgarian leva (BGN'000) (including the comparative information for 2012) unless otherwise stated.

The interim condensed consolidated financial statements are prepared under the going concern principle.

3. Accounting policies and significant changes during the period

3.1. Overall considerations and adoption of new standards, amendments and interpretations to existing standards that are effective for the year beginning 1 January 2013

These interim condensed consolidated financial statements (the interim consolidated financial statements) have been prepared in accordance with the accounting policies adopted in the last annual consolidated financial statements for the year ended 31 December 2012 except for the adoption of the following new standards, amendments and interpretations to existing standards, which are mandatory for the first time for the financial year ending on 31st December 2012 with the exception of the following standards:

- IFRS 10 “Consolidated Financial Statements” effective from 1 January 2013, adopted by the EU on 11 December 2012
- IFRS 11 “Joint Arrangements” effective from 1 January 2013, adopted by the EU on 11 December 2012
- IFRS 12 “Disclosure of Interests in Other Entities” effective from 1 January 2013, adopted by the EU on 11 December 2012
- IFRS 13 “Fair Value Measurement” effective from 1 January 2013, adopted by the EU on 11 December 2012
- IAS 19 “Employee Benefits” effective from 1 January 2013, adopted by the EU on 05 June 2012
- Annual Improvements to IFRSs 2011 effective from 1 January 2013.

3.2. Estimates

When preparing the interim condensed consolidated financial statements management undertakes a number of judgements, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses.

The actual results may differ from the judgements, estimates and assumptions made by management, and will seldom equal the estimated results

In preparing these condensed interim condensed consolidated financial statements, the significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual consolidated financial statements for the year ended 31 December 2012r.

3.3. Financial risk management

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk.

The interim condensed consolidated financial statements do not include all financial risk management information and disclosures required in the annual consolidated financial statements; they should be read in conjunction with the annual financial statements as at 31 December 2012. There have been no changes in the risk management policies since year end.

4. Significant events and transactions during the reporting period

In general the Group condition is stable, in spite the current economic environment and has enough capital and liquidity to proceed with its operational activities and debt. The aim and the policy of the Group with regards to control of capital, credit and liquidity risk are described in the last yearly financial report of the Group as at 31 December 2011.

5. Changes in controlling interests in subsidiaries

5.1. Loss of controlling interests in Anitas 2003 OOD

On February 6, 2013 Chimimport Invest AD - the majority shareholder of Chimimport AD, made a contribution in kind of non-current assets in the capital of Anitas 2003 OOD through which the Company's capital increased by 41,676 shares of BGN 100 each to 41,726 shares BGN 100 per share. Following the increase owned by the group of Chimimport AD share amounted to 0.12%. The effect of the loss of control is accounted for on account of retained earnings and is included in row business combinations in the interim condensed consolidated statement of changes in equity of the Group.

5.2. Loss pf controlling interests in ZOK CCB Zdrave

In connection with the changes in the Health Insurance Act, on equating the status of health insurance companies to insurance, during the quarter, the Group reduced its shareholding in ZOK CCB Zdrave to 25.65% through the sale of 1,516,938 . shares representing 74.35% of the share capital. The effect of the loss of control is accounted for on account of retained earnings and is included in row business combinations in the interim condensed consolidated statement of changes in equity of the Group



5.3. Loss of controlling interests in Petrochim trade AD and Besa Tour AD

In the first half of the year the Group sold its interest in Petrochim Trade AD through which it lost control of Besa TOUR AD - subsidiary. The effect of the sale is recorded on profit for the period and included the line "Profit from operations with financial instruments "in the interim condensed consolidated income statement of the Group.

6. Investments accounted for using equity method

6.1. Investments in associates

The Group owns shares in the share capital of the following associated companies:

Name	30.09.2013		31.12.2012		30.09.2012	
	BGN'000	%	BGN'000	%	BGN'000	%
Fraport TSAM AD	111 633	40,00%	97 033	40,00%	91 951	40,00%
PIC Saglasie Co.Ltd.	9 246	24,45%	18 157	49,43%	19 623	49,43%
Amadeus Bulgaria OOD	3 636	45,00%	3 627	45,00%	3 659	45,00%
Lufthansa Technik Sofia OOD	7 026	24,90%	4 840	24,90%	4 807	24,90%
VTC AD	2 754	41,00%	2 801	41,00%	2 692	41,00%
Alpha Airport Services OOD	5 082	42,50%	-	-	-	-
Dobrich fair AD	1 169	37,92%	1 214	37,92%	1 127	37,92%
Kavarna Gas OOD	597	35,00%	581	35,00%	556	35,00%
ZAO TAT Avia	-	-	-	-	62 687	45,00%
	141 143		128 253		187 102	

Investments in associates are presented in the interim condensed consolidated financial statements of the Group using the equity method. Associates have a reporting date as at 30 September 2013.

6.2. Investments in joint ventures

The Group holds shares in the capital of these joint ventures:

Name	30.09.2013		31.12.2012		30.09.2012	
	BGN '000	Share %	BGN '000	Share %	BGN'000	Share %
Nuance BG AD	1 000	50,00%	250	50,00%	-	-
Varna ferry OOD	-	50,00%	-	50,00%	-	50,00%
	1 000		250		-	

During the third quarter of 2013, the Group has paid its full contribution to participate in 50% of the rights aloud and equity of the newly formed company in 2012 Nuance BG AD through its subsidiary Bulgarian Airways Group EAD.

The share capital of Nuance BG amounted to BGN 2,000 thousand.

7. Segment reporting

The management responsible for making the business decisions determines the business segments on the grounds of the types of activities, the main products and services rendered by the Group. The activities of the Group are analyzed as a whole of business segments that may vary depending on the nature and development of a certain segment by considering the influence of the risk factors, cash flows, products and market requirements.

Each business segment is managed separately as long as it requires different technologies and resources or marketing approaches. The adoption of IFRS 8 had no influence on the

identification of the main business segments of the Group in comparison with those determined in the last consolidated financial statements.

According to IFRS 8 the profits reported by segments are based on the information used for the needs of the internal management reporting and is regularly reviewed from those responsible for the business decisions.

According to IFRS 8 the Group applies the same evaluation policy as in the last consolidated financial statements.

The operating segments of the Group are as follows:

- Production, trade and services
- Finance sector
- Transport sector
- Real estate sector
- Construction and engineering sector

Information about the operating segments of the Group is summarized as follows:



Operating segments 30 September 2013	Production, trade and services	Financial sector	Transport sector	Real estate sector	Construction and engineering sector	Elimination	Consolidated
	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Income from non-financial activities from external customers	84 886	11 613	299 870	164	1 589	-	398 122
Change in fair value of investment property	-	(610)	-	-	-	-	(610)
Gain from sale of non-current assets	76	8 575	1 019	2	-	(12)	9 660
Inter-segment income from non-financial activities	28 447	2 722	3 610	-	286	(35 065)	-
Total income from non-financial activities	113 409	22 300	304 499	166	1 875	(35 077)	407 172
Result from non-financial activities	18 029	22 300	20 239	76	(78)	2 058	62 624
Insurance income from external customers	-	320 892	-	-	-	-	320 892
Inter-segment insurance income	-	4 473	-	-	-	(4 473)	-
Total insurance income	-	325 365	-	-	-	(4 473)	320 892
Result from insurance	-	16 378	-	-	-	(4 087)	12 291
Interest income	3 910	193 018	5 014	320	139	(37 436)	164 965
Interest expenses	(8 951)	(112 366)	(11 997)	-	(515)	37 436	(96 393)
Result from interest	(5 041)	80 652	(6 983)	320	(376)	-	68 572
Gains from transactions with financial instruments from external customers	9 339	285 269	5	-	-	-	294 613
Inter-segment gains from transactions with financial instruments	-	4 284	-	-	-	(4 284)	-
Gains from transactions with financial instruments	9 339	289 553	5	-	-	(4 284)	294 613
Result from transactions with financial instruments	9 339	23 879	4	-	-	(3 964)	29 258
Administrative expenses	(4 529)	(115 406)	(8 698)	(174)	(452)	5 287	(123 972)
Gains from purchases	-	-	-	-	-	998	998
Dividends income	59	3 918	2 020	-	-	(1 738)	4 259
Net result from equity accounted investments in associates	131	741	17 537	-	-	-	18 409
Other financial income/ expense	581	38 104	(1 909)	(1)	(41)	1 011	37 745
Profit for allocating insurance batches	-	(14 567)	-	-	-	-	(14 567)
Profit for the period before tax	18 569	55 999	22 210	221	(947)	(435)	95 617
Tax expenses	(2 093)	(4 971)	(106)	(31)	-	21	(7 180)
Net profit for the period	16 476	51 028	22 104	190	(947)	(414)	88 437



Operating segments	Production, trade and services	Financial sector	Transport sector	Real estate Sector	Construction and engineering sector	Elimination	Consolidated
30 September 2013	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Assets of the segment	777 655	6 748 009	816 769	46 389	17 989	(2 213 132)	6 193 679
Equity accounted investments in associates	4 667	8 317	15 250	-	2	113 907	142 143
Total consolidated assets	782 322	6 756 326	832 019	46 389	17 991	(2 099 225)	6 335 822
Specialized reserves	-	186 706	-	-	-	-	186 706
Liabilities of the segment	338 997	4 680 097	377 147	101	15 476	(806 173)	4 605 645
Total consolidated liabilities	338 997	4 680 097	377 147	101	15 476	(806 173)	4 605 645

- as at 31.12.2012

Operating segments	Production, trade and services	Financial sector	Transport sector	Real estate sector	Construction and engineering sector	Elimination	Consolidated
31 December 2012	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Assets of the segment	769 469	6 508 345	816 151	47 052	16 450	(2 287 914)	5 869 553
Equity accounted investments in associates	4 667	16 789	11 552	-	2	95 493	128 503
Total consolidated assets	774 136	6 525 134	827 703	47 052	16 452	(2 192 421)	5 998 056
Specialized reserves	-	181 821	-	-	-	-	181 821
Liabilities of the segment	345 690	4 498 224	377 429	108	12 990	(878 649)	4 355 792
Total consolidated liabilities	345 690	4 498 224	377 429	108	12 990	(878 649)	4 355 792

- as at 30.09.2012

**Operating segments
30 September 2012**

	Production, trade and services	Financial sector	Transport sector	Real estate sector	Construction and engineering sector	Elimination	Consolidated
	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Income from non-financial activities from external customers	56 731	33 905	311 181	168	1 151	4 848	407 984
Change in fair value of investment property	-	-	(111)	-	-	-	(111)
Gain from sale of non-current assets	7 609	-	3 305	-	-	7 163	18 077
Inter-segment income from non-financial activities	21 020	2 702	3 246	-	558	(27 526)	-
Total income from non-financial activities	85 360	36 607	317 621	168	1 709	(15 515)	425 950
Result from non-financial activities	19 927	36 607	21 774	46	344	20 892	99 590
Insurance income from external customers	-	304 425	-	-	-	-	304 425
Inter-segment insurance income	-	3 135	-	-	-	(3 135)	-
Total insurance income	-	307 560	-	-	-	(3 135)	304 425
Result from insurance	-	17 022	-	-	-	(2 012)	15 010
Interest income	8 936	191 268	5 929	322	88	(32 846)	173 697
Interest expenses	(8 786)	(123 449)	(16 879)	-	(546)	32 846	(116 814)
Result from interest	150	67 819	(10 950)	322	(458)	-	56 883
Gains from transactions with financial instruments from external customers	108	185 526	-	-	-	(265)	185 369
Inter-segment gains from transactions with financial instruments	-	-	-	-	-	-	-
Gains from transactions with financial instruments	108	185 526	-	-	-	(265)	185 369
Result from transactions with financial instruments	(101)	37 343	(20)	-	-	2 542	39 764
Administrative expenses	(4 432)	(114 754)	(9 522)	(126)	(528)	-	(129 362)
Gain from purchases	342	-	-	-	-	-	342
Net result from equity accounted investments in associates	128	1 887	14 140	-	-	-	16 155
Other financial income/ expense	(643)	45 293	595	(1)	(13)	(6 775)	38 456
Profit for allocating insurance batches	-	(27 915)	-	-	-	-	(27 915)
Profit for the period before tax	15 371	63 302	16 017	241	(655)	14 647	108 923
Tax expenses	(1 730)	(6 555)	(219)	(31)	-	2 975	(5 560)
Net profit for the period	13 641	56 747	15 798	210	(655)	17 622	103 363



Operating segments	Production, trade and services	Financial sector	Transport sector	Real estate Sector	Construction and engineering sector	Elimination	Consolidated
30 September 2012	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Assets of the segment	728 949	6 233 082	817 178	46 094	16 416	(2 021 707)	5 820 012
Equity accounted investments in associates	4 668	17 133	73 910	-	2	91 389	187 102
Total consolidated assets	733 617	6 250 215	891 088	46 094	16 418	(1 930 318)	6 007 114
Specialized reserves	-	168 772	-	-	-	-	168 772
Liabilities of the segment	321 146	4 304 493	487 607	75	13 678	(805 375)	4 321 624
Total consolidated liabilities	321 146	4 304 493	487 607	75	13 678	(805 375)	4 321 624



8. Property, plant and equipment

Property, plant and equipment of the Group include land, buildings, plant and equipment, vehicles, repairs of rented fixed assets, assets in process of acquisition, etc. Their carrying amount can be analyzed as follows:

	Land	Building	Machines	Equipment	Vehicles	Repairs	Others	Assets in process of acquisition	Total
	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
Balance at 1 January 2013	85 245	98 304	96 083	162 550	125 952	27 099	55 226	81 057	731 516
Additions:									-
- separately acquired	8 402	35 685	11 540	507	3 521	96	741	50 819	111 311
Disposals									
- through business combinations		-	-	-	(5)	-	(2)	-	(7)
- separately disposed of	-	(750)	(1 792)	(263)	(1 886)	(150)	(51)	(69 336)	(74 228)
Balance at 30 September 2013	93 647	133 239	105 831	162 794	127 582	27 045	55 914	62 540	768 592
Depreciation									
Balance at 1 January 2013	-	(27 742)	(78 991)	(35 039)	(55 526)	(24 189)	(27 851)	-	(249 338)
Disposals	-	24	683	99	1 516	150	49	-	2 521
Depreciation	-	(323)	(6 905)	(2 657)	(4 848)	(1 935)	(667)	-	(17 335)
Balance at 30 September 2013	-	(28 041)	(85 213)	(37 597)	(58 858)	(25 974)	(28 469)	-	(264 152)
Carrying amount at 30 September 2013	93 647	105 198	20 618	125 197	68 724	1 071	27 445	62 540	504 440



- as at 31 December 2012

	Land	Building	Machines	Equipment	Vehicles	Repairs	Others	Assets in process of acquisition	Total
	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
2012									
Balance at 1 January 2012	117 237	89 511	66 603	163 784	135 713	26 853	47 785	85 373	732 859
Additions:									-
- through business combinations	1 201	17 947	30 236	140	429	-	4 584	-	54 537
- separately acquired	410	22 441	12 623	1 468	4 786	560	3 726	27 406	73 420
Disposals									
- through business combinations	-	(7 241)	(5 505)	(17)	-	(314)	-	(4 263)	(17 340)
- separately disposed of	(127)	(23 090)	(6 205)	(1 725)	(14 600)	-	(868)	(26 612)	(73 227)
- Assets held for sale (or in disposal group)	(33 476)	(1 264)	(1 669)	(1 100)	(376)	-	(1)	(847)	(38 733)
Balance at 31 December 2012	85 245	98 304	96 083	162 550	125 952	27 099	55 226	81 057	731 516
Depreciation and impairment									
Balance at 1 January 2012	-	(26 060)	(51 095)	(30 772)	(52 155)	(21 282)	(25 265)	-	(206 629)
Additions through business combinations, net	-	(3 783)	(22 356)	(207)	(384)	-	(909)	-	(27 639)
Disposals assets held for sale	-	470	846	89	307	-	-	-	1 712
Disposals	-	3 443	2 263	526	4 031	-	192	-	10 455
Depreciation and impairment	-	(1 812)	(8 649)	(4 675)	(7 325)	(2 907)	(1 869)	-	(27 237)
Balance at 31 December 2012	-	(27 742)	(78 991)	(35 039)	(55 526)	(24 189)	(27 851)	-	(249 338)
Carrying amount at 31 December 2012	85 245	70 562	17 092	127 511	70 426	2 910	27 375	81 057	482 178



- as at 30 September 2012

	Land	Building	Machines	Equipment	Vehicles	Repairs	Others	Assets in process of acquisition	Total
	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
Balance at 1 January 2012	117 237	89 511	66 603	163 784	135 713	26 853	47 785	85 373	732 859
Additions:									
- through business combinations	1 181	21 595	29 782	1 624	328	-	2 929	-	57 439
- separately acquired		4 181	10 618	1 496	2 473	-	1 448	25 198	45 414
Disposals									
- through business combinations	-	-	-	-	-	-	-	-	-
- separately disposed of		(15 007)	(4 086)	(346)	(18 678)	-	(408)	(14 439)	(52 964)
Balance at 30 September 2012	118 418	100 280	102 917	166 558	119 836	26 853	51 754	96 132	782 748
Depreciation									
Balance at 1 January 2012	-	(26 060)	(51 095)	(30 772)	(52 155)	(21 282)	(25 265)	-	(206 629)
Additions through business combinations	-	(2 756)	(21 892)	(956)	(284)	-	(7)	-	(25 895)
Disposals	-	1 868	1 628	41	3 478	-	65	-	7 080
Depreciation	-	(2 992)	(6 786)	(3 617)	(8 194)	(2 212)	(754)	-	(24 555)
Balance at 30 September 2012	-	(29 940)	(78 145)	(35 304)	(57 155)	(23 494)	(25 961)	-	(249 999)
Carrying amount at 30 September 2012	118 418	70 340	24 772	131 254	62 681	3 359	25 793	96 132	532 749

9. Long-term financial assets

Financial assets, recognized in the interim condensed consolidated statement of financial position, include the following financial asset categories:

	30.09.2013	31.12.2012	30.09.2012
	BGN '000	BGN '000	BGN '000
Financial assets at fair value through profit or loss	3 284	3 284	2 905
Held-to-maturity financial assets	125 065	98 068	96 579
Loans and receivables	1 252 675	1 069 521	934 236
Available-for-sale financial assets	237 799	270 538	287 277
	1 618 823	1 441 411	1 320 997
Impairment	(17 020)	(10 801)	(11 322)
	1 601 803	1 430 610	1 309 675

10. Short-term financial assets

Financial assets, recognized in the interim condensed consolidated statement of financial position, include the following financial asset categories:

	30.09.2013	31.12.2012	30.09.2012
	BGN '000	BGN '000	BGN '000
Financial assets at fair value through profit or loss	769 178	714 361	538 196
Held-to-maturity financial assets	159 365	191 281	175 116
Loans and receivables	828 837	805 563	842 557
Held for sale financial assets	12 186	54 199	12 640
	1 769 566	1 765 404	1 568 509
Impairment	(20 752)	(22 170)	(14 906)
	1 748 814	1 743 234	1 553 603

11. Non-current assets, classified as held-for-sale

The carrying amount of the assets classified as held-for-sale can be presented as follows:

	30.09.2013	31.12.2012	30.09.2012
	BGN '000	BGN '000	BGN '000
Non-current assets			
Property, plant and equipment	44 554	72 827	35 859
Assets, classified as held-for-sale	44 554	72 827	35 859

On 21 January 2013 the group has sold non-current assets classified as held-for-sale, amounting to BGN 26 575 thousand, representing land in Kazan, Russia. During the quarter Group has sold land and buildings in the city of Sofia, in the amount of BGN 2 212 thousand.

12. Share capital

The share capital of Chimimport AD as at 30 September 2013 consists of 150 875 596 (31.12.2012: 150 875 596) ordinary shares with a par value of BGN 1 per share and 88 770 671 (31.12.2012: 88 770 671) preferred shares with a par value of BGN 1, including 5 987 175 (31.12.2012: 5 962 675) ordinary shares and 4 439 449 (31.12.2012: 4 295 449) preferred shares, acquired by companies of Chimimport Group. The ordinary shares of Chimimport AD are registered and subject to unrestricted transfers and entitle 1 voting right and liquidation quota. The preferred shares do not entitle voting rights. They give the owner the right to a cumulative guaranteed dividend and to a guaranteed liquidation quota of the Group's estate.

Shares issued and fully paid:	30.09.2013	31.12.2012	30.09.2012
- beginning of the year	229 388 143	230 344 603	230 344 603
- treasury shares /ordinary and preferred/, acquired by subsidiaries during the year	(168 500)	(956 460)	(74 100)
Shares issued and fully paid as at period end	229 219 643	229 388 143	230 270 503

On 12 June 2009 Chimimport AD issued mandatory convertible preferred shares with 9% guaranteed fixed annual dividend and guaranteed liquidation quota. 89 646 283 preferred shares are issued and paid with issue value amounting to BGN 2.22 each, representing 99.61% of the offered shares. The accumulated capital during the public offering amounts to BGN 199 015 thousand. The obligatory conversion of the shares occurs at the end of the seventh year after the registration of the capital increase in the Trade register.

The accumulated funds above the nominal value of the share capital amounting to BGN 105 082 thousand are allocated as follows:

- BGN 27 622 thousand – share premium
- BGN (943) thousand – reduction of share premium due to treasury shares acquired by subsidiaries
- BGN 8 348 thousand – current dividend payables
- BGN (634) thousand – reduction of current dividend payables due to treasury shares acquired by subsidiaries
- BGN 70 008 thousand – non-current dividend payables
- BGN (2 710) thousand – reduction of non-current dividend payables due to treasury shares acquired by subsidiaries
- BGN 3 391 thousand – share issue expenses



Dividend payables and share premium, resulting from the conversion of 858 825 preferred shares and the acquisition of 1 105 860 shares of the Group by subsidiaries, are allocated as follows:

- BGN 28 271 thousand – share premium
- BGN (1 413) thousand – reduction of share premium due to treasury shares acquired by subsidiaries
- BGN 16 329 thousand – current dividend payables
- BGN (963) thousand – reduction of current dividend payables due to treasury shares acquired by subsidiaries
- BGN 33 888 thousand – non-current dividend payables
- BGN (1 999) thousand – reduction of non-current dividend payables due to treasury shares acquired by subsidiaries

The list of the principal shareholders, holding ordinary shares of the Group, is as follows:

	30.09.2013	30.09.2013	31.12.2012	31.12.2012	30.09.2012	30.09.2012
	Number of ordinary shares	%	Number of ordinary shares	%	Number of ordinary shares	%
Chimimport Invest AD	111 769 615	74.08%	108 957 067	72.22%	108 957 067	72.22%
Other legal entities and private individuals	39 105 981	25.92%	41 918 529	27.78%	41 918 529	27.78%
	150 875 596	100.00%	150 875 596	100.00%	150 875 596	100.00%
Shares of the Group, acquired by subsidiaries						
CCB Group AD	(5 160 005)	3.42%	(5 160 005)	3.42%	(4 395 005)	2.91%
ZAD Armeec	(463 100)	0.31%	(463 100)	0.31%	(463 100)	0.31%
CCB AD	(109 000)	0.07%	(84 500)	0.06%	(84 000)	0.06%
POAD CCB Sila	(255 070)	0.17%	(255 070)	0.17%	(255 070)	0.17%
	(5 987 175)	3.97%	(5 962 675)	3.96%	(5 197 175)	3.44%
Net number of shares	144 888 421		144 912 921		145 678 421	



The list of principle shareholders, holding shares (ordinary shares and preferred shares) of the capital of Chimimport AD is presented as follows:

	30.09.2013	30.09.2013	31.12.2012	31.12.2012	30.09.2012	30.09.2012
	Number of	%	Number of	%	Number of	%
	shares		shares /ordinary		shares	
	/ordinary		and preferred/		/ordinary	
	and				and	
	preferred/				preferred/	
Chimimport Invest AD	179 409 837	74.86%	175 710 589	73.32%	179 499 349	75.00%
Other legal entities and private individuals	60 236 430	25.14%	63 935 678	26.68%	60 146 918	25.00%
	239 646 267	100.00%	239 646 267	100.00%	239 646 267	100.00%
Shares of the Group, acquired by subsidiaries						
CCB Group AD	(5 160 005)	2.15%	(8 233 658)	3.44%	(7 468 658)	3.12%
ZAD Armeec	(3 463 100)	1.45%	(463 100)	0.19%	(463 100)	0.19%
CCB AD	(135 000)	0.06%	(84 500)	0.04%	(109 900)	0.05%
POAD CCB Sila	(1 668 519)	0.70%	(1 476 866)	0.62%	(1 334 106)	0.56%
	(10 426 624)	4.35%	(10 258 124)	4.29%	(9 375 764)	3.91%
Net number of shares	229 219 643		229 388 143		230 270 503	

Withholding tax for dividends due from individuals and foreign legal entities, registered in countries that are not members of EU for 2012 and 2013 amounts to 5% and the tax is deducted from the gross amount of dividends.



13. Borrowings

Borrowings include financial liabilities as follows:

	Current			Non-current		
	30.09.2013	31.12.2012	30.09.2012	30.09.2013	31.12.2012	30.09.2012
	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
Financial liabilities measured at amortized cost:						
Liabilities to depositors	2 372 324	2 254 126	2 278 233	722 048	656 366	598 940
Liabilities for dividends	15 366	15 935	20 032	31 889	43 834	54 993
Bonds and debenture loan	2 353	3 755	608	152 412	146 686	146 622
Bank loans	68 805	58 726	43 838	72 134	129 979	155 575
Other borrowings	49 101	59 160	63 832	15 584	14 841	13 080
Insurance contract liabilities	13 687	14 980	13 758	-	-	-
Derivatives, held-for-trading	9 484	8 265	6 166	63 565	-	-
Deposits from banks	64 080	36 013	41 313	-	2 934	-
Liabilities under repurchase agreements	-	20 143	30 811	-	-	-
Total carrying amount	2 595 200	2 471 103	2 498 591	1 057 632	994 640	969 210

13.1. Borrowings, measured at amortized cost, other than borrowings from banking activities

Changes in borrowings other than borrowings from banking activities during the period are presented as follows:

	BGN'000
For the period ended 30 September 2013	
Opening balance 1 January 2013	449 273
Received during the period	79 196
Repaid during the period	(105 751)
Closing balance 30 September 2013	422 718
For the period ended 31 December 2012	
Opening balance 1 January 2012	437 973
Received during the period	155 417
Repaid during the period	(144 117)
Closing balance 31 December 2012	449 273
For the period ended 30 September 2012	
Opening balance 1 January 2012	437 973
Received during the period	118 863
Repaid during the period	(90 776)
Closing balance 30 September 2012	466 060

During the period the Group of Chimimport received borrowings amounting to a total of TBGN 79 196 under short-term loans for cash at interest rates between 8% - 11%

14. Income tax expenses

Recognized tax expenses are based on management's best estimate of the expected annual tax rate. The tax rate, valid for 2013 is 10% corporate tax (the expected annual tax rate for the period ended on 30 September 2012 was 10%).

15. Earnings per shares

Basic earnings per share have been calculated using the profit attributed to shareholders of the parent company as the numerator.

The weighted average number of outstanding shares used for basic earnings per share as well as the net profit, less the dividend expense, attributable to shareholders, is as follows:

	30 September 2013	30 September 2012
Profit attributable to the shareholders (BGN)	77 101 000	97 111 000
Weighted average number of outstanding shares	144 907 579	145 701 943
Basic earnings per share (BGN per share)	0.53	0.67

The weighted average number of shares /ordinary and preferred/, used in calculating the diluted basic earnings per share, as well as the net profit, adjusted with dividend expense, attributable to shareholders, is as follows:

	30 September 2013	30 September 2012
Net profit, attributable to shareholders, adjusted with dividend expense (BGN)	85 202 609	102 421 000
Weighted average number of shares	229 308 986	230 333 999
Diluted earnings per share (BGN per share)	0.37	0.44

16. Related party transactions

The Group's related parties include its owners, associates and key management personnel.

16.1. Transaction with owners

Sale of goods and services, interest income and other income	30.09.2013	30.09.2012
	BGN'000	BGN'000
<i>- interest income</i>		
Chimimport Invest AD	12 040	6 559
 Purchase of services, interest expense and other expenses		
<i>- purchase of services</i>		
Chimimport Invest AD	(302)	(12)

16.2. Transaction with associates and other related parties under common control

Sale of goods and services, interest income and other income	30.09.2013	30.09.2012
	BGN'000	BGN'000
<i>- sale of finished goods</i>		
Kavarna Gas OOD	746	982
Chimsnab Trade OOD	427	-
Fraport TSAM AD	-	-
<i>- sale of goods</i>		
Fraport TSAM AD	910	995
VTC AD	226	189
Chimsnab Trade OOD	-	23
Hemus Air EAD	39	-
POK Syglasie	-	19
M Car OOD	-	2
<i>- sale of services</i>		
Lufthansa Technik Sofia OOD	2 125	192
CCB Lider DF	396	377
CCB Activ DF	320	306
CCB Garant DF	16	7
Chimsnab Trade OOD	2	3
Aviation Company Hemus Air EAD	50	244
OAO Airport Kazan	-	560



Sale of goods and services, interest income and other income	30.09.2013	30.09.2012
	BGN'000	BGN'000
Varna Cars OOD	139	-
Consortium Shlegel – Energoproekt	-	7
Fraport TSAM AD	-	10
Other	68	80
<i>- interest income</i>		
Niko Comers OOD	448	-
Aviation Company Hemus Air EAD	481	486
Varnaferri OOD	43	-
Fraport TSAM AD	14	453
Conor – Switzerland	67	68
Lufthansa Technik Sofia OOD	-	73
M Car OOD	-	33
ZAO - Tat Avia	-	1 079
Other	171	772
<i>- other income</i>		
Aviation company Hemus air EAD	1 057	820
Lufthansa Technik Sofia OOD	414	1 605
Other	757	56
Purchase of services and interest expense	30.09.2013	30.09.2012
	BGN'000	BGN'000
<i>- purchase of services</i>		
Lufthansa Technik Sofia OOD	(6 664)	(5 455)
Fraport TSAM AD	(5 627)	(3 832)
Aviation Company Hemus Air EAD	(2 210)	(5 770)
Varna Cars OOD	(103)	-
M Car OOD	(11)	(3)
Capital Invest EAD	-	(1)
OAO Airport Kazan	-	(34)
Other	(892)	-
<i>- interest expense</i>		
Aviation Company Hemus Air EAD	(151)	-
Varna Cars OOD	(120)	-
PIC Saglasie Co.Ltd.	(53)	-
Dobrichki panair AD	(26)	(30)
VTC AD	(24)	-
Amadeus Bulgaria OOD	(14)	(15)
Lufthansa Technik Sofia OOD	(12)	-

Invest Capital EAD	(5)	(12)
Fraport TSAM AD	-	(107)
Other	(10)	(467)

16.3. Transaction with key management personnel

Key management of the Group includes members of the Managing Board and Supervisory Board. Key management personnel remuneration includes the following expenses:

	30 September 2013 BGN'000	30 September 2012 BGN'000
Short-term employee benefits:		
Salaries, including bonuses	2 314	528
Social security costs	21	21
Group car allowance	5	6
	2 340	555

17. Related party balances

	30.09.2013	31.12.2012	30.09.2012
	BGN'000	BGN'000	BGN'000
Non-current receivables from:			
<i>-owners</i>			
Chimimport Invest AD	2 161	2 300	120 275
	2 161	2 300	120 275
<i>-associated parties</i>			
Lufthansa Technik Sofia OOD	3 042	3 042	3 616
	3 042	3 042	3 616
<i>- other related parties</i>			
Aviation Company Hemus Air EAD	11 144	8 078	8 003
Other	1 951	1 459	1 196
	13 095	9 537	9 199
Total	18 298	14 879	133 090
Current receivables from:			
<i>-owners</i>			
Chimimport Invest AD	127 493	126 536	42 990
	127 493	126 536	42 990
<i>- associates</i>			
Conor GmbH	9 225	9 356	9 496
Lufthansa Technik Sofia OOD	603	900	94
Kavarna Gaz OOD	495	592	364
Fraport TSAM AD	96	91	2 764
PIC Syglasie AD	-	1	-
VTC AD	1	-	-
Holding Nov Vek AD	-	1	-
OAO Airport Kazan	-	-	18 225
ZAO Tat Avia	-	-	15 412
	10 420	10 941	46 355
<i>- other related parties</i>			
Aviation Company Hemus Air EAD	96 606	86 530	81 846
Niko Comers OOD	8 803	8 889	10 780
Consortium Energoproekt – Royal Haskoning	1 415	1 414	2 210
Chimsnab Trade OOD	65	56	60
M Car OOD	1	1	-
Other	4 220	4 741	8 643
	111 110	101 631	103 539
Total	249 023	239 108	192 884

	30.09.2013	31.12.2012	30.09.2012
	BGN'000	BGN'000	BGN'000
Non-current payables to:			
<i>-owners</i>			
Chimimport Invest AD	-	157	1
<i>- associates</i>			
Fraport TSAM AD	2 639	2 039	1 604
VTC AD	1 383	1 383	1 135
PIC Syglasie AD	136	34	442
Amadeus Bulgaria OOD	135	135	126
Kavarna Gaz OOD	6	6	22
Nuance BG AD	-	162	-
Lufthansa Technik Sofia OOD	-	15	43
	4 299	3 774	3 372
<i>- other related parties</i>			
M Car OOD	80	80	-
Chimsnab Trade OOD	25	27	27
Capital Invest EAD	17	17	9
Invest Capital EAD	1	1	3
Aviation Company Hemus Air EAD	-	58	170
Other	36	39	37
	159	222	246
Total	4 458	4 153	3 619
	-	-	-
Current payables to:			
<i>-owners</i>			
Chimimport Invest AD	683	9 482	25 745
Chiminvest Institute	495	494	494
	1 178	9 976	26 239
<i>- associates</i>			
Fraport TSAM AD	8 756	17 305	31 698
Lufthansa Technik Sofia OOD	2 238	2 675	4 101
PIC Syglasie AD, together with PPF, UPF and DPF Syglasie	1 725	1 003	-
Dobrichki panair AD	977	951	927
VTC AD	868	645	624
Amadeus Bulgaria OOD	571	401	633
Kavarna Gaz OOD	29	62	11
	15 164	23 042	37 994
<i>- other related parties</i>			
Consortium Energoproekt – Royal Haskoning	1 900	1 900	2 803



	30.09.2013	31.12.2012	30.09.2012
	BGN'000	BGN'000	BGN'000
Capital Invest EAD	617	39	46
M Car OOD	572	437	216
Nuance BG AD	267	338	-
Invest Capital EAD	242	252	217
Varna Cars OOD	21	143	29
Chimsnab Trade OOD	3	-	14
Aviation Company Hemus Air EAD	-	39	66
OAO Airport Kazan	-	-	96
Other	1 053	793	1 714
	4 675	3 941	5 201
Total	21 017	36 959	69 434

18. Post - reporting date events

No significant events have occurred between the reporting date and the date of authorization.

19. Autoriazation of the interim condensed financial statements

The interim condensed consolidated financial statements as of 30 September 2013 (including comparatives) were approved for issue by the managing board on 29 November 2013.