

Interim Activity Report
Interim Condensed Consolidated Financial
Statements

CHIMIMPORT AD

30 June 2013



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Interim condensed consolidated statement of financial position

	Notes	30.06.2013 BGN'000	31.12.2012 BGN'000	30.06.2012 BGN'000
Assets				
Non-current assets				
Property, plant and equipment	8	507 888	482 178	507 648
Investment property		143 705	143 963	97 443
Investments accounted for using the equity method	6	128 976	128 503	182 986
Goodwill		45 024	45 024	42 775
Other intangible assets		71 895	70 726	79 535
Long-term financial assets	9	1 546 825	1 430 610	1 283 124
Long-term related party receivables	17	14 939	14 879	3 670
Deferred tax assets		3 511	5 129	3 817
Non-current assets		2 462 763	2 321 012	2 200 998
Current assets				
Inventories		35 717	36 780	35 068
Short-term financial assets	10	1 753 858	1 743 234	1 490 742
Related party receivables	17	263 746	239 108	317 687
Trade receivables		254 936	163 591	227 630
Tax receivables		1 371	2 828	4 799
Other receivables		217 562	189 211	206 023
Reinsurance assets		14 555	17 445	19 101
Cash and cash equivalents		1 134 047	1 212 020	1 192 561
Current assets		3 675 792	3 604 217	3 493 611
Assets classified as held for sale	11	44 040	72 827	35 660
Total assets		6 182 595	5 998 056	5 730 269

Prepared by: _____

/A. Kerezov/

Date: 28 August 2013

Executive director: _____

/I. Kamenov/



The accompanying notes on pages from 8 to 33 form an integral part of the interim condensed consolidated financial statements.

Interim condensed consolidated statement of financial position (continued)

	Notes	30.06.2013 BGN'000	31.12.2012 BGN'000	30.06.2012 BGN'000
Equity and liabilities				
Equity				
Share capital	12	229 240	229 388	230 342
Share premium		220 086	220 012	225 671
Other reserves		91 851	79 542	88 195
Retained earnings		691 723	603 390	652 312
Profit for the period		60 727	104 099	68 428
Equity attributed to the shareholders of parent company		1 293 627	1 236 431	1 264 948
Non-controlling interests		231 884	224 012	220 241
Total equity		1 525 511	1 460 443	1 485 189
Specialized reserves		181 244	181 821	163 846
Liabilities				
Non-current liabilities				
Long-term financial liabilities	13	971 920	994 640	921 629
Payables to secured persons		590 570	539 948	477 636
Long-term trade payables		19 687	21 337	21 289
Long-term related party payables	17	5 402	4 153	4 030
Finance lease liabilities		12 979	15 462	17 507
Pension and other employee obligations		2 621	2 655	1 964
Other liabilities		4 744	3 276	1 486
Provisions		438	438	387
Deferred tax liabilities		32 342	34 207	20 286
Non-current liabilities		1 640 703	1 616 116	1 466 214
Current liabilities				
Short-term financial liabilities	13	2 573 566	2 471 103	2 396 275
Trade payables		97 809	109 895	96 422
Short-term related party payables	17	11 288	36 959	19 500
Finance lease liabilities		5 227	5 417	5 587
Pension and other employee obligations		12 756	12 932	11 739
Tax liabilities		9 567	8 767	11 374
Other liabilities		124 924	94 603	74 123
Current liabilities		2 835 137	2 739 676	2 615 020
Total liabilities		4 475 840	4 355 792	4 081 234
Total equity, reserves and liabilities		6 182 695	5 998 056	5 730 269

Prepared by:  /A. Kerčozov/

Executive director:  /I. Kamenov/

Date: 28 August 2013



The accompanying notes on pages from 8 to 33 form an integral part of the interim condensed consolidated financial statements.

Interim condensed consolidated statement of comprehensive income

Notes	6 months to 30.06.2013	3 months to 30.06.2013	6 months to 30.06.2012	3 months to 30.06.2012
	BGN'000	BGN'000	BGN'000	BGN'000
Income from non-financial activities	242 085	132 480	257 773	148 845
Expenses for non-financial activities	(203 523)	(113 926)	(214 173)	(121 388)
Change in fair value of investment property	(397)	(349)	(328)	(491)
Gain on sale of non-current assets	6 765	696	3 707	219
Net result from non-financial activities	44 930	18 901	46 979	27 185
Insurance income	275 911	45 574	261 375	54 188
Insurance expense	(266 618)	(39 364)	(251 568)	(48 200)
Net insurance result	9 293	6 210	9 807	5 988
Interest income	114 308	56 263	118 550	63 698
Interest expense	(65 516)	(32 714)	(80 204)	(40 365)
Net interest income	48 792	23 549	38 346	23 333
Gains from transactions with financial instruments	213 579	120 533	140 246	46 256
Losses from transactions with financial instruments	(183 486)	(98 546)	(101 984)	(50 822)
Net result from transactions with financial instruments	30 093	21 987	38 262	(4 566)
Administrative expenses	(78 869)	(35 072)	(69 214)	(31 649)
Dividend income	3 178	1 556	2 665	2 150
Share of profit from equity accounted investments	7 114	5 542	5 703	4 523
Other financial income	21 817	4 087	17 329	13 552
Allocation of income to secured persons	(11 370)	(7 003)	(15 519)	(5 005)
Profit before tax	74 978	39 757	74 358	35 511
Tax expense	14 (5 980)	(3 806)	(4 152)	(3 319)
Net profit for the period	68 998	35 951	70 206	32 192
Other comprehensive income				
Share of other comprehensive income of associates	(1 179)	(208)	-	(2 810)
Gains from financial assets	1 883	232	932	859
Total comprehensive income	69 702	35 975	71 138	30 241
Profit for the year attributable to:				
the shareholders of Chimimport AD	60 727	31 885	68 428	31 143
non-controlling interests	8 271	4 066	1 778	1 049
Total comprehensive income attributable to:				
the shareholders of Chimimport AD	61 431	31 909	69 207	29 051
non-controlling interests	8 271	4 066	1 931	1 190
Basic earnings per share in BGN	15 0.42	0.22	0.47	0.19
Diluted earnings per share in BGN	15 0.28	0.15	0.31	0.13

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Date: 28 August 2013

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The accompanying notes on pages from 8 to 33 form an integral part of the interim condensed consolidated financial statements.

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	(148)	74	-	-	(74)	-	(74)
Business combinations	-	-	(1 148)	(3 006)	(4 154)	(399)	(4 553)
Transactions with owners	(148)	74	(1 148)	(3 006)	(4 228)	(399)	(4 627)
Profit for the period, ended at 30 June 2013	-	-	-	60 727	60 727	8 271	68 998
Other comprehensive income							
Share of other comprehensive income of associates	-	-	-	(1 179)	(1 179)	-	(1 179)
Gains from financial assets	-	-	1 883	-	1 883	-	1 883
Total comprehensive income for the period	-	-	1 883	59 548	61 431	8 271	69 702
Other changes	-	-	-	(7)	(7)	-	(7)
Transfer of retained earnings to other reserves	-	-	11 574	(11 574)	-	-	-
Balance at 30 June 2013	229 240	220 086	91 851	752 450	1 293 627	231 884	1 525 511

Prepared by: _____

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Date: 28 August 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				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

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Date: 28 August 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	(3)	28	-	-	25	-	25
Business combinations	-	-	(1 831)	161	(1 670)	1 466	(204)
Transactions with owners	(3)	28	(1 831)	161	(1 645)	1 466	(179)
Profit for the period, ended at 30 June 2012	-	-	-	68 428	68 428	1 778	70 206
Other comprehensive income							
Gains from financial assets	-	-	779	-	779	153	932
Total comprehensive income for the period	-	-	779	68 428	69 207	1 931	71 138
Other changes	-	-	-	(3)	(3)	-	(3)
Transfer of retained earnings to other reserves	-	-	18 330	(18 330)	-	-	-
Balance at 30 June 2012	230 342	225 671	88 195	720 740	1 264 948	220 241	1 485 189

Prepared by: 
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Date: 28 August 2013

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Interim condensed consolidated statement of cash flows

	30.06.2013	30.06.2012
	BGN'000	BGN'000
Proceeds from short-term loans	58 976	55 984
Payments for short-term loans	(47 702)	(59 150)
Proceeds from sale of short-term financial assets	346 880	444 011
Purchase of short-term financial assets	(375 187)	(418 387)
Cash receipt from customers	239 195	227 073
Cash paid to suppliers	(205 980)	(190 007)
Proceeds from secured persons	53 319	48 182
Payments to secured persons	(9 847)	(6 453)
Payments to employees and social security institutions	(43 855)	(40 557)
Cash receipts from banking operations	22 910 316	21 898 372
Cash paid for banking operations	(22 936 243)	(21 839 974)
Cash receipts from insurance operations	79 054	82 884
Cash paid for insurance operations	(76 495)	(83 394)
Income taxes paid	(3 628)	(2 219)
Other cash outflows	(7 503)	(9 440)
Net cash flow from operating activities	(18 700)	106 925
Investing activities		
Net payments for acquisition of subsidiaries	9 854	(10 003)
Dividends received	3 569	8 704
Sale of property, plant and equipment	27 202	-
Purchase of property, plant and equipment	(34 393)	(6 688)
Purchase of intangible assets	(24)	(1 767)
Sale of investment property	9 480	22
Purchase of investment property	(304)	(329)
Sale of non-current financial assets	171 472	158 116
Purchase of non-current financial assets	(181 535)	(87 503)
Interest payments received	30 403	24 433
Proceeds from loans granted	9 642	29 045
Payments for loans granted	(52 173)	(64 099)
Other cash (outflows)/inflows	(600)	(1 600)
Net cash flow from investing activities	(7 407)	48 331
Financing activities		
Proceeds from loans received	102 180	124 842
Payments for loans received	(136 652)	(94 551)
Interest paid	(10 986)	(9 748)
Payments for finance leases	(2 740)	(3 312)
Other cash outflows	(4 266)	(1 443)
Net cash flow from financing activities	(52 464)	15 788
Exchange profit/(losses) on cash and cash equivalents	598	(179)
Cash and cash equivalents, beginning of year	1 212 020	1 021 696
Net change in cash and cash equivalents	(77 973)	170 865
Cash and cash equivalents, end of the period	1 134 047	1 192 561

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Date: 28 August 2013

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The accompanying notes on pages from 8 to 33 form an integral part of the interim condensed consolidated financial statements.

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 26 July 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 standarts:

- 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	30.06.2013		31.12.2012		30.06.2012	
	BGN'000	%	BGN'000	%	BGN'000	%
Fraport TSAM AD	101 033	40,00%	97 033	40,00%	96 498	40,00%
PIC Saglasie Co.Ltd.	9 246	24,45%	18 157	49,43%	18 921	49,43%
Amadeus Bulgaria OOD	3 737	45,00%	3 627	45,00%	3 619	45,00%
Lufthansa Technik Sofia OOD	6 837	24,90%	4 840	24,90%	4 561	24,90%
VTC AD	2 568	41,00%	2 801	41,00%	2 973	41,00%
Alpha Airport Services OOD	2 744	42,50%	-	-	-	-
Dobrich fair AD	1 214	37,92%	1 214	37,92%	1 127	37,92%
Kavarna Gas OOD	597	35,00%	581	35,00%	563	35,00%
ZAO TAT Avia	-	-	-	-	54 724	45,00%
	127 976		128 253		182 986	

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 June 2013.

6.2. Investments in joint ventures

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

Name	30.06.2013		31.12.2012		30.06.2012	
	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 second 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 June 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	51 330	16 552	173 598	113	492	-	242 085
Change in fair value of investment property	213	(610)	-	-	-	-	(397)
Gain from sale of non-current assets	68	3	694	-	-	6 000	6 765
Inter-segment income from non-financial activities	17 726	1 794	1 968	-	210	(21 698)	-
Total income from non-financial activities	69 337	17 739	176 260	113	702	(15 698)	248 453
Result from non-financial activities	10 631	17 739	10 067	52	(119)	6 560	44 930
Insurance income from external customers	-	275 911	-	-	-	-	275 911
Inter-segment insurance income	-	3 209	-	-	-	(3 209)	-
Total insurance income	-	279 120	-	-	-	(3 209)	275 911
Result from insurance	-	12 304	-	-	-	(3 011)	9 293
Interest income	3 775	124 939	3 257	212	72	(17 947)	114 308
Interest expenses	(6 028)	(68 518)	(8 586)	-	(331)	17 947	(65 516)
Result from interest	(2 253)	56 421	(5 329)	212	(259)	-	48 792
Gains from transactions with financial instruments from external customers	9 339	204 239	1	-	-	-	213 579
Inter-segment gains from transactions with financial instruments	-	4 446	-	-	-	(4 446)	-
Gains from transactions with financial instruments	9 339	208 685	1	-	-	(4 446)	213 579
Result from transactions with financial instruments	9 338	24 881	-	-	-	(4 126)	30 093
Administrative expenses	(3 304)	(78 494)	(5 280)	(144)	(339)	8 692	(78 869)
Dividends income	46	3 326	2 007	-	-	(2 201)	3 178
Net result from equity accounted investments in associates	16	741	6 357	-	-	-	7 114
Other financial income/ expense	(343)	27 723	(1 151)	(1)	(27)	(4 384)	21 817
Profit for allocating insurance batches	-	(11 370)	-	-	-	-	(11 370)
Profit for the period before tax	14 131	53 271	6 671	119	(744)	1 530	74 978
Tax expenses	(1 569)	(4 360)	(37)	(21)	-	7	(5 980)
Net profit for the period	12 562	48 911	6 634	98	(744)	1 537	68 998



Operating segments	Production, trade and services	Financial sector	Transport sector	Real estate Sector	Construction and engineering sector	Elimination	Consolidated
30 June 2013	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Assets of the segment	745 273	6 596 762	815 905	46 251	16 336	(2 166 908)	6 053 619
Equity accounted investments in associates	4 667	8 317	15 046	-	2	100 944	128 976
Total consolidated assets	749 940	6 605 079	830 951	46 251	16 338	(2 065 964)	6 182 595
Specialized reserves	-	181 244	-	-	-	-	181 244
Liabilities of the segment	310 419	4 536 126	380 362	55	13 620	(764 742)	4 475 840
Total consolidated liabilities	310 419	4 536 126	380 362	55	13 620	(764 742)	4 475 840

- 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 30.06.2012

Operating segments 30 June 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	35 860	31 013	189 948	107	845	-	257 773
Change in fair value of investment property	-	(657)	-	-	-	329	(328)
Gain from sale of non-current assets	548	-	3 145	-	-	14	3 707
Inter-segment income from non-financial activities	4 410	1 813	10 270	-	352	(16 845)	-
Total income from non-financial activities	40 818	32 169	203 363	107	1 197	(16 502)	261 152
Result from non-financial activities	1 344	27 337	20 345	(26)	174	(2 195)	46 979
Insurance income from external customers	-	261 375	-	-	-	-	261 375
Inter-segment insurance income	-	2 514	-	-	-	(2 514)	-
Total insurance income	-	263 889	-	-	-	(2 514)	261 375
Result from insurance	-	11 540	-	-	-	(1 733)	9 807
Interest income	6 007	129 314	4 557	214	58	(21 600)	118 550
Interest expenses	(5 710)	(83 861)	(11 488)	(387)	(358)	21 600	(80 204)
Result from interest	297	45 453	(6 931)	(173)	(300)	-	38 346
Gains from transactions with financial instruments from external customers	15 090	125 156	-	-	-	-	140 246
Inter-segment gains from transactions with financial instruments	-	102	-	-	-	(102)	-
Gains from transactions with financial instruments	15 090	125 258	-	-	-	(102)	140 246
Result from transactions with financial instruments	14 905	22 956	(18)	-	-	419	38 262
Administrative expenses	(1 652)	(65 534)	(6 902)	(115)	(364)	5 353	(69 214)
Gain from purchases	-	1 949	716	-	-	-	2 665
Net result from equity accounted investments in associates	22	1 185	4 496	-	-	-	5 703
Other financial income/ expense	(610)	22 538	(175)	(68)	(6)	(4 350)	17 329
Profit for allocating insurance batches	-	(15 519)	-	-	-	-	(15 519)
Profit for the period before tax	14 306	51 905	11 531	(382)	(496)	(2 506)	74 358
Tax expenses	(14)	(3 377)	(819)	42	-	16	(4 152)
Net profit for the period	14 292	48 528	10 712	(340)	(496)	(2 490)	70 206



Operating segments	Production, trade and services	Financial sector	Transport sector	Real estate Sector	Construction and engineering sector	Elimination	Consolidated
30 June 2012	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000	BGN '000
Assets of the segment	622 272	6 023 650	908 494	60 873	16 680	(2 084 686)	5 547 283
Equity accounted investments in associates	4 805	17 133	74 068	-	2	86 978	182 986
Total consolidated assets	627 077	6 040 783	982 562	60 873	16 682	(1 997 708)	5 730 269
Specialized reserves	-	163 846	-	-	-	-	163 846
Liabilities of the segment	224 808	4 111 126	494 127	15 324	13 763	(777 914)	4 081 234
Total consolidated liabilities	224 808	4 111 126	494 127	15 324	13 763	(777 914)	4 081 234



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:									-
- through business combinations	5 373	-	-	-	-	-	-	-	5 373
- separately acquired	6 692	22 269	8 391	429	1 585	15	620	45 965	85 966
Disposals									
- through business combinations	-	-	-	-	(5)	-	(2)	-	(7)
- separately disposed of	-	(227)	(1 487)	(5)	(921)	-	(24)	(50 064)	(52 728)
Balance at 30 June 2013	97 310	120 346	102 987	162 974	126 611	27 114	55 820	76 958	770 120
Depreciation									
Balance at 1 January 2013	-	(27 742)	(78 991)	(35 039)	(55 526)	(24 189)	(27 851)	-	(249 338)
Disposals	-	1	471	5	744	-	22	-	1 243
Depreciation	-	(1 895)	(4 394)	(2 337)	(3 327)	(1 340)	(844)	-	(14 137)
Balance at 30 June 2013	-	(29 636)	(82 914)	(37 371)	(58 109)	(25 529)	(28 673)	-	(262 232)
Carrying amount at 30 June 2013	97 310	90 710	20 073	125 603	68 502	1 585	27 147	76 958	507 888



- 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 June 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	219	8 624	409	1 677	363	-	-	-	11 292
- separately acquired	-	3 375	4 387	1 104	1 223	3	654	4 355	15 101
Disposals									
- through business combinations	-	-	(5 505)	(17)	-	-	-	-	(5 522)
- separately disposed of	-	(1 959)	(3 136)	(316)	(12 656)	-	(103)	(10 051)	(28 221)
Balance at 30 June 2012	117 456	99 551	62 758	166 232	124 643	26 856	48 336	79 677	725 509
Depreciation									
Balance at 1 January 2012	-	(26 060)	(51 095)	(30 772)	(52 155)	(21 282)	(25 265)	-	(206 629)
Additions through business combinations	-	(760)	(348)	(883)	(275)	-	-	-	(2 266)
Disposals	-	-	2 419	40	2 933	-	64	-	5 456
Depreciation	-	(2 011)	(4 044)	(1 968)	(4 235)	(1 554)	(610)	-	(14 422)
Balance at 30 June 2012	-	(28 831)	(53 068)	(33 583)	(53 732)	(22 836)	(25 811)	-	(217 861)
Carrying amount at 30 June 2012	117 456	70 720	9 690	132 649	70 911	4 020	22 525	79 677	507 648

9. Long-term financial assets

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

	30.06.2013	31.12.2012	30.06.2012
	BGN '000	BGN '000	BGN '000
Financial assets at fair value through profit or loss	3 284	3 284	2 610
Held-to-maturity financial assets	67 027	98 068	74 523
Loans and receivables	1 264 187	1 069 521	922 136
Available-for-sale financial assets	229 738	270 538	293 861
	1 564 236	1 441 411	1 293 130
Impairment	(17 411)	(10 801)	(10 006)
	1 546 825	1 430 610	1 283 124

10. Short-term financial assets

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

	30.06.2013	31.12.2012	30.06.2012
	BGN '000	BGN '000	BGN '000
Financial assets at fair value through profit or loss	805 522	714 361	507 144
Held-to-maturity financial assets	186 726	191 281	175 248
Loans and receivables	767 892	805 563	813 111
Held for sale financial assets	13 264	54 199	12 595
	1 773 404	1 765 404	1 508 098
Impairment	(19 546)	(22 170)	(17 356)
	1 753 858	1 743 234	1 490 742

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:

	30.06.2013	31.12.2012	30.06.2012
	BGN '000	BGN '000	BGN '000
Non-current assets			
Property, plant and equipment	44 040	72 827	35 660
Assets, classified as held-for-sale	44 040	72 827	35 660

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 June 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 5 967 175 (31.12.2012: 5 962 675) ordinary shares and 4 439 349 (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:	30.06.2013	31.12.2012	30.06.2012
- beginning of the year	229 388 143	230 344 603	230 344 603
- treasury shares /ordinary and preferred/, acquired by subsidiaries during the year	(148 400)	(956 460)	(3 100)
Shares issued and fully paid as at period end	229 239 743	229 388 143	230 341 503

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 1 104 860 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 19 085 thousand – current dividend payables
- BGN (1 084) thousand – reduction of current dividend payables due to treasury shares acquired by subsidiaries
- BGN 47 458 thousand – non-current dividend payables
- BGN (2 694) 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:

	30.06.2013	30.06.2013	31.12.2012	31.12.2012	30.06.2012	30.06.2012
	Number of	%	Number of	%	Number of	%
	ordinary		ordinary		ordinary	
	shares		shares		shares	
Chimimport Invest AD	111 769 615	74.08%	108 957 067	72.22%	108 688 269	72.04%
Other legal entities and private individuals	39 105 981	25.92%	41 918 529	27.78%	42 187 327	27.96%
	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	(89 000)	0.06%	(84 500)	0.06%	(60 000)	0.04%
POAD CCB Sila	(255 070)	0.17%	(255 070)	0.17%	(255 070)	0.17%
	(5 967 175)	3.96%	(5 962 675)	3.96%	(5 173 175)	3.43%
Net number of shares	144 908 421		144 912 921		145 702 421	



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

	30.06.2013	30.06.2013	31.12.2012	31.12.2012	30.06.2012	30.06.2012
	Number of shares /ordinary and preferred/	%	Number of shares /ordinary and preferred/	%	Number of shares /ordinary and preferred/	%
Chimimport Invest AD	179 409 837	74.86%	175 710 589	73.32%	179 730 551	75.00%
Other legal entities and private individuals	60 236 430	25.14%	63 935 678	26.68%	59 915 716	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	(114 900)	0.05%	(84 500)	0.04%	(85 900)	0.04%
POAD CCB Sila	(1 668 519)	0.70%	(1 476 866)	0.62%	(1 287 106)	0.54%
	(10 406 524)	4.35%	(10 258 124)	4.29%	(9 304 764)	3.89%
Net number of shares	229 239 743		229 388 143		230 341 503	

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		
	30.06.2013	31.12.2012	30.06.2012	30.06.2013	31.12.2012	30.06.2012
	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000	BGN'000
Financial liabilities measured at amortized cost:						
Liabilities to depositors	2 287 817	2 254 126	2 156 800	698 673	656 366	566 776
Liabilities for dividends	18 001	15 935	18 438	44 764	43 834	55 031
Bonds and debenture loan	3 720	3 755	-	148 183	146 686	133 427
Bank loans	68 728	58 726	48 379	67 153	129 979	158 691
Other borrowings	37 846	59 160	59 583	13 147	14 841	7 704
Insurance contract liabilities	14 187	14 980	15 474	-	-	-
Derivatives, held-for-trading	6 937	8 265	3 410	-	-	-
Deposits from banks	116 828	36 013	70 407	-	2 934	-
Liabilities under repurchase agreements	19 502	20 143	23 784	-	-	-
Total carrying amount	2 573 566	2 471 103	2 396 275	971 920	994 640	921 629

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 June 2013	
Opening balance 1 January 2013	449 273
Received during the period	59 985
Repaid during the period	(92 625)
Closing balance 30 June 2013	416 633
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 June 2012	
Opening balance 1 January 2012	437 973
Received during the period	50 512
Repaid during the period	(74 468)
Closing balance 30 June 2012	414 017

During the period the Group of Chimimport received borrowings amounting to a total of

TBGN 59 985 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 June 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 June 2013	30 June 2012
Profit attributable to the shareholders (BGN)	60 727 000	68 428 000
Weighted average number of outstanding shares	144 916 927	145 705 871
Basic earnings per share (BGN per share)	0.4190	0.4696

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 June 2013	30 June 2012
Net profit, attributable to shareholders, adjusted with dividend expense (BGN)	64 353 973	72 216 100
Weighted average number of shares	229 354 173	230 345 064
Diluted earnings per share (BGN per share)	0.2806	0.3135

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	30.06.2013	30.06.2012
	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	-	(12)

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

Sale of goods and services, interest income and other income	30.06.2013	30.06.2012
	BGN'000	BGN'000
<i>- sale of finished goods</i>		
Kavarna Gas OOD	635	858
Chimsnab Trade OOD	277	-
Fraport TSAM AD	-	-
<i>- sale of goods</i>		
Fraport TSAM AD	553	541
VTC AD	144	124
Chimsnab Trade OOD	-	23
Asenova Krepost AD	-	104
POK Syglasie	-	19
M Car OOD	-	2
Other	-	-
<i>- sale of services</i>		
Lufthansa Technik Sofia OOD	1 412	1068
CCB Lider DF	257	250
CCB Activ DF	207	202
CCB Garant DF	10	6
Chimsnab Trade OOD	1	-
Aviation Company Hemus Air EAD	-	530
OAO Airport Kazan	-	258



Sale of goods and services, interest income and other income	30.06.2013	30.06.2012
	BGN'000	BGN'000
Asenova Krepost AD	-	33
Consortium Shlegel – Energoproekt	-	7
Fraport TSAM AD	-	5
Other	49	54
<i>- interest income</i>		
Niko Comers OOD	298	-
Aviation Company Hemus Air EAD	297	301
Varnaferri OOD	43	-
Fraport TSAM AD	8	456
Conor – Switzerland	-	45
Lufthansa Technik Sofia OOD	-	51
M Car OOD	-	33
ZAO - Tat Avia	-	794
Other	47	403
<i>- other income</i>		
Aviation company Hemus air EAD	483	-
Lufthansa Technik Sofia OOD	315	-
Purchase of services and interest expense	30.06.2013	30.06.2012
	BGN'000	BGN'000
<i>- purchase of services</i>		
Lufthansa Technik Sofia OOD	(2 832)	(3 573)
Fraport TSAM AD	(2 220)	(8 271)
Aviation Company Hemus Air EAD	(937)	(3 709)
Capital Invest EAD	(5)	(1)
OAO Airport Kazan	-	(16)
M Car OOD	-	(3)
Other	(5)	-
<i>- interest expense</i>		
PIC Saglasie Co.Ltd.	(24)	-
Dobrichki panair AD	(17)	(21)
VTC AD	(11)	(8)
Amadeus Bulgaria OOD	(10)	(11)
Invest Capital EAD	(3)	(4)
Fraport TSAM AD	-	(6)
Asela AD	-	(3)
Other	-	(292)

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 June 2013	30 June 2012
	BGN'000	BGN'000
Short-term employee benefits:		
Salaries, including bonuses	2 272	486
Social security costs	10	10
Group car allowance	3	5
	<hr/>	<hr/>
	2 285	501

17. Related party balances

	30.06.2013	31.12.2012	30.06.2012
	BGN'000	BGN'000	BGN'000
Non-current receivables from:			
<i>- owners</i>			
Chimimport Invest AD	2 123	2 300	2 285
	2 123	2 300	2 285
<i>- associates</i>			
Lufthansa Technik Sofia OOD	3 042	3 042	-
Fraport TSAM AD	-	-	-
	3 042	3 042	-
<i>- other related parties</i>			
Aviation Company Hemus Air EAD	7 961	8 078	99
Other	1 813	1 459	1 286
	9 774	9 537	1 385
Total non-current receivables from related parties	14 939	14 879	3 670
Current receivables from:			
<i>- owners</i>			
Chimimport Invest AD	137 991	126 536	160 600
	137 991	126 536	160 600
<i>- associates</i>			
Konor GmbH	9 467	9 356	9 702
Lufthansa Technik Sofia OOD	491	900	3 661
Kavarna Gas OOD	456	592	348
Fraport TSAM AD	119	91	2 758
PIC Saglasie Co.Ltd.	1	1	-
Nuance BG AD	1	-	-
VTC AD	1	-	-
Holding Nov Vek AD	-	1	-
OAQ Airport Kazan			18 615
ZAO Tat Avia			16 984
	10 536	10 941	52 068
<i>- other related parties</i>			
Aviation Company Hemus Air EAD	99 922	86 530	89 921
Niko Comers OOD	8 803	8 889	10 780
Consortium Energoproekt – Royal Haskoning	1 415	1 414	2 210
Chimsnab Trade OOD	74	56	24
M Car OOD	1	1	2
Asenova Krepost AD	-	-	154
Other	5 004	4 741	1 928
	115 219	101 631	105 019
Total current receivables from related parties:	263 746	239 108	317 687

	30.06.2013 BGN'000	31.12.2012 BGN'000	30.06.2012 BGN'000
Non-current payables to:			
<i>-owners</i>			
Chimimport Invest AD	51	157	1
<i>- associates</i>			
Fraport TSAM AD	3 152	2 039	2 808
VTC AD	1 147	1 383	778
PIC Syglasie AD	271	34	88
Nuance BG AD	162	162	-
Amadeus Bulgaria OOD	147	135	154
Kavarna Gaz OOD	28	6	-
Lufthansa Technik Sofia OOD	15	15	-
	4 922	3 774	3 828
<i>- other related parties</i>			
M Car OOD	281	80	26
Aviation Company Hemus Air EAD	58	58	60
Capital Invest EAD	21	17	9
Chimsnab Trade OOD	28	27	27
Invest Capital EAD	1	1	-
Asela AD	-	-	46
Asenova krepost AD	-	-	21
Pamporovo property EOOD	-	-	2
Other	40	39	10
	429	222	201
Total non-current payables to related parties:	5 402	4 153	4 030
Current payables to:			
<i>-owners</i>			
Chimimport Invest AD	562	9 482	109
Chiminvest Institute	494	494	-
	1 056	9 976	109
<i>-associates</i>			
Fraport TSAM AD	2 233	17 305	6 467
Lufthansa Technik Sofia OOD	811	2 675	3 433
PIC Syglasie AD, together with PPF, UPF and DPF Syglasie	1 146	1 003	1 042
Dobrichki panair AD	968	951	917
Amadeus Bulgaria OOD	389	401	395
VTC AD	826	645	619
Kavarna Gaz OOD	12	62	7
	6 385	23 042	12 880
<i>- other related parties</i>			
Consortium Energoproekt – Royal Haskoning	1 902	1 900	2 805
Nuance BG AD	338	338	-
M Car OOD	273	437	256
Invest Capital EAD	238	252	220
Capital Invest EAD	14	39	31
Chimsnab Trade OOD	18	-	-
Varna Cars OOD	74	143	-
Aviation Company Hemus Air EAD	-	39	7
Holding Asenova Krepost AD	-	-	2 252

	30.06.2013	31.12.2012	30.06.2012
	BGN'000	BGN'000	BGN'000
OA0 Airport Kazan	-	-	96
Asela AD	-	-	200
Other	990	793	644
	3 847	3 941	6 511
Total current payables to related parties:	11 288	36 959	19 500

18. Post - reporting date events

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

19. Autorization of the interim condensed financial statements

The interim condensed consolidated financial statements as of 30 June 2013 (including comparatives) were approved for issue by the managing board on 28 August 2013.