

BALANCE SHEET

Description	PLESIO COMPUTERS JSC (in €)			PLESIO COMPUTERS JSC (in €)		
	30/June/2013			31/Dec/2012		
	Book Value	Depreciation	Balance	Book Value	Depreciation	Balance
Assets						
Fixed Assets	443 623,04 €	353 009,90 €	90 613,14 €	429 141,40 €	351 068,13 €	78 073,27 €
Intangible assets	49 777,95 €	47 960,31 €	1 817,64 €	49 777,96 €	46 797,13 €	2 980,83 €
Trademarks, licences and similar rights	49 777,95 €	47 960,31 €	1 817,64 €	49 777,96 €	46 797,13 €	2 980,83 €
Goodwill						
Property, plant and equipment	356 229,40 €	305 049,59 €	51 179,81 €	341 747,75 €	304 271,00 €	37 476,75 €
Land and buildings	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Land						
Buildings						
Leasehold improvements						
Office equipment, operational and other equipm	356 229,40 €	305 049,59 €	51 179,81 €	341 747,75 €	304 271,00 €	37 476,75 €
Operational equipment	74 485,55 €	68 532,58 €	5 952,97 €	71 912,32 €	67 255,96 €	4 656,36 €
Office furniture and fixtures	239 646,55 €	215 508,97 €	24 137,58 €	222 174,21 €	213 290,99 €	8 883,22 €
Transportation	42 097,30 €	21 008,04 €	21 089,26 €	47 661,22 €	23 724,05 €	23 937,17 €
EDP Hardware						
Advance payments and construction in progress	0,00 €	0,00 €	0,00 €			
Advance payments						
Construction in progress	0,00 €		0,00 €			
Accounting for leases						
Financial assets	37 615,69 €	0,00 €	37 615,69 €	37 615,69 €	0,00 €	37 615,69 €
Investments in equity compnaies						
Loan due from equity companies						
Investments in affiliated companies						
Loan due from affiliated companies						
Long-term deposits		0,00 €	0,00 €	0,00 €	0,00 €	0,00 €
Other loans	37 615,69 €	0,00 €	37 615,69 €	37 615,69 €		37 615,69 €
Inventories	732 709,32 €	23 707,58 €	709 001,74 €	782 646,46 €	23 215,72 €	759 430,74 €
Merchandise	732 709,32 €	23 707,58 €	709 001,74 €	782 646,46 €	23 215,72 €	759 430,74 €
Work in progress						
Finished goods			0,00 €			0,00 €
Receivables Clients	867 376,19 €	87 785,68 €	779 590,51 €	756 755,87 €	76 165,55 €	680 590,32 €
Advance payments						
Other receivables and other assets						
Personnel						
Tax			0,00 €	0,00 €		0,00 €
Other	115 243,29 €	4 560,66 €	110 682,63 €	49 706,15 €	4 560,66 €	45 145,49 €
Accounts receivables			0,00 €			0,00 €
Accounts receivables	719 382,97 €	83 225,02 €	636 157,95 €	696 395,23 €	71 604,89 €	624 790,34 €
Cheques receivables						
Prepaid Expences	17 603,58 €		17 603,58 €	5 100,14 €		5 100,14 €
Accounts due from other group companies	15 146,35 €		15 146,35 €	5 554,35 €		5 554,35 €
Accounts due from other receivables						
Deferred income						
Deferred expenses and deferred charges						
Other Assets	651 640,93 €	0,00 €	651 640,93 €	504 424,48 €	0,00 €	504 424,48 €
Cash and cash equivailents	651 640,93 €	0,00 €	651 640,93 €	504 424,48 €	0,00 €	504 424,48 €
Cash on hand	66 475,28 €		66 475,28 €	78 180,83 €		78 180,83 €
Cash on banks	285 165,65 €		285 165,65 €	426 243,65 €		426 243,65 €
Time deposits	300 000,00 €		300 000,00 €	0,00 €		0,00 €
Deferred taxes	67 202,00 €		67 202,00 €	65 990,80 €		65 990,80 €
Start up and business expansion expenses						
Total assets	2 762 551,48 €	464 503,16 €	2 298 048,32 €	2 538 959,01 €	450 449,40 €	2 088 509,61 €
Shareholders' Equity and Liabilities						
Shareholders' equity	1 762 184,65 €		1 762 184,65 €	1 632 665,25 €		1 632 665,25 €
Capital stocks	1 257 045,99 €		1 257 045,99 €	1 257 045,99 €		1 257 045,99 €
Additional paid-in-capital	0,00 €		0,00 €	0,00 €		0,00 €
Reserves retainend from earnings						
Reserves from emissions	164 788,00 €		164 788,00 €	164 788,00 €		164 788,00 €
Reserves retainend from earnings	15 960,98 €		15 960,98 €	15 960,98 €		15 960,98 €
Net income for the period, after tax	194 870,28 €		194 870,28 €	0,00 €		0,00 €
Net profit	129 519,40 €		129 519,40 €	194 870,28 €		194 870,28 €
Minorities						
Long term liabilities	0,00 €		0,00 €	0,00 €		0,00 €
Provision for taxes						
Deferred Tax liabilities			0,00 €	0,00 €		0,00 €
Provisions for pensions			0,00 €			0,00 €
Deferred Income (more 1 year)						
Other provisions			0,00 €	0,00 €		0,00 €
Short term bank loans						
Other short term liabilities	535 863,67 €		535 863,67 €	455 844,36 €		455 844,36 €
Liabilities						
Liability from Finance Leases						
Liabilities due to banks						
Advance payments	590,90 €		590,90 €	9 787,01 €		9 787,01 €
Accounts payable -trade- notes payables	148 795,24 €		148 795,24 €	214 037,02 €		214 037,02 €
Accounts due to affiliated companies						
Accounts due to other group companies	269 200,58 €		269 200,58 €	133 907,03 €		133 907,03 €
Deferred Income (less 1 year)						
Tax liabilities	87 196,10 €		87 196,10 €	89 696,41 €		89 696,41 €
Other liabilities	30 080,85 €		30 080,85 €	8 416,89 €		8 416,89 €
Total liabilities	2 298 048,32 €	0,00 €	2 298 048,32 €	2 088 509,61 €	0,00 €	2 088 509,61 €

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Prepared by **Todorka Stancheva**Address **Sofia, Bulgaria****STATEMENT OF CASH FLOWS**

Description	PLESIO COMPUTERS JSC (in €)	
	from: 1/Jan/2013 to: 30/June/2013	1/Jan/2012 30/June/2012
Operating Activities		
Profits before taxes	128 308,20 €	94 143,27 €
Plus/less adjustments for:		
Depreciation/amortization	7 505,70 €	7 116,57 €
Fixed assets omissions		
Provisions	12 111,99 €	8 623,45 €
Exchange differences		
Results (income, expenses, profit and loss) from investing activities		
Interest expenses and related costs		
Plus/less adjustments for changes in working capital or related to operating activities:		
Decrease/ (increase) in inventories	49 937,14 €	125 186,02 €
Decrease/ (increase) in receivables	-110 620,32 €	-87 070,35 €
(Decrease)/ increase in liabilities (except for banks)	80 019,31 €	-169 813,07 €
Less:		
Interest charges and related expenses paid		
Paid taxes		
Total inflows / (outflows) from operating activities (a)	167 262,02 €	-21 814,11 €
Investing Activities		
Acquisition of subsidiaries, affiliated companies, joint-ventures and other investments		
Purchase of tangible and intangible fixed assets	-20 045,57 €	-15 877,95 €
Earnings from sales of tangible and intangible fixed assets		
Received interest		
Received dividends		
Total inflows / (outflows) from investing activities (b)	-20 045,57 €	-15 877,95 €
Financing Activities		
Proceeds from share capital increase		0,00 €
Proceeds from issued loans	0,00 €	895,86 €
Long-term deposit		
Payments of financial leasing liabilities (capital installments)		
Dividends paid		
Total inflows / (outflows) from financing activities (c)	0,00 €	895,86 €
Net increase / (decrease) in cash and cash equivalent for the period (a) + (b) + (c)	147 216,45 €	-36 796,20 €
Cash and cash equivalent in the beginning of period	504 424,48 €	597 592,93 €
Cash and cash equivalent in the end of period	651 640,93 €	560 796,73 €

15.07.2013

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Зачерен ЗЕС:

В. Дичев



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STATEMENT OF CHANGES IN EQUITY

Description	PLESIO COMPUTERS JSC (in €)							Total	
	Issued Share Capital	Issue of Shares At a Premium	General Reserve	Special Reserve / Reserve from emissions	Revaluation Reserve	Tax free Reserve	Reserves Taxed at a Preferential Rate		Revenue Reserve
Balance, January 1, 2013	1 257 045,99	0,00	15 960,98	164 788,00	0,00	0,00	0,00	194 870,28	1 632 665,25
Increase/(decrease) of the share capital	0,00			0,00					0,00
Distributed dividends									0,00
Net income recognized directly in equity									0,00
Net income (loss) for the period, after tax									0,00
Allocated profit to obligatory reserve									129 519,40
Covered losses from reserve from emissions									0,00
Acquisition (sale) of own shares									0,00
Balance, June 30, 2013	1 257 045,99	0,00	15 960,98	164 788,00	0,00	0,00	0,00	324 389,68	1 762 184,65

STATEMENT OF CHANGES IN EQUITY

Description	PLESIO COMPUTERS JSC (in €)							Total	
	Issued Share Capital	Issue of Shares At a Premium	General Reserve	Special Reserve	Revaluation Reserve	Tax free Reserve	Reserves Taxed at a Preferential Rate		Revenue Reserve
Balance, January 1, 2012	1 257 045,99	0,00	0,00	2 815 000,00	0,00	0,00	0,00	-2 634 251,02	1 437 794,97
Increase/(decrease) of the share capital	0,00			0,00					0,00
Distributed dividends									0,00
Net income recognized directly in equity									0,00
Net income (loss) for the period, after tax									0,00
Allocated profit to obligatory reserve			15 960,98						194 870,28
Covered losses from reserve from emissions									-15 960,98
Acquisition (sale) of own shares									2 650 212,00
Balance, December 31, 2012	1 257 045,99	0,00	15 960,98	164 788,00	0,00	0,00	0,00	194 870,28	1 632 665,25

15.07.2013

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Ръководител

Забележка DEC:

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0338 Веселин Дичев
РЕГИСТРАЦИОННО-ОДИТНО

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PLESIO COMPUTERS JSC
СОФИЯ
SOFIA

Prepared by Todorka Stancheva

Address Sofia, Bulgaria

PROFIT & LOSS STATEMENT

Description	PLESIO COMPUTERS JSC (in €)		
	from:	1/Jan/2013	1/Jan/2012
	to:	30/June/2013	30/June/2012
Sales		3 765 733,47 €	3 890 148,67 €
Cost of sales		3 032 680,66 €	3 125 235,70 €
Gross profit		733 052,81 €	764 912,97 €
Distribution expenses		501 578,89 €	506 849,26 €
Administration expenses		126 251,56 €	190 275,06 €
Other operating income		28 189,66 €	26 407,78 €
Profit from operations		133 412,02 €	94 196,43 €
Finance cost/income		-5 103,82 €	-53,16 €
Financial Cost		9 077,01 €	7 847,12 €
Financial Income		3 973,19 €	7 793,96 €
Share of profit from associates			
Profit before tax		128 308,20 €	94 143,27 €
Income tax expense		-1 211,20 €	-862,35 €
Profit after tax		129 519,40 €	95 005,62 €
Earnings per share			

15.07.2013

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Ръководител:



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