

# Individual Statement of comprehensive Income of "Sirma Group Holding" JSC

for the period ended on 30 September, 2015

**IFRS**

	Notes	30.9.2014 '000 leva	30.9.2015 '000 leva
Sales revenue	3	1 338	1 041
<b>Total revenue</b>		<b>1338</b>	<b>1041</b>
Material costs	5	(14)	(29)
Costs for external services	6	(331)	(173)
Staff costs	7	(450)	(560)
Depreciation and impairment of non-financial assets	14, 10	(124)	(176)
Cost of goods sold and other current assets		(281)	-
Capitalized own expenses	15	166	27
Other costs	8	(52)	(8)
<b>Total expenditure</b>		<b>(1 086)</b>	<b>(919)</b>
<b>Profit / (Loss) from operating activities</b>		<b>252</b>	<b>122</b>
Financial expenses	12	(75)	(100)
Financial income	11	374	158
<b>Financial income / expenses net</b>		<b>551</b>	<b>180</b>
Income tax expense Income / Revenue from income taxes	35	57	-
<b>Profit / (Loss) for the year from continuing operations</b>		<b>608</b>	<b>180</b>
<b>Profit / (Loss) for the year</b>	<b>26</b>	<b>608</b>	<b>180</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>608</b>	<b>180</b>
<b>Income / (loss) per share:</b>			
Basic earnings per share	2.25	0,0122	0,0036
<b>Total</b>		<b>0,0122</b>	<b>0,0036</b>

Prepared by:

  
Nikolay Yatzino

Chief Executive Officer :

  
Tsvetan Alexiev

Date: 28.10.2015

# Individual statement of financial position of "Sirma Group Holding" JSC

for the period ended on 30 September, 2015

**IFRS**

<b>Assets</b>	<b>Notes</b>	<b>30.9.2014</b>	<b>30.9.2015</b>
		<b>'000 leva</b>	<b>'000 leva</b>
<b>Non-current assets</b>			
Intangible assets	15	198	189
Property, plant and equipment	14	161	686
Investments in subsidiaries	17	50 644	50 644
Investments in associates	17	371	259
Investment property	16	5 501	5 378
Investments in joint ventures	17	-	7
<b>Non-current assets</b>		<b>56 875</b>	<b>57 163</b>
<b>Current assets</b>			
Inventories	21	-	2
Trade receivables	23	52	944
Receivables from related parties	22	882	1 042
Other receivables	24	15	107
Prepaid expenses	24	5	3
Cash and cash equivalents	25	7	254
<b>Current assets</b>		<b>961</b>	<b>2 352</b>
<b>Total assets</b>		<b>57 836</b>	<b>59 515</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Main / Share Capital	26	49 837	49 837
Premium reserve	26	3 619	3 619
Other reserves	26	92	92
Retained earnings / (Accumulated loss) from previous years	26	688	1 217
Current financial result	26	608	180
<b>Total equity</b>		<b>54 844</b>	<b>54 945</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Provisions	27	3	6
Long-term loans	27	656	566
Obligations under finance leases	30	277	237
Long-term liabilities to affiliates	31	200	489
<b>Non-current liabilities</b>		<b>1 136</b>	<b>1 298</b>

# Individual statement of financial position of "Sirma Group Holding" JSC

for the period ended on 30 September, 2015 (continuation)

**IFRS**

<b>Equity and liabilities</b>	<b>Notes</b>	<b>30.9.2014</b>	<b>30.9.2015</b>
		<b>'000 leva</b>	<b>'000 leva</b>
<b>Current liabilities</b>			
Provisions	35,36	-	51
Pension and other obligations personnel	36	90	116
Short-term loans	30	281	647
Obligations under finance leases	30	10	7
Trade and other payables	33	742	261
Short-term obligations affiliates	34	550	1 620
Tax obligations	35	32	34
Payables under advances received	31	2	152
Other liabilities	37	149	384
<b>Current liabilities</b>		<b>1 856</b>	<b>3 272</b>
<b>Total liabilities</b>		<b>2 992</b>	<b>4 570</b>
<b>Total equity and liabilities</b>		<b>57 836</b>	<b>59 515</b>

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# Individual Cash Flow Statement of "Sirma Group Holding" JSC

for the period ended on 30 September, 2015

IFRS

	Notes	30.9.2014 '000 leva	30.9.2015 '000 leva
<b>Operating activity</b>			
Cash receipts from customers	11.1.	1 225	956
Payments to suppliers	11.1.	(582)	(715)
Payments to employees and social security institutions	11.1.	(401)	(509)
Other receipts / (payments), net	11.1.	(82)	1 242
<b>Нетен паричен поток от оперативна дейност</b>	<b>11.1.</b>	<b>160</b>	<b>974</b>
<b>Investment activity</b>			
Acquisition of property, plant and equipment	11.2.	(133)	(582)
Acquisition of subsidiaries	11.2.	-	(9)
Sale of subsidiaries	11.2.	-	105
Acquisition of intangible assets	11.2.	-	(27)
Proceeds from loans	11.2.	(150)	-
Loans receivables	11.2.	-	(197)
Interest received	11.2.	-	1
Dividends, interest and commissions	11.2.	311	-
Other	11.2.	(9)	69
<b>Net cash flow from investing activities</b>	<b>11.2.</b>	<b>19</b>	<b>(640)</b>
<b>Financing activity</b>			
Borrowing	11.3.	-	-
Loans payables	11.3.	(259)	(51)
Payments under finance leases	11.3.	(1)	(42)
Interest payments	11.3.	-	(47)
Other	11.3.	(13)	(3)
<b>Net cash flow from financing activities</b>	<b>11.3.</b>	<b>(273)</b>	<b>(143)</b>
<b>Net change in cash and cash equivalents</b>		<b>(94)</b>	<b>191</b>
Cash and cash equivalents at beginning of year		101	63
<b>Cash and cash equivalents at end of year</b>		<b>7</b>	<b>254</b>
<b>Cash and cash equivalents at the end of the year except those in the group exemption</b>		<b>7</b>	<b>254</b>

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# Individual Statement of changes in equity of "Sirma Group Holding" JSC

for the period ended on 30 September, 2015

All amounts are in '000 leva	Main/Share capital	Reserves	Retained earnings/ (Accumulated loss)	Current financial result	Total equity
<b>Balance at January 1, 2014</b>	<b>73 341</b>	<b>3 671</b>	<b>422</b>	<b>406</b>	<b>77 840</b>
<b>Restated balance at January 1, 2014</b>	<b>73 341</b>	<b>3 671</b>	<b>422</b>	<b>406</b>	<b>77 840</b>
Profit for:					
Dividends	-	-	(100)	-	(100)
Reserves	-	40	(40)	-	-
Profit / (Loss) for the year	-	-	-	608	608
Distribution of financial result	-	-	406	(406)	-
Revaluation of non-financial assets	(23 504)	-	-	-	(23 504)
<b>Balance at December 31, 2014</b>	<b>49 837</b>	<b>3 711</b>	<b>688</b>	<b>608</b>	<b>54 844</b>
<b>Balance at January 1, 2015</b>	<b>49 837</b>	<b>3 711</b>	<b>688</b>	<b>529</b>	<b>54 765</b>
<b>Restated balance at January 1, 2015</b>	<b>49 837</b>	<b>3 711</b>	<b>688</b>	<b>529</b>	<b>54 765</b>
Distribution of financial result			529	(529)	
Profit / (Loss) for the year				180	180
<b>Balance at September 30, 2015</b>	<b>49 837</b>	<b>3 711</b>	<b>1 217</b>	<b>180</b>	<b>54 945</b>

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