

# STATEMENT OF PERSON RESPONSIBLE FOR PRODUCTION OF THE SEMIANNUAL REPORT FOR 1H 2013

With this statement, in compliance with article 407, paragraph 2, an article 410 of the Law on capital market, I state that to the best of our knowledge

- the set of financial reports of VIRO TVORNICA ŠEĆERA d.d., Virovitica for the period I-VI 2013, produced by applying International standards of financial reporting and in compliance with the Croatian Law on Accounting, provides an integral and true overview of assets and liabilities, loss and profit, financial position and operations of the company.
- the Management report contains a true overview of business results and position of the company, with a description of the most significant risks and uncertanties to which the company is exposed.

In Virovitica, on July 26, 2013

**RESPONSIBLE PERSON** 

PRESIDENT OF THE MANAGEMENT BOARD:

vornica šećera d.d. Željko Zadro, dipl.oec

1.1.2013

to

30.6.2013

### Quarterly Financial Report - TFI-POD

Registration number (MB)	01650971						
Identification number of subject (MBS)	010049135						
Personal identification number	04525204420						
(OIB) Issueer company: \[\bu\]	/IRO TVORNICA ŠEĆERA d.d.						
Postal code and place	33000		VIROVITICA	and the second second			
Street and number	NATIJE GUPCA 254						
E-mail address:	viro@secerana.hr						
Internet address:	www.secerana.hr	war					
Code and name of comune/town	491 VIROVITICA						
Code and county name	10 VIROVITIČKO-PODRA	AVSKA			Number of employees (at quarter end)		233
Consolidated statement	NO				NKD/NWC code:	1	1081
Subsidiaries subject to consolidation	(according to IFRS):				Registration r	iumber:	
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		L		1			
Book keeping service:							
Contact person:	SMOJVER ZDENKA	nontest nomen)					
Phone number:	(fill in only sumame and name of o	contact person)		Fascimile:	033840103		
E-mail address:	racunovodstvo-viro@secerana	ı.hr					
Surname and name	ZADRO ŽELJKO (authorised person for representat	tion)					
shareholders' equity at 2 Statement of respons	(balance sheet, profit and loss acc nd notes to the financial statements sible persons for preparation of fina ement Board on position of the Cor	count, cash flow stat s ancial statements	ement, statement of	changes in			

TVORNICA ŠEĆERA d.d. 4

(signed by authorised person for representation)

### **BALANCE SHEET**

as at 30.6.2013

Item	AOP code	Last year (net	Current year (net)
1	1 2	3	4
ASSETS			
A) RECEIVABLES FOR SUBSCRIBED BUT NOT PAID-IN CAPITAL B) LONG-TERM ASSETS (003+010+020+029+033)	001		
I. INTANGIBLE ASSETS (003+010+020+029+033)	002	689.688.914	
1. Assets development	003	448.02	
Concessions, patents, licences fees, trade and service marks, software and other rights	004	395.598	
3. Goodwill	005	52.429	111.683
Prepayments for purchase of intangible assets	006		
Intangible assets in preparation	007		
6. Other intangible assets	008		
II. TANGIBLE ASSETS (011 to 019)	009	040 407 40	
1. Land	010	242.167.121	
2. Buildings	011	5.184.243	
3. Plant and equipment	012	84.452.874	
Tools, facility inventory and transport assets	013	146.841.067	132.367.711
5. Biological assets	014		
6. Prepayments for tangible assets	015		
7. Tangible assets in progress	016	0.007.044	140.395
8. Other tangible assets	017	3.007.044	
9. Investments in buildings	018	9.300	
III. LONG-TERM FINANCIAL ASSETS (021 to 028)	019	2.672.593	
1. Investments (shares) with related parties	020	447.073.766	
2. Loans given to related parties	021	408.623.353	
3. Participating interest (shares)	022		112.227.467
Loans to entrepreneurs in whom the entity holds participating interests	023		
Investments in securities	024		
6. Loans, deposits and similar assets	025	00 450 440	
7. Other long - term financial assets	026	38.450.413	31.311.334
Investments accounted by equity method	027		
IV. RECEIVABLES (030 to 032)	028		
1.Receivables from related parties	029	0	0
Receivables from based on trade loans	030		
3. Other receivables	031		
V. DEFERRED TAX ASSETS	032		
C) SHORT TERM ASSETS (035+043+050+058)	033	F05 440 004	200 200 200
I. INVENTORIES (036 to 042)	034	585.140.394	632.889.338
1. Raw-material and supplies	036	<b>247.106.459</b> 72.441.728	273.920.168
2. Work in progress		12.441.120	23.239.856
3. Finished goods	037	455 404 004	43.437.780
4. Merchandise	038	155.104.394	141.348.508
5. Prepayments for inventories	039	7.022.956	41.268.051
6. Long - term assets held for sales	040	12.537.381	24.625.973
7. Biological assets	041		
I. RECEIVABLES (044 to 049)	042	242 242 570	700 070 000
Receivables from related parties		212.312.573	230.673.867
2. Accounts receivable	044	49.237.692	141.247.560
Receivables from participating parties	045	94.943.658	76.122.760
Receivables from employees and members of related parties	047	450	
5. Receivables from government and other institutions	047	150	12 200 100
6. Other receivables	049	68.120.065	13.268.106
I. SHORT TERM FINANCIAL ASSETS (051 to 057)	050	11.008	35.441
Shares (stocks) in related parties	051	121.252.683	115.208.659
2. Loans given to related parties		44 704 770	
3. Participating interests (shares)	052	11.781.770	13.965.723
Loans to entrepreneurs in whom the entity holds participating interests	053		
Investments in securities	054	01.551.55	
6. Loans, deposits, etc.	055	21.551.755	00.010
7. Other financial assets	056	87.919.158	38.949.168
/. CASH AT BANK AND IN CASHIER	057	4 400 070	62.293.768
) PREPAID EXPENSES AND ACCRUED REVENUE	058	4.468.679	13.086.644
) TOTAL ASSETS (001+002+034+059)	059	5.046.859	5.424.242
) OFF-BALANCE RECORDS	060	1.279.876.167	1.416.367.733
	061	225.262.526	270.296.988

A		Current year
A) CAPITAL AND RESERVES (063+064+065+071+072+075+078)   062     SUBSCRIBED CAPITAL   063     II. CAPITAL RESERVES   064     III.RESERVES FROM PROFIT (066+067-068+069+070)   065     III.RESERVES FROM PROFIT (066+067-068+069+070)   065     Reserves prescribed by low   066     Reserves prescribed by low   066     Reserves for treasury shares   067     3. Treasury stocks and shares (deduction)   068     4. Istatutory reserves   069     5. Other reserves   070     7. REVALUATION RESERVES   071     7. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)   072     1. Retained earnings   073     2. Accumulated loss   074     4. PROFITILOSS FOR THE CURRENT YEAR (076-077)   075     1. Profit for the current year   076     2. Loss for the current year   076     2. Loss for the current year   077     3. MINORITY INTERESTS   078     3. Other reserves   082   079     1. Provisions for pensions, severance pay, and similar liabilities   080     2. Reserves for tax liabilities   081     3. Other reserves   082   082     1. Liabilities to related parties   084     2. Liabilities for loans, deposits etc.   085     3. Liabilities to banks and other financial institutions   086     4. Liabilities to related parties   084     5. Accounts payable   088     6. Liabilities for loans, deposits etc.   089     7. Liabilities to related parties   099     9. Deferred tax liability   092     D. SHORT - TERM LIABILITIES (094 to 105)   093     1. Liabilities to related parties   094     1. Liabilities to related parties   094     2. Liabilities for loans, deposits etc.   095     3. Liabilities for foreceived prepayments   096     4. Liabilities for loans, deposits etc.   095     3. Liabilities for loans, deposits etc.   096     4. Liabilities for loans, deposits etc.   096     5. Accounts payable   098     6. Liabilities for loans, deposits etc.   096     7. Liabilities to entrepreneurs in whom the entity holds participating interests   090     7. Liabilities to entrepreneurs in whom the entity holds participating interests   099     7. Liabiliti	3	(net) 4
A) CAPITAL AND RESERVES (063+064+065+071+072+075+078) 062  I. SUBSCRIBED CAPITAL 063  III. CAPITAL RESERVES 064  III. RESERVES FROM PROFIT (066+067-088+069+070) 065  I. Reserves prescribed by low 066  I. Reserves prescribed by low 066  3. Treasury stocks and shares (deduction) 068  4. Statutory reserves 069  5. Other reserves 070  IV. REVALUATION RESERVES 071  IV. REVALUATION RESERVES 071  IV. REVALUATION RESERVES 071  IV. REVALUATION RESERVES 071  IV. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074) 072  2. Accumulated loss 073  2. Accumulated loss 074  IV. PROFIT/LOSS FOR THE CURRENT YEAR (076-077) 075  IV. PROFIT/LOSS FOR THE CURRENT YEAR (076-077) 075  IV. MINORITY INTERESTS 078  IV. PROFISONS (080 to 082) 079  I. Provisions for pensions, severance pay, and similar liabilities 080  2. Reserves for tax (liabilities 081  3. Other reserves 082  C) LONG - TERM LIABILITIES (084 to 092) 083  1. Liabilities to related parties 084  2. Liabilities for loans, deposits etc. 085  3. Liabilities for loans, deposits etc. 089  3. Other tong-term liabilities 094  4. Liabilities for received prepayments 089  5. Accounts payable 088  6. Liabilities for received prepayments 099  7. Liabilities for loans, deposits etc. 095  3. Liabilities to related parties 099  3. Liabilities to related parties		4
LSUBSCRIBED CAPITAL   063	685,171,561	706.944.441
II. CAPITAL RESERVES   064     III.RESERVES FROM PROFIT (066+067-068+069+070)   065     II. Reserves prescribed by low   066     Reserves prescribed by low   066     Reserves for treasury shares   067     3. Treasury stocks and shares (deduction)   068     4. Statutory reserves   069     5. Other reserves   070     70. TREVALUATION RESERVES   071     71. Retained earnings   073     72. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)   072     1. Retained earnings   073     2. Accumulated loss   074     1. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)   075     1. Profit for the current year   076     2. Loss for the current year   077     3. MINORITY INTERESTS   078     3. PROVISIONS (080 to 082)   079     1. Provisions for pensions, severance pay, and similar liabilities   080     2. Reserves for tax liabilities   081     3. Other reserves   082     C) LONG - TERM LIABILITIES (084 to 092)   083     1. Liabilities for loans, deposits etc.   085     3. Liabilities for received prepayments   086     4. Liabilities for received prepayments   087     5. Accounts payable   088     6. Liabilities to enterpeneurs in whom the entity holds participating interests   094     9. Deferred tax liability   092     D) SHORT - TERM LIABILITIES (094 to 105)   093     1. Liabilities to related parties   094     2. Liabilities to relate parties   094     3. Liabilities to relate parties   095     4. Liabilities to relate parties   096     5. Accounts payable   098     6. Liabilities to ender parties   094     9. Deferred tax liability   092     D) SHORT - TERM LIABILITIES (094 to 105)   093     1. Liabilities to related parties   094     2. Liabilities to relate parties   094     3. Liabilities to relate parties   094     4. Liabilities to relate parties   094     5. Accounts payable   098     6. Liabilities to relate parties   099     7. Liabilities to relate parties   099     8. Liabilities to relate parties   099     9. Liabilities to relate parties   099     9. Liabilities to relate parties   099     9. Liabilities to relate pa	249.600.060	249.600.060
III.RESERVES FROM PROFIT (066+067-068+069+070)   065     1. Reserves prescribed by low	10.368.101	10,368.101
1. Reserves prescribed by low       066         2. Reserves for treasury shares       067         3. Treasury shocks and shares (deduction)       068         4. Statutory reserves       069         5. Other reserves       070         W. REVALUATION RESERVES       071         V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)       072         1. Retained earnings       073         2. Accumulated loss       074         V. PROFITILOSS FOR THE CURRENT YEAR (076-077)       075         1. Profit for the current year       076         2. Loss for the current year       077         IX. MINORITY INTERESTS       078         B) PROVISIONS (080 to 082)       079         1. Provisions for pensions, severance pay, and similar liabilities       080         2. Reserves for tax liabilities       081         3. Other reserves       082         C) LONG - TERM LIABILITIES (084 to 092)       083         1. Liabilities to related parties       084         2. Liabilities for loans, deposits etc.       085         3. Liabilities to preceived prepayments       086         4. Liabilities arising from debt securities       089         7. Liabilities to entrepreneurs in whom the entity holds participating interests       090	56.346.673	56,346,673
2. Reserves for treasury shares       067         3. Treasury stocks and shares (deduction)       068         5. Other reserves       069         5. Other reserves       070         IV. REVALUATION RESERVES       071         V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)       072         1. Retained earnings       073         2. Accumulated loss       074         VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)       075         1. Profit for the current year       076         2. Loss for the current year       077         IX. MINORITY INTERESTS       078         9. PROVISIONS (080 to 082)       079         1. Provisions for pensions, severance pay, and similar liabilities       080         2. Reserves for tax liabilities       081         3. Other reserves       082         C LONG - TERM LIABILITIES (084 to 092)       083         1. Liabilities to related parties       084         2. Liabilities for loans, deposits etc.       085         3. Liabilities for received prepayments       086         4. Liabilities for received prepayments       087         5. Accounts payable       088         6. Liabilities of entrepreneurs in whom the entity holds participating interests       090         8	12.480.003	12.480.003
3. Treasury stocks and shares (deduction)       068         4. Statutory reserves       069         5. Other reserves       070         IV. REVALUATION RESERVES       071         V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)       072         1. Retained earnings       073         2. Accumulated loss       074         VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)       075         1. Profit for the current year       076         2. Loss for the current year       077         IX. MINORITY INTERESTS       078         B) PROVISIONS (080 to 082)       079         1. Provisions for pensions, severance pay, and similar liabilities       080         2. Reserves for tax liabilities       081         3. Other reserves       082         C) LONG - TERM LIABILITIES (084 to 092)       083         1. Liabilities to related parties       084         2. Liabilities for loans, deposits etc.       085         3. Liabilities for loans, deposits etc.       085         4. Liabilities for received prepayments       087         5. Accounts payable       088         6. Liabilities to entrepreneurs in whom the entity holds participating interests       090         9. Deferred tax liability       091         9.	43.866.670	43.866.670
4. Statutory reserves       069         5. Other reserves       070         V. REVALUATION RESERVES       071         V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)       072         1. Retained earnings       073         2. Accumulated loss       074         V. PROFITILOSS FOR THE CURRENT YEAR (076-077)       075         1. Profit for the current year       076         2. Loss for the current year       077         3. Minor MITTY INTERESTS       078         B) PROVISIONS (080 to 082)       079         1. Provisions for pensions, severance pay, and similar liabilities       080         2. Reserves for tax liabilities       081         3. Other reserves       082         C) LONG - TERM LIABILITIES (084 to 092)       083         1. Liabilities for loans, deposits etc.       085         3. Liabilities for loans, deposits etc.       085         4. Liabilities for received prepayments       086         5. Accounts payable       088         6. Liabilities arising from debt securities       089         7. Liabilities to related parties       090         8. Other long-term liabilities       091         9. Deferred tax liability       092         Dy SHORT - TERM LIABILITIES (094 to 105)	43.868.870	43.000.070
5. Other reserves       070         IV. REVALUATION RESERVES       071         V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)       072         1. Retained earnings       073         2. Accumulated loss       074         VI. PROFITI/LOSS FOR THE CURRENT YEAR (076-077)       075         1. Profit for the current year       076         2. Loss for the current year       077         IX. MINORITY INTERESTS       078         B) PROVISIONS (080 to 082)       079         1. Provisions for pensions, severance pay, and similar liabilities       080         2. Reserves for tax liabilities       081         3. Other reserves       082         C) LONG - TERM LIABILITIES (084 to 092)       083         1. Liabilities to related parties       084         2. Liabilities for loans, deposits etc.       085         3. Liabilities for received prepayments       086         4. Liabilities for received prepayments       087         5. Accounts payable       088         6. Liabilities to entrepreneurs in whom the entity holds participating interests       090         9. Deferred tax liability       092         D) SHORT - TERM LIABILITIES (094 to 105)       093         1. Liabilities to related parties       094	- 0	0
IV. REVALUATION RESERVES V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074) 1. Retained earnings 2. Accumulated loss VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077) 1. Profit for the current year 2. Loss for the current year 2. Loss for the current year 3. O76 2. Loss for the current year 4. MINORITY INTERESTS 4. MINORITY INTERESTS 4. Provisions for pensions, severance pay, and similar liabilities 5. Reserves for tax liabilities 7. Liabilities to related parties 7. Liabilities to related parties 8. Liabilities for received prepayments 8. Liabilities arising from debt securities 9. Liabilities arising from debt securities 9. Liabilities to related parties 9. Liabilities or elated liabilities 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liabilities 9. O91 9. Liabilities for loans, deposits etc. 9. Liabilities arising from debt securities 9. O91 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liabilities 9. O94 9. Liabilities to related parties 9. Liabilities re received prepayments 9. Accounts payable 1. Liabilities to related parties 9. O95 9. Liabilities to related parties 9. O96 9. Liabilities received prepayments 9. Construction of the parties 9. O96 9. Liabilities to related parties 9. O97 9. Liabilities for loans, deposits etc. 9. O98 9. Liabilities for loans, deposits etc. 9. O99 9. Liabilities		
V. RETAINED EARNINGS OR ACCUMULATED LOSS (073-074)  1. Retained earnings  2. Accumulated loss  VI. PROFITLOSS FOR THE CURRENT YEAR (076-077)  1. Profit for the current year  2. Loss for the current year  3. Coss for the current year  3. MINORITY INTERESTS  3. Provisions for pensions, severance pay, and similar liabilities  4. Reserves for tax liabilities  3. Other reserves  4. Liabilities to related parties  5. Liabilities for loans, deposits etc.  4. Liabilities arising from debt securities  5. Liabilities arising from debt securities  6. Liabilities to related parties  9. Deferred tax liability  9. Deferred tax liability  9. Deferred tax liability  9. Deferred tax liabilities  9. Opp  1. Liabilities for received prepayments  1. Liabilities to entrepreneurs in whom the entity holds participating interests  9. Opp  9. Liabilities for loans, deposits etc.  9. Deferred tax liability  9. Deferred tax liability  9. Deferred tax liabilities  9. Opp  1. Liabilities for received prepayments  1. Liabilities received prepayments  1. Liabilities or received prepayments  2. Liabilities or received prepayments  3. Other long-term liabilities  9. Opp  9. Liabilities or received prepayments  1. Liabilities or received prepayments  9. Opf  1. Liabilities or received prepayments  9. Opf  1. Liabilities for loans, deposits etc.  9. Opf  1. Liabilities for loans, deposits etc.  9. Opf  1. Liabilities for received prepayments  9. Opf  1. Liabilities for loans, deposits etc.  1. Liabilities for loans, deposit		
1. Retained earnings 073 2. Accumulated loss 0774 W. PROFIT/LOSS FOR THE CURRENT YEAR (076-077) 075 1. Profit for the current year 076 2. Loss for the current year 077 IX. MINORITY INTERESTS 078 B) PROVISIONS (080 to 082) 079 1. Provisions for pensions, severance pay, and similar liabilities 081 2. Reserves for tax liabilities 081 3. Other reserves 082 C) LONG - TERM LIABILITIES (084 to 092) 083 1. Liabilities to related parties 084 2. Liabilities for loans, deposits etc. 085 3. Liabilities for received prepayments 086 4. Liabilities arising from debt securities 089 6. Liabilities arising from debt securities 091 8. Other long-term liabilities 091 9. Deferred tax liability 092 D) SHORT - TERM LIABILITIES (094 to 105) 093 1. Liabilities to related parties 094 2. Liabilities for received prepayments 096 4. Liabilities arising from debt securities 091 9. Deferred tax liability 0992 D) SHORT - TERM LIABILITIES (094 to 105) 093 1. Liabilities for loans, deposits etc. 095 3. Liabilities for loans, deposits etc. 095 5. Accounts payable 098 6. Liabilities to related parties 099 6. Liabilities to related parties 099 7. Liabilities to received prepayments 099 8. Chart - TERM LIABILITIES (094 to 105) 093 9. Deferred tax liability 0992 9. SHORT - TERM LIABILITIES (094 to 105) 093 9. Liabilities to related parties 099 9. Liabilities to related parties 099 9. Liabilities to related parties 099 9. Liabilities for received prepayments 099 9. Liabilities for received prepayments 099 9. Liabilities for exceived	3.726.291	2.474.293
2. Accumulated loss VI. PROFITI/LOSS FOR THE CURRENT YEAR (076-077) 1. Profit for the current year 2. Loss for the current year 3. Closs for the current year 4. MINORITY INTERESTS 4. Closs for pensions, severance pay, and similar liabilities 5. Reserves for tax liabilities 7. Closs for pensions, severance pay, and similar liabilities 8. Closs for pensions, severance pay, and similar liabilities 8. Closs for pensions, severance pay, and similar liabilities 8. Closs for pensions, severance pay, and similar liabilities 8. Closs for pensions, severance pay, and similar liabilities 8. Closs for reserves 8. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar liabilities 9. Closs for pensions, severance pay, and similar fees 9. Closs for pensions, severance pay, and similar fees 9. Closs for the current plabilities 9. Closs for pensions, severance pay, and similar fees 9. Closs for the current pay and similar fees 9. Closs for the current pensions, and similar fees 9. Closs for the current pensions and similar fees 9. Closs for the current pensions, and similar fees 9. Closs for the current pensions, and similar fees 9. Closs for the current pensions, and similar fees 9. Closs for the current pensions, and similar fees 9. Closs for the current pensions and similar fees 9. Closs for the current pensions and similar fees 9. Closs for the current pensions and similar fees 9. Closs for the current pears and substitutions and similar fees 9. Closs for the	226.526.538	366.382.435
VI. PROFIT/LOSS FOR THE CURRENT YEAR (076-077)  1. Profit for the current year  2. Loss for the current year  3. MINORITY INTERESTS  3. PROVISIONS (080 to 082)  1. Provisions for pensions, severance pay, and similar liabilities  2. Reserves for tax liabilities  3. Other reserves  3. Liabilities to related parties  4. Liabilities for loans, deposits etc.  3. Liabilities or entrepreneurs in whom the entity holds participating interests  4. Liabilities to related parties  5. Deferred tax liabilities  9. Deferred tax liabilities  1. Liabilities to related parties  9. Deferred tax liabilities  1. Liabilities to related parties  1. Liabilities for loans, deposits etc.  1. Liabilities for loans, deposits etc.  1. Liabilities to entrepreneurs in whom the entity holds participating interests  1. Liabilities to entrepreneurs in whom the entity holds participating interests  1. Liabilities to entrepreneurs in whom the entity holds participating interests  1. Liabilities to entrepreneurs in whom the entity holds participating i	226.526.538	366.382.435
1. Profit for the current year 076 2. Loss for the current year 077 IX. MINORITY INTERESTS 078 B) PROVISIONS (080 to 082) 079 1. Provisions for pensions, severance pay, and similar liabilities 080 2. Reserves for tax liabilities 081 3. Other reserves 082 C) LONG - TERM LIABILITIES (084 to 092) 083 1. Liabilities to related parties 084 2. Liabilities for loans, deposits etc. 085 3. Liabilities for loans, deposits etc. 085 4. Liabilities for received prepayments 087 5. Accounts payable 088 6. Liabilities arising from debt securities 089 7. Liabilities to entrepreneurs in whom the entity holds participating interests 090 8. Other long-term liabilities 091 9. Deferred tax liability 092 D) SHORT - TERM LIABILITIES (094 to 105) 093 1. Liabilities for loans, deposits etc. 095 3. Liabilities for loans, deposits etc. 095 4. Liabilities for loans, deposits etc. 096 4. Liabilities for received prepayments 099 7. Liabilities for loans, deposits etc. 095 3. Liabilities for loans, deposits etc. 095 4. Liabilities for loans, deposits etc. 095 6. Liabilities for received prepayments 099 7. Liabilities for received prepayments 099 7. Liabilities for received prepayments 099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100		
2. Loss for the current year  IX. MINORITY INTERESTS  B) PROVISIONS (080 to 082)  1. Provisions for pensions, severance pay, and similar liabilities  2. Reserves for tax liabilities  3. Other reserves  C) LONG - TERM LIABILITIES (084 to 092)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities for loans, deposits etc.  3. Liabilities for received prepayments  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  991  9. Deferred tax liability  992  D) SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities to related parties  3. Liabilities for loans, deposits etc.  3. Liabilities for loans, deposits etc.  993  1. Liabilities for received prepayments  994  2. Liabilities for loans, deposits etc.  995  3. Liabilities for loans, deposits etc.  996  4. Liabilities for loans, deposits etc.  997  5. Accounts payable  998  6. Liabilities for received prepayments  999  7. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  999  7. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities to entrepreneurs in whom the entity holds participating interests  101  102  10. Liabilities for taxes, contributions and similar fees  102  10. Liabilities for long-term assets held for sale	138.603.898	21.772.879
IX. MINORITY INTERESTS B) PROVISIONS (080 to 082) 1. Provisions for pensions, severance pay, and similar liabilities 2. Reserves for tax liabilities 3. Other reserves 4. Softer reserves 5. LONG - TERM LIABILITIES (084 to 092) 1. Liabilities to related parties 6. Liabilities for loans, deposits etc. 7. Liabilities to banks and other financial institutions 7. Liabilities for received prepayments 8. Liabilities arising from debt securities 8. Characteristics 9. Cherred tax liability 9. Deferred tax liability 9. Deferred tax liability 1. Liabilities to related parties 9. Liabilities to related parties 9. Liabilities to received prepayments 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liabilities 9. Liabilities to related parties 9. One 9. Liabilities to banks and other financial institutions 9. Characteristics 9. One 9. Liabilities of received prepayments 9. One 9. Liabilities to entrepreneurs in whom the entity holds participating interests 9. One 9. Liabilities of received prepayments 9. One 9. Liabilities of received prepayments 100 9. Liabilities to entrepreneurs in whom the entity holds participating interests 100 9. Liabilities for taxes, contributions and similar fees 101 102 10. Liabilities to share - holders 1103	138.603.898	21.772.879
B) PROVISIONS (080 to 082)  1. Provisions for pensions, severance pay, and similar liabilities  2. Reserves for tax liabilities  3. Other reserves  C) LONG - TERM LIABILITIES (084 to 092)  3. Liabilities to related parties  4. Liabilities to loans, deposits etc.  3. Liabilities for received prepayments  4. Liabilities arising from debt securities  7. Liabilities arising from debt securities  9. Deferred tax liability  9. Deferred tax liability  9. Deferred tax liabilities to entrepreneurs in whom the entity holds participating interests  1. Liabilities to received prepayments  2. Liabilities to received prepayments  3. Liabilities to entrepreneurs in whom the entity holds participating interests  9. Deferred tax liability  9. Deferred tax liability  9. SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities to related parties  3. Liabilities to received prepayments  4. Liabilities for loans, deposits etc.  9. Shocounts payable  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities for taxes, contributions and similar fees  101  102  103  11. Liabilities to share - holders  103  11. Liabilities for long-term assets held for sale		
1. Provisions for pensions, severance pay, and similar liabilities 2. Reserves for tax liabilities 3. Other reserves 082 C) LONG - TERM LIABILITIES (084 to 092) 1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities arising from debt securities 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 1. Liabilities to related parties 9. Liabilities to received prepayments 9. Liabilities to received prepayments 9. Liabilities to related parties 9.94 2. Liabilities to received prepayments 9. O95 3. Liabilities to received prepayments 9. O96 4. Liabilities to panks and other financial institutions 9. Accounts payable 9. Liabilities of received prepayments 9. Accounts payable 6. Liabilities of received prepayments 9. O97 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities of entrepreneurs in whom the entity holds participating interests 100 9. Liabilities to entrepreneurs in whom the entity holds participating interests 100 9. Liabilities to entrepreneurs in whom the entity holds participating interests 100 9. Liabilities for taxes, contributions and similar fees 101 102 103 11. Liabilities to share - holders 103 11. Liabilities for long-term assets held for sale		
2. Reserves for tax liabilities 3. Other reserves 082 C) LONG - TERM LIABILITIES (084 to 092) 1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9. Other long-term liabilities 9. Deferred tax liability 9. Deferred tax liability 9. Deferred tax liabilities to related parties 9. Liabilities to related parties 9. Liabilities to related parties 9. Liabilities for loans, deposits etc. 9. Jaibilities for loans, deposits etc. 9. Liabilities for received prepayments 9. Accounts payable 9. Liabilities for received prepayments 9. Accounts payable 9. Liabilities to entrepreneurs in whom the entity holds participating interests 1098 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to entrepreneurs in whom the entity holds participating interests 100 9. Liabilities to entrepreneurs in whom the entity holds participating interests 100 10. Liabilities for taxes, contributions and similar fees 101 102 103 11. Liabilities to share - holders 103 11. Liabilities for long-term assets held for sale	0	0
3. Other reserves  C) LONG - TERM LIABILITIES (084 to 092)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Other long-term liabilities  9. Deferred tax liability  9. Deferred tax liability  9. SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities to related parties  3. Liabilities to related parties  4. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  9. Ope  9. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities to entrepreneurs in whom the entity holds participating interests  101  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities for long-term assets held for sale		
C) LONG - TERM LIABILITIES (084 to 092)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Other long-term liabilities  9. Deferred tax liability  9. Deferred tax liability  9. SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities to related parties  3. Liabilities for loans, deposits etc.  3. Liabilities for loans, deposits etc.  3. Liabilities for received prepayments  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  9. 098  6. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to entrepreneurs in whom the entity holds participating interests  100  9. Liabilities for taxes, contributions and similar fees  101  102  103  11. Liabilities for long-term assets held for sale		
1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities arising from debt securities 909 8. Other long-term liabilities 909 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 9. Liabilities to related parties 909 1. Liabilities to related parties 909 2. Liabilities for loans, deposits etc. 909 3. Liabilities for loans, deposits etc. 909 4. Liabilities for received prepayments 909 6. Liabilities for received prepayments 909 6. Liabilities arising from debt securities 909 7. Liabilities to entrepreneurs in whom the entity holds participating interests 909 90 91 92 94 95 96 97 98 98 98 98 98 98 98 99 99 99 99 99 90 99 90 90 90 90 90 90		
1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities arising from debt securities 909 8. Other long-term liabilities 909 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 9. Liabilities to related parties 909 1. Liabilities to related parties 909 2. Liabilities for loans, deposits etc. 909 3. Liabilities for loans, deposits etc. 909 4. Liabilities for received prepayments 909 6. Liabilities for received prepayments 909 6. Liabilities arising from debt securities 909 7. Liabilities to entrepreneurs in whom the entity holds participating interests 909 90 91 92 94 95 96 97 98 98 98 98 98 98 98 99 99 99 99 99 90 99 90 90 90 90 90 90	84.726.068	234.492.275
2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9090 8. Other long-term liabilities 9. Deferred tax liability 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 1. Liabilities to related parties 9. Liabilities for loans, deposits etc. 9095 9. Liabilities for loans, deposits etc. 9096 4. Liabilities for received prepayments 9097 5. Accounts payable 9098 6. Liabilities arising from debt securities 9099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9099 7. Liabilities to employees 9. Liabilities to employees 9. Liabilities for taxes, contributions and similar fees 101 9. Liabilities to share - holders 102 102 103 11. Liabilities for long-term assets held for sale		
3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9090 8. Other long-term liabilities 9. Deferred tax liability 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 1. Liabilities to related parties 9. Liabilities for loans, deposits etc. 9095 3. Liabilities for loans, deposits etc. 9096 4. Liabilities for received prepayments 9097 5. Accounts payable 9098 6. Liabilities arising from debt securities 9099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9099 7. Liabilities to employees 9. Liabilities for taxes, contributions and similar fees 101 9. Liabilities for long-term assets held for sale	19.186.058	15.875.051
4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Other long-term liabilities  9. Deferred tax liability  092  D) SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  100  8. Liabilities to employees  101  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities for long-term assets held for sale	65.540.010	218.617.224
5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 8. Other long-term liabilities 9. Deferred tax liability 092 D) SHORT - TERM LIABILITIES (094 to 105) 1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 096 4. Liabilities for received prepayments 097 5. Accounts payable 6. Liabilities arising from debt securities 099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to employees 101 9. Liabilities for taxes, contributions and similar fees 102 10. Liabilities to share - holders 11. Liabilities for long-term assets held for sale	00.010.010	210.011.221
6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 8. Other long-term liabilities 9. Deferred tax liability 9. Deferred tax liability 9. SHORT - TERM LIABILITIES (094 to 105) 9. Liabilities to related parties 9. Liabilities for loans, deposits etc. 9. Liabilities for loans, deposits etc. 9. Liabilities to banks and other financial institutions 9. Liabilities for received prepayments 9. Accounts payable 9. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 9. Liabilities to employees 9. Liabilities to employees 10. Liabilities for taxes, contributions and similar fees 10. Liabilities to share - holders 10. Liabilities for long-term assets held for sale		
7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Other long-term liabilities  9. Deferred tax liability  092  D) SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities for long-term assets held for sale		
8. Other long-term liabilities 091 9. Deferred tax liability 092 D) SHORT - TERM LIABILITIES (094 to 105) 093 1. Liabilities to related parties 094 2. Liabilities for loans, deposits etc. 095 3. Liabilities to banks and other financial institutions 096 4. Liabilities for received prepayments 097 5. Accounts payable 098 6. Liabilities arising from debt securities 099 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to employees 101 9. Liabilities for taxes, contributions and similar fees 102 10. Liabilities to share - holders 103 11. Liabilities for long-term assets held for sale 104		
9. Deferred tax liability  D) SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  9. Liabilities for taxes, contributions and similar fees  10. Liabilities to share - holders  10. Liabilities for long-term assets held for sale	-	
D) SHORT - TERM LIABILITIES (094 to 105)  1. Liabilities to related parties  2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  9. Liabilities for taxes, contributions and similar fees  10. Liabilities to share - holders  10. Liabilities for long-term assets held for sale		
1. Liabilities to related parties 2. Liabilities for loans, deposits etc. 3. Liabilities to banks and other financial institutions 4. Liabilities for received prepayments 5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 8. Liabilities to employees 9. Liabilities for taxes, contributions and similar fees 102 10. Liabilities to share - holders 11. Liabilities for long-term assets held for sale	500 500 000	474.003.803
2. Liabilities for loans, deposits etc.  3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities for long-term assets held for sale	506.529.900	
3. Liabilities to banks and other financial institutions  4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  101  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities to share - holders  11. Liabilities for long-term assets held for sale	574.219	31.298.415
4. Liabilities for received prepayments  5. Accounts payable  6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  101  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities to share - holders  11. Liabilities for long-term assets held for sale	24.676.690	6.405.185
5. Accounts payable 6. Liabilities arising from debt securities 7. Liabilities to entrepreneurs in whom the entity holds participating interests 100 8. Liabilities to employees 101 9. Liabilities for taxes, contributions and similar fees 102 10. Liabilities to share - holders 11. Liabilities for long-term assets held for sale 104	79.804.451	56.436.204
6. Liabilities arising from debt securities  7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  101  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities to share - holders  11. Liabilities for long-term assets held for sale  104	107.149.234	105.918.353
7. Liabilities to entrepreneurs in whom the entity holds participating interests  8. Liabilities to employees  9. Liabilities for taxes, contributions and similar fees  102  10. Liabilities to share - holders  11. Liabilities for long-term assets held for sale  104	273.859.056	229.377.063
8. Liabilities to employees 101 9. Liabilities for taxes, contributions and similar fees 102 10. Liabilities to share - holders 103 11. Liabilities for long-term assets held for sale 104		
9. Liabilities for taxes, contributions and similar fees 10. Liabilities to share - holders 11. Liabilities for long-term assets held for sale 104		
10. Liabilities to share - holders10311. Liabilities for long-term assets held for sale104	1.743.407	1.579.098
11. Liabilities for long-term assets held for sale 104	1.134.550	14.978.682
	16.556.077	26.440
12 Other short term liabilities		
	1.032.216	27.984.363
E) DEFFERED SETTLEMENTS OF CHARGES AND INCOME DEFERRED TO FUTURE PERIOD 106	3.448.638	927.214
F) TOTAL – CAPITAL AND LIABILITIES (062+079+083+093+106) 107	1.279.876.167	1.416.367.733
G) OFF-BALANCE RECORDS 108	225.262.526	270.296.988
APPENDIX to balance sheet(to be filled in by entrepreneur that prepares consolidated annual financial rep		
CAPITAL AND RESERVES	7	
1. Attributed to equity holders of parent company	T	
2. Attributed to minority interest 110		

## PROFIT AND LOSS ACCOUNT for the period 01.01.2013. do 30.06.2013.

VIRO TVORNICA ŠEĆERA d.d.

ltem .	AOP	Last year		Current year	
	Couc	Comulative   Quartely		Comulative	Quartely
1	2	3	4	5	6
I. OPERATING REVENUE (112+113)	111	394.520.947	176.968.139	226.037.039	134.053.60
1. Sales revenue	112	376.237.014	160.256.870	221.964.938	133.597.93
2. Other operating revenues	113	18.283,933	16.711.269	4.072.101	455.67
II. OPERATING EXPENSES (115+116+120+124+125+126+129+130)  1. Changes in value of work in progress and finished products	114	337.285.515	155.920.219	208.456.156	121.276.68
2. Material costs (117 to 119)	115 116	-5.425.091 288.342.352	-112.711.488 232.434.075	-29.681.895	21.030.16
a) Raw material and material costs	117	209.510.600	203.299.825	<b>194.614.549</b> 88.532.986	<b>76.644.50</b>
b) Costs of goods sold	118	59.340.708	20.049.659	87.771.857	51.972.64
c) Other external costs	119	19.491.044	9.084.591	18.309.706	11.663.99
3. Staff costs (121 to 123)	120	15.372.207	8.712.912	15.753.689	8.456.32
a) Net salaries and wages	121	9.245.582	5.214.095	9.387.408	4.967.32
b) Cost for taxes and contributions from salaries	122	3.965.939	2.309.717	4.289.419	2.373.99
c) Contributions on gross salaries	123	2.160.686	1.189.100	2.076.862	1.114.99
4. Depreciation	124	18.459.870	9.599.191	18.321.900	9.117.18
5. Other costs	125	4.409.349	3.179.582	6.601.472	4.931.20
6. Impairment (127+128)	126	0	0	0	
a) Impairment of long-term assets (financial assets excluded)	127				
b) Impairment of short - term assets (financial assets excluded)	128				
7. Provisions	129				
8. Other operating costs	130	16.126.828	14.705.947	2.846.441	1.097.29
III. FINANCIAL INCOME (132 to 136)  1. Interest income, foreign exchange gains, dividends and similar income from related	131	4.397.141	1.389.495	10.848.717	9.751.620
Interest income, foreign exchange gains, dividends and similar income from related     Interest income, foreign exchange gains, dividends and similar income from non -	132	142.480	99.542	818.652	614.926
Share in income from affiliated entrepreneurs and participating interests	133	4.217.723	1.253.015	9.630.565	8.737.194
Unrealized gains (income) from financial assets	134 135	-		200 500	200 500
5. Other financial income	136	00,000	00.000	399.500	399.500
IV. FINANCIAL EXPENSES (138 do 141)	137	36.938 <b>15.417.067</b>	36.938 11.468.787	C CEC 704	2 004 424
Interest expenses, foreign exchange losses, dividends and similar expenses from related	138	260.164	260.164	6.656.721 1.848	<b>2.681.43</b> 4
Interest expenses, foreign exchange losses, dividends and similar expenses from non -	139	14.797.764	11.024.615	6.654.873	2.726.703
Unrealized losses (expenses) on financial assets	140	14.737.704	11.024.015	0.034.073	-45.500
4. Other financial expenses	141	359.139	184.008		-40.000
V. INCOME FROM INVESTMENT - SHARE IN PROFIT OF ASSOCIATED ENTREPRENEURS	142	000.100	104.000		
VI. LOSS FROM INVESTMENT - SHARE IN LOSS OF ASSOCIATED ENTREPRENEURS	143				
VII. EXTRAORDINARY - OTHER INCOME	144				
VIII. EXTRAORDINARY - OTHER EXPENSES	145				10
IX. TOTAL INCOME (111+131+142 + 144)	146	398.918.088	178.357.634	236.885.756	143.805.227
X. TOTAL EXPENSES (114+137+143 + 145)	147	352.702.582	167.389.006	215.112.877	123.958.120
XI. PROFIT OR LOSS BEFORE TAXATION (146-147)	148	46.215.506	10.968.628	21.772.879	19.847.107
1. Profit before taxation (146-147)	149	46.215.506	10.968.628	21.772.879	19.847.107
2. Loss before taxation (147-146)  XII. PROFIT TAX	150	0	0	0	0
	151				
XIII. PROFIT OR LOSS FOR THE PERIOD (148-151)  1. Profit for the period (149-151)	152	46.215.506	10.968.628	21.772.879	19.847.107
2. Loss for the period (151-148)	153	46.215.506	10.968.628	21.772.879	19.847.107
APPENDIX to P&L account (to be filled in by entrepreneur that prepares consolidated financial r	154	0	0	0	0
XIV. PROFIT OR LOSS FOR THE PERIOD	eporti				
Attributed to equity holders of parent company	155				
Attributed to minority interest	156				
STATEMENT OF OTHER COMPREHENSIVE INCOME (IFRS)	100				
. PROFIT OR LOSS FOR THE PERIOD (= 152)	157	46.215.506	10.968.628	21.772.879	19.847.107
I. OTHER COMPREHENSIVE INCOME / LOSS BEFORE TAX (159 do 165)	158	1.251.999	496.849	1.251.999	626.000
Exchange differences on translation of foreign operations	159				
Movements in revaluation reserves of long - term tangible and intangible assets	160	1.251.999	496.849	1.251.999	626.000
Profit or loss from reevaluation of financial assets available for sale	161				
4. Gains or losses on efficient cash flow hedging	162				
5. Gains or losses on efficient hedge of a net investment in foreign countries	163				
Share in other comprehensive income / loss of associated companies	164				
7. Actuarial gains / losses on defined benefit plans	165				
II. TAX ON OTHER COMPREHENSIVE INCOME FOR THE PERIOD	166				
V. NET OTHER COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (158-166)	167	1.251.999	496.849	1.251.999	626.000
/. COMPREHENSIVE INCOME OR LOSS FOR THE PERIOD (157+167)	168	47.467.505	11.465.477	23.024.878	20.473.107
APPENDIX to Statement of other comprenhensive income (to be filled in by entrepreneur that pr	epares con	solidated finan	cial report)	<b>.</b>	
Attributed to equity holders of parent company	169				
2. Attributed to minority interest	170				

### STATEMENT OF CASH FLOWS - INDIRECT METHOD

for the period	1.1.2013	do	30.6.2013		
lten	n		AOP	Last year	Current year
			code	Last year	Current year
1			2	3	4
CASH FLOW FROM OPERATING ACTIVITIES			<b>,</b>	1	
Profit before tax			001	46.215.506	
2. Depreciation			002	18.459.870	18.321.900
3. Increase in short term liabilities			003	31.038.276	9.113.655
Decrease in short term receivables     Decrease in inventories		Garage Control of the	004		
			005		
6. Other increase in cash flow	006	559.670			
Total increase in cash flow from operating activ     Decrease in short term liabilities	ities (001 to 006)		007	96.273.322	55.252.458
Increase in short term receivables			008		
			009	68.438.449	18.361.294
3. Increase in inventories			010	24.405.373	26.813.709
4. Other decrease in cash flow			011	5.872.348	7.455.367
II. Total decrease in cash flow from operating acti			012	98.716.170	52.630.370
A1) NET INCREASE IN CASH FLOW FROM OPERA			013		2.622.088
A2) NET DECREASE IN IN CASH FLOW FROM OP	ERATING ACTIVITIES	5	014	2.442.848	
CASH FLOW FROM INVESTING ACTIVITIES				_	
Cash inflows from sales of long-term tangible and	THE RESERVE OF THE PARTY OF THE		015	12.225.717	
Cash inflows from sales of equity and debt instru	uments		016		
3. Interests receipts			017	1.058.750	458.845
4. Dividend receipts			018	23.579	
5. Other cash inflows from investing activities			019	10.380.355	14.964.828
III. Total cash inflows from investing activities (01			020	23.688.401	15.423.673
Cash outflow for purchase of long-term tangible a			021	8.889.827	1.598.751
Cash outflow for acquisition of equity and debt fin	ancial instruments		022		
Other cash outflow for investing activities			023	97.699.096	120.053.216
IV. Total cash outflow for investing activities (021	do 023)		024	106.588.923	121.651.967
B1) NET INCREASE IN CASH FLOW FROM INVEST		0-024)	025	tidett i stet	William Minimal Co.
B2) NET DECREASE IN CASH FLOW FROM INVES	STING ACTIVITIES		026	82.900.522	106.228.294
CASH FLOW FROM FINANCIAL ACTIVITIES					
Cash inflow from issuing property and debt finance			027		
<ol><li>Proceeds from the credit principal, promissory no</li></ol>	tes, borrowings and oth	er loans	028	157.888.703	302.028.479
Other proceeds from financial activities			029	70.276.800	91.500.000
V. Total cash inflows from financial activities (027			030	228.165.503	393.528.479
Cash outflow for repayment of credit principal and	bonds		031	151.210.005	168.466.440
Cash outflow for dividends paid			032		
Cash outflow for financial lease			033	3.508.691	3.527.468
Cash outflow for purchase of treasury shares			034		
Other cash outflow for financial activities			035	150.499	109.310.400
VI. Total cash outflow for financial activities (031 t	to 035)		036	154.869.195	281.304.308
C1) NET INCREASE IN CASH FLOW FROM FINANC			037	73.296.308	112.224.171
C2) NET DECREASE IN CASH FLOW FROM FINAN	NCIAL ACTIVITIES		038		
Total increase in cash flow (013 - 014 + 025 - 026 + 0			039		8.617.965
Total decrease in cash flow (014 - 013 + 026 - 025 +			040	12.047.062	
Cash and cash equivalents at the beginning of the peri	od		041	26.673.768	4.468.679
Increase of cash and cash equivalents			042	0	8.617.965
Decrease of cash and cash equivalents			043	12.047.062	0
Cash and cash equivalents at the end of the period			044	14.626.706	13.086.644

#### STATEMENT OF CHANGES IN EQUITY

for the period

1.1.2013

do

30.6.2013

ltem .	AOP code	Last year	Current year
1	2	3	4
1. Subscribed capital	001	249.600.060	249.600.060
2. Capital reserves	002	10.368.101	10.368.101
3. Reserves from profit	003	56.346.673	56.346.673
4. Retained earnings or accumulated loss	004	226.526.538	366.382.435
5. Profit or loss for the current year	005	138.603.898	21.772.879
6. Revaluation of long - term tangible assets	006	3.726.291	2.474.293
7. Revaluation of intangible assets	007		
8. Revaluation of financial assets available for sale	008		
9. Other revaluation	009		
10. Total capital and reserves (AOP 001 do 009)	010	685.171.561	706.944.441
11. Currency gains and losses arising from net investement in foreign operations	011		
12. Current and deferred taxes (part)	012		
13. Cash flow hedging	013		
14. Changes in accounting policy	014		
15. Correction of significant errors in prior period	015		
16. Other changes of capital	016		
17. Total increase or decrease in capital (AOP 011 do 016)	017	0	0
17 a. Attributed to equity holders of parent company	018		
17 b. Attributed to minority interest	019		

### Notes

THERE WERE NO ACCOUNTING POLICY CHANGES IN RELATION TO HTE ANNUAL FINANCIAL REPORT FOR YEAR 2012.