

**Statement of financial position of AB Premia KPC**

EUR '000	Audited unconsolidated AB Premia KPC		Unaudited consolidated AB Premia KPC	
	31/12/2013	31/12/2012	31/12/2013	31/12/2012
Cash and cash equivalents	127	200	315	420
Receivables and prepayments	1,263	1,111	9,217	6,714
Inventories	590	920	4,344	4,538
<b>Total current assets</b>	<b>1,980</b>	<b>2,231</b>	<b>13,875</b>	<b>11,673</b>
Investments in group companies	9,978	9,978	-	-
Investment property	-	-	2,084	2,084
Property, plant and equipment	232	383	5,656	5,247
Intangible assets	28	45	2,658	2,734
<b>Total non-current assets</b>	<b>10,238</b>	<b>10,406</b>	<b>10,398</b>	<b>10,066</b>
<b>TOTAL ASSETS</b>	<b>12,218</b>	<b>12,637</b>	<b>24,273</b>	<b>21,738</b>
Borrowings	47	49	3,128	1,666
Payables and prepayments	1,685	2,071	4,867	5,269
<b>Total current liabilities</b>	<b>1,732</b>	<b>2,120</b>	<b>7,994</b>	<b>6,935</b>
Borrowings	2,918	2,388	3,314	4,852
Deferred income tax liabilities	-	-	97	126
<b>Total non-current liabilities</b>	<b>2,918</b>	<b>2,388</b>	<b>3,411</b>	<b>4,978</b>
<b>Total liabilities</b>	<b>4,649</b>	<b>4,508</b>	<b>11,405</b>	<b>11,914</b>
Share capital	10,392	10,392	10,392	10,392
Share premium	9,154	9,154	9,154	9,154
Statutory capital reserve	195	195	195	195
Currency translation differences	-	-	-83	-80
Retained earnings / deficit	-12,172	-11,612	-6,791	-9,837
<b>Equity attributable to equity holders of the parent</b>	<b>7,569</b>	<b>8,129</b>	<b>12,868</b>	<b>9,824</b>
<b>Total equity</b>	<b>7,569</b>	<b>8,129</b>	<b>12,868</b>	<b>9,824</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>12,218</b>	<b>12,637</b>	<b>24,273</b>	<b>21,738</b>

**Statement of profit or loss and other comprehensive income of AB Premia KPC**

EUR '000	Audited unconsolidated Premia KPC		Unaudited consolidated Premia KPC	
	2013	2012	2013	2012
Revenue	11,653	10,547	48,149	43,873
Cost of goods sold	-8,497	-7,609	-31,809	-29,444
<b>Gross profit</b>	<b>3,155</b>	<b>2,937</b>	<b>16,340</b>	<b>14,429</b>
<b>Operating expenses</b>	<b>-3,503</b>	<b>-3,547</b>	<b>-13,081</b>	<b>-12,702</b>
Sales and marketing expenses	-3,203	-3,243	-11,402	-10,843
General and administrative expenses	-300	-304	-1,679	-1,859
Other income and expenses, net	-18	8	11	76
<b>Operating profit / loss</b>	<b>-366</b>	<b>-601</b>	<b>3,270</b>	<b>1,803</b>
Finance income	-	2	146	62
Finance costs	-195	-83	-380	-372
<b>Profit / loss before income tax</b>	<b>-560</b>	<b>-681</b>	<b>3,036</b>	<b>1,493</b>
Corporate income tax	-	-	10	39
<b>Net profit / loss for financial year</b>	<b>-560</b>	<b>-681</b>	<b>3,046</b>	<b>1,532</b>
<b><i>Other comprehensive income / expense that might subsequently be classified to profit or loss:</i></b>				
Currency translation differences	0	0	-3	-13
<b>Other comprehensive income / expense</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>-13</b>
<b>Total comprehensive income/ expense</b>	<b>-560</b>	<b>-681</b>	<b>3,044</b>	<b>1,519</b>
<b>Net profit/ loss for the financial year:</b>				
Attributable to equity holders of the parent	-560	-681	3,046	1,532
<b>Net profit/ loss for the financial year</b>	<b>-560</b>	<b>-681</b>	<b>3,046</b>	<b>1,532</b>
Comprehensive income/ expense for the financial year:				
Attributable to equity holders of the parent	-560	-681	3,044	1,519
<b>Total comprehensive income/ expense</b>	<b>-560</b>	<b>-681</b>	<b>3,044</b>	<b>1,519</b>

## Cash flow statement of AB Premia KPC

EUR '000	Audited unconsolidated KPC Premia	
	2013	2012
<b>Net loss</b>	-560	-681
<i>Adjustments:</i>		
Depreciation and amortisation	213	249
Gain/loss on disposal of non-current assets	-10	-9
Other non-monetary changes	405	-
Changes in receivables and prepayments	-152	65
Changes in inventories	330	58
Changes in payables and prepayments	-386	700
Interest income	-	-2
Interest expense	146	83
<b>Net cash generated/used in operating activities</b>	<b>-14</b>	<b>462</b>
Proceeds from sale of property, plant and equipment	17	38
Acquisition of property, plant and equipment	-6	-58
<b>Net cash generated/used in investing activities</b>	<b>11</b>	<b>-20</b>
Change in overdraft facility, factoring	-2	-236
Payments of finance lease	-65	-74
Interest paid	-2	-41
<b>Net cash used in financing activities</b>	<b>-69</b>	<b>-351</b>
<b>NET CASH FLOWS:</b>	<b>-72</b>	<b>92</b>
<b>Net change in cash and cash equivalents</b>		
Cash and cash equivalents at the beginning of the year	200	108
Net change in cash and cash equivalents	-72	92
<b>Cash and cash equivalents at the end of the year</b>	<b>127</b>	<b>200</b>

## Statement of change in equity of AB Premia KPC

EUR '000	Audited unconsolidated Premia KPC					Total Equity
	Equity attributable to equity holders of the company					
	Share capital	Share premium	Statutory capital reserve	Retained earnings/ deficit	Total	
<b>Balance at 31/12/2011</b>	<b>10,392</b>	<b>9,154</b>	<b>195</b>	<b>-10,931</b>	<b>8,811</b>	<b>8,811</b>
Comprehensive expense	0	0	0	-681	-681	-681
<b>Balance at 31/12/2012</b>	<b>10,392</b>	<b>9,154</b>	<b>195</b>	<b>-11,612</b>	<b>8,129</b>	<b>8,129</b>
<b>Balance at 31/12/2012</b>	<b>10,392</b>	<b>9,154</b>	<b>195</b>	<b>-11,612</b>	<b>8,129</b>	<b>8,129</b>
Comprehensive expense	0	0	0	-560	-560	-560
<b>Balance at 31/12/2013</b>	<b>10,392</b>	<b>9,154</b>	<b>195</b>	<b>-12,172</b>	<b>7,569</b>	<b>7,569</b>