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<< *Translation from Romanian* >>

BIOFARM S.A.

Individual financial statements
on 30 June 2015, elaborated in accordance with
the IFRS adopted by the European Union

BIOFARM S.A.
STATEMENT OF COMPREHENSIVE INCOME
for the year ended as at 30 June 2015
(all the amounts are expressed in LEI, unless otherwise stated)

	30 June 2015	30 June 2014
Income from sales	70,233,396	61,100,048
Other operating income	406,892	87,569
Stocks variation	3,332,810	1,664,512
Raw materials and consumables	20,641,055	16,943,750
Personnel expenses	10,473,060	8,695,794
Amortization	3,229,648	3,278,333
Other operating expenses	21,162,533	18,540,777
Profit / (Loss) from operations	18,466,802	15,393,475
Net financial income / (costs)	480,300	77,045
Part from the profit afferent to associated entities	-	-
Profit / (Loss) before taxation	18,947,102	15,470,520
Expenses with taxes	3,912,548	734,236
Profit / (Loss)	15,034,554	14,736,284
Other elements of the comprehensive income		
Reassessment of tangible assets	-	-
Delayed taxes related to reassessment	-	-
Total comprehensive income	15,034,554	14,736,284
Comprehensive income assigned to:		
Owners of the parent company	15,034,554	14,736,284
Minority interests	-	-

Danut Vasile
General Manager

Laura Boer
Chief Accountant

BIOFARM S.A.
STATEMENT OF FINANCIAL POSITION
as at 30 June 2015

(all the amounts are expressed in LEI, unless otherwise stated)

	30 June 2015	31 December 2014
Assets		
Tangible assets	71,540,258	62,275,963
Real estate assets	11,045,805	11,045,805
Intangible assets	211,567	203,422
Financial assets held for sales	(1)	(1)
Other fixed assets	32,677	32,677
Fixed assets	82,830,307	73,557,862
Stocks	20,825,497	18,183,175
Commercial and similar receivables	57,546,300	75,026,505
Financial assets at fair value through profit and loss	-	-
Cash and cash equivalents	44,652,357	41,776,151
Current assets	123,024,153	134,985,831
TOTAL ASSETS	205,854,460	208,543,693
LIABILITIES		
Commercial and similar liabilities	34,220,679	36,264,107
Loans	-	-
Corporate tax liabilities	712,310	-
Provisions	491,305	1,311,682
CURRENT LIABILITIES	35,424,294	37,575,789
Trade and other payables	-	-
Loans	-	-
Deferred tax	896,802	1,688,406
Provisions	480,352	480,532
LONG-TERM LIABILITIES	1,377,154	2,168,938
TOTAL LIABILITIES	36,801,448	39,744,727
NET ASSETS	169,053,013	168,798,966

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STATEMENT OF FINANCIAL POSITION
as at 30 June 2015

(all the amounts are expressed in LEI, unless otherwise stated)

Share capital and reserves		
Share capital	109,486,150	109,486,150
Share capital adjustments	-	-
Own shares	(10,949,428)	(10,949,428)
Bonuses related to own shares issuance /repurchase	(173,164)	(23,211,174)
Reassessment reserves	493,677	493,677
Reserves	38,316,929	50,926,562
Retained earnings	16,844,295	16,844,294
Current result	15,034,554	26,559,851
Profit distribution	(0)	(1,350,967)
TOTAL CAPITALS	169,053,013	168,798,966

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