

#	Question	Answer
1	Social expenses What is the reason for the increase in social expenses for December 2017 (1.3 million BGN) and April 2018 (1.28 million BGN)?	The increase in the social expenses for December 2017 and April 2018 is due to amounts paid for Christmas and Easter.
2	Expenses Please provide information on whether there are expenses and what is their amount (in 2016 and 2017), related to the airport administration, which are not included in the accounts of the company.	There are no expenses, related to the airport administration, which are not included in the accounts of the company.
3	Revenue What is the revenue from ground handling services from Austrian Airlines (amount in BGN).	This information was published on 17.08.2018 as answer Q&A_17.08.18_4, Question No. 17.
4	Regulated airport activities 2016 Regulated airport revenues and cost of sales for 2016. Answer 12.1 Ap.1	Regulated airport revenues – BGN 97 119 thousand. Revenues from business activities – BGN 82 006 thousand. Cost of sales – BGN 41 057 thousand.
5	Expenses Please provide breakdown the xpenses passed through airport fees for 2016 & 2017.	This answer was published on 21.08.2018, question No. 26 – This information is available for review in the Physical Data Room in accordance with the rules and conditions, set out in clause 5.1. of the Concession Documentation – 1.7. Folder 1.2.1.-2.2.5.3
6	PAX number Please provide a breakdown of PAX number of arriving and departing passengers (including cargo&other) per terminal for FY16 & FY17.	This information is available in the Electronic Section of the Data Room – Appendix 2.1.9. – File “Appendix 33“.
7	MTOW Please provide information on the MTOW by airrlane group (e.g. Group 1 (1-3t)) separately for arriving and departuring planes	This information is available in the Electronic Section of the Data Room – Appendix 2.1.3.3.1 – File “Appendix 34“.
8	Discounts Please provide information related to the granted discounts (including amounts) from parking revenues for 2016 and 2017	This information was provided in the answer, published on 17.08.2018, answer Q&A_17.08.18_4, question No. 2.

9	<p>Subscription fees costs Please provide a breakdown of subscription fees costs in 2017</p>	<p>This answer was published on 21.08.2018, question No. 25 – This information is available for review in the Physical Data Room in accordance with the rules and conditions, set out in clause 5.1. of the Concession Documentation – 1.6. Folder .2.1.-2.2.5.3</p>
10	<p>Collective Labour Agreement What is the number of employees as at 31.12.2017, who are union members and have signed the collective labour agreement (CLA). Could you also provide the number of employees who are not union members by has joined the CLA. The uploaded file from 13.08.2018 is a duplicated with the file "Number of employees"</p>	<p>The number of employees, announced, as of 31.12.2017, is equal to the number of employees, announced as of 13.08.2018 г. According to art. 59.4. of the CLA, all employees enjoy privileges, whether or not they are members, who have joined the CLA or neither (with the exception of the retirement compensations).</p>
11	<p>Personnel cost Can you please complete the already provided file with data for December 2017. The file under Attachment 7.6 folder 51.1. contains data until Nov 2017</p>	<p>This information is available in the Electronic Section of the Data Room – Appendix 7.6.1. – File “Allowances by Positions – December 2017“.</p>
12	<p>Unused paid leave - file confirmation Can you please confirm that the provided information under Attachment 7.6 folder 7 is the breakdown of unused paid leave in days and amounts for all the employees, who will be part of the concession agreement.</p>	<p>We confirm that the provided information under Attachment 7.6 folder 7 is the “breakdown of unused paid leave in days and amounts as of 31.12.2017” for all the employees.</p>
13	<p>List of number of employees as per department and position / number of employees with disabilities in these departments Please provide a breakdown by grade, department and number of employees as at 31 December 2018 who are paid a minimum salary. Please indicate how many of them are employees with disabilities.</p>	<p>There are no employees, who are paid a minimum salary at the company.</p>
14	<p>Internal Rules of Salaries Please provide the Internal Rules of Salaries of “Sofia Airport” EAD (the document is mentioned in the CLA)</p>	<p>This information was published on 09.08.2018 as answer Q&A_09.08.18_4, question No. 3 (see the electronic section, appendix 7.5.2.)</p>
15	<p>Social expenses What is the reason for the increase in social expenses for December 2017 (1.3 million BGN) and April 2018 (1.28 million BGN)?</p>	<p>See the answer to question 1.</p>

16	<p>Social expenses Are the social benefits provided under the collective labour agreement available to all employees of the Company? How are these social expenses (under the CLA) treated for tax purposes?</p>	<p>The social benefits, provided under the collective labour agreement are available to all employees of the Company, also including employees, who have not joined the CLA (with the exception of the retirement benefits). The benefits, provided for in the Labour Code, are paid to employees, who have not joined the CLA.</p>
17	<p>Provisions Please provide information regarding the accrued expenses for provisions (by type) of the Company and what their treatment for tax purposes is.</p>	<p>Sofia Airport EAD has accrued expenses for provisions for liabilities, being retirement benefits (for employees, involved in the business operations) and for liabilities for payments, regarding unused leaves (for all employees). The tax treatment of such provisions follows art. 38 and art. 41 of the Corporate Income Taxation Act</p>