

№	Question	Answer
1	Please provide copies of invoices (on sample basis), issued by Sofia Airport EAD "in the name and on behalf of" the Ministry to the clients, in accordance with Agreement № 100-Д-154/10.09.2016.	The information is available for an on-site review in the Physical Section of the Data Room pursuant to the conditions and procedure of Clause 5.1. of the Tender Documents - Appendix 13.4.1
2	Please provide copies of invoices (on sample basis), issued by Sofia Airport EAD for supply of services (e.g. ground support) to the clients.	The information is available for an on-site review in the Physical Section of the Data Room pursuant to the conditions and procedure of Clause 5.1. of the Tender Documents – Appendix 3.90
3	Please provide a monthly breakdown for 2017 as follows - accrued VAT on sales taxable with 20% VAT; self-assessed VAT with protocol under Art. 117 of VATA, including breakdown by reasons; result for the month.	The answer is provided with the file Q & A_30.08.18_2_en, item 26.
4	Please inform us whether the amounts, disclosed in the financial statements as "financing", have been reviewed from the perspective of state aid being provided by the state to Sofia Airport EAD. Please inform us whether you consider the topic relevant.	Amounts reported by Sofia Airport as "financing" are not state aid. We do not consider the subject applicable to the current airport operator, and even less so for the future concessionaire. Please consider also our other responses to this question.
5	<p>What is the tax treatment of the following costs for fringe benefits:</p> <ul style="list-style-type: none"> - vouchers (value of BGN 380, negotiated in the collective labor agreement) - transport costs, transport cards - costs for stay of the personnel in hotel Cosmos or, alternatively, compensation in the amount of BGN 150 <p>Please provide a breakdown, similar to the one provided under index 7.4.5.1 for the period 2015-2017.</p>	The answer is provided with the file Q&A_30.08.18_2_bg, item 23
6	Please provide a breakdown of the amounts declared as "other add-backs/deductions" in the CIT return for 2015-2017.	The information is available for an on-site review in the Physical Section of the Data Room pursuant to the conditions and procedure of Clause 5.1. of the Tender Documents – Appendix 1.33.

7	Please provide information on the payment of salaries - on which date is the current monthly salary paid, is it a common practice to make advance payments of salaries and if yes when do you effect the payment, what is the ratio between advance and final salary payments?	The monthly salary for the current month is paid in the period from the 25 th to the 30 th day of the following month. Advance payments of up to 40% of the basic salary are common practice and are paid to employees declared they wish to receive advance between the 10 th and the 15 th day of the current month.
8	What is the value of rental income ceded to the government for the period 01.2018-07.2018?	The amount of rental income ceded to the government for the period 01.01.2018-31.07.2018 is BGN 1 699 thousand.
9	What is the amount of the airport charges discount for the period 01.2018-07.2018 - please provide a detailed scheduled and for each amount provide the airline and type of discount as per the incentives policy of the airport.	The information is available for review in the electronic section of the Data Room – Appendix 2.2.5.5.
10	Please provide the airport operational database for 2018 (detailed traffic information)	The information is available for review in the electronic section of the Data Room – Appendix 2.1.2.5.3
11	What additional discounts on airport charges do you expect to accrue for by the end of the year in relation to the traffic which occurred in the period 01.2018-07.2018?	By the end of 2018, Sofia Airport EAD is expected to pay discounts of about EUR 5 360 000. These discounts are for traffic, which occurred since July 1, 2017. This includes the second half of 2017 as discounts are paid upon the expiry of a 12-month period.
12	During the period 01.2018-07.2018 have you accrued for any annual performance bonuses? What are the amounts? What is the expected bonus amount for the entire 2018? Please provide a detailed schedule	The information to 30.06.2018 is available for review from 09.08.2018 in the electronic section of the Data Room - Appendix № 7.6. Additionally we present the information with monthly performance bonuses for 07.2018 in the amount of BGN 117 120.58. At present, the exact amount of expected performance bonuses for 2018 (per month and/ or for the year) cannot be specified since it is related to the achievement of the projected profit before taxes for the respective month and /or for the year according to the Business Plan for 2018, calculated without taking into account the

		planned and reported impairment of assets and provisions for liabilities in accordance with IAS.
13	Please provide a monthly schedule for the period 09.2016-07.2018 for the amount of overdue airport charges receivables included in the "balances with the government" line on the balance sheet (i.e. not in the "balances for reconstruction project" line).	The information is not related to the object of the concession. Balances of Sofia Airport EAD with MTITC with regard to receivables from airlines for airport charges will be settled only between Sofia Airport EAD and the airlines, i.e. the Concessionaire shall not be concerned with these receivables.