



Interim separate statement of financial position

Asset	Note	31 March 2020 BGN'000	31 December 2019 BGN'000
Non-current assets			
Property, plant and equipment	5	995	916
Intangible assets	6	9 996	10 122
Investments in subsidiaries	7	67 904	67 904
Investment property	8	6 507	6 527
Deferred tax assets	9	112	112
Total Non-current assets		85 514	85 581
Current assets			
Trade receivables	10	224	155
Prepayments and other assets	11	795	809
Related party receivables	26	5 526	5 685
Cash and cash equivalents	12	948	917
Total Current assets		7 493	7 566
Total Assets		93 007	93 147

Prepared by:


/Nikolay Yatzin/

Executive Director:



/Tsvetan Alexiev/

Date: 27.05.2020

Interim separate statement of financial position (continued)

Equity and liabilities	Note	31 March 2020 BGN'000	31 December 2019 BGN'000
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares		(475)	(475)
Share premium reserve	13.2	5 462	5 462
Other reserves	13.3	852	852
Retained earnings		7 327	5 429
Profit for the year		(197)	1 898
Total equity		72 330	72 527
Liabilities			
Non-current liabilities			
Pension obligations	16.2	32	32
Long-term borrowings	17	7 856	8 380
Long-term related party payables	26	6 315	6 315
Total Non-current liabilities		14 203	14 727
Current liabilities			
Employee obligations	14.2	187	287
Short-term borrowings	15	5 067	4 234
Trade and other payables	16	81	383
Financing		13	27
Short-term related party payables	26	1 024	860
Income tax liabilities		102	102
Total Current liabilities		6 474	5 893
Total liabilities		20 677	20 620
Total equity and liabilities		93 007	93 147

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Executive Director:



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Date: 27.05.2020


Interim separate statement of profit or loss and other comprehensive income for the period ended 31 March 2020

	Note	31 March 2020 BGN'000	31 March 2019 BGN'000
Revenues from sales	17	480	380
Interest income	18	57	67
Revenues from financing	18	14	14
Cost of materials	20	(22)	(11)
Hired services expenses	21	(159)	(156)
Employee benefits expense	14.1	(311)	(311)
Depreciation and amortisation of non-financial assets	5,6,8	(193)	(114)
Capitalized own expenses	19	25	24
Other expenses	22	(20)	(10)
Operating loss		(129)	(117)
Finance costs	23	(77)	(92)
Finance income	23	9	8
Loss before tax		(197)	(201)
Loss for the period		(197)	(201)
Total comprehensive loss for the period		(197)	(201)
Earnings per share	24	(0,0033)	(0,0034)

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Interim separate statement of changes in equity for the period ended 31 March 2020


All amounts are presented in BGN '000

	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Profit for the year	Total equity
Balance at 1 January 2020	59 361	(475)	5 462	852	5 429	1 898	72 527
Profit for the period	-	-	-	-	-	(197)	(197)
Transfer of retained earnings to reserves	-	-	-	260	1 898	(1 898)	-
Balance at 31 March 2020	59 361	(475)	5 462	852	7 327	(197)	72 330

Prepared by:


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Executive Director:


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Date: 27.05.2020

Interim separate statement of changes in equity for the year ended 31 March 2020 (continued)

All amounts are presented in BGN '000

	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Profit for the year	Total equity
Balance at 1 January 2019 (restated)	59 361	(475)	5 462	592	3 133	2 557	70 630
Profit for the year	-	-	-	-	-	1 898	1 898
Other comprehensive loss	-	-	-	-	(1)	-	(1)
Total comprehensive income for the year	-	-	-	-	(1)	1 898	1 897
Transfer of retained earnings to reserves	-	-	-	260	2 297	(2 557)	-
Balance at 31 December 2019	59 361	(475)	5 462	852	5 429	1 898	72 527

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Executive Director:


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Date: 27.05.2020

Separate Statement of cash flows for the period ended 31 March 2020

	Note	31 March 2020 BGN'000	31 March 2019 BGN'000
Operating activities			
Cash receipts from customers		896	551
Cash paid to suppliers		(669)	(259)
Cash paid to employees and social security institutions		(397)	(309)
Other receipts / (payments), net		(27)	(43)
Net cash flow from operating activities		(197)	(60)
Investing activities			
Purchase of property, plant and equipment		(101)	(91)
Purchase of intangible assets		(16)	(15)
Cash flows related to the purchase and sale of investments / shares		-	770
Loans granted		(53)	-
Loan repayments received		7	5
Net cash flow from investing activities		(163)	669
Financing activities			
Proceeds from borrowings		834	4
Repayments of borrowings		(524)	(657)
Interest paid		(49)	(64)
Payment of principal element of lease liabilities		-	(12)
Interest paid on payment of principal element of lease liabilities		-	(1)
Proceeds from deposits received	25.1, 25.2	130	660
Payments on deposits received	25.1	-	(250)
Net cash flow from financing activities		391	(320)
Net change in cash and cash equivalents			
		31	289
Cash and cash equivalents, beginning of year		917	1 214
Exchange gains/(losses) on cash and cash equivalents		-	(1)
Cash and cash equivalents for continuing operations		948	1 502

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