

Interim separate statement of financial position for the period ended 30 June 2020

Asset	Note	30 June 2020 BGN'000	31 December 2019 BGN'000
Non-current assets			
Property, plant and equipment	5	1 179	916
Intangible assets	6	9 869	10 122
Investments in subsidiaries	7	67 904	67 904
Investment property	8	6 488	6 527
Deferred tax assets	9	112	112
Total Non-current assets		85 552	85 581
Current assets			
Trade receivables	10	95	155
Prepayments and other assets	11	685	809
Related party receivables	26	6 390	5 685
Cash and cash equivalents	12	807	917
Total Current assets		7 977	7 566
Total Assets		93 529	93 147

Prepared by:


/Nikolay Yatzino/

Executive Director:



/Tsvetan Alexiev/

Date: 27.08.2020


Interim separate statement of financial position for the period ended 30 June 2020 (continued)

Equity and liabilities	Note	30 June 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		64	1 898
Total equity		72 591	72 527
Liabilities			
Non-current liabilities			
Pension obligations	14.2	32	32
Long-term borrowings	15	7 332	8 380
Long-term related party payables	26	6 555	6 315
Total Non-current liabilities		13 919	14 727
Current liabilities			
Employee obligations	14.2	211	287
Short-term borrowings	15	5 167	4 234
Trade and other payables	16	85	383
Financing		-	27
Short-term related party payables	26	1 556	860
Income tax liabilities		-	102
Total Current liabilities		7 019	5 893
Total liabilities		20 938	20 620
Total equity and liabilities		93 529	93 147

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Interim separate statement of profit or loss and other comprehensive income for the period ended 30 June 2020

	Note	30 June 2020 BGN'000	30 June 2019 BGN'000
Revenues from sales	17	1 572	756
Interest income	18	77	135
Revenues from financing	18	27	27
Other revenues	18	-	31
Cost of materials	20	(33)	(26)
Hired services expenses	21	(334)	(211)
Employee benefits expense	14.1	(595)	(608)
Depreciation and amortisation of non-financial assets	5,6,8	(385)	(227)
Capitalized own expenses	19	49	46
Other expenses	22	(165)	(41)
Operating profit/loss		172	(120)
Finance costs	23	(163)	(172)
Finance income	23	14	12
Profit/loss before tax		64	(278)
Profit/loss for the period		64	(278)
Total comprehensive profit/loss for the period		64	(278)
Earnings per share	24	BGN 0,0011	BGN (0,0047)

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Interim separate statement of changes in equity for the period ended 30 June 2020

All amounts are presented in BGN ‘000	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Current financial result	Total equity
Balance at 1 January 2020	59 361	(475)	5 462	852	5 429	1 898	72 527
Profit for the period	-	-	-	-	-	64	64
Retained earnings	-	-	-	-	1 898	(1898)	-
Balance at 30 June 2020	59 361	(475)	5 462	852	7 327	64	72 591

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Date: 27.08.2020

Interim separate statement of changes in equity for the period ended 30 June 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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Interim separate statement of cash flows for the period ended 30 June 2020

	Note	30 June 2020 BGN'000	30 June 2019 BGN'000
Operating activities			
Cash receipts from customers		1 301	1 088
Cash paid to suppliers		(834)	(471)
Cash paid to employees and social security institutions		(649)	(540)
Income taxes paid		(102)	(285)
Other receipts / (payments), net		(180)	(3)
Net cash flow from operating activities		(464)	(211)
Investing activities			
Purchase of property, plant and equipment		(217)	(92)
Purchase of intangible assets		(26)	(29)
Acquisition of subsidiaries, net of cash		-	(1 052)
Loans granted		(110)	(7)
Loan repayments received		11	72
Net cash flow from investing activities		(342)	(1 108)
Financing activities			
Proceeds from borrowings		934	20
Repayments of borrowings		(1 047)	(1 245)
Interest paid		(97)	(130)
Payment of principal element of lease liabilities		-	(23)
Interest paid on payment of principal element of lease liabilities		-	(2)
Proceeds from deposits received	25.1, 25.2	906	2 357
Payments on deposits received	25.1	-	(250)
Net cash flow from financing activities		696	727
Net change in cash and cash equivalents		(110)	(592)
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		807	621

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