


## Interim consolidated statement of financial position for the period ended 30 September 2020

Assets	Note	30 September 2020 BGN'000	31 December 2019 BGN'000
<b>Non-current assets</b>			
Goodwill	7	22 482	22 482
Property, plant and equipment	8	9 240	9 064
Other intangible assets	9	57 706	58 665
Deferred tax assets	10	519	419
		<b>89 947</b>	<b>90 630</b>
<b>Current assets</b>			
Inventory	11	708	1 255
Trade and other financial receivables	13	10 906	10 806
Prepayments and other assets	14	2 491	2 116
Related party receivables	33	133	-
Tax receivables		99	103
Cash and cash equivalents	15	7 652	10 550
		<b>21 989</b>	<b>24 830</b>
Assets included in disposal group classified as held for sale	16	29 361	29 361
Current assets		<b>51 350</b>	<b>54 191</b>
<b>Total assets</b>		<b>141 297</b>	<b>144 821</b>

Prepared by:

  
/Nikolay Yatzino/

Executive Director:


  
/Tsvetan Alexiev/


Date: 27.11.2020



## Interim consolidated statement of financial position for the period ended 30 September 2020 (continued)

Equity and liabilities	Note	30 September 2020 BGN'000	31 December 2019 BGN'000
<b>Equity</b>			
Share capital	17.1	59 361	59 361
Purchased own shares		(585)	(475)
Reserves	17.2, 17.3	6 741	6 408
Retained earnings		26 485	22 813
Equity attributable to the owners of the parent		92 002	88 107
Non-controlling interest		16 978	15 908
<b>Total equity</b>		<b>108 980</b>	<b>104 015</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension and other employee obligations	19.2	276	276
Long-term borrowings	20.1	8 158	8 380
Long-term lease liabilities	21	1 323	2 908
Long-term related party payables	33	-	19
Other long-term liabilities		8	-
Deferred tax liabilities	10	181	33
		<b>9 946</b>	<b>11 616</b>
<b>Current liabilities</b>			
Provisions	18	22	22
Employee obligations	19.2	2 038	3 370
Short-term borrowings	20.1	14 531	15 761
Short-term lease liabilities	21	298	588
Trade and other payables	22	2 173	6 592
Short-term related party payables		114	-
Contract liabilities	12	2 418	2 205
Tax liabilities		362	156
Financing		415	496
		<b>22 371</b>	<b>29 190</b>
<b>Total liabilities</b>		<b>32 317</b>	<b>40 806</b>
<b>Total equity and liabilities</b>		<b>141 297</b>	<b>144 821</b>

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## Interim consolidated statement of profit or loss and of comprehensive income for the period ended 30 September 2020

	Note	30.9.2020 BGN'000	30.9.2019 BGN'000
Revenue from contracts with customers	23	39 291	37 533
Gain on sale of non-current assets	25	4	5
Revenue from financing	24	1 371	891
Other income	24	65	337
Cost of materials	26	(645)	(1 122)
Hired services expenses	27	(4 521)	(5 964)
Employee benefits expense	19.1	(15 411)	(15 256)
Depreciation, amortisation of non-financial assets	8,9	(4 291)	(2 367)
Capitalized expenses	29	1 880	1 736
Cost of goods sold and other current assets		(12 106)	(10 326)
Changes in finished goods and work in progress		541	1 612
Other expenses	28	(665)	(1 272)
<b>Operating profit</b>		<b>5 513</b>	<b>5 807</b>
Finance costs	30	(496)	(488)
Finance income	30	119	184
<b>Profit before tax</b>		<b>5 136</b>	<b>5 503</b>
<b>Profit for the period</b>		<b>5 136</b>	<b>5 503</b>
Profit for the period attributable to:			
Non-controlling interest		1 464	598
Owners of the parent		3 672	4 905
<b>Earnings per share:</b>	31	<b>0,0625</b>	<b>0,0833</b>

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/Nikolay Yatzino/

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/Tsvetan Alexiev/

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## Interim consolidated statement of change in equity for the period ended 30 September 2020

All amounts are presented in BGN ‘000

	Share capital	Purchased own shares	Reserves	Retained earnings	Total equity attributed to the owners of parent	Non-controlling interest	Total equity
<b>Balance at 1 January 2020</b>	<b>59 361</b>	<b>(475)</b>	<b>6 408</b>	<b>22 813</b>	<b>88 107</b>	<b>15 908</b>	<b>104 015</b>
Profit for the period	-	-	-	3 672	-	1 464	5 136
Purchased own shares	-	(110)	-	-	-	-	(110)
Other changes of equity	-	-	333	-	-	(394)	(61)
<b>Balance at 30 September 2020</b>	<b>59 361</b>	<b>(585)</b>	<b>6 741</b>	<b>26 485</b>	<b>92 002</b>	<b>16 978</b>	<b>108 980</b>

Prepared by:

  
/Nikolay Yatzino/

Executive Director:

  
/Tsvetan Alexiev/


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## Consolidated statement of change in equity for the period ended 30 September 2020 (continued)

All amounts are presented in BGN ‘000

	Share capital	Purchased own shares	Reserves	Retained earnings	Total equity attributed to the owners of parent	Non-controlling interest	Total equity
<b>Balance at 1 January 2019 (restated)</b>	<b>59 361</b>	<b>(475)</b>	<b>5 622</b>	<b>18 275</b>	<b>82 783</b>	<b>15 677</b>	<b>98 460</b>
Dividends	-	-	-	-	-	(418)	(418)
<b>Transactions with owners</b>	-	-	-	-	-	<b>(418)</b>	<b>(418)</b>
Profit for the year	-	-	-	5 103	5 103	307	5 410
Other comprehensive loss	-	-	(1)	-	(1)	-	(1)
<b>Total comprehensive income for the year</b>	-	-	<b>(1)</b>	<b>5 103</b>	<b>5 102</b>	<b>307</b>	<b>5 409</b>
Transfer of retained earnings to reserves	-	-	565	(565)	-	-	-
Other changes of equity	-	-	222	-	222	342	564
<b>Balance at 31 December 2019</b>	<b>59 361</b>	<b>(475)</b>	<b>6 408</b>	<b>22 813</b>	<b>88 107</b>	<b>15 908</b>	<b>104 015</b>

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## Interim consolidated statement of cash flows for the period ended 30 September 2020

	Note	30.9.2020 BGN'000	30.9.2019 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		43 513	41 985
Cash paid to suppliers		(24 142)	(19 608)
Cash paid to employees and social security institutions		(14 285)	(14 287)
Cash flows related to interest, commissions, dividends and others		(45)	(67)
Income taxes paid		(184)	(744)
Other payments, net		(611)	(5 055)
<b>Net cash flow from operating activities</b>		<b>4 246</b>	<b>2 224</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(648)	(286)
Purchase of other intangible assets		(1 712)	(1 659)
Acquisition of subsidiaries, net of cash		(916)	-
Cash flows related to interest, commissions, dividends and others		(194)	(413)
Other income/payments, net		2	(2 024)
<b>Net cash flow used in investing activities</b>		<b>(3 468)</b>	<b>(4 382)</b>
<b>Financing activities</b>			
Proceeds from borrowings	34	917	6 582
Repayments of borrowings	34	(3 489)	(4 191)
Payment of principal element of lease liabilities	34	(476)	(78)
Interest payments under lease contracts		(31)	-
Cash flows from issuance and reacquisition of shares		(225)	(206)
Cash flows related to interest, commissions, dividends and others		(265)	(44)
Other payments, net		(54)	(3 101)
<b>Net cash flow from financing activities</b>		<b>(3 623)</b>	<b>(1 038)</b>
<b>Net change in cash and cash equivalents</b>		<b>(2 845)</b>	<b>(3 196)</b>
Cash and cash equivalents, beginning of period		10 550	11 068
Exchange (losses) on cash and cash equivalents		(53)	49
<b>Cash and cash equivalents, end of year</b>	<b>15</b>	<b>7 652</b>	<b>7 921</b>

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/Tsvetan Alexiev/

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