

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

Asset	Note	30 September 2020 BGN'000	31 December 2019 BGN'000
Non-current assets			
Property, plant and equipment	5	497	916
Intangible assets	6	9 741	10 122
Investments in subsidiaries	7	67 904	67 904
Investment property	8	7 192	6 527
Deferred tax assets	9	112	112
Total Non-current assets		85 446	85 581
Current assets			
Trade receivables	10	49	155
Prepayments and other assets	11	655	809
Related party receivables	26	7 382	5 685
Cash and cash equivalents	12	825	917
Total Current assets		8 911	7 566
Total Assets		94 357	93 147

Prepared by:


/Nikolay Yatzino/

Executive Director:



/Tsvetan Alexiev/

Date: 27.10.2020


Interim separate 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
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares		(585)	(475)
Share premium reserve	13.2	5 497	5 462
Other reserves	13.3	1 042	852
Retained earnings		7 137	5 429
Profit for the year		716	1 898
Total equity		73 168	72 527
Liabilities			
Non-current liabilities			
Pension obligations	14.2	32	32
Long-term borrowings	15	6 809	8 380
Long-term related party payables	26	6 555	6 315
Total Non-current liabilities		13 396	14 727
Current liabilities			
Employee obligations	14.2	201	287
Short-term borrowings	15	5 150	4 234
Trade and other payables	16	77	383
Financing		-	27
Short-term related party payables	26	2 365	860
Income tax liabilities		-	102
Total Current liabilities		7 793	5 893
Total liabilities		21 189	20 620
Total equity and liabilities		94 357	93 147

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

	Note	30 September 2020 BGN'000	30 September 2019 BGN'000
Revenues from sales	17	2 697	3 162
Interest income	18	142	202
Dividend income	18	146	160
Revenues from financing	18	27	41
Other revenues	18	-	31
Cost of materials	20	(49)	(39)
Hired services expenses	21	(456)	(409)
Employee benefits expense	14.1	(863)	(912)
Depreciation and amortisation of non-financial assets	5,6,8	(582)	(340)
Capitalized own expenses	19	72	109
Other expenses	22	(182)	(88)
Operating profit		952	1 917
Finance costs	23	(250)	(259)
Finance income	23	14	26
Profit before tax		716	1 684
Profit for the period		716	1 684
Total comprehensive profit for the period		716	1 684
Earnings per share	24	BGN 0,0122	BGN 0,0286

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Date: 27.10.2020


Interim separate statement of changes in equity for the period ended 30 September 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	-	-	-	-	-	716	716
Purchased own shares	-	(110)	35	-	-	-	(75)
Transfer of profit to reserves	-	-	-	190	1 708	(1 898)	-
Balance at 30 September 2020	59 361	(585)	5 497	1 042	7 137	716	73 168

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Date: 27.10.2020

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

Note	30 September 2020 BGN'000	30 September 2019 BGN'000
Operating activities		
Cash receipts from customers	2 687	1 452
Cash paid to suppliers	(1 047)	(896)
Cash paid to employees and social security institutions	(905)	(778)
Income taxes paid	(102)	(285)
Other receipts / (payments), net	(217)	(58)
Net cash flow from operating activities	416	(565)
Investing activities		
Purchase of property, plant and equipment	(241)	(92)
Purchase of intangible assets	(47)	(83)
Cash flows related to the purchase and sale of investments/shares	(75)	(2 036)
Loans granted	(164)	(72)
Loan repayments received	14	86
Net cash flow from investing activities	(514)	(2 197)
Financing activities		
Proceeds from borrowings	916	19
Repayments of borrowings	(1 571)	(3 421)
Interest paid	(145)	(191)
Payment of principal element of lease liabilities	-	(35)
Interest paid on payment of principal element of lease liabilities	-	(3)
Cash flows related to investment deposits	805	7 009
Net cash flow from financing activities	5	3 378
Net change in cash and cash equivalents	(92)	616
Cash and cash equivalents, beginning of year	917	1 214
Exchange gains/(losses) on cash and cash equivalents	-	(2)
Cash and cash equivalents for continuing operations	825	1 828

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