

## Interim separate statement of financial position for the period ended 31 December 2020

Asset	Note	31 December 2020 BGN'000	31 December 2019 BGN'000
<b>Non-current assets</b>			
Property, plant and equipment	5	644	916
Intangible assets	6	9 653	10 122
Investments in subsidiaries	7	67 904	67 904
Investment property	8	7 171	6 527
Deferred tax assets	9	112	112
<b>Total Non-current assets</b>		<b>85 484</b>	<b>85 581</b>
<b>Current assets</b>			
Trade receivables	10	64	155
Prepayments and other assets	11	711	809
Related party receivables	27	6 380	5 685
Cash and cash equivalents	12	1 297	917
<b>Total Current assets</b>		<b>8 452</b>	<b>7 566</b>
<b>Total Assets</b>		<b>93 936</b>	<b>93 147</b>

Prepared by:

  
/Nikolay Yatzino/

Executive Director:


  
/Tsvetan Alexiev/

Date: 29.01.2021

## Interim separate statement of financial position for the period ended 31 December 2020 (continued)

Equity and liabilities	Note	31 December 2020 BGN'000	31 December 2019 BGN'000
<b>Equity</b>			
Share capital	13.1	59 361	59 361
Purchased own shares		(475)	(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		1 126	1 898
<b>Total equity</b>		<b>73 578</b>	<b>72 527</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension obligations	14.2	38	32
Long-term borrowings	15	6 285	8 380
Long-term lease liabilities		122	-
Long-term related party payables	27	6 179	6 315
<b>Total Non-current liabilities</b>		<b>12 624</b>	<b>14 727</b>
<b>Current liabilities</b>			
Employee obligations	14.2	165	287
Short-term borrowings	15	4 281	4 234
Short-term lease liabilities	16	19	
Trade and other payables	17	375	383
Financing		-	27
Short-term related party payables	27	2 804	860
Income tax liabilities		90	102
<b>Total Current liabilities</b>		<b>7 734</b>	<b>5 893</b>
<b>Total liabilities</b>		<b>20 358</b>	<b>20 620</b>
<b>Total equity and liabilities</b>		<b>93 936</b>	<b>93 147</b>

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

	Note	31 December 2020 BGN'000	31 December 2019 BGN'000
Revenues from sales	18	4 201	4 848
Interest income	19	183	232
Dividend income	19	146	160
Revenues from financing	19	27	54
Other revenues	19	-	31
Cost of materials	21	(66)	(67)
Hired services expenses	22	(712)	(852)
Employee benefits expense	14.1	(1 215)	(1 270)
Depreciation and amortisation of non-financial assets	5,6,8	(753)	(655)
Capitalized own expenses	20	99	133
Other expenses	23	(347)	(203)
<b>Operating profit</b>		<b>1 563</b>	<b>2 411</b>
Finance costs	24	(335)	(396)
Finance income	24	18	72
<b>Profit before tax</b>		<b>1 246</b>	<b>2 087</b>
Income tax expense	25	(120)	(189)
<b>Profit for the period</b>		<b>1 126</b>	<b>1 898</b>
<b>Total comprehensive profit for the period</b>		<b>1 126</b>	<b>1 898</b>
<b>Earnings per share</b>	26	<b>0,0192</b>	<b>0,0322</b>

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

All amounts are presented in BGN ‘000	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Current financial result	Total equity
<b>Balance at 1 January 2020</b>	<b>59 361</b>	<b>(475)</b>	<b>5 462</b>	<b>852</b>	<b>5 429</b>	<b>1 898</b>	<b>72 527</b>
Profit for the period	-	-	-	-	-	1 126	1 126
Purchased own shares	-	(110)	35	-	-	-	(75)
Transfer of profit to reserves	-	-	-	190	1 708	(1 898)	-
<b>Balance at 31 December 2020</b>	<b>59 361</b>	<b>(585)</b>	<b>5 497</b>	<b>1 042</b>	<b>7 137</b>	<b>1 126</b>	<b>73 578</b>

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## Interim separate statement of changes in equity for the period ended 31 December 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
<b>Balance at 1 January 2019 (restated)</b>	<b>59 361</b>	<b>(475)</b>	<b>5 462</b>	<b>592</b>	<b>3 133</b>	<b>2 557</b>	<b>70 630</b>
Profit for the year	-	-	-	-	-	1 898	1 898
Other comprehensive loss	-	-	-	-	(1)	-	(1)
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>1 898</b>	<b>1 897</b>
Transfer of retained earnings to reserves	-	-	-	260	2 297	(2 557)	-
<b>Balance at 31 December 2019</b>	<b>59 361</b>	<b>(475)</b>	<b>5 462</b>	<b>852</b>	<b>5 429</b>	<b>1 898</b>	<b>72 527</b>

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## Interim separate statement of cash flows for the period ended 31 December 2020

	Note	31 December 2020 BGN'000	31 December 2019 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		2 622	4 843
Cash paid to suppliers		(1 823)	(2 030)
Cash paid to employees and social security institutions		(1 268)	(1 091)
Income taxes paid		(132)	(140)
Other receipts / (payments), net		(282)	(385)
<b>Net cash flow from operating activities</b>		<b>(883)</b>	<b>1 197</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(251)	(253)
Purchase of intangible assets		(65)	(1 141)
Purchase of intangible assets		-	(2 036)
Cash flows related to the purchase and sale of investments/shares		(75)	-
Loans granted		(235)	(151)
Loan repayments received		19	110
<b>Net cash flow from investing activities</b>		<b>(607)</b>	<b>(3 471)</b>
<b>Financing activities</b>			
Proceeds from borrowings		47	10 497
Repayments of borrowings		(2 095)	(13 637)
Interest paid		(184)	(244)
Payment of principal element of lease liabilities		(29)	(112)
Interest paid on payment of principal element of lease liabilities		(1)	(5)
Proceeds from deposits received		5 294	10 330
Payments on deposits received		(1 160)	(4 844)
Interest payments on deposits received		47	(5)
<b>Net cash flow from financing activities</b>		<b>1 872</b>	<b>1 980</b>
<b>Net change in cash and cash equivalents</b>		<b>382</b>	<b>(294)</b>
Cash and cash equivalents, beginning of year		917	1 214
Exchange gains/(losses) on cash and cash equivalents		(2)	(3)
<b>Cash and cash equivalents for continuing operations</b>	<b>12</b>	<b>1 297</b>	<b>917</b>

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