



Interim consolidated statement of financial position for the period ended 31 March 2021

Assets	Note	31 March 2021 BGN'000	31 December 2020 BGN'000
Non-current assets			
Goodwill	8	22 482	22 482
Property, plant and equipment	9	8 525	8 714
Intangible assets	10	59 217	58 130
Long - term financial assets	6	841	841
Deferred tax assets	11	270	270
		91 335	90 437
Current assets			
Inventory	12	418	806
Trade and other financial receivables	14	12 954	17 498
Prepayments and other assets	15	2 808	2 953
Related party receivables	34	150	138
Tax receivables		352	101
Cash and cash equivalents	16	8 836	12 549
		25 518	34 045
Assets included in disposal group classified as held for sale	17	29 361	29 361
Current assets		54 880	63 406
		146 214	153 843
Total assets		146 214	153 843

Prepared by: 
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Executive Director: 
/Tsvetan Alexiev/

Date: 27.05.2021



Interim consolidated statement of financial position for the period ended 31 March 2021 (continued)

Equity and liabilities	Note	31 March 2021 BGN'000	31 December 2020 BGN'000
Equity			
Share capital	18.1	59 361	59 361
Purchased own shares		(585)	(585)
Reserves	18.2, 18.3	6 794	6 663
Retained earnings		27 101	25 627
Equity attributable to the owners of the parent		92 670	91 066
Non-controlling interest		16 989	16 488
Total equity		109 660	107 554
Liabilities			
Non-current liabilities			
Pension and other employee obligations	20.2	320	320
Long-term borrowings	21.1	10 067	10 285
Long-term lease liabilities	22	2 187	2 439
Deferred tax liabilities	11	8	8
		12 582	13 052
Current liabilities			
Provisions	19	22	22
Employee obligations	20.2	2 386	2 669
Short-term borrowings	21.1	11 980	15 590
Short-term lease liabilities	22	354	612
Trade and other payables	23	5 277	9 573
Short-term related party payables	34	2 429	611
Contract liabilities	13	971	4 130
Tax liabilities		375	11
Financing		178	19
		23 972	33 237
Total liabilities		36 554	46 289
Total equity and liabilities		146 214	153 843

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Interim consolidated statement of profit or loss and of comprehensive income for the period ended 31 March 2021

	Note	31.03.2021 BGN'000	31.03.2020 BGN'000
Revenue from contracts with customers	24	14 850	15 282
Gain on sale of non-current assets	26	10	1
Income from sale of investments	25	7	-
Revenue from financing	25	351	353
Other income	25	77	46
Cost of materials	27	(376)	(205)
Hired services expenses	28	(2 610)	(853)
Employee benefits expense	20.1	(5 490)	(5 358)
Depreciation, amortisation of non-financial assets	9, 10	(1 620)	(1 436)
Capitalized expenses	30	735	320
Cost of goods sold and other current assets		(4 343)	(5 450)
Changes in finished goods and work in progress		87	303
Other expenses	29	(81)	(268)
Operating profit		1 597	2 735
Finance costs	31	(94)	(162)
Finance income	31	26	65
Profit before tax		1 529	2 638
Profit for the period		1 529	2 638
Profit for the period attributable to:			
Non-controlling interest		324	241
Owners of the parent		1 205	2 397
Earnings per share:	32	0.0205	0.0407

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Interim consolidated statement of change in equity for the period ended 31 March 2021


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
Balance at 1 January 2021	59 361	(585)	6 663	25 627	91 066	16 488	107 554
Profit for the period	-	-	-	1 205	1 205	324	1 529
Other changes of equity	-	-	131	269	400	177	577
Balance at 31 March 2021	59 361	(585)	6 794	27 101	92 671	16 989	109 660

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Consolidated statement of change in equity for the period ended 31 March 2021 (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
Balance at 1 January 2020	59 361	(475)	6 408	22 813	88 107	15 908	104 015
Profit for the period	-	-	-	2 397	2397	241	2 638
Other changes of equity	-	-	-	(1)	(1)	199	198
Balance at 31 March 2020	59 361	(475)	6408	25 209	90 503	16 348	106 851

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Interim consolidated statement of cash flows for the period ended 31 March 2021

	Note	31.03.2021 BGN'000	31.03.2020 BGN'000
Operating activities			
Cash receipts from customers		18 165	14 046
Cash paid to suppliers		(10 835)	(10 529)
Cash paid to employees and social security institutions		(5 077)	(5 604)
Cash flows related to interest, commissions, dividends and others		(11)	-
Income taxes paid		-	(7)
Other payments, net		(665)	(336)
Net cash flow from operating activities		1 577	(2 430)
Investing activities			
Purchase of property, plant and equipment		(88)	(368)
Acquisition of subsidiaries, net of cash		(8)	-
Purchase of other intangible assets		(550)	(320)
Loans and deposits granted		-	(53)
Loan repayments received		-	7
Other payments, net		-	(8)
Net cash flow used in investing activities		(646)	(742)
Financing activities			
Proceeds from borrowings	35	2 014	59
Repayments of borrowings	35	(6 333)	(531)
Payment of principal element of lease liabilities	35	(171)	(415)
Interest payments under lease contracts		(1)	(2)
Cash flows related to interest, commissions, dividends and others		(42)	(59)
Other payments, net		(90)	-
Net cash flow from financing activities		(4 623)	(948)
		(3 692)	(4 120)
Net change in cash and cash equivalents		12 549	10 550
Cash and cash equivalents, beginning of period			
Exchange (losses) on cash and cash equivalents		(21)	(1)
Cash and cash equivalents, end of year	16	8 836	6 429

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