


Interim separate statement of financial position for the period ended 30 June 2021

Assets	Note	30 June 2021 BGN'000	31 December 2020 BGN'000
Non-current assets			
Property, plant and equipment	5	737	644
Intangible assets	6	9 550	9 653
Investments in subsidiaries	7	67 904	67 904
Investment property	8	7 128	7 171
Related party receivables	27	3 807	3 807
Deferred tax assets	9	56	56
Total Non-current assets		89 182	89 235
Current assets			
Trade receivables	10	65	48
Prepayments and other assets	11	666	718
Related party receivables	27	3 115	2 500
Cash and cash equivalents	12	1 123	1 288
Total Current assets		4 969	4 554
Total Assets		94 151	93 789

Prepared by: 
/Margarita Boldireva/

Изпълнителен директор: 
/Tsvetan Alexiev/

Chief Accountant: 
/Nikolay Yatzino/


Date: 28.07.2021

Interim separate statement of financial position for the period ended 30 June 2021 (continued)

Equity and liabilities	Note	30 June 2021 BGN'000	31 December 2020 BGN'000
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares		(585)	(585)
Share premium reserve	13.2	5 497	5 497
Other reserves	13.3	1 141	1 042
Retained earnings		8 186	7 130
Profit for the year		461	995
Total equity		74 061	73 440
Liabilities			
Non-current liabilities			
Pension obligations	14.2	38	38
Long-term borrowings	15	5 238	6 285
Long-term lease liabilities	16	112	122
Long-term related party payables	27	6 179	6 179
Total Non-current liabilities		11 567	12 624
Current liabilities			
Employee obligations	14.2	214	165
Short-term borrowings	15	4 309	4 281
Short-term lease liabilities	16	20	19
Trade and other payables	17	125	443
Short-term related party payables	27	3 855	2 811
Income tax liabilities		-	6
Total Current liabilities		8 523	7 725
Total liabilities		20 090	20 349
Total equity and liabilities		94 151	93 789

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/


Chief Accountant: 
/Nikolay Yatzino/


Date: 28.07.2021

Interim separate statement of profit or loss and other comprehensive income for the period ended 30 June 2021

	Note	30 June 2021 BGN'000	30 June 2020 BGN'000
Revenues from sales	18	1 780	1 572
Income from sale of investments	19	7	-
Gain on sale of non-current assets	19	5	-
Interest income	19	29	77
Dividend income	19	240	-
Revenues from financing	19	-	27
Cost of materials	21	(25)	(33)
Hired services expenses	22	(508)	(334)
Employee benefits expense	14.1	(667)	(595)
Depreciation and amortisation of non-financial assets	5,6,8	(273)	(385)
Capitalized own expenses	20	58	49
Other expenses	23	(42)	(165)
Operating profit		604	213
Finance costs	24	(160)	(163)
Finance income	24	17	14
Profit before tax		461	64
Profit for the period		461	64
Total comprehensive profit/loss for the period		461	64
Earnings per share	25	BGN 0,0078	BGN 0,0011

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Chief Accountant: 
/Nikolay Yatzino/

Date: 28.07.2021

Interim separate statement of changes in equity for the period ended 30 June 2021

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 2021	59 361	(585)	5 497	1 042	7 130	995	73 440
Profit for the period	-	-	-	-	-	461	461
Transfer of profit to reserves	-	-	-	99	896	(995)	-
Other changes in equity	-	-	-	-	160	-	160
Balance at 30 June 2021	59 361	(585)	5 497	1 141	8 166	461	74 061

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Chief Accountant: 
/Nikolay Yatzino/

Date: 28.07.2021

Interim separate statement of changes in equity for the period ended 30 June 2021 (continued)

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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Изпълнителен директор:


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Chief Accountant:


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Date: 28.07.2021

Interim separate statement of cash flows for the period ended 30 June 2021

	Note	30 June 2021 BGN'000	30 June 2020 BGN'000
Operating activities			
Cash receipts from customers		1 464	1 301
Cash paid to suppliers		(1 166)	(834)
Cash paid to employees and social security institutions		(598)	(649)
Income taxes paid		(6)	(102)
Other receipts / (payments), net		(69)	(180)
Net cash flow from operating activities		(375)	(464)
Investing activities			
Purchase of property, plant and equipment		(163)	(217)
Purchase of intangible assets		(41)	(26)
Cash flows related to the purchase and sale of investments/shares		7	-
Loans granted		(88)	(110)
Loan repayments received		365	11
Dividends received		30	-
Net cash flow from investing activities		110	(342)
Financing activities			
Proceeds from borrowings		28	934
Repayments of borrowings		(1 047)	(1 047)
Interest paid		(71)	(97)
Payment of principal element of lease liabilities		(9)	-
Interest paid on payment of principal element of lease liabilities		(2)	-
Proceeds from deposits received		2 000	906
Payments on deposits received		(799)	-
Net cash flow from financing activities		100	696
Net change in cash and cash equivalents		(165)	(110)
Cash and cash equivalents, beginning of year		1 288	917
Exchange gains/(losses) on cash and cash equivalents		-	-
Cash and cash equivalents for continuing operations	12	1 123	807

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