



Interim consolidated 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			
Goodwill	8	22 482	22 482
Property, plant and equipment	9	8 589	8 714
Intangible assets	10	89 901	58 130
Long - term financial assets	6	841	841
Deferred tax assets	11	261	270
		122 074	90 437
Current assets			
Inventory	12	602	806
Trade and other financial receivables	14	15 671	17 498
Prepayments and other assets	15	4 023	2 953
Related party receivables	34	294	138
Tax receivables		237	101
Cash and cash equivalents	16	9 178	12 549
		30 005	34 045
Assets included in disposal group classified as held for sale	17	-	29 361
Current assets		30 005	63 406
Total assets		152 079	153 843

Prepared by: 
/Nikolay Yatzino/

Executive Director: 
/Tsvetan Alexiev/

Date: 27.08.2021



Interim consolidated 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	18.1	59 361	59 361
Purchased own shares		(585)	(585)
Reserves	18.2, 18.3	7 005	6 663
Retained earnings		29 266	25 627
Equity attributable to the owners of the parent		95 047	91 066
Non-controlling interest		17 767	16 488
Total equity		112 814	107 554
Liabilities			
Non-current liabilities			
Pension and other employee obligations	20.2	457	320
Long-term borrowings	21.1	9 600	10 285
Long-term lease liabilities	22	1 881	2 439
Deferred tax liabilities	11	-	8
		11 938	13 052
Current liabilities			
Provisions	19	22	22
Employee obligations	20.2	2 314	2 669
Short-term borrowings	21.1	14 362	15 590
Short-term lease liabilities	22	606	612
Trade and other payables	23	6 384	9 573
Short-term related party payables	34	479	611
Contract liabilities	13	2 759	4 130
Tax liabilities		395	11
Financing		6	19
		27 327	33 237
Total liabilities		39 265	46 289
Total equity and liabilities		152 079	153 843

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

	Note	30.06.2021 BGN'000	30.06.2020 BGN'000
Revenue from contracts with customers	24	29 876	28 379
Gain on sale of non-current assets	26	14	4
Income from sale of investments	25	7	-
Revenue from financing	25	629	802
Other income	25	214	92
Cost of materials	27	(1 687)	(315)
Hired services expenses	28	(4 252)	(2 846)
Employee benefits expense	20.1	(11 272)	(10 424)
Depreciation, amortisation of non-financial assets	9, 10	(2 262)	(2 620)
Capitalized expenses	30	1 536	1 167
Cost of goods sold and other current assets		(7 567)	(9 655)
Changes in finished goods and work in progress		129	442
Other expenses	29	(250)	(413)
Operating profit		5 115	4 613
Finance costs	31	(206)	(297)
Finance income	31	128	58
Profit before tax		5 037	4 374
Profit for the period		5 037	4 374
Profit for the period attributable to:			
Non-controlling interest		1 457	507
Owners of the parent		3 580	3 867
Earnings per share:	32	0.0609	0.0657

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Interim consolidated statement of change in equity for the period ended 30 June 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	-	-	-	3 580	3 580	1 457	5 037
Other changes of equity	-	-	342	59	401	(178)	223
Balance at 30 June 2021	59 361	(585)	7 005	29 266	95 047	16 989	112 814

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Consolidated statement of change in equity for the period ended 30 June 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	-	-	-	3 867	3 867	507	4 374
Other changes of equity	-	-	(4)	-	(4)	(57)	(61)
Balance at 30 June 2020	59 361	(475)	6 404	26 680	91 970	16 358	108 328

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

	Note	30.06.2021 BGN'000	30.06.2020 BGN'000
Operating activities			
Cash receipts from customers		30 583	30 311
Cash paid to suppliers		(18 423)	(18 044)
Cash paid to employees and social security institutions		(9 843)	(10 128)
Cash flows related to interest, commissions, dividends and others		(33)	(24)
Income taxes paid		(38)	(168)
Other payments, net		(639)	(869)
Net cash flow from operating activities		1 607	1 078
Investing activities			
Purchase of property, plant and equipment		(278)	(395)
Acquisition of subsidiaries, net of cash		(8)	(841)
Purchase of other intangible assets		(1 422)	(1 098)
Loan repayments received		250	-
Other payments, net		(700)	15
Net cash flow used in investing activities		(2 158)	(2 319)
Financing activities			
Proceeds from borrowings	35	2 128	1 097
Repayments of borrowings	35	(4 255)	(1 330)
Payment of principal element of lease liabilities	35	(336)	(303)
Interest payments under lease contracts		(11)	(19)
Cash flows related to interest, commissions, dividends and others		(109)	(123)
Other payments, net		(231)	(26)
Net cash flow from financing activities		(2 814)	(704)
Net change in cash and cash equivalents			
		(3 365)	(1 945)
Cash and cash equivalents, beginning of period		12 549	10 550
Exchange (losses) on cash and cash equivalents		(6)	2
Cash and cash equivalents, end of year	16	9 178	8 607

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