

## Interim consolidated statement of financial position for the period ended 30 September 2021

Assets	Note	30 September 2021 BGN'000	31 December 2020 BGN'000
<b>Non-current assets</b>			
Goodwill	8	22 482	22 482
Property, plant and equipment	9	8 386	8 714
Intangible assets	10	88 018	58 130
Long - term financial assets	6	841	841
Deferred tax assets	11	270	270
		<b>119 997</b>	<b>90 437</b>
<b>Current assets</b>			
Inventory	12	398	806
Trade and other financial receivables	14	17 198	17 498
Prepayments and other assets	15	3 563	2 953
Related party receivables	34	437	138
Tax receivables		79	101
Cash and cash equivalents	16	6 701	12 549
		<b>28 376</b>	<b>34 045</b>
Assets included in disposal group classified as held for sale	17	-	29 361
		<b>28 376</b>	<b>63 406</b>
<b>Total assets</b>		<b>148 373</b>	<b>153 843</b>

Prepared by:   
/Nikolay Yatzino/

Executive Director:   
/Tsvetan Alexiev/

Date: 29.11.2021



## Interim consolidated statement of financial position for the period ended 30 September 2021 (continued)

Equity and liabilities	Note	30 September 2021 BGN'000	31 December 2020 BGN'000
<b>Equity</b>			
Share capital	18.1	59 361	59 361
Purchased own shares		(585)	(585)
Reserves	18.2, 18.3	7 117	6 663
Retained earnings		29 868	25 627
Equity attributable to the owners of the parent		95 761	91 066
Non-controlling interest		17 899	16 488
<b>Total equity</b>		<b>113 660</b>	<b>107 554</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension and other employee obligations	20.2	298	320
Long-term borrowings	21.1	9 837	10 285
Long-term lease liabilities	22	969	2 439
Deferred tax liabilities	11	8	8
		<b>11 112</b>	<b>13 052</b>
<b>Current liabilities</b>			
Provisions	19	22	22
Employee obligations	20.2	2 400	2 669
Short-term borrowings	21.1	10 394	15 590
Short-term lease liabilities	22	357	612
Trade and other payables	23	6 171	9 573
Short-term related party payables	34	433	611
Contract liabilities	13	3 435	4 130
Tax liabilities		385	11
Financing		4	19
		<b>23 601</b>	<b>33 237</b>
<b>Total liabilities</b>		<b>34 713</b>	<b>46 289</b>
<b>Total equity and liabilities</b>		<b>148 373</b>	<b>153 843</b>

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

	Note	30.09.2021 BGN'000	30.09.2020 BGN'000
Revenue from contracts with customers	24	43 006	39 291
Gain on sale of non-current assets	26	33	4
Income from sale of investments	25	7	-
Revenue from financing	25	966	1 371
Other income	25	234	65
Cost of materials	27	(713)	(645)
Hired services expenses	28	(5 846)	(4 521)
Employee benefits expense	20.1	(17 254)	(15 411)
Depreciation, amortisation of non-financial assets	9, 10	(4 358)	(4 291)
Capitalized expenses	30	2 570	1 880
Cost of goods sold and other current assets		(12 567)	(12 106)
Changes in finished goods and work in progress		113	541
Other expenses	29	(400)	(665)
<b>Operating profit</b>		<b>5 791</b>	<b>5 513</b>
Finance costs	31	(275)	(496)
Finance income	31	117	119
<b>Profit before tax</b>		<b>5 633</b>	<b>5 136</b>
<b>Profit for the period</b>		<b>5 633</b>	<b>5 136</b>
Profit for the period attributable to:			
Non-controlling interest		1 450	1 464
Owners of the parent		4 183	3 672
<b>Earnings per share:</b>	32	<b>0.0712</b>	<b>0.0625</b>

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## Interim consolidated statement of change in equity for the period ended 30 September 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
<b>Balance at 1 January 2021</b>	<b>59 361</b>	<b>(585)</b>	<b>6 663</b>	<b>25 627</b>	<b>91 066</b>	<b>16 488</b>	<b>107 554</b>
Profit for the period	-	-	-	4 183	<b>4 183</b>	1 450	5 633
Other changes of equity	-	-	454	58	<b>512</b>	(39)	473
<b>Balance at 30 September 2021</b>	<b>59 361</b>	<b>(585)</b>	<b>7 117</b>	<b>29 868</b>	<b>95 761</b>	<b>17 899</b>	<b>113 660</b>

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## Consolidated statement of change in equity for the period ended 30 September 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
<b>Balance at 1 January 2020</b>	<b>59 361</b>	<b>(475)</b>	<b>6 408</b>	<b>22 813</b>	<b>88 107</b>	<b>15 908</b>	<b>104 015</b>
Profit for the period	-	-	-	3 672	-	1 464	5 136
Purchased own shares	-	(110)	-	-	-	-	(110)
Other changes of equity	-	-	333	-	-	(394)	(61)
<b>Balance at 30 September 2020</b>	<b>59 361</b>	<b>(585)</b>	<b>6 741</b>	<b>26 485</b>	<b>92 002</b>	<b>16 978</b>	<b>108 980</b>

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

	Note	30.09.2021 BGN'000	30.09.2020 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		44 115	43 513
Cash paid to suppliers		(24 404)	(24 142)
Cash paid to employees and social security institutions		(15 274)	(14 285)
Cash flows related to interest, commissions, dividends and others		(391)	(45)
Income taxes paid		(45)	(184)
Other payments, net		(742)	(611)
<b>Net cash flow from operating activities</b>		<b>3 259</b>	<b>4 246</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(167)	(648)
Purchase of other intangible assets		(1 708)	(1 712)
Acquisition of subsidiaries, net of cash		(8)	(916)
Loan repayments received		250	-
Cash flows related to interest, commissions, dividends and others		121	(194)
Other payments, net		10	2
<b>Net cash flow used in investing activities</b>		<b>(1 502)</b>	<b>(3 468)</b>
<b>Financing activities</b>			
Proceeds from borrowings	35	2 143	917
Repayments of borrowings	35	(9 020)	(3 489)
Payment of principal element of lease liabilities	35	(478)	(476)
Interest payments under lease contracts		(26)	(31)
Cash flows from issuance and reacquisition of shares		(4)	(225)
Cash flows related to interest, commissions, dividends and others		(162)	(265)
Other payments, net		(81)	(54)
<b>Net cash flow from financing activities</b>		<b>(7 628)</b>	<b>(3 623)</b>
<b>Net change in cash and cash equivalents</b>			
		<b>(5 871)</b>	<b>(2 845)</b>
Cash and cash equivalents, beginning of period		12 549	10 550
Exchange (losses) on cash and cash equivalents		23	(53)
<b>Cash and cash equivalents, end of year</b>	<b>16</b>	<b>6 701</b>	<b>7 652</b>

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