

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

<b>Assets</b>	<b>Note</b>	<b>30 September 2021 BGN'000</b>	<b>31 December 2020 BGN'000</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	739	644
Intangible assets	6	9 744	9 653
Investments in subsidiaries	7	67 904	67 904
Investment property	8	7 107	7 171
Related party receivables	27	3 807	3 807
Deferred tax assets	9	56	56
<b>Total Non-current assets</b>		<b>89 357</b>	<b>89 235</b>
<b>Current assets</b>			
Trade receivables	10	45	48
Prepayments and other assets	11	554	718
Related party receivables	27	2 447	2 500
Cash and cash equivalents	12	1 330	1 288
<b>Total Current assets</b>		<b>4 376</b>	<b>4 554</b>
<b>Total Assets</b>		<b>93 733</b>	<b>93 789</b>

Prepared by:   
/Margarita Boldireva/

Изпълнителен директор:   
/Tsvetan Alexiev/

Chief Accountant:   
/Nikolay Yatzino/

Date: 01.11.2021

## Interim separate 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	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		614	995
<b>Total equity</b>		<b>74 214</b>	<b>73 440</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension obligations	14.2	38	38
Long-term borrowings	15	4 714	6 285
Long-term lease liabilities	16	107	122
Long-term related party payables	27	6 179	6 179
<b>Total Non-current liabilities</b>		<b>11 038</b>	<b>12 624</b>
<b>Current liabilities</b>			
Employee obligations	14.2	215	165
Short-term borrowings	15	4 323	4 281
Short-term lease liabilities	16	20	19
Trade and other payables	17	28	443
Short-term related party payables	27	3 895	2 811
Income tax liabilities		-	6
<b>Total Current liabilities</b>		<b>8 481</b>	<b>7 725</b>
<b>Total liabilities</b>		<b>19 519</b>	<b>20 349</b>
<b>Total equity and liabilities</b>		<b>93 733</b>	<b>93 789</b>

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Executive Director:   
/Tsvetan Alexiev/

Chief Accountant:   
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## Interim separate statement of profit or loss and other comprehensive income for the period ended 30 September 2021

	Note	30 September 2021 BGN'000	30 September 2020 BGN'000
Revenues from sales	18	2 721	2 697
Income from sale of investments	19	7	-
Gain on sale of non-current assets	19	5	-
Interest income	19	33	142
Dividend income	19	240	146
Revenues from financing	19	-	27
Cost of materials	21	(36)	(49)
Hired services expenses	22	(1 039)	(456)
Employee benefits expense	14.1	(981)	(863)
Depreciation and amortisation of non-financial assets	5,6,8	(409)	(582)
Capitalized own expenses	20	333	72
Other expenses	23	(59)	(182)
<b>Operating profit</b>		<b>815</b>	<b>952</b>
Finance costs	24	(234)	(250)
Finance income	24	33	14
<b>Profit before tax</b>		<b>614</b>	<b>716</b>
<b>Profit for the period</b>		<b>614</b>	<b>716</b>
<b>Total comprehensive profit/loss for the period</b>		<b>614</b>	<b>716</b>
<b>Earnings per share</b>	25	<b>BGN 0,0104</b>	<b>BGN 0,0122</b>

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Chief Accountant:   
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## Interim separate statement of changes in equity for the period ended 30 September 2021

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 2021</b>	<b>59 361</b>	<b>(585)</b>	<b>5 497</b>	<b>1 042</b>	<b>7 130</b>	<b>995</b>	<b>73 440</b>
Profit for the period	-	-	-	-	-	614	614
Transfer of profit to reserves	-	-	-	99	896	(995)	-
Other changes in equity	-	-	-	-	160	-	160
<b>Balance at 30 September 2021</b>	<b>59 361</b>	<b>(585)</b>	<b>5 497</b>	<b>1 141</b>	<b>8 166</b>	<b>614</b>	<b>74 214</b>

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## Interim separate statement of changes in equity for the period ended 30 September 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
<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	-	-	-	-	-	716	716
Repurchase of own shares	-	(110)	35	-	-	-	(75)
Transfer of profit to reserves	-	-	-	190	1 708	(1 898)	-
<b>Balance at 30 September 2020</b>	<b>59 361</b>	<b>(585)</b>	<b>5 497</b>	<b>1 042</b>	<b>7 137</b>	<b>716</b>	<b>73 168</b>

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

	Note	30 September 2021 BGN'000	30 September 2020 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		3 122	2 687
Cash paid to suppliers		(1 691)	(1 047)
Cash paid to employees and social security institutions		(898)	(905)
Income taxes paid		(6)	(102)
Other receipts / (payments), net		(52)	(217)
<b>Net cash flow from operating activities</b>		<b>475</b>	<b>416</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(199)	(241)
Purchase of intangible assets		(308)	(47)
Cash flows related to the purchase and sale of investments/shares		7	(75)
Loans granted		(133)	(164)
Loan repayments received		377	14
Dividends received		270	-
<b>Net cash flow from investing activities</b>		<b>14</b>	<b>(514)</b>
<b>Financing activities</b>			
Proceeds from borrowings		43	916
Repayments of borrowings		(1 571)	(1 571)
Interest paid		(104)	(145)
Payment of principal element of lease liabilities		(14)	-
Interest paid on payment of principal element of lease liabilities		(3)	-
Cash flows related to investment deposits		2 000	805
Payments on deposits received		(799)	-
<b>Net cash flow from financing activities</b>		<b>(448)</b>	<b>5</b>
<b>Net change in cash and cash equivalents</b>			
		<b>41</b>	<b>(92)</b>
Cash and cash equivalents, beginning of year		1 288	917
Exchange gains/(losses) on cash and cash equivalents		1	-
<b>Cash and cash equivalents for continuing operations</b>	<b>12</b>	<b>1 330</b>	<b>825</b>

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