

Interim separate statement of financial position for the period ended 31 December 2021

Assets	Note	31 December 2021 BGN'000	31 December 2020 BGN'000
Non-current assets			
Property, plant and equipment	5	607	644
Intangible assets	6	9 664	9 653
Investments in subsidiaries	7	79 025	67 904
Investment property	8	9 601	7 171
Long-term related party receivables	28	3 807	3 807
Deferred tax assets	9	-	56
Total Non-current assets		102 704	89 235
Current assets			
Trade receivables	10	56	48
Prepayments and other assets	11	622	718
Related party receivables	28	2 293	2 500
Cash and cash equivalents	12	1 775	1 288
Total Current assets		4 746	4 554
Total Assets		107 450	93 789

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/


Chief Accountant: 
/Nikolay Yatzino/


Date: 31.01.2022

Interim separate statement of financial position for the period ended 31 December (continued)

Equity and liabilities	Note	31 December 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		8 028	7 130
Profit for the year		1 182	995
Total equity		74 624	73 440
Liabilities			
Non-current liabilities			
Pension obligations	14.2	23	38
Long-term borrowings	15	9 038	6 285
Long-term lease liabilities	16	102	122
Long-term related party payables	28	6 179	6 179
Deferred tax liabilities-	9	43	-
Total Non-current liabilities		15 385	12 624
Current liabilities			
Employee obligations	14.2	205	165
Short-term borrowings	15	6 822	4 281
Short-term lease liabilities	16	20	19
Trade and other payables	17	174	443
Short-term related party payables	28	10 220	2 811
Income tax liabilities		-	6
Total Current liabilities		17 411	7 725
Total liabilities		32 826	20 349
Total equity and liabilities		107 450	93 789

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Interim separate statement of profit or loss and other comprehensive income for the period ended 31 December 2021

	Note	31 December 2021 BGN'000	31 December 2020 BGN'000
Revenues from sales	18	3 807	4 201
Income from sale of investments	19	7	-
Gain on sale of non-current assets	19	5	-
Interest income	19	41	158
Dividend income	19	240	146
Revenues from financing	19	-	27
Other revenues	19	531	2
Cost of materials	21	(72)	(66)
Hired services expenses	22	(1 302)	(774)
Employee benefits expense	14.1	(1 312)	(1 215)
Depreciation and amortisation of non-financial assets	5,6,8	(567)	(753)
Capitalized own expenses	20	333	99
Other expenses	23	(121)	(443)
Operating profit		1 590	1 382
Finance costs	24	(353)	(339)
Finance income	24	50	44
Profit before tax		1 287	1 087
Income tax expense	25	(105)	(92)
Profit for the period		1 182	995
Total comprehensive profit/loss for the period		1 182	995
		BGN	BGN
Earnings per share	26	0,0201	0,0169

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Interim separate statement of changes in equity for the period ended 31 December 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	-	-	-	-	-	1 182	1 182
Transfer of profit to reserves	-	-	-	99	896	(995)	-
Other changes in equity	-	-	-	-	2	-	2
Balance at 31 December 2021	59 361	(585)	5 497	1 141	8 028	1 182	74 624

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Interim separate statement of changes in equity for the period ended 31 December 2021 (continued)

All amounts are presented in BGN ‘000

	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Profit for the year	Total equity
Balance at 1 January 2020	59 361	(475)	5 462	852	5 429	1 898	72 527
Repurchase of own shares	-	(110)	35	-	-	-	(75)
Transactions with owners	-	(110)	35	-	-	-	(75)
Profit for the year	-	-	-	-	-	995	995
Total comprehensive income for the year	-	-	-	-	-	995	995
Transfer of retained earnings to reserves	-	-	-	190	1 708	(1 898)	-
Other changes in equity	-	-	-	-	(7)	-	(7)
Balance at 31 December 2020	59 361	(585)	5 497	1 042	7 130	995	73 440


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Interim separate statement of cash flows for the period ended 31 December 2021

	Note	31 December 2021 BGN'000	31 December 2020 BGN'000
Operating activities			
Cash receipts from customers		4 796	2 622
Cash paid to suppliers		(2 488)	(1 897)
Cash paid to employees and social security institutions		(1 253)	(1 268)
Income taxes paid		(28)	(132)
Other receipts / (payments), net		(85)	(287)
Net cash flow from operating activities		942	(962)
Investing activities			
Purchase of property, plant and equipment		(2 440)	(178)
Purchase of intangible assets		(308)	(65)
Cash flows related to the purchase and sale of investments/shares		(5 086)	-
Loans granted		(196)	(235)
Loan repayments received		663	19
Dividends received		270	-
Net cash flow from investing activities		(7 097)	(459)
Financing activities			
Proceeds from borrowings		7 480	47
Repayments of borrowings		(2 186)	(2 095)
Interest paid		(131)	(187)
Payment of principal element of lease liabilities		(19)	(29)
Interest paid on payment of principal element of lease liabilities		(4)	(1)
Cash flows related to investment deposits		2 300	5 294
Payments on deposits received		(799)	(1 160)
Cash flows related to the purchase and sale of investments / shares		-	(75)
Net cash flow from financing activities		6 641	1 794
Net change in cash and cash equivalents			
		486	373
Cash and cash equivalents, beginning of year		1 288	917
Exchange gains/(losses) on cash and cash equivalents		1	(2)
Cash and cash equivalents for continuing operations	12	1 775	1 288

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