Interim consolidated statement of financial position for the period ended 30 June 2022

| Assets | Note | 30 June 2022 BGN'000 | 31 December 2021 BGN'000 |
|---------------------------------------|------|----------------------------|--------------------------------|
| Non-current assets | | | |
| Goodwill | 9 | 31 104 | 31 104 |
| Property, plant and equipment | 10 | 10 531 | 11 080 |
| Intangible assets | 11 | 89 278 | 86 724 |
| Long - term financial assets | 7 | 841 | 841 |
| Long - term receivables | 13 | - | 426 |
| Deferred tax assets | 12 | 311 | 259 |
| | | 132 065 | 130 434 |
| Current assets | | | |
| Inventory | 14 | 638 | 2 808 |
| Trade and other financial receivables | 16 | 17 543 | 17 161 |
| Prepayments and other assets | 17 | 3 309 | 1 959 |
| Related party receivables | 35 | 449 | 622 |
| Income tax receivables | | - | 103 |
| Loans given | | 59 | 59 |
| Cash and cash equivalents | 18 | 8 892 | 11 353 |
| | | 30 890 | 34 065 |
| Total assets | | 162 955 | 164 499 |

Prepared by:

/Nikolay Yatzino/

Executive Director:

/Tsvetan Alexiev/



Interim consolidated statement of financial position for the period ended 30 June 2022 (continued)

| Equity and liabilities | Note | 30 June 2022 BGN'000 | 31 December 2021 BGN'000 |
|---|------------|----------------------------|--------------------------------|
| Equity | | | |
| Share capital | 19.1 | 59 361 | 59 361 |
| Purchased own shares | | (104) | (1 304) |
| Reserves | 19.2, 19.3 | 7 090 | 6 821 |
| Retained earnings | | 31 077 | 29 733 |
| Equity attributable to the owners of the parent | | 97 424 | 94 611 |
| Non-controlling interest | | 19 573 | 18 287 |
| Total equity | | 116 997 | 112 898 |
| Liabilities Non-current liabilities | | | |
| Pension and other employee obligations | 21.1 | 432 | 356 |
| Long-term borrowings | 22 | 14 670 | 13 288 |
| Long-term lease liabilities | 23 | 1 998 | 2 213 |
| Deferred tax liabilities | 12 | - | 45 |
| Other non-current liabilities | | 404 | |
| | | 17 504 | 15 902 |
| Current liabilities | | | |
| Provisions | 20 | 22 | 22 |
| Employee obligations | 21.2 | 4 291 | 3 783 |
| Short-term borrowings | 22 | 12 835 | 16 274 |
| Short-term lease liabilities | 23 | 704 | 829 |
| Trade and other payables | 24 | 5 691 | 5 124 |
| Short-term related party payables | 35 | 2 860 | 5 199 |
| Contract liabilities | 15 | 1 919 | 4 303 |
| Tax liabilities | | 132 | 165 |
| | | 28 454 | 35 699 |
| Total liabilities | | 45 958 | 51 601 |
| Total equity and liabilities | _ | 162 955 | 164 499 |

Prepared by:

/Nikolay Yatzino/

Executive Director:

/Tsvetan Alexiev/



Interim consolidated statement of profit or loss and of comprehensive income for the period ended 30 June 2022

| | Note | 30.06.2022 BGN'000 | 30.06.2021 BGN'000 |
|--|----------------------------------|---|--|
| Revenue from contracts with customers Gain on sale of non-current assets Income from sale of investments Revenue from financing Other income | 25 27 26 26 26 | 39 221 4 - 718 316 | 29 876 14 7 629 214 |
| Cost of materials Hired services expenses Employee benefits expense Depreciation, amortisation of non-financial assets Capitalized expenses Cost of goods sold and other current assets Changes in finished goods and work in progress Other expenses Operating profit | 28 29 21.1 10, 11 31 | (1 019) (5 903) (17 745) (3 338) 1 351 (9 964) 97 (488) 3 250 | (1 687) (4 252) (11 272) (2 262) 1 536 (7 567) 129 (250) 5 115 |
| Finance costs Finance income Profit before tax | 32 32 ₋ | (307) 646 3 589 | (206) 128 5 037 |
| Profit for the period | - | 3 589 | 5 037 |
| Profit for the period attributable to: Non-controlling interest Owners of the parent | | 742 2 847 | 1 457 3 580 |
| Earnings per share: | 33 | BGN 0.0480 | BGN 0.0609 |

Prepared by:

/Nikolay Yatzino/

Executive Director:

/Tsvetan Alexiev/



Interim consolidated statement of change in equity for the period ended 30 June 2022

| 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 2022 | 59 361 | (1 304) | 6 821 | 29 733 | 94 611 | 18 287 | 112 898 |
| Dividents | _ | - | - | (1 400) | (1 400) | - | (1 400) |
| Repurchased own shares | - | 1 200 | - | • | 1 200 | - | 1 200 |
| Transactions with owners | 59 361 | (104) | 6 821 | 28 333 | 94 411 | 18 287 | 112 698 |
| Profit for the period | | - | - | 2 847 | 2 847 | 742 | 3 589 |
| Transfer of profit to reserves | - | - | 269 | (269) | - | - | - |
| Other changes of equity | - | - | - | `166 | 166 | 544 | 710 |
| Balance at 30 June 2022 | 59 361 | (104) | 7 090 | 31 077 | 97 424 | 19 573 | 116 997 |

Prepared by:

/Nikolay Yatzino/

Executive Director:

/Tsvetan Alexiev/

Consolidated statement of change in equity for the period ended 30 June 2022 (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 2021 | 59 361 | (585) | 6 663 | 25 627 | 91 066 | 16 488 | 107 554 |
| Purchased own shares | - | (719) | - | - | (719) | - | (719) |
| Transactions with owners | - | (719) | - | - | (719) | - | (719) |
| Profit for the year | - | - | - | 4 451 | 4 451 | 1 474 | 5 925 |
| Other comprehensive loss for the year | - | - | - | (1) | (1) | - | (1) |
| Total comprehensive income for the year | | - | - | 4 450 | 4 450 | 1 474 | 5 924 |
| Transfer of profit to reserves | - | - | 158 | (344) | (186) | 186 | - |
| Other changes of equity | | - | - | - | - | 139 | 139 |
| Balance at 31 December 2021 | 59 361 | (1 304) | 6 821 | 29 733 | 94 611 | 18 287 | 112 898 |

Prepared by:

/Nikolay Yatzino/

Executive Director:

/Tsvetan Alexiev/

Interim consolidated statement of cash flows for the period ended 30 June 2022

| Operating activities 39 748 30 583 Cash receipts from customers 39 748 30 583 Cash paid to employees and social security institutions (17 254) (18 423) Cash paid to employees and social security institutions (57) (33) Cash flows related to interest, commissions, dividents and others (57) (33) Commissions, dividents and others (8206) (689) Income taxes paid (2006) (38) Other payments, net 682 (639) Net cash flow from operating activities 7 597 1 607 Purchase of property, plant and equipment (192) (278) Purchase of property, plant and equipment of cash (192) (278) Purchase of property, plant and equipment of subsciscing activities (192) (278) Purchase of property, plant and equipment of cash (192) (278) Purchase of property, plant and equipment of cash (192) (278) Purchase of property, plant and equipment of cash (402) (402) Capitality of the support of the payments of buring of cash of cash (240) (280) | | Note | 30.06.2022 BGN'000 | 30.06.2021 BGN'000 |
|--|---|-------------|-----------------------|-----------------------|
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| Net cash flow from operating activities Cash | | | (57) | (33) |
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| commissions, dividents and others (696) (109) Payments on issue and redemption of shares (82) - Other payments, net (43) (231) Net cash flow from financing activities (2 647) (2 814) Net change in cash and cash equivalents (2 505) (3 365) Cash and cash equivalents, beginning of period 11 353 12 549 Exchange (losses) on cash and cash equivalents 44 (6) | | | (16) | (11) |
| Payments on issue and redemption of shares Other payments, net Net cash flow from financing activities (2 647) Net change in cash and cash equivalents Cash and cash equivalents, beginning of period Exchange (losses) on cash and cash equivalents 44 (82) (231) (2 814) | | | (000) | (400) |
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| Net change in cash and cash equivalents(2 505)(3 365)Cash and cash equivalents, beginning of period11 35312 549Exchange (losses) on cash and cash equivalents44(6) | | | | |
| Cash and cash equivalents, beginning of period Exchange (losses) on cash and cash equivalents 11 353 12 549 44 (6) | Net cash flow from financing activities | _ | (2 647) | (2 814) |
| Cash and cash equivalents, beginning of period Exchange (losses) on cash and cash equivalents 11 353 12 549 44 (6) | Net change in cash and cash equivalents | _ | (2 505) | (3 365) |
| Exchange (losses) on cash and cash equivalents 44 (6) | - · · · · · · · · · · · · · · · · · · · | _ | | |
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