


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: 
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Executive Director: 
/Tsvetan Alexiev/

Date: 29.08.2022



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

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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	25	39 221	29 876
Gain on sale of non-current assets	27	4	14
Income from sale of investments	26	-	7
Revenue from financing	26	718	629
Other income	26	316	214
Cost of materials	28	(1 019)	(1 687)
Hired services expenses	29	(5 903)	(4 252)
Employee benefits expense	21.1	(17 745)	(11 272)
Depreciation, amortisation of non-financial assets	10, 11	(3 338)	(2 262)
Capitalized expenses	31	1 351	1 536
Cost of goods sold and other current assets		(9 964)	(7 567)
Changes in finished goods and work in progress		97	129
Other expenses	30	(488)	(250)
Operating profit		3 250	5 115
Finance costs	32	(307)	(206)
Finance income	32	646	128
Profit before tax		3 589	5 037
Profit for the period		3 589	5 037
Profit for the period attributable to:			
Non-controlling interest		742	1 457
Owners of the parent		2 847	3 580
Earnings per share:	33	0.0480	0.0609

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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
Dividends	-	-	-	(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

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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

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

	Note	30.06.2022 BGN'000	30.06.2021 BGN'000
Operating activities			
Cash receipts from customers		39 748	30 583
Cash paid to suppliers		(17 254)	(18 423)
Cash paid to employees and social security institutions		(15 316)	(9 843)
Cash flows related to interest, commissions, dividends and others		(57)	(33)
Income taxes paid		(206)	(38)
Other payments, net		682	(639)
Net cash flow from operating activities		7 597	1 607
Investing activities			
Purchase of property, plant and equipment		(192)	(278)
Purchase of other intangible assets		(1 284)	(1 422)
Acquisition of subsidiaries, net of cash		-	(8)
Proceeds from business combinations		11	-
Loans and deposits granted		(453)	-
Loan repayments received		867	250
Cash flows related to interest, commissions, dividends and others		(240)	-
Cash flows from units and shares acquired and sold		(5 228)	-
Other payments, net		(936)	(700)
Net cash flow used in investing activities		(7 455)	(2 158)
Financing activities			
Proceeds from borrowings	36	3 737	2 128
Repayments of borrowings	36	(5 077)	(4 255)
Payment of principal element of lease liabilities	36	(460)	(336)
Interest payments under lease contracts		(16)	(11)
Cash flows related to interest, commissions, dividends 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)
Cash and cash equivalents, end of year	18	8 892	9 178

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