


Interim separate statement of financial position for the period ended 31 March 2022

Assets	Note	31 March 2022 BGN'000	31 December 2021 BGN'000
Non-current assets			
Property, plant and equipment	5	641	607
Intangible assets	6	9 584	9 664
Investments in subsidiaries	7	78 141	78 141
Investment property	8	9 593	9 601
Long-term related party receivables	28	5 464	3 807
Long-term receivables	10	426	426
Total Non-current assets		103 849	102 246
Current assets			
Trade receivables	11	100	60
Prepayments and other assets	12	141	170
Related party receivables	28	2 531	2 293
Income tax receivables		17	17
Cash and cash equivalents	13	829	1 775
Total Current assets		3 618	4 315
Total Assets		107 467	106 561

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/

Chief Accountant: 
/Nikolay Yatzino/


Date: 03.05.2022

Interim separate statement of financial position for the period ended 31 March 2022 (continued)

Equity and liabilities	Note	31 March 2022 BGN'000	31 December 2021 BGN'000
Equity			
Share capital	14.1	59 361	59 361
Purchased own shares		(585)	(585)
Share premium reserve	14.2	5 497	5 497
Other reserves	14.3	1 141	1 141
Retained earnings		9 062	8 028
Profit for the year		186	1 034
Total equity		74 662	74 476
Liabilities			
Non-current liabilities			
Pension obligations	14.2	22	22
Long-term borrowings	16	11 537	9 038
Long-term lease liabilities	17	141	102
Long-term related party payables	28	6 179	6 179
Deferred tax liabilities-	9	28	28
Total Non-current liabilities		17 907	15 369
Current liabilities			
Employee obligations	15.2	383	356
Short-term borrowings	16	7 124	6 830
Short-term lease liabilities	17	32	20
Trade and other payables	18	169	173
Short-term related party payables	28	7 190	9 337
Total Current liabilities		14 898	16 716
Total liabilities		32 805	32 085
Total equity and liabilities		107 467	106 561

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Interim separate statement of profit or loss and other comprehensive income for the period ended 31 March 2022

	Note	31 March 2022 BGN'000	31 March 2021 BGN'000
Revenues from sales	19	772	829
Dividend income	20	254	-
Interest income	20	9	2
Gain on sale of non-current assets	20	1	5
Income from sale of investments	20	-	7
Other revenues	20	4	-
Cost of materials	22	(27)	(14)
Hired services expenses	23	(226)	(260)
Employee benefits expense	15.1	(363)	(314)
Depreciation and amortisation of non-financial assets	5,6,8	(149)	(137)
Capitalized own expenses	21	-	27
Other expenses	24	(4)	(3)
Operating profit		271	142
Finance costs	25	(98)	(83)
Finance income	25	(13)	14
Profit before tax		186	73
Profit for the period		186	73
Total comprehensive profit for the period		186	73
Earnings per share	26	BGN 0,0032	BGN 0,0012

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Interim separate statement of changes in equity for the period ended 31 March 2022

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 2022	59 361	(585)	5 497	1 141	8 028	1 034	74 476
Profit for the period	-	-	-	-	-	186	186
Transfer of profit to reserves	-	-	-	-	1 034	(1 034)	-
Balance at 31 March 2022	59 361	(585)	5 497	1 141	9 062	186	74 662

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Interim separate statement of changes in equity for the period ended 31 March 2022 (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 2021	59 361	(585)	5 497	1 042	7 130	995	73 440
Profit for the year	-	-	-	-	-	1 034	1 034
Other comprehensive income	-	-	-	-	2	-	2
Total comprehensive income for the year	-	-	-	-	2	1 034	1 036
Transfer of retained earnings to reserves	-	-	-	99	896	(995)	-
Balance at 31 December 2021	59 361	(585)	5 497	1 141	8 028	1 034	74 476

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Date: 03.05.2022

Interim separate statement of cash flows for the period ended 31 March 2022

	Note	31 March 2022 BGN'000	31 March 2021 BGN'000
Operating activities			
Cash receipts from customers		1 274	743
Cash paid to suppliers		(519)	(713)
Cash paid to employees and social security institutions		(335)	(262)
Other receipts / (payments), net		(12)	(27)
Net cash flow from operating activities		408	(259)
Investing activities			
Purchase of property, plant and equipment		(6)	(74)
Proceeds from sale of property, plant and equipment		1	-
Purchase of intangible assets		-	(19)
Cash flows related to the purchase and sale of investments/shares		(5 144)	7
Loans granted		(345)	(12)
Loan repayments received		11	352
Net cash flow from investing activities		(5 438)	254
Financing activities			
Proceeds from borrowings		4 998	14
Repayments of borrowings		(798)	(524)
Interest paid		(54)	(36)
Payment of principal element of lease liabilities		(15)	(5)
Interest paid on payment of principal element of lease liabilities		(1)	(1)
Cash flows related to investment deposits		2 300	5 294
Proceeds on deposits received		-	2 000
Net cash flow from financing activities		4 130	1 448
Net change in cash and cash equivalents		(945)	1 443
Cash and cash equivalents, beginning of year		1775	1 288
Exchange gains/(losses) on cash and cash equivalents		(1)	1
Cash and cash equivalents for continuing operations	13	829	2 732

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