


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

Assets	Note	30 September 2022 BGN'000	31 December 2021 BGN'000
Non-current assets			
Goodwill	9	25 382	31 104
Property, plant and equipment	10	9 633	11 080
Intangible assets	11	18 666	86 724
Long - term financial assets	7	589	841
Investment in associates	6	21 550	-
Long - term receivables	13	-	426
Deferred tax assets	12	124	259
		75 944	130 434
Current assets			
Inventory	14	279	2 808
Trade and other financial receivables	16	16 237	17 161
Prepayments and other assets	17	5 532	1 959
Related party receivables	35	514	622
Income tax receivables		243	103
Loans given		260	59
Financial assets		18	-
Cash and cash equivalents	18	24 934	11 353
		48 017	34 065
Total assets		123 961	164 499

Prepared by:


/Nikolay Yatzino/

Executive Director:


/Tsvetan Alexiev/


Date: 29.11.2022



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

Equity and liabilities	Note	30 September 2022 BGN'000	31 December 2021 BGN'000
Equity			
Share capital	19.1	59 361	59 361
Purchased own shares		(85)	(1 304)
Reserves	19.2, 19.3	7 120	6 821
Retained earnings		14 822	29 733
Equity attributable to the owners of the parent		81 218	94 611
Non-controlling interest		16 880	18 287
Total equity		98 098	112 898
Liabilities			
Non-current liabilities			
Pension and other employee obligations	21.1	227	356
Long-term borrowings	22	7 858	13 288
Long-term lease liabilities	23	1 130	2 213
Obligations to suppliers		308	-
Deferred tax liabilities	12	-	45
Other non-current liabilities		298	-
		9 821	15 902
Current liabilities			
Provisions	20	22	22
Employee obligations	21.2	2 216	3 783
Short-term borrowings	22	1 917	16 274
Short-term lease liabilities	23	913	829
Trade and other payables	24	8 406	5 124
Short-term related party payables	35	1 376	5 199
Contract liabilities	15	644	4 303
Tax liabilities		539	165
Financing		9	-
		16 042	35 699
Total liabilities		25 863	51 601
Total equity and liabilities		123 961	164 499

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/Nikolay Yatzino/


Executive Director: 
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Interim consolidated statement of profit or loss and of comprehensive income for the period ended 30 September 2022

	Note	30.09.2022 BGN'000	30.09.2021 BGN'000
Revenue from contracts with customers	25	56 691	43 006
Gain on sale of non-current assets	27	11	33
Income from sale of investments	26	-	7
Revenue from financing	26	975	966
Other income	26	440	234
Cost of materials	28	(1 471)	(713)
Hired services expenses	29	(9 521)	(5 846)
Employee benefits expense	21.1	(26 912)	(17 254)
Depreciation, amortisation of non-financial assets	10, 11	(4 979)	(4 358)
Capitalized expenses	31	2 060	2 570
Cost of goods sold and other current assets		(14 370)	(12 567)
Changes in finished goods and work in progress		20	113
Other expenses	30	(3 062)	(400)
Operating profit/(loss)		(118)	5 791
Result of a business combination		(6 534)	-
Finance costs	32	(486)	(275)
Finance income	32	746	117
Profit from associated enterprises		596	-
Profit/(loss) before tax		(5 796)	5 633
Profit/(loss) for the period		(5 796)	5 633
Profit/(loss) for the period attributable to:			
Non-controlling interest		(687)	1 450
Owners of the parent		(5 109)	4 183
Earnings per share:	33	(0.0862)	0.0712

Prepared by: 
/Nikolay Yatzino/

Executive Director: 
/Tsvetan Alexiev/

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Interim consolidated statement of change in equity for the period ended 30 September 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	-	-	-	(9 368)	(9 368)	(240)	(9 608)
Repurchased own shares	-	1 219	-	-	1 219	-	1 219
Transactions with owners	59 361	(85)	6 821	20 365	86 462	18 047	104 509
Profit for the period	-	-	-	(5 109)	(5 109)	(687)	(5 796)
Transfer of profit to reserves	-	-	315	(315)	-	-	-
Other changes of equity	-	-	(16)	(119)	(135)	(480)	(615)
Balance at 30 September 2022	59 361	(85)	7 120	14 822	81 218	16 880	98 098

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/Nikolay Yatzino/

Executive Director:


/Tsvetan Alexiev/


Date: 29.11.2022

Consolidated statement of change in equity for the period ended 30 September 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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Executive Director:




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

	Note	30.09.2022 BGN'000	30.09.2021 BGN'000
Operating activities			
Cash receipts from customers		50 408	44 115
Cash paid to suppliers		(34 692)	(24 404)
Cash paid to employees and social security institutions		(19 283)	(15 274)
Cash flows related to interest, commissions, dividends and others		(57)	(391)
Income taxes paid		(154)	(45)
Payments on distributions of profits		(6)	-
Other payments, net		(538)	(742)
Net cash flow from operating activities		(4 332)	3 259
Investing activities			
Purchase of property, plant and equipment		(222)	(167)
Proceeds from disposals of property, plant and equipment		14	-
Purchase of other intangible assets		(621)	(1 708)
Acquisition of subsidiaries, net of cash		(67)	(8)
Proceeds from business combinations		16 438	-
Loans and deposits granted		(446)	-
Loan repayments received		846	250
Cash flows related to interest, commissions, dividends and others		8 846	121
Other payments, net		(936)	10
Net cash flow used in investing activities		23 852	(1 502)
Financing activities			
Proceeds from borrowings	36	5 856	2 143
Repayments of borrowings	36	(18 891)	(9 020)
Payment of principal element of lease liabilities	36	(428)	(478)
Interest payments under lease contracts		(18)	(26)
Cash flows related to interest, commissions, dividends and others		(901)	(162)
Payments on issue and redemption of shares		9 447	(4)
Other payments, net		(1 087)	(81)
Net cash flow from financing activities		(6 022)	(7 628)
Net change in cash and cash equivalents			
		13 508	(5 871)
Cash and cash equivalents, beginning of period		11 353	12 549
Exchange (losses) on cash and cash equivalents		73	23
Cash and cash equivalents, end of year	18	24 934	6 701

Prepared by: 
/Nikolay Yatzino/

Executive Director: 
/Tsvetan Alexiev/

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