


Interim separate 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 | | | |
| Property, plant and equipment | 5 | 618 | 607 |
| Intangible assets | 6 | 6 073 | 9 664 |
| Investments in subsidiaries | 7 | 67 035 | 78 141 |
| Investment property | 8 | 9 538 | 9 601 |
| Long-term related party receivables | 28 | - | 3 807 |
| Long-term receivables | 10 | - | 426 |
| Total Non-current assets | | 83 264 | 102 246 |
| Current assets | | | |
| Trade receivables | 11 | 62 | 60 |
| Prepayments and other assets | 12 | 79 | 170 |
| Related party receivables | 28 | 1 705 | 2 293 |
| Income tax receivables | | - | 17 |
| Cash and cash equivalents | 13 | 5 329 | 1 775 |
| Total Current assets | | 7 175 | 4 315 |
| Total Assets | | 90 439 | 106 561 |

Prepared by: 
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Executive Director: 
/Tsvetan Alexiev/

Chief Accountant: 
/Nikolay Yatzino/

Date: 31.10.2022

Interim separate 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 | 14.1 | 59 361 | 59 361 |
| Purchased own shares | | (85) | (585) |
| Share premium reserve | 14.2 | 5 372 | 5 497 |
| Other reserves | 14.3 | 1 245 | 1 141 |
| Retained earnings | | 7 559 | 8 028 |
| Profit for the year | | 1 000 | 1 034 |
| Total equity | | 74 452 | 74 476 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Pension obligations | 14.2 | 22 | 22 |
| Long-term borrowings | 16 | 7 811 | 9 038 |
| Long-term lease liabilities | 17 | 126 | 102 |
| Long-term related party payables | 28 | 1 242 | 6 179 |
| Deferred tax liabilities- | 9 | 28 | 28 |
| Total Non-current liabilities | | 9 229 | 15 369 |
| Current liabilities | | | |
| Employee obligations | 15.2 | 278 | 356 |
| Short-term borrowings | 16 | 1 801 | 6 830 |
| Short-term lease liabilities | 17 | 31 | 20 |
| Trade and other payables | 18 | 328 | 173 |
| Short-term related party payables | 28 | 4 320 | 9 337 |
| Total Current liabilities | | 6 758 | 16 716 |
| Total liabilities | | 15 987 | 32 085 |
| Total equity and liabilities | | 90 439 | 106 561 |


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Interim separate statement of profit or loss and other comprehensive income for the period ended 30 September 2022

| | Note | 30 September 2022 BGN'000 | 30 September 2021 BGN'000 |
|---|-------|---------------------------------|---------------------------------|
| Revenues from sales | 19 | 2 048 | 2 721 |
| Dividend income | 20 | 9 879 | 240 |
| Interest income | 20 | 26 | 33 |
| Gain on sale of non-current assets | 20 | 1 | 5 |
| Income from sale of investments | 20 | 410 | 7 |
| Other revenues | 20 | 153 | - |
| Cost of materials | 22 | (52) | (36) |
| Hired services expenses | 23 | (1 056) | (1 039) |
| Employee benefits expense | 15.1 | (1 204) | (981) |
| Depreciation and amortisation of non-financial assets | 5,6,8 | (3 801) | (409) |
| Capitalized own expenses | 21 | - | 333 |
| Other expenses | 24 | (5 445) | (59) |
| Operating profit | | 1 319 | 815 |
| Finance costs | 25 | (326) | (234) |
| Finance income | 25 | 7 | 33 |
| Profit before tax | | 1 000 | 614 |
| Profit for the period | | 1 000 | 614 |
| Total comprehensive profit for the period | | 1 000 | 614 |
| | | BGN | BGN |
| Earnings per share | 26 | 0,0169 | 0,0104 |

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Interim separate statement of changes in equity for the period ended 30 September 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 | - | - | - | - | - | 1 000 | 998 |
| Transfer of profit to reserves | - | - | - | 104 | - | (104) | - |
| Transfer of profit for dividends | - | - | - | - | (469) | (930) | (1 399) |
| Other changes of equity | - | 500 | (125) | - | - | - | 375 |
| Balance at 30 September 2022 | 59 361 | (85) | 5 372 | 1 245 | 7 559 | 1 000 | 74 452 |

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Date: 31.10.2022

Interim separate statement of changes in equity for the period ended 30 September 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: 31.10.2022

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

| | Note | 30 September 2022 BGN'000 | 30 September 2021 BGN'000 |
|--|-----------|---------------------------------|---------------------------------|
| Operating activities | | | |
| Cash receipts from customers | | 3 591 | 3 122 |
| Cash paid to suppliers | | (1 782) | (1 691) |
| Cash paid to employees and social security institutions | | (1 253) | (898) |
| Income taxes paid | | 17 | (6) |
| Other receipts / (payments), net | | (155) | (52) |
| Net cash flow from operating activities | | 418 | 475 |
| Investing activities | | | |
| Purchase of property, plant and equipment | | (72) | (199) |
| Proceeds from sale of property, plant and equipment | | 1 | - |
| Purchase of intangible assets | | - | (308) |
| Cash flows related to the sale of investments | | 7 824 | 7 |
| Cash flows related to the purchase of investments | | (6 068) | - |
| Loans granted | | (476) | (133) |
| Loan repayments received | | 614 | 377 |
| Dividends received | | 9 966 | 270 |
| Net cash flow from investing activities | | 11 799 | 14 |
| Financing activities | | | |
| Proceeds from borrowings | | 6 831 | 43 |
| Repayments of borrowings | | (14 174) | (1 571) |
| Interest paid | | (193) | (104) |
| Payment of principal element of lease liabilities | | (31) | (14) |
| Interest paid on payment of principal element of lease liabilities | | (3) | (3) |
| Cash flows related to investment deposits | | - | 2 000 |
| Proceeds on deposits received | | - | (799) |
| Dividends paid | | (1 093) | - |
| Net cash flow from financing activities | | (8 663) | (448) |
| Net change in cash and cash equivalents | | | |
| | | 3 554 | 41 |
| Cash and cash equivalents, beginning of year | | 1 775 | 1 288 |
| Exchange gains/(losses) on cash and cash equivalents | | - | 1 |
| Cash and cash equivalents for continuing operations | 13 | 5 329 | 1 330 |

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