


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

Assets	Note	31 December 2022 BGN'000	31 December 2021 BGN'000
<b>Non-current assets</b>			
Property, plant and equipment	5	610	607
Intangible assets	6	6 542	9 664
Investments in subsidiaries	7	67 035	78 141
Investment property	8	9 707	9 601
Long-term related party receivables	29	-	3 807
Long-term receivables	10	-	426
Deferred tax assets	9	833	-
<b>Total non-current assets</b>		<b>84 727</b>	<b>102 246</b>
<b>Current assets</b>			
Trade receivables	11	73	60
Prepayments and other assets	12	35	170
Related party receivables	29	956	2 293
Income tax receivables		-	17
Cash and cash equivalents	13	3 674	1 775
<b>Total current assets</b>		<b>4 738</b>	<b>4 315</b>
<b>Total assets</b>		<b>89 465</b>	<b>106 561</b>

Prepared by:   
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Executive Director:   
/Tsvetan Alexiev/

Chief Accountant:   
/Nikolay Yatzino/

Date: 23.01.2023

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

Equity and liabilities	Note	31 December 2022 BGN'000	31 December 2021 BGN'000
<b>Equity</b>			
Share capital	14.1	59 361	59 361
Purchased own shares		(585)	(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		2 123	1 034
<b>Total equity</b>		<b>75 575</b>	<b>74 476</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension obligations	15.2	54	22
Long-term borrowings	16	7 457	9 038
Long-term lease liabilities	17	116	102
Long-term related party payables	29	1 242	6 179
Deferred tax liabilities	9	-	28
<b>Total Non-current liabilities</b>		<b>8 869</b>	<b>15 369</b>
<b>Current liabilities</b>			
Employee obligations	15.2	237	356
Short-term borrowings	16	1 418	6 830
Short-term lease liabilities	17	33	20
Trade and other payables	18	163	173
Short-term related party payables	29	3 170	9 337
<b>Total Current liabilities</b>		<b>5 021</b>	<b>16 716</b>
<b>Total liabilities</b>		<b>13 890</b>	<b>32 085</b>
<b>Total equity and liabilities</b>		<b>89 465</b>	<b>106 561</b>


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

	Note	31 December 2022 BGN'000	31 December 2021 BGN'000
Revenues from sales	19	3 217	3 807
Dividend income	20	9 879	240
Interest income	20	35	41
Gain on sale of non-current assets	20	1	5
Income from sale of investments	20	410	7
Other revenues	20	161	531
Cost of materials	22	(85)	(72)
Hired services expenses	23	(947)	(1 306)
Employee benefits expense	15.1	(1 689)	(1 462)
Depreciation and amortisation of non-financial assets	5,6,8	(598)	(567)
Capitalized own expenses	21	-	333
Other expenses	24	(8 340)	(122)
<b>Operating profit</b>		<b>2 044</b>	<b>1 435</b>
Finance costs	25	(790)	(362)
Finance income	25	8	50
<b>Profit before tax</b>		<b>1 262</b>	<b>1 123</b>
Income tax revenue/(expense)	26	861	(89)
<b>Profit for the period</b>		<b>2 123</b>	<b>1 034</b>
<b>Total comprehensive profit for the period</b>		<b>2 123</b>	<b>1 034</b>
		<b>BGN</b>	<b>BGN</b>
<b>Earnings per share</b>	27	<b>0,0358</b>	<b>0,0176</b>

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

All amounts are presented in BGN '000	Share capital	Purchased own shares	Share premium	Other reserves	Retained earnings	Current financial result	Total equity
<b>Balance at 1 January 2022</b>	<b>59 361</b>	<b>(585)</b>	<b>5 497</b>	<b>1 141</b>	<b>8 028</b>	<b>1 034</b>	<b>74 476</b>
Profit for the period	-	-	-	-	-	2 123	2 123
Transfer of profit to reserves	-	-	-	104	-	(104)	-
Transfer of profit for dividends	-	-	-	-	(469)	(930)	(1 399)
Other changes of equity	-	500	(125)	-	-	-	375
<b>Balance at 31 December 2022</b>	<b>59 361</b>	<b>(85)</b>	<b>5 372</b>	<b>1 245</b>	<b>7 559</b>	<b>2 123</b>	<b>75 575</b>

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


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

	Note	31 December 2022 BGN'000	31 December 2021 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		4 601	4 791
Cash paid to suppliers		(2 521)	(2 284)
Cash paid to employees and social security institutions		(1 770)	(1 253)
Income taxes paid		17	(28)
Other receipts / (payments), net		(221)	(133)
<b>Net cash flow from operating activities</b>		<b>106</b>	<b>1 093</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(319)	(2 643)
Proceeds from sale of property, plant and equipment		1	5
Purchase of intangible assets		-	(307)
Cash flows related to the sale of investments		7 824	7
Cash flows related to the purchase of investments		(6 058)	(5 093)
Loans granted		(692)	(232)
Loan repayments received		1 639	746
Dividends received		9 966	270
<b>Net cash flow from investing activities</b>		<b>12 361</b>	<b>(7 247)</b>
<b>Financing activities</b>			
Proceeds from borrowings		6 827	7 481
Repayments of borrowings		(14 907)	(2 186)
Interest paid		(252)	(131)
Payment of principal element of lease liabilities		(39)	(19)
Interest paid on payment of principal element of lease liabilities		(4)	(5)
Cash flows related to investment deposits		-	2 300
Proceeds on deposits received		(974)	(799)
Dividends paid		(1 216)	-
<b>Net cash flow from financing activities</b>		<b>(10 565)</b>	<b>6 641</b>
<b>Net change in cash and cash equivalents</b>			
		<b>1 902</b>	<b>487</b>
Cash and cash equivalents, beginning of year		1 775	1 288
Exchange gains/(losses) on cash and cash equivalents		(3)	-
<b>Cash and cash equivalents for continuing operations</b>	<b>13</b>	<b>3 674</b>	<b>1 775</b>

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