

Interim separate statement of financial position for the period ended 31 March 2023

Assets	Note	31 March 2023 BGN'000	31 December 2022 BGN'000
Non-current assets			
Property, plant and equipment	5	621	633
Intangible assets	6	6 477	6 556
Investments in subsidiaries	7	67 035	67 035
Investment property	8	9 679	9 707
Long-term related party receivables	26	41	47
Deferred tax assets	9	832	832
Total non-current assets		84 685	84 810
Current assets			
Trade receivables	10	59	73
Prepayments and other assets	11	78	36
Related party receivables	26	1 981	905
Cash and cash equivalents	12	5 950	3 671
Total current assets		8 068	4 685
Total assets		92 753	89 495


Prepared by:


/Margarita Boldireva/

Executive Director:


/Tsvetan Alexiev/

Chief Accountant:



/Nikolay Yatzino/

Date: 01.05.2023

Interim separate statement of financial position for the period ended 31 March 2023 (continued)

Equity and liabilities	Note	31 March 2023 BGN'000	31 December 2022 BGN'000
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares		(1 484)	(85)
Share premium reserve	13.2	5 778	5 372
Other reserves	13.3	1 244	1 244
Retained earnings		8 801	7 559
Profit for the year		1 345	2 131
Total equity		75 045	75 582
Liabilities			
Non-current liabilities			
Pension obligations	14.2	55	55
Long-term borrowings	15	7 102	7 457
Long-term lease liabilities	16	122	130
Long-term related party payables	26	6 438	3 768
Total Non-current liabilities		13 717	11 410
Current liabilities			
Employee obligations	14.2	290	237
Short-term borrowings	15	1 442	1 432
Short-term lease liabilities	16	33	33
Trade and other payables	17	179	159
Short-term related party payables	26	2 047	642
Total Current liabilities		3 991	2 503
Total liabilities		17 708	13 913
Total equity and liabilities		92 753	89 495

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Interim separate statement of profit or loss and other comprehensive income for the period ended 31 March 2023

	Note	31 March 2023 BGN'000	31 March 2022 BGN'000
Revenues from sales	18	957	772
Dividend income	19	1 290	254
Interest income	19	3	9
Gain on sale of non-current assets	19	-	1
Other revenues	19	21	4
Cost of materials	20	(30)	(27)
Hired services expenses	21	(171)	(226)
Employee benefits expense	14.1	(493)	(363)
Depreciation and amortisation of non-financial assets	5,6,8	(146)	(149)
Other expenses	22	(8)	(4)
Operating profit		1 423	271
Finance costs	23	(78)	(98)
Finance income	23	-	(13)
Profit before tax		1 345	186
Profit for the period		1 345	186
Total comprehensive profit for the period		1 345	186
		BGN	BGN
Earnings per share	24	0,0228	0,0032

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Interim separate statement of changes in equity for the period ended 31 March 2023

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 2023	59 361	(85)	5 372	1 244	7 559	2 131	75 582
Dividends	-	-	-	-	(889)	-	(889)
Repurchased own shares	-	(1 399)	406	-	-	-	(993)
Transactions with owners	-	(1 399)	406	-	(889)	-	(1 882)
Profit for the period	-	-	-	-	-	1 345	1 345
Total comprehensive income for the period	-	-	-	-	-	1 345	1 345
Transfer of profit to reserves	-	-	-	-	2 131	(2 131)	-
Balance at 31 March 2023	59 361	(1 484)	5 778	1 244	8 801	1 345	75 045

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Interim separate statement of changes in equity for the period ended 31 March 2023 (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 2022	59 361	(585)	5 497	1 141	8 028	1 034	74 476
Dividends	-	-	-	-	(469)	(931)	(1 400)
Sale of repurchased own shares	-	500	(125)	-	-	-	375
Transactions with owners	-	500	(125)	-	(469)	(931)	(1 025)
Profit for the year	-	-	-	-	-	2 131	2 131
Total comprehensive income for the year	-	-	-	-	-	2 131	2 131
Transfer of profit to reserves	-	-	-	103	-	(103)	-
Balance at 31 December 2022	59 361	(85)	5 372	1 244	7 559	2 131	75 582


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Interim separate statement of cash flows for the period ended 31 March 2023

	Note	31 March 2023 BGN'000	31 March 2022 BGN'000
Operating activities			
Cash receipts from customers		876	1 274
Cash paid to suppliers		(498)	(519)
Cash paid to employees and social security institutions		(429)	(335)
Other receipts / (payments), net		66	(12)
Net cash flow from operating activities		15	408
Investing activities			
Purchase of property, plant and equipment		(22)	(6)
Proceeds from sale of property, plant and equipment		-	1
Cash flows related to the purchase of investments		-	(5 144)
Loans granted		(250)	(345)
Loan repayments received		41	11
Dividends received		687	-
Net cash flow from investing activities		456	(5 483)
Financing activities			
Proceeds from borrowings		24	4 998
Repayments of borrowings		(355)	(798)
Interest paid		(78)	(54)
Payment of principal element of lease liabilities		(8)	(15)
Interest paid on payment of principal element of lease liabilities		(1)	(1)
Proceeds from deposits received		3 912	-
Cash flows related to the purchase of shares		(998)	-
Dividends paid		(687)	-
Net cash flow from financing activities		1 809	4 130
Net change in cash and cash equivalents			
		2 280	(945)
Cash and cash equivalents, beginning of year		3 671	1 775
Exchange gains/(losses) on cash and cash equivalents		(1)	(1)
Cash and cash equivalents for continuing operations	12	5 950	829

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