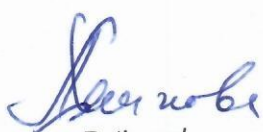
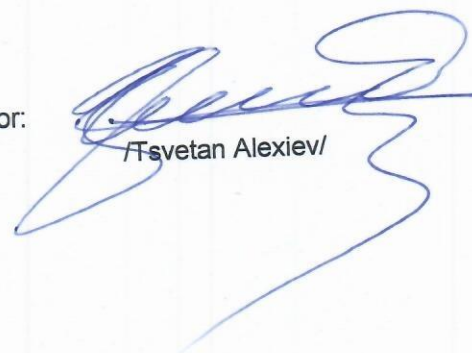


## Interim consolidated statement of financial position for the period ended 30 June 2023

Assets	Note	30 June 2023 BGN'000	31 December 2022 BGN'000
<b>Non-current assets</b>			
Goodwill	9	26 252	26 083
Property, plant and equipment	10	10 001	9 881
Intangible assets	11	20 918	20 706
Investment in associates	6	-	18 502
Long - term financial assets	7	336	336
Deferred tax assets	12	1 097	1 278
		<b>58 604</b>	<b>76 786</b>
<b>Current assets</b>			
Inventory	13	305	560
Contract assets	14	2 845	6 167
Trade receivables	15	16 746	16 405
Prepayments and other assets	16	566	706
Related party receivables	35	904	418
Income tax receivables		11	-
Loans granted		150	150
Cash and cash equivalents	17	24 224	21 146
		<b>45 751</b>	<b>45 552</b>
		<b>104 355</b>	<b>122 338</b>
<b>Total assets</b>			

Prepared by:   
/Diana Petkova/

Executive Director:

  
/Tsvetan Alexiev/

Date: 29.08.2023



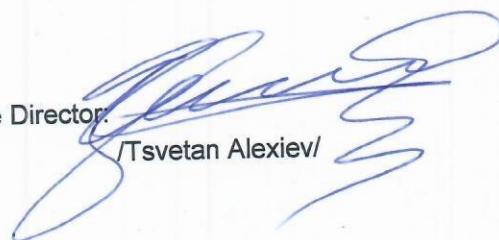
## Interim consolidated statement of financial position for the period ended 30 June 2023 (continued)

Equity and liabilities	Note	30 June 2023 BGN'000	31 December 2022 BGN'000
<b>Equity</b>			
Share capital	19.1	59 361	59 361
Purchased own shares		(1 559)	(85)
Reserves	19.2, 19.3	8 145	7 043
Retained earnings		12 229	19 068
		<hr/>	<hr/>
Equity attributable to the owners of the parent		78 176	85 387
Non-controlling interest		5 066	4 995
<b>Total equity</b>		<hr/> <b>83 242</b> <hr/>	<hr/> <b>90 382</b> <hr/>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension and other employee obligations	21.2	400	400
Long-term borrowings	22	-	7 707
Long-term lease liabilities	23	1 608	1 287
Deferred tax liabilities	12	340	323
		<hr/>	<hr/>
		<b>2 348</b>	<b>9 721</b>
<b>Current liabilities</b>			
Provisions	20	77	77
Employee obligations	21.2	4 506	3 973
Short-term borrowings	22	628	5 251
Short-term lease liabilities	23	390	590
Trade and other payables	24	5 224	3 610
Contract liabilities	36	5 424	8 119
Short-term related party payables	15	2 515	497
Tax liabilities		1	118
		<hr/>	<hr/>
		<b>18 765</b>	<b>22 235</b>
<b>Total liabilities</b>		<hr/> <b>21 113</b> <hr/>	<hr/> <b>31 956</b> <hr/>
<b>Total equity and liabilities</b>		<hr/> <b>104 355</b> <hr/>	<hr/> <b>122 338</b> <hr/>

Prepared by:

  
/Diana Petkova/

Executive Director:

  
/Tsvetan Alexiev/

Date: 29.08.2023



## Interim consolidated statement of profit or loss and of comprehensive income for the period ended 30 June 2023

	Note	30.06.2023 BGN'000	30.06.2022 BGN'000
Revenue from contracts with customers	25	42 636	39 221
Gain on sale of non-current assets	27	2	4
Revenue from financing	26	17	718
Other income	26	157	316
Cost of materials	28	(691)	(1 019)
Hired services expenses	29	(5 909)	(5 903)
Employee benefits expense	21.1	(18 964)	(17 745)
Depreciation, amortisation of non-financial assets	10, 11	(1 881)	(3 338)
Capitalized expenses	31	1 221	1 351
Cost of goods sold and other current assets		(14 629)	(9 964)
Changes in finished goods and work in progress		-	97
Other expenses	30	(852)	(488)
<b>Operating profit</b>		<b>1 107</b>	<b>3 250</b>
Finance costs	32	(336)	(307)
Finance income	32	102	646
<b>Profit before tax</b>		<b>873</b>	<b>3 589</b>
Income tax (expense)	33	(209)	-
<b>Profit for the period</b>		<b>664</b>	<b>3 589</b>
Profit for the period attributable to:			
Non-controlling interest		387	742
Owners of the parent		277	2 847
<b>Earnings per share:</b>	34	<b>0.0048</b>	<b>0.0480</b>

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Executive Director:

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Date: 29.08.2023





## Interim consolidated statement of change in equity for the period ended 30 June 2023

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
<b>Balance at 1 January 2023</b>	59 361	(85)	7 043	19 068	85 387	4 995	90 382
Repurchased shares	-	(1 474)	423	-	(2 849)	-	(3 253)
Dividends	-	-	-	(2 849)	(1 051)	(404)	(1 051)
<b>Transactions with owners</b>	-	(1 474)	423	(2 849)	(3 900)	(404)	(4 304)
Profit for the period	-	-	-	277	277	387	664
<b>Total comprehensive income for the year</b>	-	-	-	277	277	387	664
Transfer of profit to reserves	-	-	282	(282)	-	-	-
Other changes at the expense of equity	-	-	397	(3 985)	(3 588)	88	(3 500)
<b>Balance at 30 June 2023</b>	59 361	(1 559)	8 145	12 229	78 176	5 066	83 242

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Executive Director:

  
/Tsvetan Alexiev/

Date: 29.08.2023

## Consolidated statement of change in equity for the period ended 30 June 2023 (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
<b>Balance at 1 January 2022</b>	59 361	(1 304)	6 821	29 733	94 611	18 287	112 898
Repurchased shares	-	1 219	(125)	-	1 094	-	1 094
Dividends	-	-	-	(1 400)	(1 400)	(630)	(2 030)
Business combinations	-	-	32	2 543	2 575	(13 367)	(10 792)
<b>Transactions with owners</b>	-	1 219	(93)	1 143	2 269	(13 997)	(11 728)
(Loss)/ profit for the year	-	-	-	(11 527)	(11 527)	705	(10 822)
Other comprehensive loss for the year	-	-	-	34	34	-	34
<b>Total comprehensive income for the year</b>	-	-	-	(11 493)	(11 493)	705	(10 788)
Transfer of profit to reserves	-	-	315	(315)	-	-	-
<b>Balance at 31 December 2022</b>	59 361	(85)	7 043	19 068	85 387	4 995	90 382

Prepared by:

  
/Diana Petkova/

Executive Director:

  
/Tsvetan Alexiev/

Date: 29.08.2023

## Interim consolidated statement of cash flows for the period ended 30 June 2023

	Note	30.06.2023 BGN'000	30.06.2022 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		43 872	39 748
Cash paid to suppliers		(20 663)	(17 254)
Cash paid to employees and social security institutions		(17 458)	(15 316)
Cash flows related to interest, commissions, dividends and others		-	(57)
Income taxes received/paid		30	(206)
Other payments, net		(1 019)	682
<b>Net cash flow from operating activities</b>		<b>4 762</b>	<b>7 597</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(266)	(192)
Purchase of other intangible assets		(811)	(1 284)
Acquisition of subsidiaries, net of cash		(3 839)	-
Cash flows on issue and redemption of shares		-	(5 228)
Proceeds from business combinations		18 484	11
Loans and deposits granted		-	(453)
Loan repayments received		14	867
Cash flows related to interest, commissions, dividends and others		19	(240)
Other payments, net		-	(936)
<b>Net cash flow used in investing activities</b>		<b>13 601</b>	<b>(7 455)</b>
<b>Financing activities</b>			
Proceeds from borrowings		118	3 737
Repayments of borrowings		(12 463)	(5 077)
Payment of principal element of lease liabilities		(342)	(460)
Interest payments under lease contracts		(17)	(16)
Cash flows related to interest, commissions, dividends and others		(1 329)	(696)
Payments on issue and redemption of shares		(1 268)	(82)
Other payments, net		52	(53)
<b>Net cash flow from financing activities</b>		<b>(15 249)</b>	<b>(2 647)</b>
<b>Net change in cash and cash equivalents</b>		<b>3 114</b>	<b>(2 505)</b>
Cash and cash equivalents, beginning of period		21 146	11 353
Exchange (losses)/profit on cash and cash equivalents		(36)	44
<b>Cash and cash equivalents, end of year</b>	17	<b>24 224</b>	<b>8 892</b>

Prepared by:

  
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Executive Director:

  
/Tsvetan Alexiev/

Date: 29.09.2023