

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

Assets	Note	30 June 2023 BGN'000	31 December 2022 BGN'000
Non-current assets			
Property, plant and equipment	5	658	633
Intangible assets	6	5 638	6 556
Investments in subsidiaries	7	70 874	67 035
Investment property	8	9 651	9 707
Long-term related party receivables	26	25	47
Deferred tax assets	9	830	832
Total non-current assets		87 676	84 810
Current assets			
Trade receivables	10	121	73
Prepayments and other assets	11	291	36
Related party receivables	26	2 769	905
Cash and cash equivalents	12	1 380	3 671
Total current assets		4 561	4 685
Total assets		92 237	89 495

Prepared by:


/Margarita Boldireva/

Executive Director:



/Tsvetan Alexiev/

Date: 26.07.2023

Interim separate 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
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares		(1 540)	(85)
Share premium reserve	13.2	5 796	5 372
Other reserves	13.3	1 458	1 244
Retained earnings		6 627	7 559
Profit for the year		1 813	2 131
Total equity		73 515	75 582
Liabilities			
Non-current liabilities			
Pension obligations	14.2	55	55
Long-term borrowings	15	-	7 457
Long-term lease liabilities	16	113	130
Long-term related party payables	26	14 848	3 768
Total Non-current liabilities		15 016	11 410
Current liabilities			
Employee obligations	14.2	231	237
Short-term borrowings	15	-	1 432
Short-term lease liabilities	16	33	33
Trade and other payables	17	214	159
Short-term related party payables	26	3 228	642
Total Current liabilities		3 706	2 503
Total liabilities		18 722	13 913
Total equity and liabilities		92 237	89 495

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

	Note	30 June 2023 BGN'000	30 June 2022 BGN'000
Revenues from sales	18	2 037	1 681
Dividend income	19	1 509	1 014
Interest income	19	5	20
Gain on sale of non-current assets	19	1	1
Other revenues	19	22	143
Cost of materials	20	(52)	(41)
Hired services expenses	21	(266)	(525)
Employee benefits expense	14.1	(956)	(765)
Depreciation and amortisation of non-financial assets	5,6,8	(297)	(300)
Other expenses	22	(72)	(61)
Operating profit		1 931	1 167
Finance costs	23	(119)	(212)
Finance income	23	3	43
Profit before tax		1 815	998
Income tax (expense)		(2)	-
Profit for the period		1 813	998
Total comprehensive profit for the period		1 813	998
Earnings per share	24	BGN 0,0312	BGN 0,0168

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Interim separate statement of changes in equity for the period ended 30 June 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	-	-	-	-	(2 849)	-	(2 849)
Repurchased own shares	-	(1 455)	424	-	-	-	(1 031)
Transactions with owners	-	(1 455)	424	-	(2 849)	-	(3 880)
Profit for the period	-	-	-	-	-	1 813	1 813
Total comprehensive income for the period	-	-	-	-	-	1 813	1 813
Transfer of profit to reserves	-	-	-	214	1 917	(2 131)	-
Balance at 30 June 2023	59 361	(1 540)	5 796	1 458	6 627	1 813	73 515

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Executive Director:



/Tsvetan Alexiev/

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Interim separate statement of changes in equity for the period ended 30 June 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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Executive Director:



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

	Note	30 June 2023 BGN'000	30 June 2022 BGN'000
Operating activities			
Cash receipts from customers		2 139	2 546
Cash paid to suppliers		(1 151)	(1 186)
Cash paid to employees and social security institutions		(922)	(731)
Other receipts / (payments), net		(39)	(71)
Net cash flow from operating activities		27	558
Investing activities			
Purchase of property, plant and equipment		(99)	(6)
Proceeds from sale of property, plant and equipment		755	1
Cash flows related to the purchase of investments		(3 839)	(5 114)
Loans granted		(550)	(431)
Loan repayments received		52	609
Dividends received		687	1 080
Net cash flow from investing activities		(2 994)	(3 891)
Financing activities			
Proceeds from borrowings		-	5 025
Repayments of borrowings		(8 875)	(2 160)
Interest paid		(106)	(123)
Payment of principal element of lease liabilities		(16)	(23)
Interest paid on payment of principal element of lease liabilities		(2)	(2)
Proceeds from deposits received		12 321	-
Repayments of deposits received		(514)	-
Cash flows related to the purchase of shares		(1 268)	-
Dividends paid		(862)	-
Net cash flow from financing activities		678	2 717
Net change in cash and cash equivalents		(2 289)	(616)
Cash and cash equivalents, beginning of year		3 671	1 775
Exchange gains/(losses) on cash and cash equivalents		(2)	-
Cash and cash equivalents for continuing operations	12	1 380	1 159

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Executive Director: 
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