

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

Assets	Note	30 September 2023 BGN'000	31 December 2022 BGN'000
<b>Non-current assets</b>			
Property, plant and equipment	5	1 044	633
Intangible assets	6	4 310	6 556
Investments in subsidiaries	7	70 874	67 035
Investment property	8	9 666	9 707
Long-term related party receivables	26	13	47
Deferred tax assets	9	551	832
<b>Total non-current assets</b>		<b>86 458</b>	<b>84 810</b>
<b>Current assets</b>			
Trade receivables	10	325	73
Prepayments and other assets	11	255	36
Related party receivables	26	2 245	905
Cash and cash equivalents	12	1 305	3 671
<b>Total current assets</b>		<b>4 130</b>	<b>4 685</b>
<b>Total assets</b>		<b>90 588</b>	<b>89 495</b>

Prepared by:

  
/Margarita Boldireva/

Executive Director:

  
/Tsvetan Alexiev/

Date: 27.10.2023

## Interim separate statement of financial position for the period ended 30 September 2023 (continued)

Equity and liabilities	Note	30 September 2023 BGN'000	31 December 2022 BGN'000
<b>Equity</b>			
Share capital	13.1	59 361	59 361
Purchased own shares		(1 571)	(85)
Share premium reserve	13.2	5 805	5 372
Other reserves	13.3	1 458	1 244
Retained earnings		6 627	7 559
Profit for the year		1 482	2 131
<b>Total equity</b>		<b>73 162</b>	<b>75 582</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension obligations	14.2	55	55
Long-term borrowings	15	-	7 457
Long-term lease liabilities	16	205	130
Long-term related party payables	26	16 148	3 768
<b>Total Non-current liabilities</b>		<b>16 408</b>	<b>11 410</b>
<b>Current liabilities</b>			
Employee obligations	14.2	234	237
Short-term borrowings	15	-	1 432
Short-term lease liabilities	16	53	33
Trade and other payables	17	299	159
Short-term related party payables	26	432	642
<b>Total Current liabilities</b>		<b>1 018</b>	<b>2 503</b>
<b>Total liabilities</b>		<b>17 426</b>	<b>13 913</b>
<b>Total equity and liabilities</b>		<b>90 588</b>	<b>89 495</b>

Prepared by:   
/Margarita Boldireva/

Executive Director:   
/Tsvetan Alexiev/

Date: 27.10.2023

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

	Note	30 September 2023 BGN'000	30 September 2022 BGN'000
Revenues from sales	18	2 786	2 408
Dividend income	19	1 509	9 879
Interest income	19	9	26
Gain on sale of non-current assets	19	2	1
Income from sale of investments		-	410
Other revenues	19	22	153
Cost of materials	20	(77)	(52)
Hired services expenses	21	(390)	(1 056)
Employee benefits expense	14.1	(1 413)	(1 204)
Depreciation and amortisation of non-financial assets	5,6,8	(453)	(3 801)
Other expenses	22	(106)	(5 445)
<b>Operating profit</b>		<b>1 889</b>	<b>1 319</b>
Finance costs	23	(130)	(326)
Finance income	23	4	7
<b>Profit before tax</b>		<b>1 763</b>	<b>1 000</b>
Income tax (expense)		(281)	-
<b>Profit for the period</b>		<b>1 482</b>	<b>1 000</b>
<b>Total comprehensive profit for the period</b>		<b>1 482</b>	<b>1 000</b>
		<b>BGN</b>	<b>BGN</b>
<b>Earnings per share</b>	24	<b>0,0256</b>	<b>0,0169</b>

Prepared by:

  
/Margarita Boldireva/

Executive Director:

  
/Tsvetan Alexiev/

Date: 27.10.2023

## Interim separate statement of changes in equity for the period ended 30 September 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
<b>Balance at 1 January 2023</b>	59 361	(85)	5 372	1 244	7 559	2 131	75 582
Dividends	-	-	-	-	(2 849)	-	(2 849)
Repurchased own shares	-	(1 486)	433	-	-	-	(1 053)
<b>Transactions with owners</b>	-	<b>(1 486)</b>	<b>433</b>	-	<b>(2 849)</b>	-	<b>(3 902)</b>
Profit for the period	-	-	-	-	-	1 482	1 482
<b>Total comprehensive income for the period</b>	-	-	-	-	-	<b>1 482</b>	<b>1 482</b>
Transfer of profit to reserves	-	-	-	214	1 917	(2 131)	-
<b>Balance at 30 September 2023</b>	<b>59 361</b>	<b>(1 571)</b>	<b>5 805</b>	<b>1 458</b>	<b>6 627</b>	<b>1 482</b>	<b>73 162</b>

Prepared by:



/Margarita Boldireva/

Executive Director:



/Tsvetan Alexiev/

Date: 27.10.2023

## Interim separate statement of changes in equity for the period ended 30 September 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
<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>
Dividends	-	-	-	-	(469)	(931)	(1 400)
Sale of repurchased own shares	-	500	(125)	-	-	-	375
<b>Transactions with owners</b>	<b>-</b>	<b>500</b>	<b>(125)</b>	<b>-</b>	<b>(469)</b>	<b>(931)</b>	<b>(1 025)</b>
Profit for the year	-	-	-	-	-	2 131	2 131
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 131</b>	<b>2 131</b>
Transfer of profit to reserves	-	-	-	103	-	(103)	-
<b>Balance at 31 December 2022</b>	<b>59 361</b>	<b>(85)</b>	<b>5 372</b>	<b>1 244</b>	<b>7 559</b>	<b>2 131</b>	<b>75 582</b>

Prepared by:

  
 /Margarita Boldireva/

Executive Director:


  
 /Tsvetan Alexiev/

Date: 27.10.2023

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

	Note	30 September 2023 BGN'000	30 September 2022 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		3 554	3 591
Cash paid to suppliers		(1 841)	(1 782)
Cash paid to employees and social security institutions		(1 381)	(1 253)
Income taxes paid		-	17
Other receipts / (payments), net		(1 375)	(155)
<b>Net cash flow from operating activities</b>		<b>(1 043)</b>	<b>418</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(421)	(72)
Proceeds from sale of property, plant and equipment		1 999	1
Cash flows related to the sale of investments		-	7 824
Cash flows related to the purchase of investments		(3 839)	(6 058)
Loans granted		(550)	(476)
Loan repayments received		64	614
Dividends received		1 056	9 966
<b>Net cash flow from investing activities</b>		<b>(1 691)</b>	<b>11 799</b>
<b>Financing activities</b>			
Proceeds from borrowings		-	6 831
Repayments of borrowings		(8 875)	(14 174)
Interest paid		(106)	(193)
Payment of principal element of lease liabilities		(57)	(31)
Interest paid on payment of principal element of lease liabilities		(3)	(3)
Proceeds from deposits received		13 622	-
Repayments of deposits received		(514)	-
Cash flows related to the purchase of shares		(1 268)	-
Dividends paid		(2 429)	(1 093)
<b>Net cash flow from financing activities</b>		<b>370</b>	<b>(8 663)</b>
<b>Net change in cash and cash equivalents</b>		<b>(2 364)</b>	<b>3 554</b>
Cash and cash equivalents, beginning of year		3 671	1 775
Exchange gains/(losses) on cash and cash equivalents		(2)	-
<b>Cash and cash equivalents for continuing operations</b>	<b>12</b>	<b>1 305</b>	<b>5 329</b>

Prepared by:   
/Margarita Boldireva/

Executive Director:   
/Tsvetan Alexiev/

Date: 27.10.2023