


Interim separate statement of financial position for the period ended 31 March 2024

Assets	Note	31 March 2024 BGN'000	31 December 2023 BGN'000
Non-current assets			
Property, plant and equipment	5	1 065	1 057
Intangible assets	6	4 140	4 225
Investments in subsidiaries	7	70 830	70 830
Investment property	8	9 610	9 638
Long-term related party receivables	26	295	295
Deferred tax assets	9	831	831
Total non-current assets		86 771	86 876
Current assets			
Trade receivables	10	132	158
Prepayments and other assets	11	90	83
Related party receivables	26	3 115	1 829
Cash and cash equivalents	12	950	1 131
Total current assets		4 287	3 201
Total assets		91 058	90 077
Equity and liabilities			
Equity			
Share capital	13.1	59 361	59 361
Purchased own shares	13.2	(2 781)	(1 781)
Share premium reserve	13.3	6 115	5 855
Other reserves	13.4	1 458	1 458
Retained earnings		8 136	6 627
Profit for the year		953	1 509
Total equity		73 242	73 029
Liabilities			
Non-current liabilities			
Pension obligations	14.2	60	60
Long-term lease liabilities	16	178	192
Long-term related party payables	26	16 898	16 148
Total Non-current liabilities		17 136	16 400
Current liabilities			
Employee obligations	14.2	252	114
Short-term lease liabilities	16	54	53
Trade and other payables	17	83	185
Short-term related party payables	26	291	296
Total Current liabilities		680	648
Total liabilities		17 816	17 048
Total equity and liabilities		91 058	90 077

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/

Date: 29.04.2024

Interim separate statement of profit or loss and other comprehensive income for the period ended 31 March 2024

	Note	31 March 2024 BGN'000	31 March 2023 BGN'000
Revenues from sales	18	1 100	957
Dividend income	19	800	1 290
Interest income	19	3	3
Other revenues	19	-	21
Cost of materials	20	(28)	(30)
Hired services expenses	21	(218)	(171)
Employee benefits expense	14.1	(518)	(493)
Depreciation and amortisation of non-financial assets	5,6,8	(164)	(146)
Other expenses	22	(9)	(8)
Operating profit		966	1 423
Finance costs	23	(13)	(78)
Profit before tax		953	1 345
Profit for the period		953	1 345
Total comprehensive profit for the period		953	1 345
Earnings per share	24	BGN 0,0168	BGN 0,0228

Prepared by:


/Margarita Boldireva/

Executive Director:


/Tsvetan Alexiev/

Date: 29.04.2024

Interim separate statement of changes in equity for the period ended 31 March 2024

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 2024	59 361	(1 781)	5 855	1 458	6 627	1 509	73 029
Repurchased own shares	-	(1 000)	260	-	-	-	(740)
Transactions with owners	-	(1 000)	260	-	-	-	(740)
Profit for the period	-	-	-	-	-	953	953
Total comprehensive income for the period	-	-	-	-	-	953	953
Transfer of profit to reserves	-	-	-	-	1 509	(1 509)	-
Balance at 31 March 2024	59 361	(2 781)	6 115	1 458	8 136	953	73 242

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	-	(1 696)	483	-	-	-	(1 213)
Transactions with owners	-	(1 696)	483	-	(2 849)	-	(4 062)
Profit for the period	-	-	-	-	-	1 509	1 509
Total comprehensive income for the period	-	-	-	-	-	1 509	1 509
Transfer of profit to reserves	-	-	-	214	1 917	(2 131)	-
Balance at 31 December 2023	59 361	(1 781)	5 855	1 458	6 627	1 509	73 029

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/

Date: 29.04.2024

Interim separate statement of cash flows for the period ended 31 March 2024

	Note	31 March 2024 BGN'000	31 March 2023 BGN'000
Operating activities			
Cash receipts from customers		831	876
Cash paid to suppliers		(568)	(498)
Cash paid to employees and social security institutions		(364)	(429)
Other receipts / (payments), net		(20)	66
Net cash flow from operating activities		(121)	15
Investing activities			
Purchase of property, plant and equipment		(63)	(22)
Loans granted		(300)	(250)
Loan repayments received		312	41
Interest received		8	-
Dividends received		-	687
Net cash flow from investing activities		(43)	456
Financing activities			
Proceeds from borrowings		-	24
Repayments of borrowings		-	(355)
Interest paid		-	(78)
Payment of principal element of lease liabilities		(13)	(8)
Interest paid on payment of principal element of lease liabilities		(2)	(1)
Proceeds from deposits received		750	3 912
Interest payments on deposits received		(12)	-
Cash flows related to the purchase of shares		(740)	(998)
Dividends paid		-	(687)
Net cash flow from financing activities		(17)	1 809
Net change in cash and cash equivalents		(181)	2 280
Cash and cash equivalents, beginning of year		1 311	3 671
Exchange gains/(losses) on cash and cash equivalents		-	(3)
Cash and cash equivalents for continuing operations	12	950	5 950

Prepared by: 
/Margarita Boldireva/

Executive Director: 
/Tsvetan Alexiev/

Date: 29.04.2024