

## Interim separate statement of financial position for the period ended 30 September 2024

Assets	Note	30 September 2024 BGN'000	31 December 2023 BGN'000
<b>Non-current assets</b>			
Property, plant and equipment	5	1 217	1 057
Intangible assets	6	3 970	4 225
Investments in subsidiaries	7	71 534	70 830
Investment property	8	9 553	9 638
Long-term related party receivables	26	295	295
Deferred tax assets	9	831	831
<b>Total non-current assets</b>		<b>87 400</b>	<b>86 876</b>
<b>Current assets</b>			
Trade receivables	10	200	158
Prepayments and other assets	11	33	83
Related party receivables	26	2 948	1 829
Cash and cash equivalents	12	1 002	1 131
<b>Total current assets</b>		<b>4 183</b>	<b>3 201</b>
<b>Total assets</b>		<b>91 583</b>	<b>90 077</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Share capital	13.1	59 361	59 361
Purchased own shares	13.2	(1 689)	(1 781)
Share premium reserve	13.3	6 016	5 855
Other reserves	13.4	1 609	1 458
Retained earnings		6 831	6 627
Profit for the year		1 082	1 509
<b>Total equity</b>		<b>73 210</b>	<b>73 029</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Pension obligations	14.2	60	60
Long-term lease liabilities	16	150	192
Long-term related party payables	26	17 206	16 148
<b>Total Non-current liabilities</b>		<b>17 416</b>	<b>16 400</b>
<b>Current liabilities</b>			
Employee obligations	14.2	268	114
Short-term lease liabilities	16	55	53
Trade and other payables	17	285	185
Short-term related party payables	26	349	296
<b>Total Current liabilities</b>		<b>957</b>	<b>648</b>
<b>Total liabilities</b>		<b>18 373</b>	<b>17 048</b>
<b>Total equity and liabilities</b>		<b>91 583</b>	<b>90 077</b>

Prepared by:   
/Margarita Boldireva/

Executive Director:   
/Tsvetan Alexiev/

Date: 30.10.2024

## Interim separate statement of profit or loss and other comprehensive income for the period ended 30 September 2024

	Note	30 September 2024 BGN'000	30 September 2023 BGN'000
Revenues from sales	18	2 970	2 786
Dividend income	19	1 390	1 509
Interest income	19	5	9
Gain on sale of non-current assets	19	-	2
Other revenues	19	23	22
Cost of materials	20	(85)	(77)
Hired services expenses	21	(778)	(390)
Employee benefits expense	14.1	(1 706)	(1 413)
Depreciation and amortisation of non-financial assets	5,6,8	(499)	(453)
Cost of goods sold and other current assets		(22)	-
Other expenses	22	(185)	(106)
<b>Operating profit</b>		<b>1 113</b>	<b>1 889</b>
Finance costs	23	(31)	(130)
Finance income	23	-	4
<b>Profit before tax</b>		<b>1 082</b>	<b>1 763</b>
Income tax (expense)		-	(281)
<b>Profit for the period</b>		<b>1 082</b>	<b>1 482</b>
<b>Total comprehensive profit for the period</b>		<b>1 082</b>	<b>1 482</b>
		<b>BGN</b>	<b>BGN</b>
<b>Earnings per share</b>	24	<b>0,0189</b>	<b>0,0256</b>

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## Interim separate statement of changes in equity for the period ended 30 September 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
<b>Balance at 1 January 2024</b>	<b>59 361</b>	<b>(1 781)</b>	<b>5 855</b>	<b>1 458</b>	<b>6 627</b>	<b>1 509</b>	<b>73 029</b>
Dividends	-	-	-	-	-	(1 154)	(1 154)
Own shares sold	-	1 092	(99)	-	-	-	993
Repurchased own shares	-	(1 000)	260	-	-	-	(740)
<b>Transactions with owners</b>	<b>-</b>	<b>92</b>	<b>161</b>	<b>-</b>	<b>-</b>	<b>(1 154)</b>	<b>(901)</b>
Profit for the period	-	-	-	-	-	1 082	1 082
<b>Total comprehensive income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 082</b>	<b>1 082</b>
Transfer of profit to reserves	-	-	-	151	204	(355)	-
<b>Balance at 30 September 2024</b>	<b>59 361</b>	<b>(1 689)</b>	<b>6 016</b>	<b>1 609</b>	<b>6 831</b>	<b>1 082</b>	<b>73 210</b>

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

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## Interim separate statement of cash flows for the period ended 30 September 2024

	Note	30 September 2024 BGN'000	30 September 2023 BGN'000
<b>Operating activities</b>			
Cash receipts from customers		3 420	3 554
Cash paid to suppliers		(1 745)	(1 841)
Cash paid to employees and social security institutions		(1 526)	(1 381)
Other receipts / (payments), net		(178)	(1 375)
<b>Net cash flow from operating activities</b>		<b>(29)</b>	<b>(1 043)</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(308)	(421)
Proceeds from disposals of property, plant and equipment		-	1 999
Cash flows related to the purchase of investments		(704)	(3 839)
Loans granted		(660)	(550)
Loan repayments received		636	64
Interest received		11	-
Dividends received		640	1 056
<b>Net cash flow from investing activities</b>		<b>(385)</b>	<b>(1 691)</b>
<b>Financing activities</b>			
Repayments of borrowings		-	(8 875)
Interest paid		-	(106)
Payment of principal element of lease liabilities		(40)	(57)
Interest paid on payment of principal element of lease liabilities		(5)	(3)
Proceeds from deposits received		1 648	13 622
Payment of deposits received		(590)	(514)
Interest payments on deposits received		(19)	-
Cash flows related to the purchase of shares		(740)	(1 268)
Proceeds from the sale of shares		1 048	-
Dividends paid		(1 017)	(2 429)
<b>Net cash flow from financing activities</b>		<b>285</b>	<b>370</b>
<b>Net change in cash and cash equivalents</b>		<b>(129)</b>	<b>(2 364)</b>
Cash and cash equivalents, beginning of year		1 311	3 671
Exchange gains/(losses) on cash and cash equivalents		-	(2)
<b>Cash and cash equivalents for continuing operations</b>	12	<b>1 002</b>	<b>1 305</b>

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