

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

Assets	Note	30 September 2024 BGN'000	31 December 2023 BGN'000
Non-current assets			
Goodwill	7	26 252	26 252
Property, plant and equipment	8	9 127	10 181
Intangible assets	9	19 542	20 387
Long - term related party receivables	32	295	295
Deferred tax assets	10	1 469	1 469
		56 685	58 584
Current assets			
Inventory	11	1 141	2 104
Trade and other financial receivables	12	18 212	15 661
Prepayments and other assets	13	943	1 059
Short-term related party receivables	32	351	99
Income tax receivables		45	27
Financial assets at fair value through profit or loss	15	2 182	3 292
Cash	14	7 939	14 694
		30 813	36 936
Total assets		87 498	95 520
Equity			
Share capital	16.1	59 361	59 361
Purchased own shares	16.2	(1 689)	(1 799)
Reserves	16.3, 16.4	8 855	8 957
Retained earnings		3 807	8 981
Equity attributable to the owners of the parent		70 334	75 500
Non-controlling interest		2 416	4 126
Total equity		72 750	79 626
Liabilities			
Non-current liabilities			
Pension obligations	18.2	596	596
Long-term lease liabilities	20	400	1 283
Long -term related party payables	33	328	328
Deferred tax liabilities	10	280	280
		1 604	2 487
Current liabilities			
Provisions	17	77	77
Employee obligations	18.2	5 787	5 066
Short-term borrowings	19	93	578
Short-term lease liabilities	20	188	589
Trade and other payables	21	4 621	4 682
Contract liabilities	22	1 802	1 822
Short-term related party payables	32	576	532
Income tax liabilities		-	61
		13 144	13 407
Total liabilities		14 748	15 894
Total equity and liabilities		87 498	95 520

Prepared by:

/Diana Petkova/

Executive Director:

/Tsvetan Alexiev/

Date: 29.11.2024

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

	Note	30.09.2024 BGN'000	30.09.2023 BGN'000
Revenue from contracts with customers	23	62 705	59 459
Gain on sale of non-current assets	25	2	13
Revenue from financing	24	10	17
Other income	24	511	334
Cost of materials	26	(832)	(1 011)
Hired services expenses	27	(9 616)	(9 195)
Employee benefits expense	18.1	(32 720)	(27 111)
Depreciation, amortisation of non-financial assets	8, 9	(3 097)	(2 747)
Cost of goods sold and other current assets		(16 891)	(17 152)
Other expenses	29	(1 414)	(1 238)
Operating profit/(loss)		(1 342)	1 369
Finance costs	30	(429)	(403)
Finance income	30	216	153
Profit/(loss) before tax		(1 555)	1 119
Income tax (expense)		-	(515)
Profit/(loss) for the period		(1 555)	604
Profit/(loss) for the period attributable to:			
Non-controlling interest		218	714
Owners of the parent		(1 773)	(110)
		BGN	BGN
(Loss) per share:	31	(0.0311)	(0.0019)

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/Tsvetan Alexiev/

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Interim consolidated statement of change in equity for the period ended 30 September 2024

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
Balance at 1 January 2024	59 361	(1 799)	8 957	8 981	75 500	4 126	79 626
Repurchased shares	-	110	161	-	271	-	271
Dividends	-	-	-	(1 154)	(1 154)	(337)	(1 491)
Transactions with owners	-	110	161	(1 154)	(1 220)	(337)	(1 220)
(Loss)/ profit for the period	-	-	-	(1 773)	(1 773)	218	(1 555)
Other comprehensive income	-	-	(414)	(2 096)	(2 510)	(1 591)	(4 101)
Total comprehensive income for the period	-	-	(414)	(3 869)	(4 283)	(1 373)	(5 656)
Transfer of profit to reserves	-	-	151	(151)	-	-	-
Balance at 30 September 2024	59 361	(1 689)	8 855	3 807	70 334	2 416	72 750

All amounts are presented in BGN '000

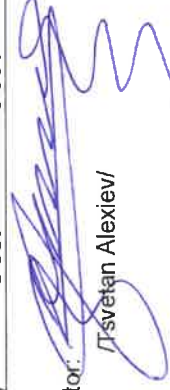
	Share capital	Purchased own shares	Reserves	Retained earnings	Total equity attributed to the owners of parent	Non-controlling interest	Total equity
Balance at 1 January 2023	59 361	(85)	7 043	19 237	85 556	4 995	90 551
Repurchased shares	-	(1 714)	1 138	(655)	(1 231)	-	(1 231)
Dividends	-	-	-	(3 193)	(3 193)	(404)	(3 597)
Business combinations	-	-	354	(4 281)	(3 927)	(848)	(4 775)
Transactions with owners	-	(1 714)	1 492	(8 129)	(8 351)	(1 252)	(9 603)
(Loss)/ profit for the year	-	-	-	(1 845)	(1 845)	383	(1 462)
Other comprehensive income	-	-	140	-	140	-	140
Total comprehensive loss for the year	-	-	140	(1 845)	(1 705)	383	(1 322)
Transfer of profit to reserves	-	-	282	(282)	-	-	-
Balance at 31 December 2023	59 361	(1 799)	8 957	8 981	75 500	4 126	79 626

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

	Note	30.09.2024 BGN'000	30.09.2023 BGN'000
Operating activities			
Cash receipts from customers		67 279	61 126
Cash paid to suppliers		(35 442)	(30 384)
Cash paid to employees and social security institutions		(31 415)	(25 751)
Cash flows related to interest, commissions, dividends and others		-	(2 463)
Income taxes paid		(127)	(147)
Payments on profit distributions		-	(57)
Other payments, net		(567)	(567)
Net cash flow from operating activities		(272)	1 757
Investing activities			
Purchase of property, plant and equipment		(627)	(638)
Proceeds from disposals of property, plant and equipment		-	1 244
Purchase of other intangible assets		(1 145)	(2 605)
Acquisition of subsidiaries, net of cash		-	(3 839)
Cash flows on issue and redemption of shares		(2 657)	(3 216)
Proceeds from business combinations		-	18 502
Loans and deposits granted		(30)	-
Loan repayments received		30	14
Other payments, net		76	-
Net cash flow used in investing activities		(4 353)	9 462
Financing activities			
Proceeds from borrowings		-	291
Repayments of borrowings		(532)	(12 644)
Payment of principal element of lease liabilities		(476)	(601)
Interest payments under lease contracts		(20)	(20)
Cash flows related to interest, commissions, dividends and others		(1 361)	(3 279)
Payments on issue and redemption of shares		(740)	(1 253)
Proceeds from redemption of shares		1 048	-
Other payments, net		1	-
Net cash flow from financing activities		(2 080)	(17 506)
Net change in cash		(6 705)	(6 287)
Cash, beginning of period		14 694	21 146
Exchange (losses) on cash		(50)	(41)
Cash, end of period	14	7 939	14 818

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/Diana Petkova/

Executive Director:

/Tsvetan Alexiev/

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