

## Consolidated statement of financial position

Assets		30 June	31 Dec
	Note	2022	2022
		'000	'000
		BGN	BGN
<b>Non-current assets</b>			
Intangible assets	7	34	51
Property, machines and equipment	8	15 069	11 513
Investments (equity accounting method applied)	6	45	45
Deferred tax assets	10	140	140
<b>Non-current assets</b>		<b>15 288</b>	<b>11 749</b>
<b>Current assets</b>			
Inventory	11	11 390	10 571
Trade and other receivables	12	10 606	6 894
Related party receivables	29	153	77
Income tax receivables	-	-	12
Cash and cash equivalents	13	2 788	8 044
<b>Current assets</b>		<b>24 937</b>	<b>25 598</b>
<b>Total assets</b>		<b>40 225</b>	<b>37 347</b>

## Consolidated statement of financial position

		30 June	31 Dec
	Note	2022	2022
		'000	'000
		BGN	BGN
<b>Equity and liabilities</b>			
<b>Equity</b>			
Share capital	14.1	10 310	10 310
Reserve premium	14.2	5 549	5 549
Other reserves	14.3	2 767	1 865
Retained profit		12 230	9 679
Equity attributable to owners of the parent company		30 856	27 403
Non-controlling interest		3	3
<b>Total equity</b>		<b>30 859</b>	<b>27 406</b>

**Liabilities****Non-current liabilities**

Long-term borrowings	16	2 683	3 312
Finance lease liabilities	9	347	722
Deferred tax liabilities	10	-	-
<b>Non-current liabilities</b>		<b>3 030</b>	<b>4 034</b>

**Current liabilities**

Pension and other employee obligations	15.2	833	893
Short-term borrowings	16	1 258	1 258
Finance lease liabilities	9	687	702
Trade and other payables	17	2 954	2 946
Short-term related party payables	29	169	2
Income tax liabilities		435	106
<b>Current liabilities</b>		<b>6 336</b>	<b>5 907</b>
<b>Total liabilities</b>		<b>9 366</b>	<b>9 941</b>

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<b>Total equity and liabilities</b>		<b>40 225</b>	<b>37 347</b>
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## Consolidated Income Statement

	Note	30 June 2022 '000 BGN	31 Dec 2022 '000 BGN
Revenue from contracts with customers		26 380	22 245
Other income		22	-
Cost of materials		-854	-585
Hired services expenses		-2 617	-2 123
Employee benefits expense		-4 062	-3 265
Depreciation, amortization and impairment of non-financial assets	7, 8	-1 301	-919
		-13	-10
Cost of goods sold and other current assets		262	781
Other expenses	23	-372	-710
<b>Operating profit</b>		<b>3 934</b>	<b>3 862</b>
Finance costs		-69	-78
Finance income		15	10
Other financial positions	25	-1	-9
<b>Profit before tax</b>		<b>3 879</b>	<b>3 785</b>
Income tax (expense)/ income	26	-426	-397
<b>Profit for the year</b>		<b>3 453</b>	<b>3 388</b>
Other comprehensive income			
Components classified in profit or loss:			
Foreign Exchange Differences		-	-
Other comprehensive income for the year		-	-
<b>Total comprehensive income for the year</b>		<b>3 453</b>	<b>3 388</b>
Profit for the year relating to:			
Non-controlling interest		-	-
Equity attributable to owners of the parent company		3 453	3 388
Total comprehensive income for the year relating to:			
Minority interest		-	-
Equity holders of the parent company		3 453	3 388

## Consolidated statement of change in equity for 30 June 2022

All amounts are presented in '000 BGN	Share capital	Share premium	Other reserves	Retained profit	Equity attributable to owners of the parent company	Non-controlling interest	Total equity
Balance at 1 January 2022	10 310	5 549	1 865	9 679	27 403	3	27 406
Transactions with owners	-	-	-	-	-	-	-
Profit in the year	-	-	-	3 453	3 453	-	3 453
<b>Total comprehensive income for the 6 months</b>	-	-	-	<b>3 453</b>	<b>3 453</b>	-	<b>3 453</b>
Transfer of retained earnings to other reserves	-	-	902	-902	-	-	-
<b>Balance at 30 June 2022</b>	<b>10 310</b>	<b>5 549</b>	<b>2 767</b>	<b>12 230</b>	<b>30 856</b>	<b>3</b>	<b>30 859</b>

## Consolidated statement of change in equity for 30 June 2022 /continued/

All amounts are presented in '000 BGN	Share capital	Share premium	Other reserves	Retained profit	Equity attributable to owners of the parent company	Non-controlling interest	Total equity
Balance at 1 January 2022	10 310	5 549	1 865	9 679	27 403	3	27 406
Transactions with owners	-	-	-	-	-	-	-
Profit in the year	-	-	-	3 453	3 453	-	3 453
<b>Total comprehensive income for the 6 months</b>	-	-	-	<b>3 453</b>	<b>3 453</b>	-	<b>3 453</b>
Transfer of retained earnings to other reserves	-	-	902	-902	-	-	-
<b>Balance at 30 June 2022</b>	<b>10 310</b>	<b>5 549</b>	<b>2 767</b>	<b>12 230</b>	<b>30 856</b>	<b>3</b>	<b>30 859</b>

# Statement of cash flows for the six months

	30 June	31 Dec
Note	2022	2022
	'000 BGN	'000 BGN
<b>Operating activities</b>		
Receipts from customers	26 617	21 342
Paid to suppliers	-21 441	-15 318
Paid to employes and social security institution	-4 040	-3 194
Income tax to paid	-118	-131
Other tax payments	-183	-503
Other payments for operating activities	-311	-121
Net cash flow for operating activities	524	2 075
<b>Investing activities</b>		
Acquisition of property, machinery and equipment	-4 701	-1 680
Proceeds from the sale of property, machinery and equipment	-	-
Purchase of intangible assets	-	-
Granted loans	-	-
Income loans	-	-
Dividend income	-	-
Net cash flow from /used in/ investing activities	-4 701	-1 680
<b>Financing activities</b>		
Payment on bank loans, net	-766	-734
Payment of lease liabilities	-373	-342
Interest and taxes paid	-57	-67
Proceeds from issue of share capital	-	-
Dividends paid	-	-
Net cash flow from /used in/ financing activities	-1 196	-1 143
Net change in cash and cash equivalents	(5 373)	-748
Cash and cash equivalents beginning of year	8 161	3 839
Exchange losses on cash and cash equivalents	-	-8
Cash and cash equivalents 30 June 2022	13 2 788	3 083