

## Statement of financial position

<b>Assets</b>		<b>30 June</b>	<b>31 Dec</b>
	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>'000</b>	<b>'000</b>
		<b>BGN</b>	<b>BGN</b>
<b>Non-current assets</b>			
Property, machines and equipment	5	14 353	10 718
Intangible assets	6	34	51
Investments in subsidiaries	7	4 726	4 369
Investments in associates/in associated companies	9	50	50
Deferred tax assets	10	88	88
<b>Non-current assets</b>		<b>19 251</b>	<b>15 276</b>
<b>Current assets</b>			
Inventory	12	10 744	9 891
Trade and other receivables	11	9 521	6 461
Related party receivables	29	2 310	806
Cash and cash equivalents	13	371	6 547
<b>Current assets</b>		<b>22 946</b>	<b>23 705</b>
<b>Total assets</b>		<b>42 197</b>	<b>38 981</b>

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		<b>30 June</b>	<b>31 Dec</b>
	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>'000</b>	<b>'000</b>
		<b>BGN</b>	<b>BGN</b>
<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	2 479	1 577

Retained profit	15 397	12 566
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<b>Total equity</b>	<b>33 735</b>	<b>30 002</b>
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**Liabilities**

**Non-current liabilities**

Long-term borrowings	16	2683	3312
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Finance lease liabilities	8	96	310
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Deferred tax liabilities			
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<b>Non-current liabilities</b>	<b>2 779</b>	<b>3 622</b>
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**Current liabilities**

Pension and other employee obligations	15.2	729	790
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Short-term borrowings	16	1258	1258
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Finance lease liabilities	8	364	350
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Trade and other payables	17	2702	2715
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Short-term related party payables	29	202	138
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Income tax liabilities		428	106
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<b>Current liabilities</b>	<b>5 683</b>	<b>5 357</b>
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<b>Total liabilities</b>	<b>8 462</b>	<b>8 979</b>
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<b>Total equity and liabilities</b>	<b>42 197</b>	<b>38 981</b>
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# Income Statement

		30 June	31 Dec
	Note	2022	2021
		'000	'000
		BGN	BGN
Revenue from contracts with customers	19	24744	21328
Other income	20	22	-
Cost of materials	21	-754	-530
Hired services expenses	22	-2501	-2077
Employee benefits expense	15.1	-3634	-2950
Depreciation, amortization and impairment of non-financial assets	5, 6	-1085	-742
Cost of goods sold and other current assets		-12300	-10357
Other expenses	23	-314	-639
<b>Operating profit</b>		<b>4 178</b>	<b>4 033</b>
Finance costs	24	11	9
Finance income	24	-47	-66
Other financial positions	25	-1	-9
<b>Profit before tax</b>		<b>4 141</b>	<b>3 967</b>
Income tax (expense)/ income	26	-410	(-397)
<b>Profit for the year</b>		<b>3 731</b>	<b>3 570</b>
<b>Total comprehensive income for the year</b>		<b>3 731</b>	<b>3 570</b>

## Statement of change in equity for 30 June 2021

All amounts are presented in '000 BGN	Share capital	Share premium	Other reserves	Retained profit	Total equity
Balance at 1 January 2022	10 310	5 549	1 577	12 566	30 002
Reconciliations				2	2
<b>Transactions with owners</b>	-	-	-	-	-
Profit in the year	-	-	-	3 731	3 731
<b>Total comprehensive income for the 6 months</b>	-	-	-	<b>3 731</b>	<b>3 731</b>
Transfer of retained earnings to other reserves	-	-	902	-902	-
<b>Balance at 30 June 2021</b>	<b>10 310</b>	<b>5 549</b>	<b>2 479</b>	<b>15 397</b>	<b>33 735</b>

## Statement of change in equity for 30 June 2021 /continued/

All amounts are presented in '000 BGN	Share capital	Share premium	Other reserves	Retained profit	Total equity
Balance at 1 January 2021	1 500	-	1 140	13 034	15 674
Divident	-	-	-	-554	-554
Divident per share	8 810	5 549	-	-8 500	5 859
<b>Transactions with owners</b>	<b>8 810</b>	<b>5 549</b>	-	<b>-9 054</b>	<b>5 305</b>
Profit in the year	-	-	-	9 023	9 023
<b>Total comprehensive income for the 6 months</b>	-	-	-	<b>9 023</b>	<b>9 023</b>
Transfer of retained earnings to other reserves	-	-	437	-437	-
<b>Balance at 31 December 2021</b>	<b>10 310</b>	<b>5 549</b>	<b>1 577</b>	<b>12 566</b>	<b>30 002</b>

# Statement of cash flows for the six months

	30 June	31 Dec
Note	2022	2021
	'000 BGN	'000 BGN
<b>Operating activities</b>		
Receipts from customers	23 887	19 787
Paid to suppliers	-20 168	-14 286
Paid to employes and social security institution	-3 635	-2 891
Income tax to paid	-112	-82
Other tax payments	-77	-503
Other payments for operating activities	-169	-113
Net cash flow for operating activities	<b>-274</b>	<b>1 912</b>
<b>Investing activities</b>		
Acquisition of property, machinery and equipment	-4 692	-1 613
Acquisition of subsidiaries		
Net cash flow from /used in/ investing activities	<b>-4 910</b>	<b>-1 613</b>
<b>Finansing activities</b>		
Плащания по банкови заеми, нетно	-766	-734
Payment of lease liabilities	-191	-199
Interest and taxes paid	-35	-55
Net cash flow from /used in/ finansing activities	<b>-992</b>	<b>-988</b>
Net change in cash and cash equevalets	(6 176)	-689
Cash and cash equevalets beginnig of year	6 547	2 262
Exchange losses on cash and cash equevalets	-	-8
Cash and cash equevalets 30 December 2022	13 371	1 565