

STATEMENT OF COMPREHENSIVE INCOME
for the period ending 30 September 2020

	30 September 2020 BGN'000	30 September 2019 BGN'000
Income	4 821	3 451
Other income	2	9
Hired services expenses	(467)	(377)
Personnel expenses	(1 754)	(1 431)
Depreciation	(270)	(168)
Other expenses	(253)	(382)
Impairment	(841)	(545)
Interest and other financial expenses	(631)	(321)
Profit before tax	607	236
(Loss)/ gains from income taxes		
Profit for the period	607	236
Other items of comprehensive income for the period	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	607	236

STATEMENT OF FINANCIAL POSITION

as at 30 September 2020

	30 September 2020 BGN'000	31 December 2019 BGN'000
ASSETS		
Non-current assets		
Intangible assets, plant and machinery	1 115	1 073
Right-of-use assets	347	420
Deferred tax assets	10	10
	1 472	1 503
Current assets		
Loan receivables	9 443	7 166
Related party receivables	18	83
Trade receivables	9	17
Other current assets	73	83
Guarantees	45	45
Cash and cash equivalents	253	3 912
	9 841	11 306
TOTAL ASSETS	11 313	12 809
EQUITY AND LIABILITIES		
EQUITY		
Share capital	1 800	1 800
Reserves	167	125
Retained earnings	1 251	724
TOTAL EQUITY	3 218	2 649
LIABILITIES		
Non-current liabilities		
Bond liabilities	4 927	4 927
Long-term loans from related parties	296	296
Non-current lease liabilities	304	248
Non-current liabilities	948	1 080
	6 475	6 551
Current liabilities		
Bond liabilities	189	51
Related party payables	23	24
Lease liabilities	67	184
Trade liabilities	101	160
Tax and social security payables	154	138
Personnel liabilities	123	130
Liabilities for continuing interest in financial assets	-	1 893
Short term liabilities	963	1 029
	1 620	3 609
TOTAL LIABILITIES	8 095	10 160
TOTAL EQUITY AND LIABILITIES	11 313	12 809

STATEMENT OF CASH FLOWS
for the period ending 30 September 2020

	30 September 2020 BGN'000	30 September 2019 BGN'000
Cash flows from operating activity		
Cash proceeds from loans	10 073	5 389
Loan distributions	(8 418)	(3 867)
Cash proceeds from other sales	2	-
Payments to suppliers and receivables from other customers, net	(719)	(556)
Payments to employees and social security institutions	(1 847)	(995)
Tax payments, other than income tax	(45)	(40)
Other payments, net	(47)	(1)
Net cash flows used in operating activity	(1 001)	(70)
Cash flows from financing activity		
Proceeds from borrowings	266	869
Payments for borrowings	(2 440)	(789)
Payments for paid interests	(304)	-
Payments under lease contracts	(144)	
Payments for other financial expenses	(36)	(20)
Net cash flows from financing activity	(2 658)	60
Net increase of cash and cash equivalents	(3 659)	(10)
Cash and cash equivalents on 1 January	3 912	158
Cash and cash equivalents on 30 September	253	148

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STATEMENT OF CHANGES IN EQUITY as at 30 September 2020

	Share capital	Legal reserves	Retained earnings	Total
	BGN'000	BGN'000	BGN'000	BGN'000
Balance on 1 January 2019	1 800	84	372	2 256
<i>Changes in equity for 2019:</i>				
Reserves	-	41	(42)	(1)
Distribution of dividend	-	-	(24)	(24)
Profit for the year	-	-	418	418
Total comprehensive income for the year	-	-	418	418
Balance on 31 December 2019	1 800	125	724	2 649
<i>Changes in equity for 2020:</i>				
Reserves	-	42	(42)	-
Distribution of dividend	-	-	(38)	(38)
Profit for the year	-	-	607	607
Total comprehensive income for the year	-	42	527	569
Balance on 30 September 2020	1 800	167	1 251	3 218