

31.12.24

**BALANCE SHEET**  
**KAMMARTON BULGARIA LTD**

ASSETS			LIABILITIES		
SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/		SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/	
	2024	2023		2024	2023
			a		
A. Unpaid capital			A. Equity		
B. Fixed assets			Subscribed capital	5	5
I. Intangible assets			II. Share premium		
1. Products from development activities			III. Reevaluation reserve		
2. Concessions, patents, licenses, trademarks, software products	216	274	IV. Reserves		
3. Goodwill			1. Legal reserve		
4. Advances provided and intangible assets under construction			2. Reserve related to repurchased own shares		
Total for group I:	216	274	3. Reserve according memorandum of association		
II. Tangible assets			4. Other reserves	7	7
1. Land and plant, including.:	4 051	4 159	Total for group IV:	7	7
- land	2 668	2 668	V. Accumulated profit (loss) from prior years,		
- plant	1 383	1 491	- retained earnings	21 294	19 256
2. Machinery, production equipment and apparatus	99	50	- uncovered loss		
3. Equipment and others	794	635	Total for group V:	21 294	19 256
4. Provided advances and tangible fixed assets under	16167	939	VI. Current profit (loss)	1 670	2 038
Total for group II:	21 111	5 783	Total for section A:	22 976	21 306
III. Long-term financial assets			B. Provisions and similar liabilities		
1. Shares and interests in group enterprises	1 323	1 323	1. Provisions for pensions and other similar		
2. Loans provided to group enterprises			2. Provisions for taxes, including:		
3. Shares and interests in associated and joint			- postponed taxes		
4. Loans granted to associates and joint enterprises			3. Other provisions and similar obligations	610	624
5. Long-term investments	113	131	Total for section B:	610	624
6. Other loans			C. Liabilities, including		
7. Repurchased own shares			1. Bond loans with separate indication of the		
nominal value ..... thousand BGN			up to 1 year		
Total for group III:	1 436	1 454	over 1 year		
IV. Deferred taxes	235	220	2. Liabilities to financial institutions, including:	16 825	20 031
Total for section B:	22 998	7 731	up to 1 year	3 244	4 987
C. Current assets			over 1 year	13 581	15 044
I. Inventory			3. Advances received, including:	2 567	3 458
1. Raw materials		104	up to 1 year	2 567	3 458
2. Work in progress			over 1 year		
3. Production and goods, including:	19 628	22 278	4. Liabilities to suppliers, including:	4 229	5 945
- production			up to 1 year	4 229	5 945
- goods	19 628	22 278	over 1 year		
4. Advances provided	1 807	5 176	5. Policy Liabilities, including:		
Total for group I:	21 435	27 558	up to 1 year		
II. Receivables			over 1 year		
1. Receivables from customers and suppliers,	5 899	7 220	6. Liabilities to group enterprises, including:	819	810
over 1 year			up to 1 year	819	810
2. Receivables from group enterprises, including:			over 1 year		
over 1 year			7. Liabilities related to associated and joint	2 283	2 103
3. Receivables related to associated and joint			up to 1 year	2283	644
over 1 year			over 1 year		1 459
4. Other receivables, including:	615	961	8. Other liabilities, including:	1021	482
over 1 year			up to 1 year	948	478
Total for group II:	6 514	8 181	over 1 year	73	4
III. Investments			- liabilities to employees, including:		2
1. Shares and interests in group enterprises			up to 1 year		2
7. Repurchased own shares			over 1 year		
nominal value ..... thousand BGN			- social security liabilities, including:	226	197
3. Other investments			up to 1 year	226	197
Total for group III:	0	0	over 1 year		
IV. Cash and cash equivalents, including:			- tax liabilities, including:	722	222
- cash	71	120	up to 1 year	722	222
- deposits	271	11 129	over 1 year		
Total for group IV:	342	11 249	Total for section C, including	27 744	32 829
Total for section C:	28 291	46 988	up to 1 year	14 090	16 322
D. Prepaid expenses	41	40	over 1 year	13 654	16 507
			D. Financing received and income for future		
			- financing received	0	0
			- income for future periods		
TOTAL ASSETS (A+B+C+D)	51 330	54 759	TOTAL LIABILITIES (A+B+C+D)	51 330	54 759

Date: 26.06.2025

Prepared by:

**Margarita Atanasova**

Place: Sofia

Auditing company: **Stolichno oditorsko druzhestvo Ltd, reg Nr.188**

Date of Approval

**11.07.25**

**Manager: Ralitza Seizova**

Manager Auditor: **Boyan Stoyanov**

Responsible Auditor: **Todor Krastev**