

BALANCE SHEET
KAMMARTON BULGARIA LTD
31.12.2022 г.

ASSETS		LIABILITIES	
SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/	SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/
	2022	2021	
A. Unpaid capital			A. Equity
B. Fixed assets			Subscribed capital
<i>I. Intangible assets</i>			5
1. Products from development activities			5
2. Concessions, patents, licenses, trademarks, software products and other similar rights and assets	315	66	<i>II. Share premium</i>
3. Goodwill			<i>III. Reevaluation reserve</i>
4. Advances provided and intangible assets under construction			<i>IV. Reserves</i>
Total for group I:	315	66	1. Legal reserve
II. Tangible assets			2. Reserve related to repurchased own shares
1. Land and plant, including.:	4 266	4 208	3. Reserve according memorandum of association
- land	2 668	2 502	4. Other reserves
- plant	1 598	1 706	7
2. Machinery, production equipment and apparatus	53	39	7
3. Equipment and others	753	518	Total for group IV:
4. Provided advances and tangible fixed assets under construction	737	740	V. Accumulated profit (loss) from prior years, including:
Total for group II:	5 809	5 505	- retained earnings
III. Long-term financial assets			16 396
1. Shares and interests in group enterprises	1 323	1 370	13 681
2. Loans provided to group enterprises			- uncovered loss
3. Shares and interests in associated and joint enterprises			Total for group V:
4. Loans granted to associates and joint enterprises			16 396
5. Long-term investments	147	164	13 681
6. Other loans			2 860
7. Repurchased own shares			2 715
nominal value thousand BGN			Total for section A:
Total for group III:	1 470	1 534	19 268
IV. Deffered taxes	208	182	16 408
Total for section B:	7 802	7 287	B. Provisions and similar liabilities
C. Current assets			1. Provisions for pensions and other similar obligations
<i>I. Inventory</i>			2. Provisions for taxes, including:
1. Raw materials	104	104	- postponed taxes
2. Work in progress			3. Other provisions and similar obligations
3. Production and goods, including:	19 745	16 377	518
- production			439
- goods	19 745	16 377	Total for section B:
4. Advances provided	874	1 385	518
Total for group I:	20 723	17 866	439
<i>II. Receivables</i>			C. Liabilities, including
			1. Bond loans with separate indication of the convertible bonds, including:
			up to 1 year
			over 1 year
			4 408
			3 704
			2. Liabilities to financial institutions, including:
			up to 1 year
			3 630
			2 951
			over 1 year
			778
			753
			3. Advances received, including:
			up to 1 year
			2 249
			1 948
			over 1 year
			2 249
			1 948
			4. Liabilities to suppliers, including:
			up to 1 year
			5 547
			4 760
			over 1 year
			5 547
			4 760
			5. Policy Liabilities, including:
			up to 1 year
			over 1 year

1. Receivables from customers and suppliers, including: over 1 year	6 769	5 266	6. Liabilities to group enterprises, including: up to 1 year	802	
				790	
2. Receivables from group enterprises, including: over 1 year			over 1 year	12	
3. Receivables related to associated and joint ventures, including: over 1 year	2	17	7. Liabilities related to associated and joint enterprises, including: up to 1 year	2 243	3 176
			over 1 year	709	713
4. Other receivables, including: over 1 year	445	689	8. Other liabilities, including: up to 1 year	1 054	885
			up to 1 year	1 050	885
Total for group II:	7 216	5 972	over 1 year	4	
III. Investments			- liabilities to employees, including: up to 1 year		
1. Shares and interests in group enterprises			over 1 year		
7. Repurchased own shares nominal value thousand BGN			- social security liabilities, including:	183	165
3. Other investments			up to 1 year	183	165
Total for group III:	0	0	over 1 year		
IV. Cash and cash equivalents, including:			- tax liabilities, including:	831	689
- cash	97	111	up to 1 year	831	689
- deposits	236	67	over 1 year		
Total for group IV:	333	178	Total for section C, including	16 303	14 473
Total for section C:	28 272	24 016	up to 1 year	13 975	11 257
D. Prepaid expenses	15	17	over 1 year	2 328	3 216
			D. Financing received and income for future periods, including:	0	0
			- financing received		
			- income for future periods		
TOTAL ASSETS (A+B+C+D)	36 089	31 320	TOTAL LIABILITIES (A+B+C+D)	36 089	31 320

Date of composing: 10.05.2023

Place: Sofia city

Composed by :

Margarita Atanasova

Manager:

Ralitsa Seizova

Date of validation: 01.06.2023

Auditor:.....

Todor Krustev