

BALANCE SHEET
KAMMARTON BULGARIA LTD
31.12.20

ASSETS			LIABILITIES		
SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) 1 EUR = 1.95583 BGN		SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) 1 EUR = 1.95583 BGN	
	2 020	2 019		2 020	2019
A. Unpaid capital			A. Equity		
B. Fixed assets			<i>Subscribed capital</i>	5	5
<i>I. Intangible assets</i>			<i>II. Share premium</i>		
1. Products from development activities			<i>III. Reevaluation reserve</i>		
2. Concessions, patents, licenses, trademarks, software products and other similar rights and assets	27	12	<i>IV. Reserves</i>		
3. Goodwill			1. Legal reserve		
4. Advances provided and intangible assets under construction			2. Reserve related to repurchased own shares		
<i>Total for group I:</i>	27	12	3. Reserve according memorandum of association		
<i>II. Tangible assets</i>			4. Other reserves	7	7
1. Land and plant, including.:	4 488	3 546	<i>Total for group IV:</i>	7	7
- land	2 503	2 503	<i>V. Accumulated profit (loss) from prior years, including:</i>		
- plant	1 985	1 043	- retained earnings	11 461	10453
2. Machinery, production equipment and apparatus	47	58	- uncovered loss		
3. Equipment and others	493	475	<i>Total for group V:</i>	11 461	10 453
4. Provided advances and tangible fixed assets under construction	364	1 112	<i>VI. Current profit (loss)</i>	2 220	1 008
<i>Total for group II:</i>	5 392	5 191	<i>Total for section A:</i>	13 693	11 473
<i>III. Long-term financial assets</i>			B. Provisions and similar liabilities		
1. Shares and interests in group enterprises			1. Provisions for pensions and other similar obligations		
2. Loans provided to group enterprises			2. Provisions for taxes, including:		
3. Shares and interests in associated and joint enterprises			- postponed taxes		
4. Loans granted to associates and joint enterprises			3. Other provisions and similar obligations	367	348
5. Long-term investments	9	11	<i>Total for section B:</i>	367	348
6. Other loans			C. Liabilities, including		
7. Repurchased own shares nominal value thousand BGN			1. Bond loans with separate indication of the convertible bonds, including:		
<i>Total for group III:</i>	9	11	up to 1 year		
<i>IV. Deferred taxes</i>	160	126	over 1 year		
<i>Total for section B:</i>	5 588	5 340	2. Liabilities to financial institutions, including:	1 895	3 620
C. Current assets			up to 1 year	946	2 717
<i>I. Inventory</i>			over 1 year	949	903
1. Raw materials			3. Advances received, including:	1 363	953
2. Work in progress			up to 1 year	1 363	953
3. Production and goods, including:	11 914	11 857	over 1 year		
- production			4. Liabilities to suppliers, including:	3 650	3 564
- goods	11 914	11 857	up to 1 year	3 650	3 564
4. Advances provided	851	728	over 1 year		
<i>Total for group I:</i>	12 765	12 585	5. Policy Liabilities, including:		
<i>II. Receivables</i>			up to 1 year		
			over 1 year		

1. Receivables from customers and suppliers, including:	4 690	5 053	6. Liabilities to group enterprises, including:		
over 1 year			up to 1 year		
2. Receivables from group enterprises, including:			over 1 year		
over 1 year			7. Liabilities related to associated and joint enterprises, including:	2 637	2 879
3. Receivables related to associated and joint ventures, including:	17	17	up to 1 year	865	961
over 1 year			over 1 year	1 772	1 918
4. Other receivables, including:	1 286	372	8. Other liabilities, including:	1 000	664
over 1 year	330	168	up to 1 year	1 000	664
Total for group II:	5 993	5 442	over 1 year		
III. Investments			- liabilities to employees, including:		
1. Shares and interests in group enterprises			up to 1 year		
7. Repurchased own shares			over 1 year		
nominal value thousand BGN			- social security liabilities, including:	133	129
3. Other investments			up to 1 year	133	129
Total for group III:	0	0	over 1 year		
IV. Cash and cash equivalents, including:			- tax liabilities, including:	787	519
- cash	97	95	up to 1 year	787	519
- deposits	146	29	over 1 year		
Total for group IV:	243	124	Total for section C, including	10 545	11 680
Total for section C:	19 001	18 151	up to 1 year	7 824	8 859
D. Prepaid expenses	16	10	over 1 year	2 721	2 821
			D. Financing received and income for future periods, including:	0	0
			- financing received		
			- income for future periods		
TOTAL ASSETS (A+B+C+D)	24 605	23 501	TOTAL LIABILITIES (A+B+C+D)	24 605	23 501

Date: 16.06.2021

Prepared by:

Place: Sofia

Manager:

Date of approval: 24.06.2021

Auditor:.....

