

BALANCE SHEET
KAMMARTON BULGARIA LTD
31.12.21

ASSETS			LIABILITIES		
SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) 1 EUR = 1.95583 BGN		SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) 1 EUR = 1.95583 BGN	
	2 021	2 020		2 021	2020
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	66	27	<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>	66	27	3. Reserve according memorandum of association		
<i>II. Tangible assets</i>			4. Other reserves	7	7
1. Land and plant, including.:	4 208	4 488	<i>Total for group IV:</i>	7	7
- land	2 502	2 503	<i>V. Accumulated profit (loss) from prior years, including:</i>		
- plant	1 706	1 985	- retained earnings	13 681	11 461
2. Machinery, production equipment and apparatus	39	47	- uncovered loss		
3. Equipment and others	518	493	<i>Total for group V:</i>	13 681	11 461
4. Provided advances and tangible fixed assets under construction	740	364	<i>VI. Current profit (loss)</i>	2 715	2 220
<i>Total for group II:</i>	5 505	5 392	<i>Total for section A:</i>	16 408	13 693
<i>III. Long-term financial assets</i>			B. Provisions and similar liabilities		
1. Shares and interests in group enterprises	1 370		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	439	367
5. Long-term investments	164	9	<i>Total for section B:</i>	439	367
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>	1534	9	up to 1 year		
<i>IV. Deffered taxes</i>	182	160	over 1 year		
<i>Total for section B:</i>	7 287	5 588	2. Liabilities to financial institutions, including:	3 704	1 895
C. Current assets			up to 1 year	2 951	946
<i>I. Inventory</i>			over 1 year	753	949
1. Raw materials	104		3. Advances received, including:	1 948	1 363
2. Work in progress			up to 1 year	1 948	1 363
3. Production and goods, including:	16 377	11 914	over 1 year		
- production			4. Liabilities to suppliers, including:	4 760	3 650
- goods	16 377	11 914	up to 1 year	4 760	3 650
4. Advances provided	1 385	851	over 1 year		
<i>Total for group I:</i>	17 866	12 765	5. Policy Liabilities, including:		
<i>II. Receivables</i>			up to 1 year		
			over 1 year		

1. Receivables from customers and suppliers, including:	5266	4 690	6. Liabilities to group enterprises, including:	792	
over 1 year			up to 1 year		
2. Receivables from group enterprises, including:			over 1 year	792	
over 1 year			7. Liabilities related to associated and joint enterprises, including:	2 384	2 637
3. Receivables related to associated and joint ventures, including:	17	17	up to 1 year	713	865
over 1 year			over 1 year	1 772	1 772
4. Other receivables, including:	689	1 286	8. Other liabilities, including:	885	1 000
over 1 year			up to 1 year	885	1 000
Total for group II:	5 972	5 993	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:	165	133
3. Other investments			up to 1 year	165	133
Total for group III:	0	0	over 1 year		
IV. Cash and cash equivalents, including:			- tax liabilities, including:	689	787
- cash	111	97	up to 1 year	689	787
- deposits	67	146	over 1 year		
Total for group IV:	178	243	Total for section C, including	14 473	10 545
Total for section C:	24016	19 001	up to 1 year	11 257	7 824
D. Prepaid expenses	17	16	over 1 year	3 216	2 721
			D. Financing received and income for future periods, including:	0	0
			- financing received		
			- income for future periods		
TOTAL ASSETS (A+B+C+D)	31 320	24 605	TOTAL LIABILITIES (A+B+C+D)	31 320	24 605

Date: 16.06.2022

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