

**INCOME REPORT**  
**KAMMARTON BULGARIA LTD**  
**31.12.2019 г.**

EXPENSES	Sum (thousands BGN)		RECEIPTS	Sum (thousands BGN)	
	Current year	Previous year		Current year	Previous year
a	1	2	a	1	2
<b>A. Expenses</b>			<b>B. Receipts</b>		
<b>1. Decrease in inventories and work in progress</b>			<b>1. Net sales revenue, including:</b>	<b>47 911</b>	<b>43 361</b>
<b>2. Costs of raw materials and external services, including:</b>	<b>3 582</b>	<b>3 106</b>	a) production		
a) raw materials	784	745	b) goods	47 368	42 837
б) external services	2 798	2 361	c) services	543	524
<b>3. Staff costs, including:</b>	<b>6 029</b>	<b>5 560</b>	<b>2. Increase in production stocks and work in progress.</b>		
a) costs for remuneration	5 095	4 727	<b>3. Expenses for acquisition of assets by economic means</b>		
б) costs for social taxes including	934	833	<b>4. Other incomes including</b>	<b>172</b>	<b>145</b>
- taxes related to pensions	654		- Income from financing		
<b>4. Depreciation and impairment expenses, including:</b>	<b>523</b>	<b>612</b>	<b>Total operating income (1 + 2 + 3 + 4)</b>	<b>48 083</b>	<b>43 506</b>
a) costs for amortization and impairment of tangible and intangible fixed assets, including:	368	397	<b>5. Income from participations in subsidiaries, associates and joint ventures, including:</b>		
- depreciation costs	368	397	income from participations in group enterprises		
- impairment costs			<b>6. Income from other investments and loans recognized as non-current (long-term) assets, including:</b>		
b) impairment costs on current assets	155	215	- income from group enterprises		
<b>5. Other expenses including</b>	<b>36 617</b>	<b>33 116</b>	<b>7. Other interest and financial income, including:</b>	<b>66</b>	<b>117</b>
a) book value of assets sold	36 101	32 771	a) income from group enterprises		
b) provisions	115	93	b) positive differences from operations with financial assets		
<b>Total operating expenses (1 + 2 + 3 + 4 + 5)</b>	<b>46 751</b>	<b>42 394</b>	c) positive differences from changes in exchange rates	44	64
<b>6. Impairment losses on financial assets, including investments recognized as current (short term) assets, including:</b>	<b>112</b>	<b>121</b>	<b>Total financial income (5 + 6 + 7)</b>	<b>66</b>	<b>117</b>
-negative differences from exchange rate changes	74	87			
<b>7. Interest expenses and other financial expenses, including:</b>	<b>162</b>	<b>139</b>			
a) costs related to group enterprises					
б) negative differences from operations with financial assets					

<b>Total financial expenses (6 + 7)</b>	<i>274</i>	<i>260</i>			
<b>8. Profit from ordinary activities</b>			<b>8. Losses from ordinary activities</b>		
<b>Total expenses (1 + 2 + 3 + 4 + 5 + 6 + 7)</b>	<i>47 025</i>	<i>42 654</i>	<b>Total revenue (1 + 2 + 3 + 4 + 5 + 6 + 7)</b>	<i>48 149</i>	<i>43 623</i>
<b>9. Accounting profit (total revenue — total expenses)</b>	<i>1 124</i>	<i>969</i>	<b>9. Accounting loss (total revenue — total expenses)</b>		
<b>10. Income tax expenses</b>	<i>116</i>	<i>100</i>			
<b>11. Other taxes, alternative to corporate tax</b>					
<b>12. Profit (9—10—11)</b>	<i>1 008</i>	<i>869</i>	<b>10. Loss (9 + row 10 and 11 from section A)</b>		
<b>All together (Total expenses + 11 + 12 + 13)</b>	<i>48 149</i>	<i>43 623</i>	<b>All together (Total Revenue + 11)</b>	<i>48 149</i>	<i>43 623</i>

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EXPENSES	Sum (thousands EUR)		RECEIPTS	Sum (thousands EUR)	
	Current year	Previous year		Current year	Previous year
a	1	2	a	1	2
<b>A. Expenses</b>			<b>B. Receipts</b>		
<b>1. Decrease in inventories and work in progress</b>			<b>1. Net sales revenue, including:</b>	<b>24 497</b>	<b>22 170</b>
<b>2. Costs of raw materials and external services, including:</b>	<b>1 831</b>	<b>1 588</b>	a) production	0	0
a) raw materials	401	381	b) goods	24 219	21 902
b) external services	1 431	1 207	c) services	278	268
<b>3. Staff costs, including:</b>	<b>3 083</b>	<b>2 843</b>	<b>2. Increase in production stocks and work in progress.</b>	<b>0</b>	<b>0</b>
a) costs for remuneration	2 605	2 417	<b>3. Expenses for acquisition of assets by economic means</b>	<b>0</b>	<b>0</b>
b) costs for social taxes including	478	426	<b>4. Other incomes including</b>	<b>88</b>	<b>74</b>
- taxes related to pensions	334	0	- Income from financing	0	0
<b>4. Depreciation and impairment expenses, including:</b>	<b>267</b>	<b>313</b>	<b>Total operating income (1 + 2 + 3 + 4)</b>	<b>24 584</b>	<b>22 244</b>
a) costs for amortization and impairment of tangible and intangible fixed assets, including:	188	203	<b>5. Income from participations in subsidiaries, associates and joint ventures, including:</b>	0	0
- depreciation costs	188	203	income from participations in group enterprises	0	0
- impairment costs	0	0	<b>6. Income from other investments and loans recognized as non-current (long-term) assets, including:</b>	0	0
b) impairment costs on current assets	79	110	- income from group enterprises	0	0
<b>5. Other expenses including</b>	<b>18 722</b>	<b>16 932</b>	<b>7. Other interest and financial income, including:</b>	<b>34</b>	<b>60</b>
a) book value of assets sold	18 458	16 756	a) income from group enterprises	0	0
b) provisions	59	48	b) positive differences from operations with financial assets	0	0
<b>Total operating expenses (1 + 2 + 3 + 4 + 5)</b>	<b>23 903</b>	<b>21 676</b>	c) positive differences from changes in exchange rates	22	33
<b>6. Impairment losses on financial assets, including investments recognized as current (short term) assets,</b>	<b>57</b>	<b>62</b>	<b>Total financial income (5 + 6 + 7)</b>	<b>34</b>	<b>60</b>
-negative differences from exchange rate changes	38	44		0	0
<b>7. Interest expenses and other financial expenses, including:</b>	<b>83</b>	<b>71</b>		0	0
a) costs related to group enterprises	0	0		0	0

6) negative differences from operations with financial assets	0	0		0	0
<b>Total financial expenses (6 + 7)</b>	<b>140</b>	<b>133</b>		0	0
<b>8. Profit from ordinary activities</b>	<b>0</b>	<b>0</b>	<b>8. Losses from ordinary activities</b>	<b>0</b>	<b>0</b>
<b>Total expenses (1 + 2 + 3 + 4 + 5 + 6 + 7)</b>	<b>24 044</b>	<b>21 809</b>	<b>Total revenue (1 + 2 + 3 + 4 + 5 + 6 + 7)</b>	<b>24 618</b>	<b>22 304</b>
<b>9. Accounting profit (total revenue — total expenses)</b>	<b>575</b>	<b>495</b>	<b>9. Accounting loss (total revenue — total expenses)</b>	<b>0</b>	<b>0</b>
<b>10. Income tax expenses</b>	<b>59</b>	<b>51</b>		<b>0</b>	<b>0</b>
<b>11. Other taxes, alternative to corporate tax</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>12. Profit (9—10—11)</b>	<b>515</b>	<b>444</b>	<b>10. Loss (9 + row 10 and 11 from section A)</b>	<b>0</b>	<b>0</b>
<b>All together (Total expenses + 11 + 12 + 13)</b>	<b>24 618</b>	<b>22 304</b>	<b>All together (Total Revenue + 11)</b>	<b>24 618</b>	<b>22 304</b>