

31.12.24

**INCOME-OUTCOME REPORT
KAMMARTON BULGARIA LTD.**

EXPENSES	Sum (thousands BGN) 1 EUR = 1.95583 BGN		RECEIPTS	Sum (thousands BGN) 1 EUR = 1.95583 BGN	
	Current year 2024	Previous year 2023		Current year 2024	Previous year 2023
a	1	2	a	1	2
A. Expenses			B. Receipts		
1. Decrease in inventories and work in progress			1. Net sales revenue, including:	76 049	69 228
2. Costs of raw materials and external services, including:	4 614	4183	a) production		
a) raw materials	1 139	1 211	b) goods	74 986	68 281
b) external services	3 475	2 972	c) services	1063	947
3. Staff costs, including:	11 324	10 580	2. I ncrease in production stocks and work in progress.		
a) costs for remuneration	9 728	9 107	3. Expenses for acquisition of assets by economic means		
6) costs for social taxes including	1 596	1 473	4. Other incomes including	462	292
- taxes related to pensions	1 109	1 017	- Income from financing	17	5
4. Depreciation and impairment expenses, including:	1024	727	Total operating income (1 + 2 + 3 + 4)	76 511	69 520
a) costs for amortization and impairment of tangible and intangible fixed assets, including:	530	535	5. I ncome from participations in subsidiaries, associates and joint ventures, including:		
- depreciation costs	530	535	income from participations in group enterprises		
- impairment costs			6. I ncome from other investments and loans recognized as non- current (long-term) assets, including:		
b) impairment costs on current assets	494	192	- income from group enterprises		
5. Other expenses including	57 224	51 577	7. Other interest and financial income, including:	91	83
a) book value of assets sold	56 377	50 602	a) income from group enterprises		
b) provisions	204	263	b) positive differences from operations with financial assets		
Total operating expenses (1 + 2 + 3 + 4 + 5)	74 186	67 067	c) positive differences from changes in exchange rates	39	67
6. I mpairment losses on financial assets, including investments	84	97	Total financial income (5 + 6 + 7)	91	83
-negative differences from exchange rate changes	73	75			
7. I nterest expenses and other financial expenses, including:	470	173			
a) costs related to group enterprises					
b) negative differences from operations with financial assets					
Total financial expenses (6 + 7)	554	270			
8. Profit from ordinary activities		3 180	8. Losses from ordinary activities		
Total expenses (1 + 2 + 3 + 4 + 5 + 6 + 7)	74 740	67 337	Total revenue (1 + 2 + 3 + 4 + 5 + 6+ 7)	76 602	69 603
9. Accounting profit (total revenue — total expenses)	1 862	2 266	9. Accounting loss (total revenue — total expenses)		
10. I ncome tax expenses	192	252			
11. Other taxes, alternative to corporate tax					
12. Profit (9—10—11)	1 670	2 014	10. Loss (9 + row 10 and 11 from section A)		
All together (Total expenses + 11 + 12 + 13)	76 602	69 603	All together (Total Revenue + 11)	76 602	69 603

Date: 26.06.2025

Prepared by:

Margarita Atanasova

Place: Sofia

Manager: Ralitz Seizova

Auditing company: Stolicno oditorsko druzhestvo Ltd, reg Nr.188

Date of Approval

11.07.25

Manager Auditor: Boyan Stoyanov

Responsible Auditor: Todor Krastev