

Interim separate statement of financial position for the period ended 31 March 2026

Assets	Note	31 March 2026 EUR'000	31 December 2025 EUR'000
Non-current assets			
Goodwill	6	12 582	12 582
Property, plant and equipment	7	4 739	4 878
Intangible assets	8	5 963	5 833
Investments in subsidiaries	9	16 807	16 807
Investment property	10	2 114	2 120
Long-term related party receivables	30	168	155
Deferred tax assets	11	404	404
Total non-current assets		42 777	42 779
Current assets			
Inventory	12	816	1 730
Trade and other receivables	13	5 868	5 281
Prepayments and other assets	14	1 582	1 580
Related party receivables	30	2 854	2 769
Cash and cash equivalents	15	1 342	3 977
Total current assets		12 462	15 337
Total assets		55 239	58 116
Equity and liabilities			
Equity			
Share capital	16.1	30 274	30 351
Treasury shares	16.2	(901)	(802)
Share premium reserve	16.3	2 837	2 984
Other reserves	16.4	1 270	1 270
Retained earnings		6 858	4 399
Profit for the year		356	2 384
Total equity		40 694	40 586
Liabilities			
Non-current liabilities			
Long-term employee obligations	17.2	373	373
Long-term borrowings	18	3 581	3 752
Long-term lease liabilities	19	304	353
Long-term related party payables	30	1 798	1 798
Total Non-current liabilities		6 056	6 276
Current liabilities			
Employee obligations	17.2	2 098	2 220
Short-term borrowings	18	1 385	695
Short-term lease liabilities	19	328	376
Trade and other payables	20	2 731	5 475
Contract liabilities	21	1 533	2 283
Short-term related party payables	30	414	205
Total Current liabilities		8 489	11 254
Total liabilities		14 545	17 530
Total equity and liabilities		55 239	58 116

Prepared by:
/Margarita Boldireva/

Executive Director:
/Tsvetan Alexiev/

Date: 30.04.2026

Interim separate statement of profit or loss and other comprehensive income for the period ended 31 March 2026

	Note	31 March 2026 EUR'000	31 March 2025 EUR'000
Revenues from sales	22	13 974	13 974
Other revenues	23	48	82
Cost of materials	24	(62)	(58)
Hired services expenses	25	(1 766)	(1 588)
Employee benefits expense	17.1	(4 922)	(4 312)
Depreciation and amortisation of non-financial assets	7,8,10	(391)	(330)
Cost of goods sold and other current assets		(6 430)	(6 520)
Other expenses	26	(115)	(112)
Operating profit		336	416
Finance costs	27	(36)	(141)
Finance income	27	56	-
Profit before tax		356	275
Profit for the period		356	275
Total comprehensive profit for the period		356	275
Earnings per share	28	EUR 0,0062	EUR 0,0048

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Interim separate statement of changes in equity for the period ended 31 March 2026

All amounts are presented in EUR '000	Share capital	Treasury shares	Share premium	Other reserves	Retained earnings	Profit for the year	Total equity
Balance at 1 January 2026	30 351	(802)	2 984	1 270	4 399	2 384	40 586
Effect of EUR conversion	(77)	2	-	-	75	-	-
Balance at 1 January 2026	30 351	(802)	2 984	1 270	4 399	2 384	40 586
Treasury shares	-	(101)	(147)	-	-	-	(248)
Transactions with owners	-	(101)	(147)	-	-	-	(248)
Profit for the period	-	-	-	-	-	356	356
Total comprehensive income for the period	-	-	-	-	-	3 495	3 495
Transfer of profit to reserves	-	-	-	-	2 384	(2 384)	-
Balance at 31 March 2026	30 274	(901)	2 837	1 270	6 858	356	40 694

All amounts are presented in EUR '000	Share capital	Treasury shares	Share premium	Other reserves	Retained earnings	Profit for the year	Total equity
Balance at 1 January 2025	30 351	(864)	3 076	823	3 493	1 665	38 544
Dividends	-	-	-	-	-	(593)	(593)
Treasury shares	-	62	(92)	-	-	-	(30)
Repurchased own shares	-	-	-	281	-	-	281
Transactions with owners	-	62	(92)	281	-	(593)	(342)
Profit for the period	-	-	-	-	-	2 384	2 384
Total comprehensive income for the period	-	-	-	-	-	2 384	2 384
Transfer of profit to reserves	-	-	-	166	906	(1 072)	-
Balance at 31 March 2025	30 351	(802)	2 984	1 270	4 399	2 384	40 586

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Interim separate statement of cash flows for the period ended 31 March 2026

	Note	31 March 2026 EUR'000	31 March 2025 EUR'000
Operating activities			
Cash receipts from customers		14 309	12 964
Cash paid to suppliers		(11 176)	(12 033)
Cash paid to employees and social security institutions		(4 978)	(4 579)
Other payments, net		(47)	(35)
Net cash flow from operating activities		(1 892)	(3 683)
Investing activities			
Purchase of property, plant and equipment		(44)	(269)
Proceeds from disposals of property, plant and equipment		13	1
Acquisition of intangible assets		(347)	(103)
Loans granted		(92)	-
Cash flows related to the purchase of investments		(504)	(168)
Proceeds from reduction of capital of a subsidiary		60	-
Net cash flow from investing activities		(914)	(539)
Financing activities			
Proceeds from borrowings		698	412
Repayments of borrowings		(172)	(3)
Interest paid		(33)	(23)
Payment of principal element of lease liabilities		(98)	(40)
Interest paid on payment of principal element of lease liabilities		(2)	(2)
Proceeds from deposits received		-	128
Interest payments on deposits received		-	(1)
Cash flows related to the purchase of shares		(238)	-
Dividends paid		-	(4)
Net cash flow from financing activities		155	467
Net change in cash and cash equivalents		(2 651)	(3 755)
Cash and cash equivalents, beginning of year		3 977	5 089
Exchange gains/(losses) on cash and cash equivalents		16	(50)
Cash and cash equivalents for continuing operations	15	1 342	1 284

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