

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

| Assets  | Note | 31 March<br>2026<br>EUR'000 | 31 December<br>2025<br>EUR'000 |
|---|------|-----------------------------|--------------------------------|
| <b>Non-current assets</b>                       |      |                             |                                |
| Goodwill  | 7    | 20 339                      | 20 339                         |
| Property, plant and equipment                   | 8    | 7 678                       | 7 856                          |
| Intangible assets                               | 9    | 11 503                      | 11 359                         |
| Deferred tax assets                             | 10   | 344                         | 344                            |
|   |      | <b>39 864</b>               | <b>39 898</b>                  |
| <b>Current assets</b>                           |      |                             |                                |
| Inventory                                       | 11   | 879                         | 1 793                          |
| Trade and other financial receivables           | 12   | 12 394                      | 11 458                         |
| Prepayments and other assets                    | 13   | 1 830                       | 1 840                          |
| Short-term related party receivables            | 30   | 179                         | 167                            |
| Income tax receivables                          |      | 11                          | 11                             |
| Cash  | 14   | 4 381                       | 6 809                          |
|   |      | <b>19 674</b>               | <b>22 078</b>                  |
| <b>Total assets</b>                             |      | <b>59 538</b>               | <b>61 976</b>                  |
| <b>Equity</b>                                   |      |                             |                                |
| Share capital                                   | 15.1 | 30 274                      | 30 351                         |
| Purchased own shares                            | 15.2 | (901)                       | (802)                          |
| Reserves  | 15.3 | 4 854                       | 4 858                          |
| Retained earnings                               |      | 8 184                       | 7 614                          |
| Equity attributable to the owners of the parent |      | 42 411                      | 42 021                         |
| Non-controlling interest                        |      | 1 766                       | 1 495                          |
| <b>Total equity</b>                             |      | <b>44 177</b>               | <b>43 516</b>                  |
| <b>Liabilities</b>                              |      |                             |                                |
| <b>Non-current liabilities</b>                  |      |                             |                                |
| Pension obligations                             | 16.2 | 437                         | 437                            |
| Long-term borrowings                            | 17   | 3 581                       | 3 752                          |
| Long-term lease liabilities                     | 18   | 357                         | 414                            |
| Long -term related party payables               | 30   | 42                          | 84                             |
| Deferred tax liabilities                        | 10   | 182                         | 182                            |
| Financing                                       |      | 246                         | 246                            |
|   |      | <b>4 845</b>                | <b>5 115</b>                   |
| <b>Current liabilities</b>                      |      |                             |                                |
| Employee obligations                            | 16.2 | 2 720                       | 2 673                          |
| Short-term borrowings                           | 17   | 1 415                       | 718                            |
| Short-term lease liabilities                    | 18   | 358                         | 406                            |
| Trade and other payables                        | 19   | 3 295                       | 6 113                          |
| Contract liabilities                            | 20   | 1 590                       | 2 338                          |
| Short-term related party payables               | 30   | 1 029                       | 1 029                          |
| Income tax liabilities                          |      | 94                          | 53                             |
| Financing                                       |      | 15                          | 15                             |
|   |      | <b>10 516</b>               | <b>13 345</b>                  |
| <b>Total liabilities</b>                        |      | <b>15 361</b>               | <b>18 460</b>                  |
| <b>Total equity and liabilities</b>             |      | <b>59 538</b>               | <b>61 976</b>                  |

Prepared by:

/Diana Petkova/

Executive Director:

/Tsvetan Alexiev/

Date: 27.05.2026

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

|  | Note | 31.03.2026<br>EUR'000 | 31.03.2025<br>EUR'000 |
|--|------|-----------------------|-----------------------|
| Revenue from contracts with customers              | 21   | 17 457                | 16 369                |
| Gain on sale of non-current assets                 | 23   | 6                     | 1                     |
| Other income                                       | 22   | 175                   | 93                    |
| Cost of materials                                  | 24   | (157)                 | (143)                 |
| Hired services expenses                            | 25   | (3 393)               | (2 186)               |
| Employee benefits expense                          | 16.1 | (6 937)               | (6 344)               |
| Depreciation, amortisation of non-financial assets | 8, 9 | (637)                 | (556)                 |
| Cost of goods sold and other current assets        |      | (5 315)               | (6 466)               |
| Other expenses                                     | 26   | (325)                 | (182)                 |
| <b>Operating profit</b>                            |      | <b>874</b>            | <b>586</b>            |
| Finance costs                                      | 27   | (44)                  | (162)                 |
| Finance income                                     | 27   | 68                    | 3                     |
| <b>Profit before tax</b>                           |      | <b>898</b>            | <b>427</b>            |
| Income tax (expense)                               |      | (57)                  | (35)                  |
| <b>Profit for the period</b>                       |      | <b>841</b>            | <b>392</b>            |
| Profit for the period attributable to:             |      |                       |                       |
| Non-controlling interest                           |      | 271                   | 148                   |
| Owners of the parent                               |      | 570                   | 244                   |
|  |      | <b>EUR</b>            | <b>EUR</b>            |
| <b>Profit per share:</b>                           | 28   | <b>0,0099</b>         | <b>0,0042</b>         |

Prepared by:  
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/Tsvetan Alexiev/

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## Interim consolidated statement of change in equity for the period ended 31 March 2026

All amounts are presented in EUR'000

|  | Share capital | Treasury shares | Reserves     | Retained earnings | Total equity attributed to the owners of parent | Non-controlling interest | Total equity  |
|--|---------------|-----------------|--------------|-------------------|---|--------------------------|---------------|
| <b>Balance at 1 January 2026</b>                 | <b>30 351</b> | <b>(802)</b>    | <b>4 858</b> | <b>7 614</b>      | <b>42 021</b>                                   | <b>1 495</b>             | <b>43 516</b> |
| Effect of euro conversion                        | (77)          | 2               | -            | -                 | (75)  | -                        | (75)          |
| <b>Balance at 1 January 2026</b>                 | <b>30 274</b> | <b>(800)</b>    | <b>4 858</b> | <b>7 614</b>      | <b>41 946</b>                                   | <b>1 495</b>             | <b>43 441</b> |
| Repurchased shares                               | -             | (101)           | (147)        | -                 | (248)   | -                        | (248)         |
| <b>Transactions with owners</b>                  | <b>-</b>      | <b>(101)</b>    | <b>(147)</b> | <b>-</b>          | <b>(248)</b>                                    | <b>-</b>                 | <b>(248)</b>  |
| Profit for the period                            | -             | -               | -            | 570               | 570   | 271                      | 841           |
| <b>Total comprehensive income for the period</b> | <b>-</b>      | <b>-</b>        | <b>-</b>     | <b>570</b>        | <b>570</b>                                      | <b>271</b>               | <b>841</b>    |
| Other changes to equity                          | -             | -               | 143          | -                 | 143   | -                        | 143           |
| <b>Balance at 31 March 2026</b>                  | <b>30 274</b> | <b>(901)</b>    | <b>4 854</b> | <b>8 184</b>      | <b>42 411</b>                                   | <b>1 766</b>             | <b>44 177</b> |

All amounts are presented in EUR'000

|  | Share capital | Treasury shares | Reserves     | Retained earnings | Total equity attributed to the owners of parent | Non-controlling interest | Total equity   |
|--|---------------|-----------------|--------------|-------------------|---|--------------------------|----------------|
| <b>Balance at 1 January 2025</b>               | <b>30 351</b> | <b>(864)</b>    | <b>4 906</b> | <b>6 896</b>      | <b>41 289</b>                                   | <b>1 960</b>             | <b>43 249</b>  |
| Sold treasury shares                           | -             | 62              | (92)         | -                 | (30)  | -                        | (30)           |
| Reserve for share-based payments               | -             | -               | 281          | -                 | 281   | -                        | 281            |
| Dividends                                      | -             | -               | -            | (593)             | (593)   | (1 204)                  | (1 797)        |
| <b>Transactions with owners</b>                | <b>-</b>      | <b>62</b>       | <b>189</b>   | <b>(593)</b>      | <b>(342)</b>                                    | <b>(1 204)</b>           | <b>(1 546)</b> |
| Profit for the year                            | -             | -               | -            | 1 366             | 1 366   | 739                      | 2 105          |
| Other comprehensive loss                       | -             | -               | (403)        | -                 | (403)   | -                        | (403)          |
| <b>Total comprehensive profit for the year</b> | <b>-</b>      | <b>-</b>        | <b>(403)</b> | <b>1 366</b>      | <b>1 884</b>                                    | <b>739</b>               | <b>1 702</b>   |
| Transfer of profit to reserves                 | -             | -               | 166          | (166)             | -   | -                        | -              |
| Other changes                                  | -             | -               | -            | 111               | 111   | -                        | 111            |
| <b>Balance at 31 December 2025</b>             | <b>30 351</b> | <b>(802)</b>    | <b>4 858</b> | <b>7 614</b>      | <b>42 021</b>                                   | <b>1 495</b>             | <b>43 516</b>  |

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

|  | Note | 31.03.2026<br>EUR'000 | 31.03.2025<br>EUR'000 |
|--|------|-----------------------|-----------------------|
| <b>Operating activities</b>                              |      |                       |                       |
| Cash receipts from customers                             |      | 17 766                | 16 182                |
| Cash paid to suppliers                                   |      | (12 468)              | (13 193)              |
| Cash paid to employees and social security institutions  |      | (6 663)               | (6 436)               |
| Other payments, net                                      |      | (75)                  | (48)                  |
| <b>Net cash flow from operating activities</b>           |      | <b>(1 440)</b>        | <b>(3 495)</b>        |
| <b>Investing activities</b>                              |      |                       |                       |
| Purchase of property, plant and equipment                |      | (64)                  | (285)                 |
| Proceeds from disposals of property, plant and equipment |      | 13                    | 1                     |
| Purchase of other intangible assets                      |      | (522)                 | (284)                 |
| Loans and deposits granted                               |      | (16)                  | -                     |
| Purchase of investments                                  |      | (504)                 | -                     |
| Other payments, net                                      |      | (42)                  | (146)                 |
| <b>Net cash flow used in investing activities</b>        |      | <b>(1 135)</b>        | <b>(714)</b>          |
| <b>Financing activities</b>                              |      |                       |                       |
| Proceeds from borrowings                                 |      | 698                   | 424                   |
| Repayments of borrowings                                 |      | (172)                 | (17)                  |
| Payment of principal element of lease liabilities        |      | (105)                 | (47)                  |
| Interest payments under lease contracts                  |      | (2)                   | (3)                   |
| Payments on issue and redemption of shares               |      | (238)                 | -                     |
| Cash flows related to loan interest payments             |      | (33)                  | (23)                  |
| Dividend payments  |      | -                     | (4)                   |
| Other payments, net                                      |      | 3                     | (4)                   |
| <b>Net cash flow from financing activities</b>           |      | <b>151</b>            | <b>326</b>            |
| <b>Net change in cash</b>                                |      | <b>(2 424)</b>        | <b>(3 883)</b>        |
| Cash, beginning of period                                |      | 6 809                 | 7 771                 |
| Exchange (losses)/profit on cash                         |      | (4)                   | (70)                  |
| <b>Cash, end of period</b>                               | 14   | <b>4 381</b>          | <b>3 818</b>          |

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