Interim consolidated statement of financial position for the period ended 30 June 2026

Assets	Note	30 June 2026 EUR‘000	31 December 2025 EUR’000
Non-current assets			
Goodwill	7	20 686	20 339
Property, plant and equipment	8	7 527	7 856
Intangible assets	9	11 694	11 359
Deferred tax assets	10	344	344
		40 251	**39 898**
Current assets			
Inventory	11	2 771	1 793
Trade and other financial receivables	12	13 920	11 458
Prepayments and other assets	13	2 077	1 840
Short-term related party receivables	30	179	167
Income tax receivables		75	11
Cash	14	6 210	6 809
		25 232	**22 078**
Total assets		**65 483**	**61 976**
Equity			
Share capital	15.1	30 274	30 351
Purchased own shares	15.2	(935)	(802)
Reserves	15.3	4 962	4 858
Retained earnings		7 232	7 614
Equity attributable to the owners of the parent		41 533	42 021
Non-controlling interest		1 577	1 495
Total equity		**43 110**	**43 516**
Liabilities			
Non-current liabilities			
Pension obligations	16.2	437	437
Long-term borrowings	17	6 230	3 752
Long-term lease liabilities	18	296	414
Long -term related party payables	30	42	84
Deferred tax liabilities	10	182	182
Financing		233	246
		7 420	**5 115**
Current liabilities			
Employee obligations	16.2	2 581	2 673
Short-term borrowings	17	712	718
Short-term lease liabilities	18	341	406
Trade and other payables	19	4 897	6 113
Contract liabilities	20	4 173	2 338
Short-term related party payables	30	2 169	1 029
Income tax liabilities		65	53
Financing		15	15
		14 953	**13 345**
Total liabilities		**22 373**	**18 460**
Total equity and liabilities		**65 483**	**61 976**

Prepared by: /Diana Petkova/

Executive Director: /Tsvetan Alexiev/

Date: 24.08.2026

Interim consolidated statement of profit or loss and of comprehensive income for the period ended 30 June 2026

	Note	30.06.2026 EUR’000	30.06.2025 EUR’000
Revenue from contracts with customers	21	33 452	29 291
Gain on sale of non-current assets	23	6	11
Other income	22	234	205
Cost of materials	24	(339)	(228)
Hired services expenses	25	(5 660)	(4 423)
Employee benefits expense	16.1	(14 016)	(13 366)
Depreciation, amortisation of non-financial assets	8, 9	(1 269)	(1 090)
Cost of goods sold and other current assets		(10 756)	(8 927)
Other expenses	26	(488)	(457)
Operating profit		**1 164**	**1 016**
Finance costs	27	(104)	(431)
Finance income	27	162	5
Profit before tax		**1 222**	**590**
Income tax (expense)		(124)	(74)
Profit for the period		**1 098**	**516**
Profit for the period attributable to:			
Non-controlling interest		521	299
Owners of the parent		577	217
		EUR	**EUR**
Profit per share:	28	**0,0100**	**0,0038**

Prepared by: /Diana Petkova/

Executive Director: /Tsvetan Alexiev/

Date: 24.08.2026

Interim consolidated statement of change in equity for the period ended 30 June 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**
Balance at 1 January 2026	**30 351**	**(802)**	**4 858**	**7 614**	**42 021**	**1 495**	**43 516**
Effect of euro conversion	(77)	2	-	-	(75)	-	**(75)**
Balance at 1 January 2026	**30 274**	**(800)**	**4 858**	**7 614**	**41 946**	**1 495**	**43 441**
Repurchased own shares	-	(135)	(186)	-	(321)	-	(321)
Dividends	-	-	-	(863)	(863)	(439)	(1 302)
Transactions with owners	**-**	**(135)**	**(186)**	**(863)**	**(1 259)**	**(439)**	**(1 698)**
Profit for the period	-	-	-	577	577	521	1 098
Total comprehensive income for the period	-	-	-	**577**	**577**	**521**	**1 098**
Transfer of profit to reserves	-	-	239	(239)	-	**-**	-
Other changes to equity	**-**	**-**	51	143	194	**-**	194
Balance at 30 June 2026	**30 274**	**(935)**	**4 962**	**7 232**	**41 533**	**1 577**	**43 110**

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

Prepared by: /Diana Petkova/

Executive Director: /Tsvetan Alexiev/

Date: 24.08.2026

Interim consolidated statement of cash flows for the period ended 30 June 2026

	Note	30.06.2026 EUR’000	30.06.2025 EUR’000
Operating activities		37 809	32 370
Cash receipts from customers		(24 274)	(20 410)
Cash paid to suppliers		(13 755)	(13 212)
Cash paid to employees and social security institutions		(152)	(108)
Other payments, net		(214)	(153)
Net cash flow from operating activities		**(586)**	**(1 513)**
Investing activities			
Purchase of property, plant and equipment		(123)	(339)
Proceeds from disposals of property, plant and equipment		59	11
Purchase of other intangible assets		(1 109)	(889)
Loans and deposits granted		(20)	-
Purchase of investments		(198)	-
Other payments, net		(546)	(146)
Net cash flow used in investing activities		**(1 937)**	**(1 363)**
Financing activities			
Proceeds from borrowings		2 821	1
Repayments of borrowings		(343)	(3)
Payment of principal element of lease liabilities		(204)	(116)
Interest payments under lease contracts		(6)	(5)
Payments on issue and redemption of shares		(302)	(98)
Cash flows related to loan interest payments		(69)	(49)
Dividend payments		(29)	(299)
Proceeds from share buybacks		-	205
Other payments, net		-	(3)
Net cash flow from financing activities		**1 868**	**(367)**
Net change in cash		**(655)**	**(3 243)**
Cash, beginning of period		6 809	7 771
Cash from business combination		13	-
Exchange (losses)/profit on cash		43	(131)
Cash, end of period	14	**6 210**	**4 397**

Prepared by: /Diana Petkova/

Executive Director: /Tsvetan Alexiev/

Date: 24.08.2026