Interim separate statement of financial position for the period ended 30 September 2026

Assets	Note	30 September 2026 EUR'000	31 December 2025 EUR'000
Non-current assets			
Goodwill	6	12 582	12 582
Property, plant and equipment	7	4 692	4 878
Intangible assets	8	6 477	5 833
Investments in subsidiaries	9	23 121	16 807
Investment property	10	2 102	2 120
Long-term related party receivables	30	242	155
Deferred tax assets	11	404	404
Total non-current assets		**49 620**	**42 779**
Current assets			
Inventory	12	387	1 730
Trade and other receivables	13	7 680	5 281
Prepayments and other assets	14	1 576	1 580
Related party receivables	30	2 477	2 769
Tax receivables		89	-
Cash and cash equivalents	15	1 497	3 977
Total current assets		**13 706**	**15 337**
Total assets		**63 326**	**58 116**
Equity and liabilities			
Equity			
Share capital	16.1	30 274	30 351
Treasury shares	16.2	(959)	(802)
Share premium reserve	16.3	2 762	2 984
Other reserves	16.4	1 509	1 270
Retained earnings		5 756	4 399
Profit for the year		219	2 384
Total equity		**39 561**	**40 586**
Liabilities			
Non-current liabilities			
Long-term employee obligations	17.2	373	373
Long-term borrowings	18	8 351	3 752
Long-term lease liabilities	19	202	353
Long-term related party payables	30	4 755	1 798
Total Non-current liabilities		**13 681**	**6 276**
Current liabilities			
Employee obligations	17.2	1 968	2 220
Short-term borrowings	18	1 962	695
Short-term lease liabilities	19	258	376
Trade and other payables	20	2 356	5 475
Contract liabilities	21	1 696	2 283
Short-term related party payables	30	1 844	205
Total Current liabilities		**10 084**	**11 254**
Total liabilities		**23 765**	**17 530**
Total equity and liabilities		**63 326**	**58 116**

Prepared by: /Margarita Boldireva/

Executive Director: /Tsvetan Alexiev/

Date: 29.10.2026

The accompanying notes from 1 to 35 form an integral part of the Interim separate financial statements.

Interim separate statement of profit or loss and other comprehensive income for the period ended 30 September 2026

	Note	30 September 2026 EUR'000	30 September 2025 EUR'000
Revenues from sales	22	38 756	33 158
Dividend income	23	-	571
Interest income	23	1	1
Other revenues	23	169	686
Cost of materials	24	(259)	(132)
Hired services expenses	25	(4 825)	(5 547)
Employee benefits expense	17.1	(15 009)	(13 911)
Depreciation and amortisation of non-financial assets	7,8,10	(1 172)	(1 037)
Cost of goods sold and other current assets		(17 452)	(11 659)
Other expenses	26	(414)	(586)
Operating profit/(loss)		**(205)**	**1 544**
Finance costs	27	(154)	(433)
Finance income	27	578	-
Profit before tax		**219**	**1 111**
Profit for the period		**219**	**1 111**
Total comprehensive profit for the period		**219**	**1 111**
		EUR	**EUR**
Earnings per share	28	**0,0038**	**0,0192**

Prepared by: /Margarita Boldireva/

Executive Director: /Tsvetan Alexiev/

Date: 29.10.2026

The accompanying notes from 1 to 35 form an integral part of the Interim separate financial statements.

Interim separate statement of changes in equity for the period ended 30 September 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	**30 274**	**(800)**	**2 984**	**1 270**	**4 474**	**2 384**	**40 586**
Dividends	-	-	-	-	-	(863)	(863)
Repurchased own shares	-	(159)	(222)	-	-	-	(381)
Transactions with owners	**-**	**(159)**	**(222)**	**-**	**-**	**-**	**(1 244)**
Profit for the period	-	-	-	-	-	219	219
Total comprehensive income for the period	**-**	**-**	**-**	**-**	**-**	**219**	**219**
Transfer of profit to reserves	-	-	-	239	1 282	(1 521)	-
Balance at 30 September 2026	**30 274**	**(959)**	**2 762**	**1 509**	**5 756**	**219**	**39 561**

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)
Sale of own shares	-	205	-	-	-	-	205
Repurchased own shares	-	(143)	(92)	-	-	-	(235)
Share-based payment reserve	-	-	-	281	-	-	281
Transactions with owners	**-**	**62**	**(92)**	**281**	**-**	**(593)**	**(342)**
Profit for the year	-	-	-	-	-	2 384	2 384
Total comprehensive income for the year	**-**	**-**	**-**	**-**	**-**	**2 384**	**2 384**
Transfer of profit to reserves	-	-	-	166	906	(1 072)	-
Balance at 31 December 2025	**30 351**	**(802)**	**2 984**	**1 270**	**4 399**	**2 384**	**40 586**

Prepared by: /Margarita Boldireva/

Executive Director: /Tsvetan Alexiev/

Date: 29.10.2026

The accompanying notes from 1 to 35 form an integral part of the Interim separate financial statements.

Interim separate statement of cash flows for the period ended 30 September 2026

	Note	30 September 2026 EUR'000	30 September 2025 EUR'000
Operating activities			
Cash receipts from customers		41 288	35 934
Cash paid to suppliers		(29 261)	(23 684)
Cash paid to employees and social security institutions		(15 169)	(13 962)
Income tax payments		(89)	-
Other payments, net		(217)	(162)
Net cash flow from operating activities		**(3 448)**	**(1 874)**
Investing activities			
Purchase of property, plant and equipment		(165)	(377)
Proceeds from disposals of property, plant and equipment		60	26
Acquisition of intangible assets		(1 080)	(587)
Loans granted		(225)	-
Cash flows related to the purchase of investments		(3 861)	(2 045)
Proceeds from reduction of capital of a subsidiary		180	-
Dividends received		503	431
Net cash flow from investing activities		**(4 588)**	**(2 552)**
Financing activities			
Proceeds from borrowings		7 389	2 209
Repayments of borrowings		(515)	(3)
Interest paid		(123)	(77)
Payment of principal element of lease liabilities		(270)	(205)
Interest paid on payment of principal element of lease liabilities		(7)	(7)
Proceeds from deposits received		-	128
Interest payments on deposits received		-	(1)
Cash flows related to the purchase of shares		(338)	(153)
Proceeds from sale of shares		-	205
Dividends paid		(582)	(448)
Net cash flow from financing activities		**5 554**	**1 648**
Net change in cash and cash equivalents		**(2 482)**	**(2 778)**
Cash and cash equivalents, beginning of year		3 977	5 089
Exchange gains/(losses) on cash and cash equivalents		2	(97)
Cash and cash equivalents for continuing operations	15	**1 497**	**2 214**

Prepared by: /Margarita Boldireva/

Executive Director: /Tsvetan Alexiev/

Date: 29.10.2026