Interim consolidated 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	7	22 604	20 339
Property, plant and equipment	8	7 562	7 856
Intangible assets	9	16 670	11 359
Deferred tax assets	10	162	344
		46 998	**39 898**
Current assets			
Inventory	11	455	1 793
Trade and other financial receivables	12	13 839	11 458
Prepayments and other assets	13	2 968	1 840
Short-term related party receivables	30	201	167
Income tax receivables		99	11
Cash	14	4 895	6 809
		22 457	**22 078**
Total assets		**69 455**	**61 976**
Equity			
Share capital	15.1	30 274	30 351
Purchased own shares	15.2	(959)	(802)
Reserves	15.3	4 973	4 858
Retained earnings		6 635	7 614
Equity attributable to the owners of the parent		40 923	42 021
Non-controlling interest		2 350	1 495
Total equity		**43 273**	**43 516**
Liabilities			
Non-current liabilities			
Pension obligations	16.2	437	437
Long-term borrowings	17	8 467	3 752
Long-term lease liabilities	18	265	414
Long -term related party payables	30	2 957	84
Deferred tax liabilities	10	1 065	182
Financing		229	246
		13 420	**5 115**
Current liabilities			
Employee obligations	16.2	2 710	2 673
Short-term borrowings	17	1 997	718
Short-term lease liabilities	18	287	406
Trade and other payables	19	3 436	6 113
Contract liabilities	20	1 737	2 338
Short-term related party payables	30	2 527	1 029
Income tax liabilities		53	53
Financing		15	15
		12 762	**13 345**
Total liabilities		**26 182**	**18 460**
Total equity and liabilities		**69 455**	**61 976**

Prepared by: /Diana Petkova/

Executive Director: /Tsvetan Alexiev/

Date: 23.11.2026

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

	Note	30.09.2026 EUR’000	30.09.2025 EUR’000
Revenue from contracts with customers	21	49 811	43 042
Gain on sale of non-current assets	23	16	7
Other income	22	305	244
Cost of materials	24	(499)	(365)
Hired services expenses	25	(7 770)	(7 114)
Employee benefits expense	16.1	(21 266)	(19 971)
Depreciation, amortisation of non-financial assets	8, 9	(1 918)	(1 700)
Cost of goods sold and other current assets		(16 349)	(11 618)
Other expenses	26	(773)	(865)
Operating profit		**1 557**	**1 660**
Finance costs	27	(180)	(488)
Finance income	27	149	9
Profit before tax		**1 526**	**1 181**
Income tax (expense)		(197)	(117)
Profit for the period		**1 329**	**1 064**
Profit for the period attributable to:			
Non-controlling interest		684	477
Owners of the parent		645	587
		EUR	**EUR**
Profit per share:	28	**0,0112**	**0,0101**

Prepared by:
/Diana Petkova/

Executive Director:
/Tsvetan Alexiev/

Date: 23.11.2026

Interim consolidated statement of change in equity for the period ended 30 September 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	-	(159)	(222)	-	(381)	-	(381)
Dividends	-	-	-	(863)	(863)	(439)	(1 302)
Transactions with owners	**-**	**(159)**	**(222)**	**(863)**	**(1 319)**	**(439)**	**(1 758)**
Profit for the period	-	-	-	645	645	684	1 329
Total comprehensive income for the period	**-**	**-**	**-**	**645**	**645**	**684**	**1 329**
Transfer of profit to reserves	-	-	239	(239)	-	**-**	-
Other changes to equity	**-**	**-**	98	(522)	(424)	610	186
Balance at 30 September 2026	**30 274**	**(959)**	**4 973**	**6 635**	**40 923**	**2 350**	**43 273**

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: 23.11.2026

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

	Note	30.09.2026 EUR’000	30.09.2025 EUR’000
Operating activities			
Cash receipts from customers		53 298	46 386
Cash paid to suppliers		(33 448)	(26 688)
Cash paid to employees and social security institutions		(20 918)	(19 511)
Income tax payments		(237)	(144)
Other payments, net		(336)	(225)
Net cash flow from operating activities		**(1 641)**	**(182)**
Investing activities			
Purchase of property, plant and equipment		(192)	(414)
Proceeds from disposals of property, plant and equipment		60	26
Purchase of other intangible assets		(1 596)	(1 105)
Acquisition of subsidiaries, net of cash acquired		(3 499)	(2 004)
Other payments, net		-	(206)
Net cash flow used in investing activities		**(5 277)**	**(3 703)**
Financing activities			
Proceeds from borrowings		7 394	2 244
Repayments of borrowings		(515)	(1)
Payment of principal element of lease liabilities		(291)	(227)
Interest payments under lease contracts		(8)	(85)
Payments on issue and redemption of shares		(338)	(153)
Cash flows related to loan interest payments		(123)	(40)
Dividend payments		(1 151)	(984)
Proceeds from share buybacks		-	205
Other proceeds/(payments), net		(24)	2
Net cash flow from financing activities		**4 944**	**961**
Net change in cash		**(1 924)**	**(2 924)**
Cash, beginning of period		6 809	7 771
Exchange (losses)/profit on cash		10	(151)
Cash, end of period	14	**4 895**	**4 696**

Prepared by:
/Diana Petkova/

Executive Director:
/Tsvetan Alexiev/

Date: 23.11.2026