

BALANCE SHEET
KAMMARTON BULGARIA LTD
31.12.23

ASSETS			LIABILITIES		
SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/		SECTIONS, GROUPS, ITEMS	Sum (thousands BGN) /1 EUR = 1.95583 BGN/	
	2 023	2 022		2 023	2022
			a		
A. Unpaid capital			A. Equity		
B. Fixed assets			<i>Subscribed capital</i>	5	5
<i>I. Intangible assets</i>			<i>II. Share premium</i>		
1. Products from development activities			<i>III. Reevaluation reserve</i>		
2. Concessions, patents, licenses, trademarks, software products and other similar rights and assets	274	315	<i>IV. Reserves</i>		
3. Goodwill			1. Legal reserve		
4. Advances provided and intangible assets under construction			2. Reserve related to repurchased own shares		
<i>Total for group I:</i>	274	315	3. Reserve according memorandum of association		
<i>II. Tangible assets</i>			4. Other reserves	7	7
1. Land and plant, including.:	4 159	4 266	<i>Total for group IV:</i>	7	7
- land	2 668	2 668	<i>V. Accumulated profit (loss) from prior years, including:</i>		
- plant	1 491	1 598	- retained earnings	19 256	16 396
2. Machinery, production equipment and apparatus	50	53	- uncovered loss		
3. Equipment and others	635	753	<i>Total for group V:</i>	19 256	16 396
4. Provided advances and tangible fixed assets under construction	939	737	<i>VI. Current profit (loss)</i>	2 038	2 860
<i>Total for group II:</i>	5 783	5 809	<i>Total for section A:</i>	21 306	19 268
<i>III. Long-term financial assets</i>			B. Provisions and similar liabilities		
1. Shares and interests in group enterprises	1 323	1 323	1. Provisions for pensions and other similar obligations		
2. Loans provided to group enterprises			2. Provisions for taxes, including:		
3. Shares and interests in associated and joint enterprises			- postponed taxes		
4. Loans granted to associates and joint enterprises			3. Other provisions and similar obligations	624	518
5. Long-term investments	131	147	<i>Total for section B:</i>	624	518
6. Other loans			C. Liabilities, including		
7. Repurchased own shares nominal value thousand BGN			1. Bond loans with separate indication of the convertible bonds, including:		
<i>Total for group III:</i>	1 454	1 470	up to 1 year		
<i>IV. Deferred taxes</i>	220	208	over 1 year		
<i>Total for section B:</i>	7 731	7 802	2. Liabilities to financial institutions, including:	20 031	4 408
C. Current assets			up to 1 year	4 987	3 630
<i>I. Inventory</i>			over 1 year	15 044	778
1. Raw materials	104	104	3. Advances received, including:	3 458	2 249
2. Work in progress			up to 1 year	3 458	2 249
3. Production and goods, including:	22 278	19 745	over 1 year		
- production			4. Liabilities to suppliers, including:	5 945	5 547
- goods	22 278	19 745	up to 1 year	5 945	5 547
4. Advances provided	5 176	874	over 1 year		
<i>Total for group I:</i>	27 558	20 723	5. Policy Liabilities, including:		
<i>II. Receivables</i>			up to 1 year		
			over 1 year		

1. Receivables from customers and suppliers, including:	7 220	6 769	6. Liabilities to group enterprises, including:	810	802
over 1 year			up to 1 year	810	790
2. Receivables from group enterprises, including:			over 1 year	0	12
over 1 year			7. Liabilities related to associated and joint enterprises, including:	2 103	2 243
3. Receivables related to associated and joint ventures, including:		2	up to 1 year	644	709
over 1 year			over 1 year	1 459	1 534
4. Other receivables, including:	961	445	8. Other liabilities, including:	482	1 054
over 1 year			up to 1 year	478	1 050
Total for group II:	8 181	7 216	over 1 year	4	4
III. Investments			- liabilities to employees, including:	2	
1. Shares and interests in group enterprises			up to 1 year	2	
7. Repurchased own shares			over 1 year		
nominal value thousand BGN			- social security liabilities, including:	197	183
3. Other investments			up to 1 year	197	183
Total for group III:	0	0	over 1 year		
IV. Cash and cash equivalents, including:			- tax liabilities, including:	222	831
- cash	120	97	up to 1 year	222	831
- deposits	11 129	236	over 1 year		
Total for group IV:	11 249	333	Total for section C, including	32 829	16 303
Total for section C:	46 988	28 272	up to 1 year	16 322	13 975
D. Prepaid expenses	40	15	over 1 year	16 507	2 328
			D. Financing received and income for future periods, including:	0	0
			- financing received		
			- income for future periods		
TOTAL ASSETS (A+B+C+D)	54 759	36 089	TOTAL LIABILITIES (A+B+C+D)	54 759	36 089

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Prepared by: Margarita Atanasova

Place: Sofia

Manager: Ralitzia Seizova

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Auditor: Todor Krastev

