

INCOME REPORT

KAMMARTON BULGARIA LTD

31.12.23

EXPENSES	Sum (thousands BGN) 1 EUR = 1.95583 BGN		RECEIPTS	Sum (thousands BGN) 1 EUR = 1.95583 BGN	
	<i>Current year</i>	Previous year		<i>Current year</i>	<i>Previous year</i>
a	1	2	a	1	2
A. Expenses			B. Receipts		
1. Decrease in inventories and work in progress			1. Net sales revenue, including:	69 228	66 487
2. Costs of raw materials and external services, including:	4 183	3 968	a) production		
a) raw materials	1 211	1 430	b) goods	68 281	65 635
b) external services	2 972	2 538	c) services	947	852
3. Staff costs, including:	10 580	9 081	2. Increase in production stocks and work in progress.		
a) costs for remuneration	9 107	7 764	3. Expenses for acquisition of assets by economic means		
6) costs for social taxes including	1 473	1 317	4. Other incomes including	292	257
- taxes related to pensions	1 017	922	- Income from financing	5	78
4. Depreciation and impairment expenses, including:	727	672	Total operating income (1 + 2 + 3 + 4)	69 520	66 744
a) costs for amortization and impairment of tangible and intangible fixed assets, including:	535	465	5. Income from participations in subsidiaries, associates and joint ventures, including:		
- depreciation costs	535	465	income from participations in group enterprises		
- impairment costs			6. Income from other investments and loans recognized as non-current (long-term) assets, including:		
b) impairment costs on current assets	192	207	- income from group enterprises		
5. Other expenses including	51 577	49 596	7. Other interest and financial income, including:	83	169
a) book value of assets sold	50 602	49 016	a) income from group enterprises		
b) provisions	263	183	b) positive differences from operations with financial assets		
Total operating expenses (1 + 2 + 3 + 4 + 5)	67 067	63 317	c) positive differences from changes in exchange rates	67	163
6. Impairment losses on financial assets, including investments	97	254	Total financial income (5 + 6 + 7)	83	169
-negative differences from exchange rate changes	75	140			
7. Interest expenses and other financial expenses, including:	173	162			
a) costs related to group enterprises					
b) negative differences from operations with financial assets					
Total financial expenses (6 + 7)	270	416			
8. Profit from ordinary activities	2 266	3 180	8. Losses from ordinary activities		

Total expenses (1 + 2 + 3 + 4 + 5 + 6 + 7)	<i>67 337</i>	<i>63 733</i>	Total revenue (1 + 2 + 3 + 4 + 5 + 6 + 7)	<i>69 603</i>	<i>66 913</i>
9. Accounting profit (total revenue — total expenses)	<i>2 266</i>	<i>3 180</i>	9. Accounting loss (total revenue — total expenses)		
10. Income tax expenses	<i>252</i>	<i>116</i>			
11. Other taxes, alternative to corporate tax					
12. Profit (9—10—11)	<i>2 014</i>	<i>3 064</i>	10. Loss (9 + row 10 and 11 from section A)		
All together (Total expenses + 11 + 12 + 13)	<i>69 603</i>	<i>66 913</i>	All together (Total Revenue + 11)	<i>69 603</i>	<i>66 913</i>

Date: 18.06.2024

Prepared by: Margarita Atanasova

Place: Sofia

Manager: Ralitza Seizova

Date of approval: 21.06.2024

Auditor: Todor Krastev