

<b>BALANCE SHEET</b>		
<b>Exchange rate: 1 EUR = 1,95583 BGN</b>		
<b>EUROCONSULTANTS BULGARIA S.A. J.S.C.</b>		
	<b>31.12.2022/ EUR</b>	<b>31.12.2021 / EUR</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment		141,38
Investment properties		
Biological Assets		
Intangible assets		
Investments in subsidiaries		
Investments in Associates		
Deferred income tax assets		
Available-for sale-financial assets		
Derivative financial instruments		
Trade & other receivables		
	<u>0,00</u>	<u>141,38</u>
<b>Current assets</b>		
Inventories		
Biological Assets		
Trade receivables	56.048,10	85.349,25
Other receivables	16.209,08	16.036,30
Available for sale financial assets		
Financial assets at fair value through profit or loss		
Cash and cash equivalents	57.156,47	42.936,71
Deferred expences EU FUNDS	0,00	0,00
	<u>129.413,65</u>	<u>144.322,26</u>
<b>Total assets</b>	<u><b>129.413,65</b></u>	<u><b>144.463,64</b></u>
<b>EQUITY</b>		
<b>Capital &amp; reserves attributable to equity holders of the Company</b>		
Share capital	120.000,20	120.000,20
Share premium reserves		
Treasury Shares		
Fair value reserves		
Exchange differences		
Other reserves		
Retained earnings	-57.341,45	-50.142,75
Equity elements related to assets destined for sale		
	62.658,75	69.857,45
Minority interest		
<b>Total equity</b>	<u><b>62.658,75</b></u>	<u><b>69.857,45</b></u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Borrowings		
Financial leasing liabilities		
Deferred income tax liabilities		
Retirement benefit obligation		
Provisions for other liabilities and charges		
Government grants related to assets		
Other long-term liabilities		
	<u>0,00</u>	<u>0,00</u>
<b>Short-term Liabilities</b>		
Trade Payables	40.750,82	47.372,43
Other Payables	26.004,07	27.233,76
Current income tax payable		
Borrowings		
Financial leasing liabilities		
Provisions for other liabilities and charges		
Future profits EU FUNDS		
	<u>66.754,89</u>	<u>74.606,19</u>
<b>Total liabilities</b>	<u><b>66.754,89</b></u>	<u><b>74.606,19</b></u>
<b>Total Equity and Liabilities</b>	<u><b>129.413,65</b></u>	<u><b>144.463,64</b></u>
	0,00	0,00

## INCOME STATEMENT

### Fiscal Year 01.01.2022-31.12.2022

EUROCONSULTANTS BULGARIA S.A. J.S.C.

Exchange rate: 1 EUR = 1,95583 BGN

	31.12.2022 / EUR	31.12.2021 / EUR
Sales	499.445,98	87.574,58
Programs EU		
Other sales	9.899,68	1.523,42
Finance income	2.507,63	774,90
<b>Gross Profit</b>	<b>511.853,29</b>	<b>89.872,90</b>
Other operating income		
Selling and marketing costs		
Administrative expenses	491.159,15	116.351,57
Other operating expenses	19.202,89	2.978,08
Finance cost (net)	8.689,95	695,76
Provisions of subsidiaries impairment		
Result of subsidiaries proceed		
Income from associates		
<b>Profit before income tax</b>	<b>-7.198,70</b>	<b>-30.152,51</b>
Income Tax expense		
<b>Profit after taxes from continued operations</b>	<b>-7.198,70</b>	<b>-30.152,51</b>
Net profit (loss) from discontinued Operations	-	-
<b>Net Profit</b>	<b>-7.198,70</b>	<b>-30.152,51</b>
<b>Attributable to :</b>		
Equity holders of the Company		
Minority interest		
	<b>0,00</b>	<b>0,00</b>

**Earnings per share for profit attributable to the equity holders of the Company during the year**

Basic  
Diluted

**Net profit (loss), per share, from discontinued Operations belonging to the parent company shareholders**

Basic  
Diluted

## EUROCONSULTANTS BULGARIA S.A. J.S.C.

## STATEMENT OF CHANGES IN EQUITY as at 30.06.2022

Exchange rate: 1 EUR = 1,95583 BGN

Equity	Basic capital		Capital		Reserve form		Other reserves		Financial result				Total equity	
	BGN	EUR	BGN	EUR	BGN	EUR	BGN	EUR	Profit		Loss		BGN	EUR
									BGN	EUR	BGN	EUR		
Profit/loss for the current period 01.01.2019-31.12.2019									13.071,17	6.683,18	0,00	0,00	247.412,42	126.499,96
<b>BALANCE as at 31.12.2019</b>	234.700,00	120.000,20							584.924,43	299.067,11	-572.212,01	-292.567,36	247.412,42	126.499,96
<b>BALANCE as at 01.01.2020</b>	234.700,00	120.000,20							584.924,43	299.067,11	-572.212,01	0,00		126.499,96
Profit/loss for the current period 01.01.2020-31.12.2020										0,00	-51.809,94	-26.490,00	195.602,48	100.009,96
<b>BALANCE as at 31.12.2020</b>	234.700,00	120.000,20							584.924,43	299.067,11	-624.021,95	-292.567,36	195.602,48	100.009,96
<b>BALANCE as at 01.01.2021</b>	234.700,00	120.000,20							584.924,43	299.067,11	-624.021,95	0,00		100.009,96
Profit/loss for the current period 01.01.2021-31.12.2021										0,00	-58.973,17	-30.152,50	136.629,31	69.857,46
<b>BALANCE as at 31.12.2021</b>	234.700,00	120.000,20							584.924,43	299.067,11	-682.995,12	-292.567,36	136.629,31	69.857,46
<b>BALANCE as at 01.01.2022</b>	234.700,00	120.000,20							584.924,43	299.067,11	-682.995,12	0,00		69.857,46
Profit/loss for the current period 01.01.2022-31.12.2022										0,00	-14.079,44	-7.198,70	122.549,87	62.658,75
<b>BALANCE as at 31.12.2022</b>	234.700,00	120.000,20							584.924,43	299.067,11	-697.074,56	-292.567,36	122.549,87	62.658,75

0,00