

GRADUS AD
INTERIM INDIVIDUAL STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING JUNE 30, 2022

	Note	1-6/2022 BGN'000	1-6/2021 BGN'000
Dividend income	14.2	11 997	6 998
Revenue	14.1	4	2
Costs of materials		(11)	(6)
Costs of hired services	15	(95)	(68)
Depreciation / amortization expenses	4,5	(36)	(19)
Personnel expenses	16	(272)	(246)
Other operating expenses	17	(3)	(3)
Operating profit		11 584	6 658
Finance income	18	194	226
Finance costs	18	-	(1)
Finance income /(costs), net		194	225
Profit before income tax		11 778	6 883
Income tax expense	19	-	-
Profit for the period after taxes		11 778	6 883
Other components of comprehensive income		-	-
Total comprehensive income for the period		11 778	6 883
Earnings per share in BGN	10	0,05	0,03

28 July 2022

Prepared by:
 /Antoaneta Boeva/

Executive Director:
 /Ivan Angelov/

Chairman of the Board of Directors:
 /Luka Angelov/

The notes on pages 6 to 33 form an integral part of the interim financial statements.

GRADUS AD
INTERIM INDIVIDUAL STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2022

	Бележки	30 June 2022 BGN'000	31 December 2021 BGN'000
ASSETS			
Non-current assets			
Property, plant and equipment	4	69	99
Intangible assets	5	25	29
Investments in subsidiaries	6	269 412	269 412
Deferred tax assets	7	59	59
Total non-current assets		269 565	269 599
Current assets			
Related party receivables		1	1
Trade receivables	22	141	17
Loans granted	22	33 730	34 542
Dividends receivable	22	11 997	6 998
Other current receivables and prepayments	8	87	67
Cash and cash equivalents	9	14 101	6 916
Total current assets		60 057	48 541
TOTAL ASSETS		329 622	318 140
EQUITY AND LIABILITIES			
EQUITY			
Capital attributable to the equity owners of the parent company			
Share capital	10	243 609	243 609
Issue premium	10	62 287	62 287
Retained earnings	10	12 659	11 843
		318 555	317 739
LIABILITIES			
Non-current liabilities			
Leasing liabilities		-	15
Total non-current liabilities		-	15
Current liabilities			
Payables to related parties	22	1	1
Trade payables		6	10
Tax liabilities	11	465	270
Payables to personnel and social security	12	48	44
Dividend liabilities	13	10 501	-
Leasing liabilities		45	59
Other current liabilities		1	2
Total current liabilities		11 067	386
TOTAL LIABILITIES		11 067	401
TOTAL EQUITY AND LIABILITIES		329 622	318 140

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GRADUS AD
INTERIM INDIVIDUAL CASH FLOW STATEMENT
FOR THE PERIOD ENDING JUNE 30, 2022

	1-6/2022	1-6/2021
	BGN'000	BGN'000
Cash flows from operating activity		
Proceeds from customers	160	339
Payments to suppliers	(379)	(378)
Payments to personnel and social security	(243)	(225)
Taxes paid/ refunded, other than income tax, net	(25)	(10)
Other proceeds, net	(35)	(11)
Net cash flows from operating activity	(522)	(285)
Cash flows from investing activity		
Assets purchase	(2)	(8)
Loans to related parties	-	(28 800)
Proceeds from loans	800	32 170
Interest received on granted loans	206	257
Dividends received	6 999	5 998
Net cash flows used in investing activity	8 003	9 617
Cash flows from financing activity		
Taxes paid on dividends paid	(266)	(226)
Payments on leasing contracts	(30)	(14)
Net cash flows used in financing activity	(296)	(240)
Net increase / decrease in cash	7 185	9 092
Cash and cash equivalents on 01 January	6 916	1 473
Cash and cash equivalents on 30 June	14 101	10 565

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GRADUS AD
INTERIM INDIVIDUAL STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDING JUNE 30, 2022

	Share capital	Issue premium	Retained earnings	Total share capital
	BGN'000	BGN'000	BGN'000	BGN'000
Balance at 31 December 2020	243 609	62 287	9 867	315 763
<i>Total comprehensive income for the period:</i>				
<i>Net profit for the period</i>	-	-	6 883	6 883
<i>Changes in equity for the period</i>				
<i>Distributed profit for dividends</i>	-	-	(5 359)	(5 359)
Balance at 30 June 2021	243 609	62 287	11 391	317 287
Balance at 31 December 2021	243 609	62 287	11 843	317 739
<i>Total comprehensive income for the period:</i>				
<i>Net profit for the period</i>	-	-	11 778	11 778
<i>Changes in equity for the period</i>				
<i>Distributed profit for dividends</i>	-	-	(10 962)	(10 962)
Balance at 30 June 2022	243 609	62 287	12 659	318 555

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