

# INTERIM NON-CONSOLIDATED FINANCIAL REPORT

## AGRIA GROUP HOLDING AD FINANCIAL STANDING REPORT 30.6.2020

	30.6.2020	31.12.2019
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant, and equipment	6 019	6 022
Non-tangible assets	88	114
Investments in subsidiaries	82 106	82 106
Investments in associates	505	505
Deferred tax assets	0	0
<b>Total non-current assets</b>	<b>88 718</b>	<b>88 747</b>
<b>Current assets</b>		
Trade and other receivables	35 213	39 594
Cash and cash equivalents	415	426
<b>Total current assets</b>	<b>35 628</b>	<b>40 020</b>
<b>Total assets</b>	<b>124 346</b>	<b>128 767</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and reserves</b>		
Share capital	6 800	6 800
Reserves	17 176	17 176
Accumulated profit	30 318	31 227
<b>Total equity and reserves</b>	<b>54 294</b>	<b>55 203</b>
<b>Non-current liabilities</b>		
Non-current liabilities under bank loans	28 427	30 563
Deferred tax liabilities	311	311
Liabilities under lease agreements	175	161
<b>Total non-current liabilities</b>	<b>28 913</b>	<b>31 035</b>
<b>Current liabilities</b>	<b>41 139</b>	<b>42 529</b>
<b>Total liabilities</b>	<b>70 052</b>	<b>73 564</b>
<b>Total equity and liabilities</b>	<b>124 346</b>	<b>128 767</b>

Executive Director : .....  
Emil Raykov

Prepared by: .....  
Asya Yordanova

15.7.2020  
Varna



**AGRIA GROUP HOLDING AD**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**30.6.2020**

	30.6.2020	30.6.2019
<b>Income from sales</b>	<b>145</b>	<b>144</b>
<b>Operating expenses, including:</b>		
External services	230	291
Depreciation costs	100	132
Wages, salaries, social and health insurance contributions	295	293
Materials	27	27
Other operating expenses	2	18
<b>In Total</b>	<b>654</b>	<b>761</b>
<b>Financial profit</b>	<b>524</b>	<b>400</b>
<b>Financial expenses</b>	<b>(924)</b>	<b>(848)</b>
<b>Profit before tax</b>	<b>(909)</b>	<b>(1 065)</b>
Income tax	0	0
<b>Net profit</b>	<b>(909)</b>	<b>(1 065)</b>
<b>Other comprehensive income after tax</b>		
<b>Total income for the period</b>	<b>(909)</b>	<b>(1 065)</b>
<b>Income per share</b>	<b>-0,134</b>	<b>0,000</b>

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**AGRIA GROUP HOLDING AD**  
**EQUITY STATEMENT**  
**30.6.2020**

	Share capital	Total reserves	Reserve related to subsequent measurement of assets and liabilities	Premium reserves	Accumulated profit	Total
(all amounts are in BGN in thousands)						
<b>Balance as at 1 January 2019</b>	<b>6800</b>	<b>680</b>	<b>3016</b>	<b>13668</b>	<b>30411</b>	<b>54575</b>
Financial result for the current period					628	628
Other comprehensive income for the current period						0
<b>Total comprehensive income for the current period</b>			-		628	628
Distribution of profit						
a) reserves						
b) dividends						
Changes in the revaluation reserves			(188)		188	
<b>Balance as at 31 December 2019</b>	<b>6800</b>	<b>680</b>	<b>2828</b>	<b>13668</b>	<b>31227</b>	<b>55203</b>
Profit for the period					(909)	(909)
Other changes						0
<b>Total comprehensive income for the period</b>					(909)	(909)
Distribution of profit						
a) reserves						
b) dividends						
<b>Balance as at 30 June 2020</b>	<b>6800</b>	<b>680</b>	<b>2 828</b>	<b>13668</b>	<b>30 318</b>	<b>54294</b>

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**AGRIA GROUP HOLDING AD**  
**CASH FLOWS STATEMENT**  
**30.6.2020**

(all amounts are in BGN in thousands)	30.6.2020	30.6.2019
<b>Cash flow amounts on 1st January</b>	<b>426</b>	<b>541</b>
<b>Cash flow from operations</b>		
Cash received from customers	164	309
Cash paid to suppliers and others	(285)	(303)
Cash paid as wages and salaries	(297)	(295)
Corporate income tax paid	0	0
Tax paid / reimbursed	10	0
Other payments	0	(3)
<b>Net cash flow from operations</b>	<b>(408)</b>	<b>(292)</b>
<b>Cash flow from investment activities</b>		
Purchase of tangible non-current assets	(65)	(4)
Cash from sales of assets	1	0
Dividends from investments	686	3 376
Purchase of investments	0	0
<b>Net cash flow from investment</b>	<b>622</b>	<b>3 372</b>
<b>Cash flow from financing activities</b>		
Loans granted	22 633	0
Loans paid	(22 447)	(2 389)
Cash flow from interest	(411)	(591)
Other cash received from/paid for financing activity	0	0
<b>Net cash flow from financing activities</b>	<b>(225)</b>	<b>(2 980)</b>
<b>Net increase / (decrease) of cash and cash equivalents</b>	<b>(11)</b>	<b>100</b>
<b>Net change of currency changes</b>		
<b>Cash at end of year</b>	<b>415</b>	<b>641</b>

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