

INTERIM NON-CONSOLIDATED FINANCIAL REPORT

AGRIA GROUP HOLDING AD FINANCIAL STANDING REPORT 30.6.2022

	30.6.2022	31.12.2021
ASSETS		
Non-current assets		
Property, plant, and equipment	6 433	6 335
Non-tangible assets	97	106
Investments in subsidiaries	96 428	82 106
Investments in associates	505	507
Deferred tax assets	0	0
Total non-current assets	103 463	89 054
Current assets		
Trade and other receivables	54 287	25 993
Cash and cash equivalents	482	196
Total current assets	54 769	26 189
Total assets	158 232	115 243
EQUITY AND LIABILITIES		
Capital and reserves		
Share capital	6 800	6 800
Reserves	17 142	17 176
Accumulated profit	71 713	34 329
Total equity and reserves	95 655	58 305
Non-current liabilities		
Non-current liabilities under bank loans	21 708	23 563
Deferred tax liabilities	306	310
Liabilities under lease agreements	305	421
Total non-current liabilities	22 319	24 294
Current liabilities	40 258	32 644
Total liabilities	62 577	56 938
Total equity and liabilities	158 232	115 243



19.7.2022
Varna

Executive Director
Emil Raykov

Prepared by:
Asya Yordanova

AGRIA GROUP HOLDING AD
STATEMENT OF COMPREHENSIVE INCOME
30.6.2022

	30.6.2022	30.6.2021
Income from sales	175	142
Other income	6	-
Operating expenses, including:		
External services	326	251
Depreciation costs	197	109
Wages, salaries, social and health insurance contributions	279	185
Materials	72	38
Other operating expenses	270	15
In Total	1 144	598
Financial profit	41 437	344
Financial expenses	(628)	(771)
Profit before tax	39 846	(883)
Income tax	4	0
Net profit	39 850	(883)
Other comprehensive income after tax	-	-
Total income for the period	39 850	(883)
Income per share	0,000	0,000



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EQUITY STATEMENT
30.6.2022

	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)						
Balance as at 1 January 2021	6 800	680	2 828	13 668	33 243	57 219
Financial result for the current period					-	-
Other comprehensive income for the current period					-	-
Total comprehensive income for the current period	-	-	-	-	2 086	-
Distribution of profit						
a) reserves		-	-		-	
b) dividends					(1 000)	(1 000)
Changes in the revaluation reserves			-		-	-
Balance as at 31 December 2021	6 800	680	2 828	13 668	34 329	58 305
Profit for the period					39 850	39 850
Other changes			(34)		34	-
Total comprehensive income for the period	-	-	(34)	-	39 884	39 850
Distribution of profit						-
a) reserves						-
b) dividends					(2 500)	(2 500)
Balance as at 30 June 2022	6 800	680	2 794	13 668	71 713	95 655

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AGRIA GROUP HOLDING AD
CASH FLOWS STATEMENT
30.6.2022

(all amounts are in BGN in thousands)	30.6.2022	30.6.2021
Cash flow amounts on 1st January	196	427
Cash flow from operations		
Cash received from customers	301	175
Cash paid to suppliers and others	(471)	(382)
Cash paid as wages and salaries	(265)	(192)
Corporate income tax paid	0	0
Tax paid / reimbursed	24	8
Other payments	0	0
Net cash flow from operations	(411)	(391)
Cash flow from investment activities		
Purchase of property, plant and equipment	0	(18)
Cash from sales of assets	0	0
Dividends from investments	15 615	3 465
Purchase of investments	(14 320)	(2)
Net cash flow from investment	1 295	3 445
Cash flow from financing activities		
Loans granted	0	6 925
Loans paid	420	(9 460)
Cash flow from interest	(816)	(575)
Other cash received from/paid for financing activity	(202)	0
Net cash flow from financing activities	(598)	(3 110)
Net increase / (decrease) of cash and cash equivalents	286	(56)
Net change of currency changes	0	0
Cash at end of year	482	376



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