

INTERIM CONSOLIDATED FINANCIAL REPORT

AGRIA GROUP HOLDING AD FINANCIAL STANDING REPORT 30-06-23

	30-06-23	31-12-22
ASSETS		
Non-current assets		
Property, plant, and equipment	320,842	259,712
Non-tangible assets	199	111
Positive reputation	2,326	2,326
Long term Investments	10,634	10,634
Long term receivables	2,097	2,097
Deferred tax assets	1,095	0
Total non-current assets	337,193	274,880
Current assets		
Inventory	111,114	108,645
Receivables and Advances granted	160,920	110,024
Cash and cash equivalents	9,565	4,548
Total current assets	281,599	223,217
Total assets	618,792	498,097
EQUITY AND LIABILITIES		
Capital and reserves		
Share capital	6,800	6,800
Purchased company own shares	-1,390	-1,390
Reserves	120,419	108,073
Accumulated profit	164,929	103,107
Current income	3,415	68,580
Total equity and reserves	294,173	285,170
Minority Interest	0	0
Non-current liabilities		
Bank loans	77,567	34,954
Liabilities under lease contracts	11,971	15,944
Deferred tax liabilities	10,667	8,670
Other non-current liabilities	1,141	1,141
Total non-current liabilities	101,346	60,709
Current liabilities	223,273	152,218
Total liabilities	324,619	212,927
Total equity and liabilities	618,792	498,097

Executive Director :
Emil Raykov

10.08.2023
Varna

Prepared by:
Asya Yordanova

AGRIA GROUP HOLDING AD
CASH FLOWS STATEMENT
30-06-23

(all amounts are in BGN in thousands)	30-06-23	30-06-22
Cash flow amounts on 1st January	5,187	1,852
Cash flow from operations		
Cash received from customers	405,649	369,510
Cash paid to suppliers and others	(382,498)	(311,276)
Cash paid as wages and salaries	(11,805)	(7,938)
Tax paid / reimbursed	4,023	(7,837)
Other payments	(309)	0
Net cash flow from operations	15,060	42,459
Cash flow from investment activities		
Purchase of property, plant and equipment	(13,381)	(1,589)
Cash from sales of assets	611	8
Purchase of investments	(40,881)	(12,800)
Net cash flow from investment	(53,651)	(14,381)
Cash flow from financing activities		
Loans granted	81,406	(539)
Loans paid	(27,394)	(23,733)
Cash flow from interest	(4,585)	(1,882)
Payment on dividends	0	0
Payables under lease contracts	(5,730)	(1,972)
Others	(728)	750
Net cash flow from financing activities	42,969	(27,376)
Net increase / (decrease) of cash and cash equivalents	4,378	702
Net change of currency changes	0	0
Cash at end of period	9,565	2,554

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AGRIA GROUP HOLDING AD
EQUITY STATEMENT
30-06-23

Attributable to the owners of the parent company

	Share capital	Shares buy-back	Legal reserves	Revaluation reserve	Revaluation of defined benefit obligations	Premium reserves	Retained earnings	Total equity	Minority interest	Total
<i>(all amounts are in BGN in thousands)</i>										
Balance as at 1 January 2022	6,800	-	1,786	50,081	(41)	13,668	105,489	177,783	519	178,302
Profit for the period	-	-	-	-	-	-	68,580	68,580	-	68,580
Other comprehensive income, net of tax	-	-	-	42,620	77	-	-	42,697	-	42,697
Total comprehensive income for the current period	-	-	-	42,620	77	-	68,580	111,277	-	111,277
Shares buy-back	-	(1,390)	-	-	-	-	-	(1,390)	-	(1,390)
Revaluation reserve written off	-	-	-	(250)	-	-	250	-	-	-
Increase of legal reserves	-	-	132	-	-	-	(132)	-	-	-
Effect of minority interest acquisition	-	-	-	-	-	-	-	-	(519)	(519)
Dividends distribution	-	-	-	-	-	-	(2,500)	(2,500)	-	(2,500)
Balance of 31 December 2022	6,800	(1,390)	1,918	92,451	36	13,668	171,687	285,170	-	285,170
Profit for the period	-	-	-	-	-	-	3,415	3,415	-	3,415
Other comprehensive income for the period	-	-	23	(2,106)	-	14,429	42	12,388	-	12,388
Total comprehensive income for the period	-	-	23	(2,106)	-	14,429	3,457	15,803	-	15,803
Revaluation reserve written off	-	-	-	-	-	-	-	-	-	-
Increase of legal reserves	-	-	-	-	-	-	-	-	-	-
Dividends distribution	-	-	-	-	-	-	(6,800)	(6,800)	-	(6,800)
Balance as at 30 June 2023	6,800	(1,390)	1,941	90,345	36	28,097	168,344	294,173	-	294,173

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AGRIA GROUP HOLDING AD
STATEMENT OF COMPREHENSIVE INCOME
30-06-23

	30-06-23	30-06-22
Income from sales	334,021	325,251
Other income	3,435	3,336
Total Income	337,456	328,587
Operating expenses, including:		
Balance sheet value of goods sold	235,141	224,110
Materials	76,412	59,781
External services	13,149	5,632
Depreciation costs	9,303	6,278
Wages, salaries, social and health insurance contributions	13,699	8,979
Changes in work in process and production	-18,161	-24,114
Other operating expenses	2,511	396
In Total	332,054	281,062
Financial profit	4,303	1,121
Financial expenses	-6,290	-2,686
Profit before tax	3,415	45,960
Income tax	-	-
Net profit	3,415	45,960
Other comprehensive income, net of tax	12,388	-
Minority Interest	-	-
Comprehensive income for the period	15,803	45,960

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