

GRADUS AD
INDIVIDUAL STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

		30 June 2018	2017
	Note	BGN'000	BGN'000
ASSETS			
Non-current assets			
Intangible assets	4	3	-
Investments in subsidiaries	5	264 960	264 960
		264 963	264 960
Current assets			
Receivables from related parties in the group	6	21 326	-
Other current receivables	7	18	-
Cash and cash equivalents	8	81 392	240
Deferred tax assets	9	39	-
		102 775	240
TOTAL ASSETS		367 738	265 200
EQUITY AND LIABILITIES			
EQUITY			
Basic capital	10	221 000	221 000
Premium reserve	10	44 200	44 200
Retained profit / loss	10	20 971	(1)
		286 171	265 199
LIABILITIES			
Current liabilities			
Trade liabilities	11	64	1
Tax liabilities	12	3	-
Payables to staff and social security	13	28	-
Other current liabilities	14	81 472	-
		81 567	1
TOTAL LIABILITIES		81 567	1
TOTAL EQUITY AND LIABILITIES		367 738	265 200

Date: 31. July 2018

Prepared by:

/Antoaneta Boeva/

Executive Director:

/Ivan Angelova/

GRADUS AD
INDIVIDUAL STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING ON 30 JUNE 2018

	Note	30 June 2018 BGN'000
Dividend income		21 326
Costs for hired services	15	(177)
Personnel costs	16	(184)
Other operating expenses	17	(21)
Profit from ordinary business		20 944
Financial costs	18	(11)
Financial income / (expenses), net		(11)
Profit before tax on profit		20 933
Profit tax expense	19	39
Net profit for the period		20 972
 Other components of comprehensive income		 -
Total comprehensive income for the period		20 972
 Net profit for the period attributable to:		
Owners of the parent company		20 972
Non-controlling participation		-
 Total comprehensive income for the period related to:		
Owners of the parent company		20 972
Non-controlling participation		-

Date: 31 July 2018

Prepared by:
 /Antoaneta Boeva/

Executive Director:
 /Ivan Angelov/

GRADUS AD
INDIVIDUAL STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDING ON 30 JUNE 2018

In BGN `000

	Basic capital	Premium reserve	Accumulated profit	Total
Balance as at 31 December 2017	<u>221 000</u>	<u>44 200</u>	<u>(1)</u>	<u>265 199</u>
Net profit for the period	-	-	20 972	20 972
Balance as at 30 June 2018	<u>221 000</u>	<u>44 200</u>	<u>20 971</u>	<u>286 171</u>

Дата: 31 July 2018

Prepared by:

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Executive Director:

/Ivan Angelov/

GRADUS AD
INDIVIDUAL CASH FLOWS STATEMENT
FOR THE PERIOD ENDING ON 30 JUNE 2018

	30 June 2018 BGN'000
Cash flows from operating activities	
Payments to suppliers	(157)
Payments related to remuneration	(73)
Other receipts / payments from operating activities NET	5
Net cash flows from operating activities	<u>(225)</u>
Cash flows for investing activities	
Purchase of intangible assets	(3)
Net cash flow for investing activities	<u>(3)</u>
Cash flows from financial activities	
Proceeds from the issue of securities	40 696
Cash contributions from owners	(11)
Other receipts / payments from financial activity NET	40 695
Net cash flow from financing activities	<u>81 380</u>
Net increase in cash and cash equivalents	81 152
Money and cash equivalents at the beginning of the period	240
Cash and cash equivalents at 31 December 2017	<u>81 392</u>

Date: 31 July 2018

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