

SEPARATE STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31 December 2021

	Notes	2021 BGN'000	2020 BGN'000
Revenue from contracts with customers	3	350,443	219,250
Other operating income/(losses), net	4	5,337	7,472
Changes in inventories of finished products and work in progress		8,981	(6,373)
Capitalised expenses for self-constructed non-current (PPE) assets		249	176
Raw materials and consumables used	5	(232,319)	(132,212)
Hired services expense	6	(19,337)	(23,679)
Employee benefits expense	7	(25,130)	(25,460)
Depreciation and amortisation expense	14, 15, 16	(11,011)	(11,014)
(Accrued)/reversed impairment of financial assets, net	8	(407)	466
Other operating expenses, including <i>Carbon emission expenses</i>	9	(23,195) (22,377)	(11,618) (10,087)
Profit from operations		53,611	17,008
Impairment and derecognition on non-current assets, net	10	(576)	(875)
Finance costs	11	(416)	(432)
Profit before income tax		52,619	15,701
Income tax saving expense	12	(4,901)	(556)
Net profit for the year		47,718	15,145
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Remeasurements of defined benefit pension plans	29	154	(69)
		154	(69)
<i>Items that may be reclassified to profit or loss</i>		-	-
Other comprehensive income, net of tax		154	(69)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		47,872	15,076
Net profit per share	13	BGN 18.45	5.86

The accompanying notes on pages 5 to 101 constitute an integral part of these financial statements.

The separate financial statements on pages 1 to 101 have been approved by the Management Board and were signed on its behalf on 21 March 2022 by:

Executive Director:
Miroslav Dimitrov



Chief Accountant (preparer):
Milena Atanasova

Separate financial statement on which we have issued an Auditor's Report.

AFA OOD, reg. No 015
Renny Georgieva Iordanova
Legal Representative
General Manager

Nadya Dimitrova Viachka
Registered auditor in charge of the audit

AUDITED BY AFA
24.03.2022