SIDMA BULGARIA EAD
Balance Sheet
as at

Amounts in Euros

Assets	Notes	31/12/2021	31/12/2020
Non Current Assets			
Tangible Assets	1.1	5.664.910,47	5.710.542,96
Intangible Assets	1.2	569,96	2.716,43
Investments in Subsidiaries	1.3	0,00	0,00
Investments in Associates	1.4	0,00	0,00
Deferred Tax Assets	1.16	0,00	0,00
Other Non-Current Assets	1.5	0,00	0,00
		5.665.480,43	**5.713.259,39**
Current Assets			
Inventories	1.6	7.831.884,55	2.935.248,93
Trade Receivables	1.7	2.697.820,44	3.891.439,82
Other Receivables	1.8	491.574,18	322.219,20
Cash and Cash Equivalents	1.9	842.762,31	635.619,10
Non-Current Assets Held for Sale	1.10	0,00	0,00
		11.864.041,48	**7.784.527,05**
Total Assets		**17.529.521,91**	**13.497.786,44**
EQUITY			
Share Capital	1.11	3.062.797,38	3.062.797,38
Share Premium	1.11	3.997.954,83	3.997.954,83
Reserves	1.12	2.971.893,36	2.939.798,48
Differences from the revaluation of assets in fair values	1.12		
Retained Earnings	1.13	-5.426.665,72	-8.070.088,13
		4.605.979,85	**1.930.462,55**
Non Current Liabilities			
Long-term Bank Loans	1.14	5.621.172,56	6.057.414,61
Government Grants	1.15		
Deferred Tax Liabilities	1.16	252.312,11	162.922,86
Retirement Benefit Obligation	1.17	5.635,98	35.965,98
		5.879.120,65	**6.256.303,45**
Current Liabilities			
Short-term Bank Loans	1.14	474.386,18	1.001.333,70
Trade Payables	1.18	5.996.588,59	4.114.361,88
Other Payables	1.18	573.446,65	195.324,86
Income tax and duties	1.18	0,00	0,00
		7.044.421,42	**5.311.020,44**
Total Equity and Liabilities		**17.529.521,92**	**13.497.786,44**

ЕЙЧ ЕЛ БИ БЪЛГАРИЯ ООД
САМО ЗА
ИДЕНТИФИКАЦИОННИ ЦЕЛИ

21-03-2022

SIDMA BULGARIA EAD
Profit & Loss Statement for the period
01 January 2021 to 31 December 2021

Amounts in Euros	Notes	2021	2020
Turnover (sales)	**1.19**	44.575.562	26.722.210
Cost of goods Sold	**1.20**	-39.831.578	-24.840.805
Gross Profit		**4.743.984,95**	**1.881.404,87**
Other income	**1.21**	207.226,58	51.965,59
Administrative Expenses	**1.22**	-513.443,13	-452.447,61
Distribution/Selling Expenses	**1.23**	-1.048.514,07	-937.843,61
Other expenses	**1.24**	-10.671,96	-11.687,88
Operating loss (EBIT)		**3.378.582,37**	**531.391,37**
Financial Income	**1.25**	5.523,59	0,00
Finance Expenses	**1.25**	-414.491,71	-401.537,88
Income from dividends			
Profit/(Loss) from sales of fixed assets			
Profit/(Loss) from Subsidiaries/Associates			
Profit before taxation		**2.969.614,25**	**129.853,49**
Income Tax (Expense)/Benefit	**1,26**	-293.713,84	-9.095,14
Profit after taxation		**2.675.900,41**	**120.758,35**
Other comprehensive income			
Revaluation of property, plant and equipment		0,00	1.110.737,31
Remeasurements of defined employee benefit l		-495,00	1.119,00
Related tax		0,00	-111.185,61
Other comprehensive income for the year		**-495,00**	**1.000.670,71**
Total comprehensive income for the year		**2.675.405,41**	**1.121.429,05**
Earnings per share			
Dividend per share			
Depreciation & Amortization Expenses	**1.27**	126.360,51	201.155,72
EBITDA		**3.504.942,88**	**732.547,09**

ЕЙЧ ЕЛ БИ БЪЛГАРИЯ ООД
САМО ЗА ИДЕНТИФИКАЦИОННИ ЦЕЛИ
21-07-2022

SIDMA BULGARIA EAD
Cash Flow Statement for the period from
01 January 2021 to 31 December 2021

amounts in euros	2021	2020
Operating Activities		
Profit before taxation	2.969.614,25	129.853,49
Adjustments for:		
Depreciation & amortization	126.360,51	205.469,82
Provisions		
Exchange Differences	(2.638,22)	2.634,30
Income and expenses from investing activities		
Other non cash (income)/expenses	(5.973,34)	2.116,86
Net Finance Costs	411.606,34	398.903,58
Adjustments for changes in working capital		
Decrease/(increase) in inventories	(4.896.635,62)	832.425,47
Decrease/(increase) in receivables	(2.826.061,84)	(656.482,60)
(Decrease)/increase in payables(except bank loans and overdrafts)	2.761.882,97	(74.071,24)
Less:		
Financial Costs paid	(385.769,15)	(397.004,77)
Taxes paid	(171.415,65)	(96.092,87)
Total inflows / (outflows) from operating activities (a)	**(2.019.029,75)**	**347.752,03**
Investing activities		
Acquisition of subsidiaries		
Purchase of tangible and intangible assets	(78.581,55)	(11.569,57)
Proceeds on disposal of tangible and intangible assets		
Interest received	0,00	0,00
Dividends received		
Total inflows / (outflows) from investing activities (b)	**(78.581,55)**	**(11.569,57)**
Financing Activities		
Share Capital Increase	0,00	0,00
New bank loans raised	2.765.309,36	155.494,76
Repayments of loans	(432.236,21)	(436.606,62)
Repayments of financial leasing agreements	(28.318,64)	(24.497,90)
Dividends and management fees paid		
Grants received		
Total inflows / (outflows) from financing activities (c)	**2.304.754,51**	**(305.609,76)**
Net Increase/(Decrease) in cash and cash equivalents (a) + (b) + (c)	207.143,21	30.572,71
Cash and cash equivalents at the beginning of the period	635.619,10	605.046,39
Cash and cash equivalents at the end of the period	**842.762,31**	**635.619,10**

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SIDMA BULGARIA EAD

Statement of changes in equity for the period 1 January 2021 to 31 December 2021

Amounts in Euros	Notes	Share Capital	Share Premium	Legal Reserves	Extraordinary Reserves	Tax free reserves	Difference from the revaluation of assets in fair values	Retained Earnings	Total Equity	
Balance as at 1 January 2020		**3.062.797,39**	**3.997.954,82**	**0,00**	**1.929.208,22**	**9.919,56**	**0,00**	**-8.109.567,31**	**890.312,68**	
Changes to equity for the period										
Adjustments charged directly to equity (*)								-81.279,16	**-81.279,16**	
Dividends distributed									**0,00**	
Share Capital Increase									**0,00**	
Other (describe: Reserve for actuarial gains and losses)					999.663,58	1.007,10			**1.000.670,68**	
Total adjustments to the Equity		**0,00**	**0,00**	**0,00**	**999.663,58**	**1.007,10**	**0,00**	**-81.279,16**	**919.391,52**	
Profit after income tax								120.758,35	**120.758,35**	0,00
Balance as at 31 December 2020		**3.062.797,39**	**3.997.954,82**	**0,00**	**2.928.871,80**	**10.926,66**	**0,00**	**-8.070.088,12**	**1.930.462,55**	0,00
Balance as at 1 January 2021		**3.062.797,39**	**3.997.954,82**	**0,00**	**2.928.871,80**	**10.926,66**	**0,00**	**-8.070.088,12**	**1.930.462,55**	
Changes to equity for the period									0,00	
Adjustments charged directly to equity (*)						32.094,88		-32.478,00	-383,12	
Dividends distributed									0,00	
Share Capital Increase									0,00	
Other (describe: Revaluation reserve IAS 16; reserve for actuarial gains and losses - revised IAS 19, 2013)									0,00	
Total adjustments to the Equity		**0,00**	**0,00**	**0,00**	**0,00**	**32.094,88**	**0,00**	**-32.478,00**	**-383,12**	
Profit after income tax								2.675.900,41	2.675.900,41	0,00
Balance as at 31 December 2021		**3.062.797,39**	**3.997.954,82**	**0,00**	**2.928.871,80**	**43.021,54**	**0,00**	**-5.426.665,71**	**4.605.979,84**	0,00
		0,01	-0,01			-0,01				

(*) In this case please describe the kind of adjustment and the reason for the direct charge of Equity

Balance as at 31 December 2020		
Kind of adjustment	**Amount**	**Reason for direct charge of Equity**
	-81.279,16	LTF 2015-2019
	-81.279,16	
	0,00	

Balance as at 31 December 2021		
Kind of adjustment	**Amount**	**Reason for direct charge of Equity**
Accounting policy IAS 19	**32.094,88**	
	-32.478,00	
	-383,12	
	0,00	

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