

Tchaikapharma High Quality Medicines Inc.
Interim statement of Financial status
as of 30 of June 2024

	30.06.2024	31.12.2023
	<i>BGN'000</i>	<i>BGN'000</i>
ASSETS		
Non-current assets		
Property, plant and equipment	34 324	33 083
Intangible assets	3 529	3 560
Investments in subsidiaries	69	19
Trade receivables	4 978	4 978
Total non-current assets	42 900	41 640
Current assets		
Inventories	14 230	14 303
Trade and other receivables	67 138	66 490
Current corporate income tax	-	12
Cash and cash equivalents	52	60
Total current assets	81 420	80 865
Total assets	124 320	122 505
 LIABILITIES		
Equity		
Share capital	84 500	84 500
Reserves	12 800	12 800
Retained earnings	10 514	7 707
Total	107 814	105 007
Non-current liabilities		
Long-term loans	671	879
Deferred tax liabilities	1 113	1 113
Retirement benefit obligations	173	197
Total non-current liabilities	1 957	2 189
Current liabilities		
Trade and other liabilities	4 030	4 768
Short-term loans	9 790	9 791
Current portion of long-term loans	288	507
Other tax liabilities	441	243
Total current liabilities	14 549	15 309
Total liabilities	16 506	17 498
Total equity and liabilities	124 320	122 505

Date of preparation: 23.07.2024

Sofia

Prepared by:.....

/ P. Moneva /

Executive Director:.....

/B. Georgiev/

Tchaikapharma High Quality Medicines Inc.
Interim statement of comprehensive income
as of 30 of June 2024

	30.06.2024	30.06.2023
	<i>BGN'000</i>	<i>BGN'000</i>
Revenue	26 759	25 781
Other income	128	61
Total income	26 887	25 842
Carrying amount of goods sold	(1 218)	(763)
Changes in inventories of finished products and work in progress	472	354
Materials and services	(16 674)	(15 367)
Personnel expenses	(4 475)	(3 117)
Depreciation / amortisation expenses	(1 258)	(1 576)
Other expenses	(316)	(613)
Finance income	18	40
Finance costs	(374)	(308)
Total expenses	(23 825)	(21 350)
Profit before taxation	3 062	4 492
Corporate income tax expense	(255)	(210)
Profit/Loss for the period	2 807	4 282
Total comprehensive income for the period	2 807	4 282
Earnings per share / in BGN per 1 share /	0.03	0.05

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Tchaikapharma High Quality Medicines Inc.
Interim cash flow statement
as of 30 of June 2024

	30.06.2024	30.06.2023
	<i>BGN'000</i>	<i>BGN'000</i>
Cash flows from operating activities		
Proceeds from sale of finished products, goods and services	19 286	16 816
Payments to suppliers of materials, goods and services	(9 649)	(8 791)
Payments to personnel	(4 288)	(3 207)
Foreign currency exchange gains/losses	(20)	(12)
Payments of interest and dividends	(243)	(183)
Other proceeds / payments	(3 361)	(3 077)
Net cash flows	1 725	1 546
Cash flows from investing activities		
Payments on non-current assets acquired	(1 133)	(1 079)
Other post/payments for investment activity	(50)	-
Net cash flows	(1 183)	(1 079)
Cash flows from financial activities		
Proceeds from loans	298	222
Payments on loans	(299)	(223)
Payment of interest, dividends	(288)	(222)
Payments on finance lease	(261)	(261)
Net cash flows	(550)	(484)
Change in cash and cash equivalents	(8)	(17)
Cash and cash equivalents at the beginning of the period	60	126
Cash and cash equivalents at the end of the period	52	109

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Tchaikapharma High Quality Medicines Inc.
Interim statement on changes in equity
as of 30 of June 2024

	Registered (share) capital <i>BGN'000</i>	Revaluation reserves <i>BGN'000</i>	Other reserves <i>BGN'000</i>	Retained earnings / loss <i>BGN'000</i>	Total equity <i>BGN'000</i>
Balance as of 01.01.2023	84 500	4 351	8 147	4 591	101 589
Profit/loss for the period				3 400	3 400
Other comprehensive income		18			18
Including from tax effect of the revaluation of property, plant and equipment					
Total comprehensive income		18		3 400	3 400
Issue of shares by the owners			284	(284)	
Dividends accrued			284	(284)	
Tantiemmes accrued					
Profit transferred to reserves					
Total amount of income and expenses recognised during the period					
Balance as of 31.12.2023	84 500	4 369	8 431	7 707	105 007
Balance as of 01.01.2024	84 500	4 369	8 431	7 707	105 007
Profit/loss for the period				2 807	2 807
Other comprehensive income					
Total comprehensive income				2 807	2 807
Issue of shares by the owners					
Total amount of income and expenses recognised during the period					
Balance as of 30.06.2024	84 500	4 369	8 431	10 514	107 814

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