

REFERENCES
notifications - first, third and fourth quarter
non-consolidated
under Art. 33a1 pt. 1 of the Decree № 2
for public companies and other issuers of securities
Companies with special investment purpose and
persons §1e of POSA

Data for the accounting period	
Start date:	1.1.2021
End date:	30.6.2021
Date of composition:	30.7.2021
Information about the entity	
Name of entity:	MARINA CAPE MANAGEMENT EOOD
Type:	servicing company and a subsidiary of an SPV
UIC:	175158218
Representatives:	Desislava Sevlievska and Nedyalko Dinev
Method of representation:	Manager
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Compiled the report:	OPTIMA AUDIT AD
Function:	

* Last updated on 14.09.2016 г.

ACCOUNTING BALANCE

(non-consolidated)

of MARINA CAPE MANAGEMENT EOOD

UIC: 175158218

as of 30.06.2021

(thousand
BGN)

ASSETS	Code	Current period	Previous period	SHAREHOLDERS EQUITY, MINORITY SHAREHOLDINGS AND LIABILITIES	Code	Current period	Previous period
a	b	1	2	a	b	1	2
A. NON-CURRENT ASSETS				A. SHAREHOLDERS' EQUITY			
I. Property, plant and equipment				I. Share capital			
1. Land	1-0011			Issued and outstanding shares	1-0411	5	5
2. Buildings	1-0012	300	312	Ordinary shares	1-0411-1		
3. Machinery and equipment	1-0013	3	2	Preferred shares	1-0411-2		
4. Facilities	1-0014			Treasury ordinary shares	1-0417		
5. Vehicles	1-0015	51	62	Treasury preferred shares	1-0417-1		
6. Office fittings	1-0017-1	4	4	Unpaid capital	1-0416		
7. Expenses for acquisition and liquidation of tangible fixed assets	1-0018			Total group I:	1-0410	5	5
8. Others	1-0017			II. Reserves			
Total group I:	1-0010	358	380	1. Issue premiums	1-0421		
II. Investment property	1-0041			2. Revaluation reserve	1-0422		
III. Biological assets	1-0016			3. Reserves incl.:	1-0423	0	0
IV. Intangible assets				general reserves	1-0424		
1. Rights of ownership	1-0021			special reserves	1-0425		
2. Software	1-0022			other reserves	1-0426		
3. R&D expenses	1-0023			Total group II:	1-0420	0	0
4. Other intangible assets	1-0024			III. Retained earnings			
Total group IV:	1-0020	0	0	1. Retained earnings from previous period	1-0451	-2 329	-1 478
				undistributed profit	1-0452	802	802
V. Goodwill				loss not covered	1-0453	-3 131	-2 280

1. Positive goodwill	1-0051			one-time effect from changes in accounting policy	1-0451-1		
2. Negative goodwill	1-0052			2. Current year profit	1-0454		
Total group V:	1-0050	0	0	3. Current year loss	1-0455	-267	-851
VI. Financial assets				Total group III:	1-0450	-2 596	-2 329
1. Share participations in:	1-0031	10	10				
subsidiary companies	1-0032	10	10				
joint ventures	1-0033			TOTAL SECTION "A" (I+II+III):	1-0400	-2 591	-2 324
associated companies	1-0034						
other companies	1-0035						
2. Long-term investment securities held to maturity	1-0042	0	0	B. MINORITY SHAREHOLDINGS	1-0400-1		
treasury bonds	1-0042-1						
bonds	1-0042-2			C. LONG-TERM LIABILITIES			
incl. municipality bonds	1-0042-3			I. Long-term debt			
other	1-0042-4			1. Due to related parties	1-0511		
3. Other financial assets	1-0042-5			2. Due to financial institutions	1-0512		
Total group VI:	1-0040	10	10	3. Due under ZUNK	1-0512-1		
VII. Long-term trade and other receivables from:				4. Trade loans	1-0514		
1. Related parties	1-0044			5. Bonds	1-0515		
2. Trade loans	1-0045			6. Other long-term liabilities	1-0517	3 288	2 581
3. Financial lease receivables	1-0046-1			Total group I:	1-0510	3 288	2 581
4. Other long-term receivables	1-0046						
Total group VII:	1-0040-1	0	0	II. Other long-term liabilities	1-0510-1		
				III. Deferred revenues	1-0520		
VIII. Deferred expenses	1-0060			IV. Liabilities on deferred taxes	1-0516		
IX. Assets on deferred tax payments	1-0060-1	21	21	V. Financing	1-0520-1		
TOTAL SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	389	411	TOTAL SECTION "C" (I+II+III+IV+V):	1-0500	3 288	2 581
B. CURRENT ASSETS				D. CURRENT LIABILITIES			
I. Inventory				I. Trade and other payables			
1. Materials	1-0071	600	586	1. Short-term borrowings	1-0612	53	60

2. Finished goods	1-0072			2. Short-term part of long-term loans	1-0510-2		
3. Goods for resale	1-0073	240	240	3. Short-term payables incl.:	1-0630	2 539	2 969
4. Work in progress	1-0076			related parties payables	1-0611	2 139	2 626
5. Biological assets	1-0074			trade loans	1-0614		
6. Others	1-0077			trade accounts payables	1-0613	236	254
Total group I:	1-0070	840	826	advance payments	1-0613-1	77	59
				salaries payable	1-0615	56	20
II. Receivables				social security payable	1-0616	24	8
1. Related parties receivables	1-0081	85	85	tax payable	1-0617	7	2
2. Trade accounts receivables	1-0082	195	263	4. Other	1-0618	162	269
3. Advance payments	1-0086-1	25		5. Provisions	1-0619		
4. Trade loans	1-0083			Total group I:	1-0610	2 754	3 298
5. Court receivables	1-0084						
6. Recoverable taxes	1-0085	10		II. Other current liabilities	1-0610-1		
7. Personnel receivables	1-0086-2						
8. Other	1-0086	1 800	1 878	III. Deferred revenues	1-0700		
Total group II:	1-0080	2 115	2 226				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets held for trading	1-0093	0	0	TOTAL SECTION "D"	1-0750	2 754	3 298
bonds	1-0093-1			(I+II+III+IV):			
derivatives	1-0093-2						
other	1-0093-3						
2. Financial assets declared for sale	1-0093-4						
3. Other current financial assets	1-0095						
Total group III:	1-0090	0	0				
IV. Cash and cash equivalents							
1. Cash	1-0151	59	63				
2. Cash in banks	1-0153	42	23				
3. Restricted cash	1-0155						
4. Cash equivalents	1-0157						
Total group IV:	1-0150	101	86				
V. Deferred expenses	1-0160	6	6				
TOTAL SECTION "B"(I+II+III+IV+V)	1-0200	3 062	3 144				

TOTAL ASSETS (A + B):	1-0300	3 451	3 555	SHAREHOLDERS EQUITY, MINORITY SHAREHOLDINGS AND LIABILITIES (A+B+C+D):	1-0800	3 451	3 555
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Date of composition: 30.7.2021 г.

Compiled the report: OPTIMA AUDIT AD

Representatives:

INCOME STATEMENT
(non-consolidated)

of MARINA CAPE MANAGEMENT EOOD
UIC: 175158218
as of 30.06.2021

(thousand BGN)

EXPENSES	Code	Current period	Previous period	REVENUES	Code	Current period	Previous period
a	b	1	2	a	b	1	2
A. Expenditures				A. Revenues			
I. Operating expenses				I. Net revenues from the sale of:			
1. Materials	2-1120	139	66	1. Finished goods	2-1551	31	21
2. External services	2-1130	157	48	2. Goods for sale	2-1552	1	1
3. Depreciation	2-1160	24	24	3. Services	2-1560	303	198
4. Salaries	2-1140	302	189	4. Other	2-1556	2	1
5. Social security	2-1150	46	31	Total group I:	2-1610	337	221
6. Net book value of assets sold (finished goods excluded)	2-1010						
7. Assets under construction and write off of assets	2-1030			II. Revenues from financing for fixed assets	2-1620	102	
8. Other expenses	2-1170	32	1	incl. government grants	2-1621		
incl. impairment of assets	2-1171						
incl. provisions	2-1172			III. Financial income			
Total group I:	2-1100	700	359	1. Interest revenue	2-1710		
				2. Divident income	2-1721		
II. Financial expenses				3. Gains from operations with financial assets and instruments	2-1730		
1. Interest expenses	2-1210	2	3	4. Gains from foreign exchange operations	2-1740		
2. Losses from operations with financial assets and instruments	2-1220			5. Other financial income	2-1745		
3. Losses from foreign exchange operations	2-1230	4	2	Total group III:	2-1700	0	0
4. Other financial expenses	2-1240						
Total group II:	2-1200	6	5				
B. Total operating expenses (I + II)	2-1300	706	364	B. Total revenues before extraordinary activities (I + II + III):	2-1600	439	221
C. Profit/(loss) from operations	2-1310	0	0	C. Operating loss	2-1810	267	143
III. Share in the profit of associated and joint companies	2-1250-1			IV. Share in the loss of associated and joint companies	2-1810-1		
IV. Extraordinary costs	2-1250			V. Extraordinary revenues	2-1750		
D. Total expenses (B+ III +IV)	2-1350	706	364	D. Total revenues (B + IV + V)	2-1800	439	221
E. Profit before tax	2-1400	0	0	E. Loss before taxes	2-1850	267	143
V. Tax expense	2-1450	0	0				
1. Corporate profit tax	2-1451						
2. Expenses/(gains) on deferred corporate taxes	2-1452						
3. Other taxes	2-1453						
F. Profit after taxes (E - V)	2-0454	0	0	F. Loss after taxes (E + V)	2-0455	267	143
incl. from minority shareholding	2-0454-1			incl. from minority shareholdings	2-0455-1		
G. Net profit	2-0454-2	0	0	G. Net loss	2-0455-2	267	143
Total (D+ V + F):	2-1500	706	364	Total (D+ F):	2-1900	706	364

Note: Reference № 2 - Income Statement shall be made only with accumulation.

Date of composition: 30.7.2021 г.

Compiled the report: OPTIMA AUDIT AD

Representatives:

CASH FLOW STATEMENT - DIRECT METHOD

(non-consolidated)

of MARINA CAPE MANAGEMENT EOOD

UIC: 175158218

as of 30.06.2021

(thousand BGN)

CASH FLOW	Code	Current period	Previous period
a	b	1	2
A. Cash flow from operating activities			
1. Cash receipts from customers	3-2201	438	260
2. Cash paid to suppliers	3-2201-1	-917	-717
3. Payments/income related to financial assets	3-2202		
4. Cash paid to employees and social security	3-2203	-275	-227
5. Paid/refunded taxes except corporate tax/	3-2206	-20	-46
6. Corporate tax paid	3-2206-1		
7. Interest received	3-2204		
8. Interest and bank charges paid on short-term loans	3-2204-1		
9. Foreign currency exchange gains/losses net	3-2205		
10. Other proceeds/payments from operational activity	3-2208	789	689
Net cash flow from operational activities (A):	3-2200	15	-41
B. Cash flow from investing activity			
1. Purchase of fixed assets	3-2301		
2. Sale of fixed assets	3-2301-1		
3. Loans granted	3-2302		
4. Proceeds from loans	3-2302-1		
5. Interest received on granted loans	3-2302-2		
6. Purchase of investments	3-2302-3		
7. Sale of investments	3-2302-4		
8. Dividends received	3-2303		
9. Foreign currency exchange gains/losses net	3-2305		
10. Other proceeds/payments from investing activity	3-2306		
Net cash flow from investing activities (B):	3-2300	0	0
C. Cash flow from financing activities			
1. Proceeds on securities issued	3-2401		
2. Payments on securities buy-back	3-2401-1		
3. Proceeds on loans	3-2403		
4. Payments of loans	3-2403-1		
5. Payments on leasing contracts	3-2405		
6. Paid interest, charges and commissions on investment loans	3-2404		
7. Dividends paid	3-2404-1		
8. Other proceeds/payments on financing activities	3-2407		
Net cash flow from financing activities (C):	3-2400	0	0
D. Net decrease/increase in cash and cash equivalents (A+B+C) :	3-2500	15	-41
E. Cash and cash equivalents as of the beginning of the period	3-2600	86	112
F. Cash and cash equivalents as of the end of the period	3-2700	101	71
cash and bank deposits	3-2700-1	101	
restricted cash	3-2700-2		

Note:

In the cell "Cash and cash equivalents as of the beginning of the period" the value of cash at the beginning of the relevant year is presented.

Date of composition: 30.7.2021 г.

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Representatives:

CHANGES IN SHAREHOLDERS' EQUITY STATEMENT
(non-consolidated)

of MARINA CAPE MANAGEMENT EOOD
UIC: 175158218
as of 30.06.2021

(thousand BGN)

INDEXES	Code	Share capital	Reserves					Retained earnings		Reserve from transfers	Total shareholders' equity	Minority shareholdings
			Issue premiums	Revaluation reserve	Reserves including:			profit	loss			
					general	special	other					
a		1	2	3	4	5	6	7	8	9	10	11
Code-b		1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1
Balance-beginning of reporting period	4-01	5	0	0	0	0	0	802	-3 131	0	-2 324	0
Changes in initial balances due to:	4-15	0	0	0	0	0	0	0	0	0	0	0
Effect from changes in accounting policy	4-15-1										0	
Fundamental mistakes	4-15-2										0	
Corrected balance - beginning of reporting period	4-01-1	5	0	0	0	0	0	802	-3 131	0	-2 324	0
Net profit/loss	4-05							0	-267		-267	
1. Distributed profit for:	4-06	0	0	0	0	0	0	0	0	0	0	0
dividends	4-07										0	
other	4-07-1										0	
2. Loss coverage	4-08										0	
3. Revaluation of non-current tangible and intangible assets, incl.:	4-09	0	0	0	0	0	0	0	0	0	0	0
increase	4-10										0	
decrease	4-11										0	
4. Revaluation of financial assets and instruments, incl.:	4-12	0	0	0	0	0	0	0	0	0	0	0
increase	4-13										0	
decrease	4-14										0	
5. Deferred tax effect	4-16-1										0	
6. Other changes	4-16										0	
Balance - end of reporting period	4-17	5	0	0	0	0	0	802	-3 398	0	-2 591	0
7. Changes from transfers of annual financial reports of companies abroad	4-18										0	
8. Changes from revaluation of financial reports in case of hyper inflation	4-19										0	
Shareholders' equity - as of end of reporting period	4-20	5	0	0	0	0	0	802	-3 398	0	-2 591	0

Note: The line "Balance at the beginning of the reporting period" states the balance, which is at the end of the previous year.

Date of composition: 30.7.2021 r.

Compiled the report: OPTIMA AUDIT AD

Representatives:

STATEMENT OF INVESTMENTS IN SUBSIDIARIES, JOINT VENTURES, ASSOCIATED AND OTHER COMPANIES

of MARINA CAPE MANAGEMENT EOOD

UIC: 175158218

as of 30.06.2021

(thousand BGN)

Company name	Code	Investment amount	Investment % in other company equity	Investment in securities traded on the Stock exchange	Investment in securities not traded on the Stock exchange
a	b	1	2	3	4
A. IN THE COUNTRY					
I. Investments in subsidiaries					
1. "Marina Cape Tours" EOOD, Sofia, Aksakov str. 7A		10	100		10
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total amount I:	8-4001	10		0	10
II. Investments in joint ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total amount II:	8-4006	0		0	0
III. Investments in associated companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total amount III:	84011	0		0	0
IV. Investments in other companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
Total amount IV:	8-4016	0		0	0
Total in the country (I+II+III+IV):	8-4025	10		0	10
B. ABROAD					
I. Investments in subsidiaries					
1					0
2					0
3					0
4					0
5					0

6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
<i>Total amount I:</i>	<i>8-4030</i>	<i>0</i>		<i>0</i>	<i>0</i>
II. Investments in joint ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
<i>Total amount II:</i>	<i>8-4035</i>	<i>0</i>		<i>0</i>	<i>0</i>
III. Investments in associated companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
<i>Total amount III:</i>	<i>8-4040</i>	<i>0</i>		<i>0</i>	<i>0</i>
IV. Investments in other companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
<i>Total amount IV:</i>	<i>8-4045</i>	<i>0</i>		<i>0</i>	<i>0</i>
<i>Total for abroad (I+II+III+IV):</i>	<i>8-4050</i>	<i>0</i>		<i>0</i>	<i>0</i>

Date of composition:30.7.2021 г.

Compiled the report:OPTIMA AUDIT AD

Representatives:

