M+S HYDRAULIC PLC

the town of Kazanlak
123028180

BALANCE SHEET

in thousand EUR

ASSETS	31.12.2024	31.12.2023
Non-current Assets		
Property, Plant and Equipment	29 244	27 690
Intangible Fixed Assets	51	60
Investments in subsidiaries and associated companies	12 354	12 354
Trade and Other receivables	2 483	3 992
Deferredtax liabilities	38	56
	44 170	**44 152**
Current Assets		
Inventories	10 173	11 756
Trade and Other Receivables	10 070	13 749
Tax Receivables	1 535	384
Cash and Cash Equivalents	8 148	10 403
	29 926	**36 292**
TOTAL ASSETS	**74 096**	**80 444**
SHAREHOLDERS' EQUITY AND LIABILITIES		
Capital & Reserves		
Share Capital	20 162	20 162
Revaluation Reserves	5 609	5 636
Other Reserves	3 361	3 361
Gained Profit/Loss	27 496	18 481
Annual Profit/Loss	5 618	16 949
	62 246	**64 589**
Non-current liabilities		
Non-current financial liabilities	1 215	4 252
Deferredtax liabilities		
Other non-current liabilities	948	958
	2 163	**5 210**
Current liabilities		
Current financial liabilites	0	8
Trade and other payables	5 924	6 458
Accounts payable to employees	3 606	3 783
Tax payables	157	396
	9 687	**10 645**
TOTAL EQUITY AND LIABILITIES	**74 096**	**80 444**

Procurator:
(V. Spasov)

Financial manager:
(M. Marinov)

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INCOME STATEMENT

in thousand EUR

Articles on the income statement	**31.12.2024**	**31.12.2023**
Net sales	67 888	113 828
Incomes from gratuitous state funds	175	106
Used raw materials and supplies	-32 075	-51 657
Cost of hired services	-5 135	-7 137
Personnel expenses	-21 578	-30 239
Depreciation costs	-5 472	-5 348
Other costs	-520	-868
Corrective amounts	-76	-712
Operating profit	**3 207**	**17 973**
Financial incomes/costs	2 727	868
Profit (prior to taxation)	**5 934**	**18 841**
Expenditures for taxes	**-316**	**-1 892**
Expenses for income tax	-316	-1 892
Alteration at the expense of deferred taxes	0	0
PROFIT FOR THE PERIOD	**5 618**	**16 949**
TOTAL COMPREHENSIVE INCOME	0	
Earnings per share	0,14	0,43

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EQUITY CHANGES STATEMENT

in thousand EUR

INDICATORS	Shared Capital	Revaluation Reserve	Other Reserves	Accumulated Profit	Total
Ending Balance on 31.12.2023	**20 162**	**5 636**	**3 361**	**35 430**	**64 589**
Written-off revaluation reserve on written-off non-current assets		**-27**		**27**	**0**
Earning appropriation from previous years					
NET profit for the period				**5 618**	**5 618**
Dividends and others				**-7 961**	**-7 961**
Ending Balance on 31.12.2024	**20 162**	**5 609**	**3 361**	**33 114**	**62 246**

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CASH FLOW STATEMENT

in thousand EUR

INDICATORS	31.12.2024	31.12.2023
Cash flows from Operating Activity		
Proceeds from clients	78 665	126 601
Financing	175	106
Payments to suppliers	-45 385	-74 338
Personnel payments and insurance	-21 349	-29 986
Paid/received interests	11	2
Paid Income taxes	-853	-1 897
Net cash flow from Operating Activity	**11 263**	**20 489**
Cash flows from Investment Activity		
Purchase of property, plant, installations, equipment and other long-term assets	-5 441	-6 798
Additional financial contributions given to subsidiary companies	200	0
Proceeds from sales of long-term assets	0	9
Operations with financial assets	-3 038	-7 897
Funding for the purchase of long-term assets	0	0
Net cash, used in Investing Activities	**-8 278**	**-14 686**
Cash flows from Financial Activity		
Own shares bought back		
Received and paid loans	-9	-24
Payment of finance lease liabilities	-8 040	-8 332
Dividends paid	0	1 038
Paid interest rates, fees,commissions under loans	0	0
Other income	2 811	0
Net cash used in Financial Activity	**-5 240**	**-7 318**
Net increase of cash and cash equivalents	**-2 255**	**-1 515**
Cash and cash equivalents at the beginning of the period	**10 403**	**11 918**
Cash and cash equivalents at the end of the period	**8 148**	**10 403**

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