

Statement of comprehensive income
(in thousands BGN)

	1st Jan - 30 Sept 2025	2024	2023
Revenues			
Revenue from services		105	803
Other revenue		89	12
Total revenues	0	194	815
Operating expenses			
Personnel	(73)	(38)	(99)
Hired services	(155)	(73)	(204)
Materials	(21)	(1)	(68)
Other	(6)	(92)	(200)
Other taxes		(65)	
Interest	(17)	(2)	(3)
Depreciation		(9)	(62)
Total operating expenses	(272)	(280)	(636)
Profit before tax	(272)	(86)	179
Corporate income tax			
Net profit for the year	(272)	(86)	179
Other comprehensive income			
Total comprehensive income	(272)	(86)	179

TIBERUS Ltd.
Company Ident. No: 205174291

Statement of cash flows
(in thousands BGN)

	1st Jan - 30 Sept 2025	2024	2023
Operating activities:			
Net income	(272)	(86)	179
Adjustments to reconcile net income to cash generated by operating activities:			
Depreciation and ammortization		9	62
Changes in operating assets and liabilities:			
Accounts receivable	(57)	(106)	0
Vendor non-trade receivables	3	(3)	82
Other current and non-current assets	(10)		
Accounts payables	3	(171)	149
Other current and non-current liabilities	41	(6)	(24)
Cash used in operating activities:	(292)	(363)	448
Investing activities:			
Payments for acquisition/(from disposal) of property, plant and equipment, net	(15)	287	(174)
Cash used in investing activities:	(15)	287	(174)
Financing activities:			
Proceeds from share capital increase	250	1,019	0
Payments for dividends	0	(499)	0
Proceeds from/(repayments) of loans	200	0	(105)
Cash used in financing activities:	450	520	(105)
Net change in cash and cash equivalents	143	444	169
Beginning cash and cash equivalents	918	474	305
Ending cash and cash equivalents	1,061	918	474