Balance Sheet

of Inspireyshun Poynt OOD

address ul."Polkovnik Lukashov" No 8, et. 2, ap. 5

date 31.12.2017

ASSETS

	Sections, groups, items	Amount (BGN) Current year	Previous year
	a	1	2
A	Not Paid-In Capital	0.00	0.00
B	Fixed Assets		
I	Intangible assets		
1	R&D	0.00	0.00
2	Property rights	0.00	0.00
3	Trade reputation	0.00	0.00
4	Loans and long-term intangible assets in the course of construction	0.00	0.00
	Total Inventories	0.00	0.00
II	Tangible Assets		
1	Lands and Buildings	107 954.52	113 027.46
	- Lands	1 000.00	1 000.00
	- Buildings	106 954.52	112 027.46
2	Machines and production equipment	0.00	0.00
3	Other tangible assets	1 833.99	2 408.22
4	Loans and long-term tangible assets in the course of construction	0.00	0.00
	Total Receivables:	109 788.51	115 435.68
III	Long-term Financial Assets		
1	Stocks and shares in controlled entities/subsidiaries	0.00	0.00
2	Loans granted to controlled entities/subsidiaries	0.00	0.00
3	Stocks and shares in associates	0.00	0.00
4	Loans granted to associates	0.00	0.00
5	Long-term investments	0.00	0.00
6	Other loans	0.00	0.00
7	Bought back own company securities nominal value ..... thousand. leva	0.00	0.00
	Total Financial Assets:	0.00	0.00
IV	Deferred taxes	0.00	0.00
	Total Fixed Assets:	109 788.51	115 435.68
C	Current (Short-term) Assets		
I	Inventories		
1	Raw materials and consumables	0.00	0.00
2	Work-in-progress and semi-finished products	0.00	0.00
3	Production and goods	0.00	0.00
	- production	0.00	0.00
	- goods	0.00	0.00
4	Advances paid	0.00	0.00
	Total Inventories	0.00	0.00
II	Receivables		
1	Trade receivables	3 600.00	10 200.00
	- more than 1 year	0.00	0.00
2	Receivables related to controlled entities/subsidiaries	0.00	0.00
	- more than 1 year	0.00	0.00
3	Receivables related to associates	0.00	0.00
	- more than 1 year	0.00	0.00
4	Other receivables	0.00	0.00
	- more than 1 year	0.00	0.00
	Total Receivables:	3 600.00	10 200.00

LIABILITIES

	Sections, groups, items	Amount (BGN) Current year	Previous year
	a	1	2
A	Equity		
I	Registered Capital	100.00	100.00
II	Issues Premiums	0.00	0.00
III	Reserves Revaluation	0.00	0.00
IV	Reserves		
1	Statutory reserve fund	0.00	0.00
2	Reserves related to bought back own company stocks	0.00	0.00
3	Reserve acc. to establishing contract	0.00	0.00
4	Other reserves	0.00	0.00
	Total Reserves:	0.00	0.00
V	Accrued Profit/Loss from previous periods incl:		
	- Retained earnings	1 769.81	0.00
	- Uncovered loss	-247.03	-247.03
	Total Accured Profit/Loss:	1 522.78	-247.03
VI	Profit/Loss for the current period	393.09	1 769.81
	Total Equity:	2 015.87	1 622.78
B	Deferred liabilities		
1	Liabilities for social security and health insurance	0.00	0.00
2	Taxes and state subsidies payable		0.00
	- Deferred taxes	0.00	0.00
3	Other deferred payables	0.00	0.00
	Total Deferred Liabilities:	0.00	0.00
C	Liabilities		
1	Bond issues payables	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
2	Liabilities to financial companies	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
3	Advances received	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
4	Liabilities to suppliers	134.02	7 334.31
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
5	Bills payable	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
6	Liabilities to controlled entities/subsidiaries	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
7	Liabilities to associated companies	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
8	Other liabilities	166 749.11	166 371.52
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
	Liabilities to employees	0.00	0.00
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
	Liabilities for social security	0.00	0.00



III	Financial Assets		
1	Stocks and shares in controlled entities/subsidiaries	0.00	0.00
2	Bought back own company securities nominal value ..... thousand. leva	0.00	0.00
3	Other investments	0.00	0.00
	Total Financial Assets:	0.00	0.00
IV	CashFlow	55 510.49	49 692.93
	Cash in hand	0.00	0.00
	Cash at banks	30 510.49	24 692.93
	Total Reserves:	55 510.49	49 692.93
	Total Current Assets:	59 110.49	59 892.93
D	Deferred expenses	0.00	0.00
	Total Assets (A+B+C+D)	168 899.00	175 328.61

	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
	Taxes and state subsidies payable	599.35	221.76
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
	Total Liabilities:	166 883.13	173 705.83
	- up to 1 year	0.00	0.00
	- more than 1 year	0.00	0.00
D	Deferred revenues and funding	0.00	0.00
	- Deferred funding	0.00	0.00
	- Deferred revenues	0.00	0.00
	Total liabilities (A+B+C+D)	168 899.00	175 328.61

Date: 20.01.2018 Accountant:

Manager: Lyutgarde Serafin Leynars

„Инспирейшън Пойнт" ООД
Враца
Vratza
„Inspiration Point" OOD

Profit & Loss Statement

of Inspireyshun Poynt OOD

address ul."Polkovnik Lukashov" No 8, et. 2, ap. 5

date 01.01.2017 - 31.12.2017

	EXPENSES	Amount (BGN) Current year	Previous year
	a	1	2
A	Expenses		
1	Reduction of the finished and unfinished goods kept in stock	0.00	0.00
2	Expenses for raw materials and outside services, incl	1 465.98	6 864.64
	a) raw materials	470.98	229.64
	b) outside services	995.00	6 635.00
3	Payroll expenses	0.00	0.00
	a) Salaries & Wages	0.00	0.00
	b) Payroll taxes, incl	0.00	0.00
	aa) social security related to pensions	0.00	0.00
4	Expenses for amortization and depreciation	5 647.17	5 372.38
	a) Depreciation of long-term tangible and intangible assets, incl:	5 647.17	5 372.38
	aa) Expenses for amortization	5 647.17	5 372.38
	bb) Expenses for depreciation	0.00	0.00
	b) Expenses for depreciation of short-term assets	0.00	0.00
5	Other expenses	0.00	0.00
	a) balance value of assets sold	0.00	0.00
	b) profisions	0.00	0.00
	Total Expenses for Operating Activities (1+2+3+4+5)	7 113.15	12 237.02
6	Expenses from depreciation of financial assets, incl. investments, accepted as short-term assets	0.29	0.00
	a) Losses related to currency translation differences	0.29	0.00
7	Expenses for interests and other financial costs	384.17	297.53
	a) expenses related to controlled entities/subsidaries	0.00	0.00
	b) expenses related to negative results from the financial operations	0.00	0.00
	Total Financing Expenses (6+7)	384.46	297.53
8	Profit from the major business	471.77	1 969.01
	Total Expenses (1+2+3+4+5+6+7)	7 532.61	12 564.55
9	Profit Before Taxes	436.77	1 939.01
10	Corporate Taxes	43.68	169.20
11	Other taxes	0.00	0.00
12	Profit (9-10-11)	393.09	1 769.81
	Grand Total (Total expenses+10+11+12)	7 969.38	14 503.56

	REVENUES	Amount (BGN) Current year	Previous year
	a	1	2
B	Revenues		
1	Net income from sales	7 500.00	14 500.00
	a) Finished goods	0.00	0.00
	b) Merchandise	0.00	0.00
	c) Services	7 500.00	14 500.00
2	Increase of the finished and unfinished goods kept in stock	0.00	0.00
3	Expenses for assets acquisition	0.00	0.00
4	Other incomes	456.15	0.00
	a) incomes from financing	0.00	0.00
	Total Incomes from the Operating Activities (1+2+3+4)	7 956.15	14 500.00
5	Incomes from participation in subsidiaries, associated companies, joined ventures, etc.	0.00	0.00
	a) incomes from participation in controlled entities/subsidiaries	0.00	0.00
6	Incomes from other investments and loans accepted as long-term assets	0.00	0.00
	a) incomes from controlled entities/subsidiaries	0.00	0.00
7	Other interests and financial incomes	13.23	3.56
	a) incomes from controlled entities/subsidiaries	0.00	0.00
	b) incomes from investment activities	0.00	0.00
	c) incomes from currency translation differences	0.00	0.00
	Total Financing Incomes (5+6+7)	13.23	3.56
8	Loss from major business activity	0.00	0.00
	Total Incomes (1+2+3+4+5+6+7)	7 969.38	14 503.56
9	Accounting Loss (Total incomes - Total expenses)	0.00	0.00
10	Loss (9 + row 10 and 11 from section A)	0.00	0.00
	Grand Total (Total Incomes + 10)	7 969.38	14 503.56

Date: 20.01.2018 Accountant:

Manager: Lyutgarde Serafin Leynars

„Инспирейшън Пойнт" ООД
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Cash Flows Statement

of Inspireyshun Poynt OOD

address ul."Polkovnik Lukashov" No 8, et. 2, ap. 5

date 01.01.2017 - 31.12.2017

Items		Current period (BGN)			Previous period (BGN)		
		Incomings	Payments	Net cash flow	Incomings	Payments	Net cash flow
a		1	2	3	4	5	6
A. Cash Flow from Operating Activities							
1	Trade cash flows	16 056.15	8 922.47	7 133.68	7 200.00	3 603.18	3 596.82
2	Cash flow from short-term financial assets held for trade purposes	0.00	0.00	0.00	0.00	0.00	0.00
3	Cash flow related to employment relations	0.00	0.00	0.00	0.00	0.00	0.00
4	Cash flow related to interests, commissions, dividends, etc.	13.23	384.17	-370.94	3.56	297.53	-293.97
5	Cash flow from positive and negative exchange rate differences	0.00	0.29	-0.29	0.00	0.00	0.00
6	Cash flow related to profit divisions	0.00	0.00	0.00	0.00	0.00	0.00
7	Paid and reimbursed Corporate taxes	0.00	169.20	-169.20	0.00	0.00	0.00
8	Other cash flows from operating activities	0.00	775.69	-775.69	0.00	1 299.46	-1 299.46
Total Cash Flow from Operating Activities (A)		16 069.38	10 251.82	5 817.56	7 203.56	5 200.17	2 003.39
B. Cash Flow from Investing Activities							
1	Cash flow from fixed assets	0.00	0.00	0.00	0.00	0.00	0.00
2	Cash flow from current assets	0.00	0.00	0.00	0.00	0.00	0.00
3	Cash flow related to interests, commissions, dividends, etc.	0.00	0.00	0.00	0.00	0.00	0.00
4	Cash flow from acquisition of assets	0.00	0.00	0.00	0.00	0.00	0.00
5	Cash flow from positive and negative exchange rate differences	0.00	0.00	0.00	0.00	0.00	0.00
6	Other cash flows from investing activities	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash Flow from Inesting Activities (B)		0.00	0.00	0.00	0.00	0.00	0.00
C. Cash Flow from Financing Activities							
1	Cash flow from issuance of stock and buyback of securities	0.00	0.00	0.00	0.00	0.00	0.00
2	Cash flow from additional instalments and reimbursments to their owners	0.00	0.00	0.00	0.00	0.00	0.00
3	Cash flow from loans received or granted	0.00	0.00	0.00	0.00	0.00	0.00
4	Cash flow from interests, commissions, dividends, etc.	0.00	0.00	0.00	0.00	0.00	0.00
5	Cash flow from leasing contracts	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash flow from positive and negative exchange rate differences	0.00	0.00	0.00	0.00	0.00	0.00
7	Other cash flow from financing activity	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash Flow from Financing Activities (C)		0.00	0.00	0.00	0.00	0.00	0.00
D. Net increase (decrease) in cash flow (A+B+C)		16 069.38	10 251.82	5 817.56	7 203.56	5 200.17	2 003.39
E. Cash and cash equivalents at the beginning of the period		-	-	49 692.93	-	-	47 689.54
F. Cash and cash equivalents at the end of the period		-	-	55 510.49	-	-	49 692.93

Date: 20.01.2018 Accountant:

Manager: Lyutgarde Serafin Leynars

Враца Vratza

EQUITY STATEMENT

of Inspireyshun Poynt OOD

address ul."Polkovnik Lukashov" No 8, et. 2, ap. 5

date 01.01.2017 - 31.12.2017

	Registered Capital	Issues Premiums	Reserves Revaluation	Reserves				Financial result from previous years		Current Profit/Loss	Total Equity
				Statutory Reserve Fund	Reserves from own shares bought back	According to establishing contract	Other Reserves	Retained Earnings	Uncovered Loss		
a	1	2	3	4	5	6	7	8	9	10	11
1. Balance in the beginning of the period under review	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1 769.81	-247.03	0.00	1 622.78
2. Changes in accounting policy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Errors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Balance after changes in accounting policy and errors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Changes in capital at the expense of the owners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
incl.: increase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
incl.: decrease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Financial result for the current year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393.09	393.09
7. Profit Division	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
incl.: dividends	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Covered Losses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Revaluation of Assets and Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
incl.: increase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
incl.: decrease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Changes in equity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Balance as of December 31 of the current year	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1 769.81	-247.03	393.09	2 015.87
12. Changes due to translations of foreign companies financial statements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Revaluation of equity as of December 31 of the current year	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1 769.81	-247.03	393.09	2 015.87

Date: 20.01.2018

Accountant:

Manager: Lyutgarde Serafin Leynars

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