



KDD

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

KDD - CENTRALNA KLIRINŠKO DEPOTNA DRUŽBA D.O.O.
LJUBLJANA

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1 BALANCE SHEET AS AT DECEMBER 31, 2022

(EUR)	31. 12. 2022	31. 12. 2021
ASSETS	14.050.244	14.334.375
Long-term assets	3.272.890	3.521.402
Intangible assets, long-term deferred costs and accrued revenue	766.338	773.876
Property, plant and equipment	2.280.095	2.515.715
Long-term investments	73.244	63.867
Deferred tax assets	153.213	167.944
Current assets	10.582.125	10.624.666
Short-term investments	0	1.690
Short-term operating receivables	1.927.795	1.823.501
Cash	8.654.331	8.799.476
Short-term deferred costs and accrued revenue	195.228	188.306
OFF BALANCE SHEET ASSETS	4.256.445	7.204.132
EQUITY AND LIABILITIES	14.050.244	14.334.375
Equity	12.234.120	12.378.951
Called-up capital	724.003	724.003
Capital surplus	1.181.645	1.181.645
Revenue reserves	2.754.551	2.754.551
Fair value reserves	34.579	-121.769
Retained earnings	4.578.471	5.288.159
Net profit for the period	2.960.873	2.552.362
Provisions, long-term accrued costs and deferred revenue	785.407	913.753
Provisions for pensions and similar liabilities	745.407	868.753
Long term deferred revenue	40.000	45.000
Long-term liabilities	368.046	420.222
Long-term financial liabilities	368.046	420.222
Short-term liabilities	581.587	568.921
Short-term financial liabilities	159.439	162.884
Short-term operating liabilities	422.148	406.037
Short-term accrued costs and deferred revenue	81.083	52.528
OFF BALANCE SHEET LIABILITIES	4.256.445	7.204.132

2 TOTAL COMPREHENSIVE INCOME – SUMMARY

(EUR)	2022	2021
Operating revenue	11.467.603	10.620.691
Net sales	11.329.438	10.387.200
Capitalised own services	124.605	154.429
Other operating revenue	13.560	79.061
Operating expenses	7.744.455	7.391.068
Costs of material used	137.456	104.936
Costs of services	2.289.748	2.304.837
Labour costs	4.440.068	4.137.299
Write-downs in value	824.490	795.630
Other operating expenses	52.693	48.366
Operating profit	3.723.148	3.229.622
Financial revenue	1.570	2.283
Financial expenses	43.544	78.279
Profit/Loss from financing activities	-41.973	-75.996
Profit from ordinary activities	3.681.175	3.153.626
Other revenue	8.744	9.124
Other expenses	12.380	10.215
Profit/Loss from other activities	-3.635	-1.090
Total profit	3.677.539	3.152.536
Income tax	722.079	592.471
Deferred taxes	-5.413	7.703
Net profit for the period	2.960.873	2.552.362
Other comprehensive income	156.348	22.960
Total comprehensive income	3.117.220	2.575.323

3 CASH FLOW STATEMENT

(EUR)	2022	2021
A. Cash flows from operating activities		
a) Net profit	2.960.873	2.552.362
Profit before tax	3.677.539	3.152.536
Income taxes and other taxes not included in operating expenses	-716.667	-600.174
b) Adjustments for	807.676	780.125
Depreciation (+)	800.886	770.102
Revaluation operating revenue (-)	-2.137	-698
Financial revenue excluding financial revenue from operating receivables (-)	-224	-265
Financial expenses exclud. financial expenses from operating liabilities (+)	9.151	10.985
c) Changes in net operating assets in the operating balance sheet items (including accruals and deferrals, provisions and deferred tax assets and liabilities)	-50.487	-85.567
Opening less closing operating receivables	-104.294	-126.889
Opening less closing deferred costs and accrued revenue	-8.603	1.676
Opening less closing deferred tax assets	-5.413	7.703
Closing less opening operating liabilities	498	-8.391
Closing less opening accrued costs and deferred revenue and provisions	67.324	40.333
d) Net cash from operating activities (a+b+c)	3.718.061	3.246.920
B. Cash flows from investing activities		
a) Cash receipts from investing activities	4.405	12.338
Interest and dividends received from investing activities	224	265
Cash receipts from disposal of property, plant and equipment	2.491	4.516
Cash receipts from disposal of investments	1.690	7.557
b) Cash disbursements from investing activities	-428.439	-547.792
Cash disbursements to acquire intangible assets	-186.405	-305.716
Cash disbursements to acquire property, plant and equipment	-242.035	-242.076
c) Net cash from investing activities (a+b)	-424.034	-535.455
C. Cash flows from financing activities		
b) Cash disbursement from financing activities	-3.439.173	-2.067.098
Interest paid on financing activities	-9.161	-11.125
Cash repayments of financial liabilities	-167.960	-170.721
Dividends and other profit shares paid	-3.262.051	-1.885.251
c) Net cash from financing activities (a+b)	-3.439.173	-2.067.098
D. Closing balance of cash	8.654.331	8.799.476
x) Net cash for the period (Ac+Bc+Cc)	-145.146	644.367
+		
y) Opening balance of cash	8.799.476	8.155.109

4.2 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2021

(EUR)		Share	Capital	Legal	Reserves	Own	Statutory	Other	Fair value	Retained	Net profit	Total
		capital	surplus	reserves	for own	shares	reserves	revenue	reserves	earnings	for the	
		I/1	II	III/1	III/2	III/3	III/4	III/5	IV	V/1	VII/1	VIII
A.1	31. 12. 2020	724.003	1.181.645	151.335	891.273	-891.273	503.872	2.099.344	-144.730	5.188.935	1.984.475	11.688.879
B.1	Transactions with owners	0	0	0	0	0	0	0	0	-1.885.251	0	-1.885.251
	g) Dividends	0	0	0	0	0	0	0	0	-1.885.251	0	-1.885.251
B.2	Total comprehensive income	0	0	0	0	0	0	0	22.960	0	2.552.362	2.575.323
	a) Net profit for the period	0	0	0	0	0	0	0	0	0	2.552.362	2.552.362
	d) Changes in fair value reserves	0	0	0	0	0	0	0	-16.484	0	0	-16.484
	e) Other comprehensive income/loss	0	0	0	0	0	0	0	39.444	0	0	39.444
B.3	Changes in equity	0	0	0	0	0	0	0	0	1.984.475	-1.984.475	0
	a) Allocation of net profit for the previous year	0	0	0	0	0	0	0	0	1.984.475	-1.984.475	0
C.	31. 12. 2021	724.003	1.181.645	151.335	891.273	-891.273	503.872	2.099.344	-121.769	5.288.159	2.552.362	12.378.951
Retained earnings + Net profit for the period										5.288.159	2.552.362	7.840.522
Long-term referred development costs												-240.153
Accumulated profit appropriated by the annual general meeting of shareholders											7.600.368	