



ЕТ „АМАЛТЕЯ-Даниела Кьорчева“, ул. "Ил. Драгостинов" 7В

Агенция за преводи "АМАЛТЕЯ" Translating Agency "AMALTEA"

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Translation from Bulgarian into English

 NATIONAL REVENUE AGENCY	Template 1010 ANNUAL TAX RETURN under art. 92 of the Corporate Income Tax Act for the tax financial result and the annual corporate tax
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Territorial Directorate of the NRA	IMPORTANT! If you have already submitted annual Tax Return for the specified period, but you want to make adjustments to it, you need to submit a new Tax Return, which contains all data for the period, not only those that you are amending. You can make corrections to the declaration within the deadline for its submission and/or once after this deadline – until 30 September – on the basis of art. 75, al. 3 of the Corporate Income Tax Act (CITA).
Entry No and date	

Part I – Details about the declaration				
Fiscal year 2023				
The declaration is submitted:				
1. For the calendar year – on the basis of art. 92, al. of the CITA <i>This line shall also be filled in by the newly formed taxpayers during the year.</i>				☒
2. For the calendar year – upon termination by liquidation or bankruptcy, when the Tax Return for the previous year is submitted within the deadline under art. 162, al. 5 of the CITA (Indicate the date of liquidation, the date of termination of activity in the place of economic activity or of termination of unincorporated company or insurance fund. When this line is marked, in Part II shall be stated the data on the deleted/terminated taxpayer, indicating in I.9 the data of the liquidator, bankruptcy administrator or representative of the place of economic activity, unincorporated company or insurance fund).				☐ Date: -
3. For the last tax period – upon termination by liquidation or bankruptcy or by declaring insolvency or upon terminating or transforming a company (Mark the applicable provision of CITA and indicate the relevant date from which the deadline for filing the declaration begins, for example – date of deletion, date of termination of activity in the place of economic activity or of termination of unincorporated company, date of entry of the transformation in the Commercial Register etc. When in this line is marked art. 162, al. 1 or art. 162, al. 3 or art. 162, al. 4, in Part II shall be stated the data on the deleted/terminated taxpayer, indicating in I.9 the data of the liquidator, bankruptcy administrator or representative of the place of economic activity, unincorporated company or insurance fund).				Art. 162, al.1, ☐ Art. 162, al. 3 ☐ Art. 162, al. 4 ☐ Art. 117, al. 1 ☐ Date
4. For the tax on expenses – on the basis of art. 217 of CITA				☐
5. On the basis of art. 75, al. 3 of CITA (once after the deadline for submission)				☐

Part II – Identification details of the taxpayer				
1. UIC under the Commercial Register Act/UIC under BULSTAT 200447035		2. Name (indicate the name according to the act of origin) PRIZMA 08		
3. Foreign person with permanent establishment in Bulgaria ☐ (if you have marked with "X", fill in part XI)		3.1. Name of the foreign person		
4. Type of undertaking	4.1. Non-financial undertaking ☒	4.2. Financial institution (except insurer) ☐	4.3. Insurer ☐	
4.4. Unincorporated company or insurance fund ☐		4.5. Non-profit legal entity ☐		
4a. Hybrid entity under art. 2, al. 4 of CITA (When the circumstances under art. 2, al. 4 of CITA exist, this line shall be marked together with marking of one of the field in line 4) ☐				

False data declaring shall be subject to criminal liability under the Criminal Code.



Part II – Identification details of the taxpayer

5. Correspondence address

5.1. Country Bulgaria	5.2. Area SOFIA	5.3. Municipality SOFIA	5.4. Settlement (town/village) SOFIA
5.5. Street, No, zh.k., bl., entr., apt. Professor Doctor Dimitar Atanasov Str. 18, entr. B, fl. 3			5.6. Postal code 1000

6. Details of the representative

№	Name, surname, family name	National PIN /EGN/Official № from the National revenue Agency Register
6.1	DARINKA GECHEVA ARGIROVA	6410201414

The compiler of annual financial statement is:

7. Details of the compiler of the annual financial statement

The annual financial statement was compiled by:			
7.1. Physical person ☐	7.1.1. Name, surname, surname	7.1.2. National PIN /EGN/Official № from the National revenue Agency Register	7.1.3. Type of legal relations with the preparing person employment ☐ contractual, incl. with partner, working in person ☐
7.2. Accounting enterprise ☒	7.2.1. Name VEGA - 69	7.2.2. UIC under the Commercial Registration Act/UIC under BULSTAT 200702639	

8. Details of the taxpayer for which the Tax Return is submitted under art. 117 of CITA

8.1. Denomination
8.2. UIC under the Commercial Registration Act/UIC under BULSTAT

8. Details of the representative during the last tax period under art. 161 of CITA – line 1 (data about the person who has the obligation to declare and pay the due tax imposed on the property of the taxpayer during the last tax period, e.g. liquidator, bankruptcy administrator etc.)

9.1. Physical person ☐		9.2. Legal entity ☐	
9.1.1. Name, surname, surname	9.1.2. National PIN /EGN/Official № from the National revenue Agency Register	9.2.1. Denomination	9.2.2. UIC under the Commercial Registration Act/UIC under BULSTAT
9.3. Residence address/address of administration			
9.3.1. Country	9.3.2. Area	9.3.3. Municipality	9.3.4. Settlement (town/village)
9.3.5. Street, No, zh.k., bl., entr., apt			9.3.6. Postal code

*Point 5 shall be filled only if the correspondence address is different from the settlement and address of administration.

**Point 9.3. shall be filled only if the correspondence address is different from the residence address of the physical person, the settlement and address of administration of the legal entity, respectively..

Part III – Details of the activity of the taxpayer

1. Code of the main activity	9200
2. Permanent establishment abroad ☐	3. Income received from sources abroad ☐
4. Assignment of corporate tax and/or reduction of the accounting financial result under chapter twenty-two of the CITA (If you have marked this line, fill in line 4.1)	
4.1. Meeting the requirement under art. 167, al. 1 of CITA (This line shall be filled in on the basis of art. 167, al. 2 of the CITA. According to art. 167, al. 2 of the CITA there are no obligations under art. 1 when by 31 December of the respective year these are not reflected in the tax-insurance account or are not reflected as claimed for enforceable execution in the National revenue Agency.)	
5. Application of art. 189 of CITA – state aid for regional development ☐	
6. The activity related to the initial investment shall be carried out in the respective municipality for a period of at least 5 years after the year of completion of the initial investment pursuant to art. 189, al. 1, p. 4 of the CITA in force until 31.12.2013 and/or art. 189, p. 3, letter "c" of the CITA in force from 01.01.2016. (The fulfillment of this condition is declared after the completion of the initial investment. In cases of transformation of the taxpayer, this line is filled in by the assignee. In case you have marked this line, please fill in line 6.1)	
6.1. Year of completion of the initial investment, in respect of which there is an obligation to continue the activity for a period of at least 5 years after the year of completion of the initial investment (In case of more than one initial investment, for which the fulfillment of the provision under p. 6 is declared, please fill in additional lines).	
6.1.1.	
7. The activity under Art. 189b, al. 1 (production of unprocessed plant and animal products) shall continue to be carried out for a period of at least three years after the year of assignment (These data shall be declared on the basis of Art. 189b, al. 2, p. 3 of the CITA. In the cases of transformation of the taxpayer, this line shall be filled in by the assignee. Fill in line 7.1)	

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Part III – Details of the activity of the taxpayer

7.1. Year of assignment of corporate tax, in respect of which there is an obligation to continue the activity for a period of at least 3 years after the year of assignment (In case of more than one year of assignment for the period from 2010 to the year for which this declaration is submitted, fill in an additional reference in the same form.)

7.1.1.

Note: On line 1 as principle activity shall be indicated the activity, performed by the enterprise with the biggest relative share in the income from sales. The code and denomination shall be according to the Classification of economic activities NACE-2008 (4th character), available in the territorial divisions of the NRA and in its internet site www.nap.bg and of the National statistical Institute www.nsi.bg, where instructions on how to use NACE-2008 are also available. The code filled in here could differ from the code filled/indicated in some declaration for social and health security. The reason is that they use different criterion to determine principal economic activities, namely – the activity in which are occupied the greatest number of persons, working under employment relations. When positive answer is given on line 4 or line 5, you should fill the relevant part of the declaration as well as annex № 1. Annex № 1 shall not be filled when benefiting of reduction of the accounting financial result under the procedure of art. 117 of the CITA.

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- 3 -

Part IV – Templates and documents to be submitted together with the declaration

No	Type (check the name of the respective template or document only when attaching it to the declaration)	
1.	Template 1011: Annex No 1 for the use of tax relief in the form of corporate tax remittance or by recognition for tax purposes of accounting expenses for donations or scholarships	☐
2	Template 1012: Annex No 2 for profits (income) taxed abroad subject to a double taxation avoidance method	☐
3	Template 1013: Annex No 3 for regulation of the expenses on loans under the procedure of art. 43a of the CITA	☐
4	Template 1014: Annex No 4 to determine a temporary joint contribution for excessive profit generation	☐
5	Annual activity report	☒
5.1.	Entry. No and date of the annual activity report	Entr. No 17775805/07.05.2024 year
7	There is no obligation to submit annual activity report (Check is the taxpayer has not carried out activity in the meaning of the Accounting Act, but is submitting annual Tax Return e.g. to declare a debt for corporate tax, resulting from transformation of the accounting financial result for tax purposes, or other data. This line shall also be checked when the declaration is submitted on some of the grounds, set out in part I, p. 3)	☐
7	Other (please, indicate the number of documents)	☐

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- 4 -



Part V – Determining the Tax Financial Result and the Corporate Tax Due

№	INDICATORS	CODE	AMOUNT				
1	2	3	4				
1	TOTAL INCOME (indicate the income under the profit and loss account / income account)	0100	12384899.75				
1.1	incl. net income from sales (indicate the net income from sales within the meaning of § 1, p. 49 of the Additional Provisions (AP) of the CITA in connection with § 1, p. 11 of the AP of the Accountancy Act)	0110	12381073.13				
1.1.1	incl. net income from sales from the activity subject to corporate tax (this line shall be filled only by persons who fill in line 4 and/or line 5 and they shall indicate here only their net income from sales from the activity subject to corporate tax)	0111	500.00				
2	TOTAL EXPENSES (indicate the expenses under the profit and loss account / income account)	0200	12080084.01				
On lines 1 and 2 the non-profit legal entities shall state the data from the profit and loss account established according to Accounting Standard (AS) S 1 – Presentation of financial statements for their economic activity, established in accordance with the provisions of p. 8.2 of AS 9 – Presentation of financial statements of non-profit undertakings.							
ACCOUNTING FINANCIAL RESULT (p.1 – p.2) /If the resulting difference is > 0, fill in line 3.1; If the resulting difference is ≤ 0, fill in line 3.2/							
3.1	ACCOUNTING PROFIT	0310	304815.74				
3.2	ACCOUNTING LOSS	0320					
Income and expenses that are excluded when determining the accounting financial result for tax transformation							
(On lines 4 and 5 are indicated the accounting revenue, respectively expenses, which are excluded when determining the accounting financial result for tax transformation as follows: income/expenses from activities subject to taxation by alternative tax or tax on taxi passenger transport under the Local Taxes and Fees Act; income/expenses, exempt from taxation by virtue of law or international agreement, different from agreement for double taxation avoidance; other income/expenses that are excluded when determining the accounting financial result for tax transformation)							
4	Total income excluded when determining the accounting financial result for tax transformation	0400	12384399.75				
5	Total expenses excluded when determining the accounting financial result for tax transformation	0500	12049636.01				
ACCOUNTING FINANCIAL RESULT FOR TAX TRANSFORMATION (p.1 - p.4) - (p.2 - p.5) /If the resulting difference is > 0, fill in line 6.1; If the resulting difference is ≤ 0, fill in line 6.2/							
6.1	POSITIVE	0610					
6.2	NEGATIVE	0620	299948.00				
TRANSFORMATION OF THE ACCOUNTING FINANCIAL RESULT (Before filling line 7 and line 8, fill the respective lines of column A "Increases" and column B "Decreases")							
№	A. INCREASES	CODE	AMOUNT	№	B. DECREASES	CODE	AMOUNT
1	Annual accounting expenses for depreciation (Art. 54, al. 2) Excluded are accounting expenses for depreciation for which art. 11a, al 1 applies	7010	101836.10	1	Annual tax depreciation (Art. 54, al. 1) - see the supporting reference "Depreciable assets", published on the website of the NRA - www.nap.bg	8010	101836.10
2	Accounting carrying value of the assets written off from the accounting depreciation plan (Art. 66, al. 1)	7020	0.00	2	Tax value of the assets written-off from the tax depreciation plan (Art. 66, al. 2)	8020	0.00
3	Expenses from ex-post assessments of assets and liabilities (Art. 34), including:	7030	0.00	3	Income from ex-post assessments of assets and liabilities (Art. 34), including:	8030	0.00
3.1	expenses from ex-post assessments and from write-off of receivables as irrecoverable (Art. 34)	7031	0.00	3.1	income from ex-post assessments of receivables (Art. 34)	8031	0.00
4	Recognition for tax purposes of unrecognized income from ex-post assessments of assets and liabilities (Art. 35)	7040	0.00	4	Recognition for tax purposes of unrecognized expenses from ex-post assessments of assets and liabilities (Articles 35 and 37), including:	8040	0.00
				4.1	From ex-post assessments and from write-off of receivables (Art. 37)	8041	0.00
5	Expenses representing income of resident natural persons under the Taxable Physical Persons Act (TPPA) and expenses for mandatory social security contributions related to them (Art. 42, al. 1, 5 and 8)	7050	0.00	5	Recognition for tax purposes of unrecognized expenses under Art. 42, Al. 1, 5 and 8 (Art. 42, Al. 3 and 6, first sentence)	8050	0.00
				6	Income/amount by which the accounting expenses reported in connection with liabilities for unpaid income under Art. 42,	8060	0.00

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Part V – Determining the Tax Financial Result and the Corporate Tax Due

				6	al. 1 and liabilities for unpaid mandatory social security contributions under Art. 42, al. 5 (Art. 42, al. 4 and al. 6, second sentence) have been reduced.		
6	Interest costs from the application of law capitalization regime (Art. 43, al. 1) (Before filling this line, fill part XI, when applicable, and annex № 3)	7060	0.00	7	Recognition for tax purposes of unrecognized interest expenses from the application of the law capitalization regime (Art. 43, al. 2) (Before filling this line, fill part XI, when applicable, and annex № 3)	8070	0.00
7	Excess of the expenses on loans, not recognized for tax purposes (Art. 43a, al. 1) (Before filling this line, fill part XI)	7070	0.00	8	Recognition for tax purposes of unrecognized excess of the expenses for loans (Art. 43a, al. 5) (Before filling this line, fill part XI)	8080	0.00
8	Expenses from deficiencies and write-off under Art. 28, including:	7080	0.00	9	Income arising from expenses for deficiencies and of assets not recognized for tax purposes under Art. 28 (Art. 29)	8090	0.00
8.1	expenses for deficiencies of fixed and short-term assets, except for material stocks (Art. 28, al. 1)	7081	0.00				
8.2	expenses for deficiencies and write-off of material stocks (Art. 28, al. 2)	7082	0.00				
8.3	expenses for VAT as per art. 28, al. 4	7083	0.00				
8.4	subsequent expenses, reported on the occasion or receivables, resulting from non-recognized deficiencies of assets (Art. 28, al. 5)	7084	0.00				
9	Expenses not recognized for tax purposes as per art.26, p. 1, 2 and 6, including	7090	0.00	10	Income arising from expenses not recognized for tax purposes under Art. 26 p. 6 (Art. 27, al. 1, p. 2)	8100	0.00
9.1.	expenses not related to the activity and/or not documentary justified (art. 26, p.1 and 2)	7091	0.00				
9.2	expenses for accrued fines, confiscations, penalties and interests for delay (Art. 26, p. 6)	7092	0.00				
10	Sums of the debts (art. 46, al. 1)	7100	0.00	11	Amount of the repaid liabilities to which Art. 46, al. 1 has been applied in the previous year (Art. 46, al. 3, p. 1)	8110	0.00
				12	Revenues reported on the occasion of write-off of liabilities for which Article 46, paragraph 1 has been applied in the previous year (Art. 46, al. 3, p.2)	8120	0.00
11	Accounted expenses/losses under Art. 11a, including:	7110	0.00	13	Costs/losses under Art. 11a, determined according to the rules of AS 17 "Leasing", incl.:	8130	0.00
11.1	with respect to operating leases under IAS for lessees (Art. 11a, al.1)	7111	0.00	13.1	with respect to operating leases applied to operating leases, attached to contracts for operating lease, at lessees, applying IAS (Art. 11a, aa. 2)	8131	0.00
11.2	with respects to sales contracts with a leaseback classified as an operating lease under IAS with sellers who are lessees (Art. 11a, al.3)	7112	0.00	13.2	with respect to sales contracts with a leaseback classified as an operating lease attached to sales contracts with a leaseback classified as an operating lease	8132	0.00

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Part V – Determining the Tax Financial Result and the Corporate Tax Due

					with sellers applying IAS (Article 11a, al.4)		
12	Revenues/profits under Art. 11a, determined according to the rules of AS 17 "Leasing", including:	7120	0.00	14	Accounted income/profits under Art. 11a, including:	8140	0.00
12.1	with regard to operating leases attached to operating lease contracts (Art. 11a, al. 2)	7121	0.00	14.1	in relation to operating leases under IAS for lessees (Art. 11a, al. 1)	8141	0.00
12.2	with respect to sales contracts with a leaseback classified as an operating lease attached to sales contracts with a leaseback classified as an operating lease with sellers applying IAS (art. 11a, al. 4)	7122	0.00	14.2	in relation to sales contracts with a leaseback classified as an operating lease under IAS with sellers who are lessees (Art. 11a, al. 3)	8142	0.00
13	Accounting expenses for construction or improvement of elements of technical infrastructure - public state or public municipal property under the conditions of Art. 69a (Art. 69a, al. 1)	7130	0.00				
14	Expenses and amounts by which the accounting financial result is increased in cases of hybrid discrepancies and discrepancies with a taxpayer who is resident for tax purposes in more than one jurisdiction (Art. 47g, Art. 47h and Art. 47k), including:	7140	0.00	15	Expenses and amounts by which the accounting financial result is reduced, related to double-included income, by which the accounting financial result has been increased in a previous tax period (under Art. 47g, p. 1)	8230	0.00
14.1	under Art. 47g, p. 1	7141	0.00				
14.2	under Art. 47g, p. 2	7144	0.00				
14.3	under Art. 47g, p. 3	7145	0.00				
14.4	under Art. 47s	7142	0.00				
14.5	under Art. 47k	7143	0.00				
15	Positive difference between the market price and the value for tax purposes of the transferred asset at the time of the transfer (Art. 155a, al. 1, p. 1)	7150	0.00	16	Negative difference between the market price and the value for tax purposes of the transferred asset at the time of the transfer (Art. 155a, al. 1, p. 2)	8150	0.00
16	Positive difference between the market price of the transferred activity and the value for tax purposes of the transferred assets, reduced by the value for tax purposes of the transferred liabilities at the time of the transfer (Art. 155b, al. 1, p. 1)	7160	0.00	17	Negative difference between the market price of the transferred activity and the value for tax purposes of the transferred assets, reduced by the value for tax purposes of the transferred liabilities at the time of the transfer (Art. 155b, al. 1, p. 2)	8160	0.00
17	Excess of the market price of the service at the time of transfer over its cost price in the cases under Art. 156 (Art. 156, al. 1)	7170	0.00	18	Excess of the cost of the service over its market price at the time of the transfer in the cases under Art. 156 (Art. 156, al. 1)	8170	0.00
18	Negative difference between the market price of the service at the time of the transfer and the reported cost or the one that will be reported in relation to the service (Art. 156, al. 3, p. 2)	7180	0.00	19	Positive difference between the market price of the service at the time of the transfer and the reported cost or the one that will be reported in connection with the service (Art. 156, al. 3, p. 1)	8180	0.00
19	Positive difference between the amount of the reported expense or the one to be	7190	0.00	20	Negative difference between the amount of the reported expense or the one to be reported in	8190	0.00

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Part V – Determining the Tax Financial Result and the Corporate Tax Due

	reported in connection with the service and the cost of the service (Art. 156, al. 5, p. 1)				connection with the service and the cost of the service (Art. 156, al. 5, p. 2)		
20	Accounting expenses or losses in the cases under Art. 157	7200	0.00	21	Accounting income or profits in the cases under Art. 157	8200	0.00
				22	See. help reference "Carrying forward tax losses", published on the website of the NRA – www.nap.bg Deduction of tax loss, including:	8210	0.00
				22.1	tax loss from source in the country	8211	0.00
				22.2	Tax loss from a foreign source when applying the "exemption with progression" method	8212	0.00
				22.3	Tax loss from a source abroad when applying the "tax credit" method	8213	0.00
21	Other increases in the accounting financial result - see the help reference "Other increases and decreases in the accounting financial result under the CITA", published on the website of the NRA - www.nap.bg	7210	0.00	0.00	Other reductions in the accounting financial result - see the help reference "Other increases and decreases in the accounting financial result under the CITA", published on the website of the National Revenue Agency - www.nap.bg	8220	0.00
7	TOTAL INCREASES in the accounting financial result (line 1 to line 21 of column A)	0700	101836.10	8	TOTAL REDUCTIONS in the accounting financial result (from line 1 to line 23 of column B)	0800	101836.10
9	Tax profit of a foreign entity, that has not been distributed and/or profit, realized by a permanent establishment abroad in the cases of a controlled foreign company within the meaning of Art. 47c, al. 1 (Art. 47d, al. 1)					0900	0.00
10	Tax profit of a foreign entity, by which the tax financial result for the previous year has been increased on the basis of Art. 47d, al. 1 - the reduction is up to the amount of the profit distributed during the current year (Art. 47d, al. 4)					1000	0.00
11	Profit from a foreign entity, by which the tax financial result for the previous year has been increased and for which Art. 47d, al. 4 has not been applied, when income has been realized, which is subject to taxation, from the disposal of participation in a foreign entity or economic activity carried out through a permanent establishment abroad – the reduction is up to the amount of the income from the disposal (Art. 47d, al. 5)					1100	0.00
TAX FINANCIAL RESULT (p. 6.1 or p. 6.2 + p. 7 from column A – p. 8 from column B + p. 9 – p. 10 – p. 11) /If the resulting difference is > 0, fill in line 12.1; If the resulting difference is ≤ 0, fill in line 12.2/							
12.1	TAX PROFIT					1210	0.00
12.1a	TAX PROFIT in the cases under § 9 of the TFP of the CITA (promulgated, SG No. 99/2022, supplemented, SG No. 86/2023) In case line 12.1 has been filled in and/or advance payments have been made for a temporary solidarity contribution, before filling in this line, fill in Appendix No 4 (template 1014).					1210a	0.00
12.2	TAX LOSS					1220	29948.00
13	TAX RATE					1300	10 %
14	CORPORATE TAX DUE (p. 12.1 x p. 13) or (p. 12.1a x p. 13, when p. 12.1a is filled)					1400	0.00
15	CORPORATE TAX DUE, applying methods for avoidance of double taxation (p. 3 or p. 5 of reference 1 of template 1012 - Appendix No. 2)					1500	0.00
16	ASSIGNED CORPORATE TAX					1600	0.00
17	ANNUAL CORPORATE TAX after the assignment (p. 14 or p. 15 – p. 16)					1700	0.00
18	ADVANCE PAYMENTS MADE FOR THE YEAR (Fill in this line after establishing the exact amount of the advance payments for the year by reviewing the tax and social security account or by requesting information from the NRA.)					1800	0.00
DIFFERENCE TO PAY/OVERPAID TAX (p. 17 – p. 18)							
19.1	DIFFERENCE TO DEPOSIT (This line is filled in when the resulting difference is a positive quantity.)					1910	0.00
19.2	OVERPAID TAX (This line is filled in when the resulting difference is negative or zero.)					1920	0.00
REFUND OR USE OF OVERPAID TAX TO PAY OFF EXISTING OR FUTURE LIABILITIES							

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[Handwritten Signature]



Part V – Determining the Tax Financial Result and the Corporate Tax Due

<i>(Note line 20.1 or line 20.2 In case none of the above lines is marked, the National Revenue Agency will apply Art. 129 of the Tax and Social Security Procedure Code (TSSPC) on its own initiative. In order to be able to apply Art. 130 of the TSSPC, indicate the bank/payment account on line 20.1.)</i>																			
20.1	Reimbursement under Art. 128 – Art. 130 of the TSSPC <i>In case you have marked with "x" on this line, indicate the bank/payment account of the taxpayer to which the tax will be refunded:</i> EIK under the Commercial Register of Non-profit Legal Entities Act Bank IBAN BIC	2010	Yes ☐																
20.2	Use of the overpaid tax for repayment of existing or future liabilities under Art. 130a of the TSSPC	2020	Yes ☐																
20.2.1	TOTAL AMOUNT OVERPAID <i>(The sum of this line shall be equal to the amount indicated in line 19.2 as well as the sum of the amounts specified in lines 20.2.2.1 to 20.2.2.5 inclusive.)</i>	2021																	
20.2.2	Requested allocation under Art. 130a of the TSSPC <i>(Fill in this line after reviewing the tax and social security account. With the overpaid amount, you should indicate the repayment of the available liabilities, and for the remainder, if any, you can choose the account/accounts to which it should be directed.)</i>	2022																	
20.2.2.1	Taxes and other revenues for the central budget	20221																	
20.2.2.2	Social Security Contributions	20222																	
20.2.2.3	Social security contributions National Health Fund (NHF)	20223																	
20.2.2.4	Social security contributions and related penalty interests for Additional Compulsory Pension Security (ACPS)	20224																	
20.2.2.5	Compulsory collection of public receivables	20225																	
DEFERRED PAYMENT OF PART OF THE CORPORATE TAX ON TRANSFERS UNDER CHAPTER TWENTY OF THE CITA																			
21	Circumstance under Art. 155d, al. 1, p. 1 – 4 of the CITA <i>This line shall be filled in on the basis of Art. 155d, al. 1 and 6 of the CITA.</i> <i>Mark the relevant points of Art. 155d, al. 1, on the basis of which rescheduling shall be applied.</i> p.1 ☐ p. 2 ☐ p. 3 ☐ p. 4 ☐	2100																	
22	The excess of the increases over the reductions under Art. 155a, al. 1 for the transferred assets for which rescheduling has been applied	2200	0.00																
23	The excess of the increases over the reductions under Art. 155b, al. 1 for the transferred activities for which rescheduling has been applied	2300	0.00																
24	Sum of ure excesses (p. 22 + p. 23)	2400	0.00																
25	Part of the corporate tax subject to deferral pursuant to Art. 155d, al. 1 (p. 24 x p. 13) <i>The amount may not exceed the corporation tax due listed on line 17 for the year of the transfer.</i>	2500	0.00																
25.1	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">I installment</th> <th style="width: 20%;">II installment</th> <th style="width: 20%;">III installment</th> <th style="width: 20%;">IV installment</th> <th style="width: 20%;">V installment</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>2025</td> <td>2026</td> <td>2027</td> <td>2029</td> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <i>The part of the corporate tax subject to rescheduling shall be paid in 5 equal installments, with the first installment being paid within the deadline for payment of the corporate tax for the year of the transfer (the year for which this declaration is submitted), and the remaining four installments – within the deadline for payment of the corporate tax for the respective year, and interest is due for them in accordance with the Personal Income Tax Act. II, III, IV or V installment, which has not become due, becomes immediately due when one of the circumstances under Art. 155d, al. 7 of the CITA. In this case, according to Art. 155d, al. 9 of the CITA, the taxpayer shall notify the NRA in writing within 14 days from the occurrence of the circumstance under Al. 7.</i>	I installment	II installment	III installment	IV installment	V installment	2024	2025	2026	2027	2029	0.00	0.00	0.00	0.00	0.00	2510		
I installment	II installment	III installment	IV installment	V installment															
2024	2025	2026	2027	2029															
0.00	0.00	0.00	0.00	0.00															
OBLIGATION TO MAKE ADVANCE INSTALLMENTS, TYPE AND TOTAL AMOUNT OF THE DETERMINED (DECLARED) ADVANCE INSTALMENTS FOR THE YEAR																			
<i>(This information shall be filled in for the purposes of determining interest under Art. 89 of the CITA)</i>																			
26.1	Monthly – according to Art. 84 of the CITA	Yes ☐	2610																
26.2	Quarterly – according to Art. 85 of the CITA	Yes ☐	2620	0.00															
26.3	Quarterly – according to Art. 118 or Art. 147 of the CITA Yes ☐ Date on which the deadline for payment of the first quarterly advance instalment after the transformation expires		2630	0.00															
26.4	Quarterly – according to Art. 83, al. 3 of the CITA	Yes ☐	2640	X															
26.5	The taxpayer is not obliged to make advance instalments and has not applied Art. 83, al. 3 of the CITA	Yes ☐	2650	X															
AMOUNT ON WHICH INTEREST IS DUE UNDER ART. 89 OF THE CITA																			
<i>(This line is not filled in if line 26.4 or line 26.5 is marked.)</i>																			
27.1	For monthly advance instalments: $p. 17 - (0.1 \times p. 9 + p. 25) - (p. 26.1 + 0.25 \times p. 26.1)$ <i>If the resulting difference is negative or zero, zero is written on this line.</i>	2710	0.00																
27.2	For quarterly advance instalments: $0.75 \times [p. 17 - (0.1 \times p. 9 + p. 25)] - (p. 26.2 + 0.25 \times p. 26.2)$ or $0.75 \times [p. 17 - (0.1 \times p. 9 + p. 25)] - (p. 26.3 + 0.25 \times p. 26.3)$	2720	0.00																

False data declaring shall be subject to criminal liability under the Criminal Code.



Part V – Determining of the Tax Financial Result and the Corporate Tax Due

If the resulting difference is negative or zero, zero is written on this line.

False data declaring shall be subject to criminal liability under the Criminal Code.

- 10 -

Part VI – Declaring relationships with related parties

(Related parties are those under § 1, p. 3 of the Additional Provisions of the TSSPC. Jurisdictions with a preferential tax regime are those within the meaning of § 1, p. 64 of the Supplementary Provisions of the CITA.)

№	INDICATORS	AMOUNT
1	Total amount of accounting income from relations with related parties, including:	0.00
1.1	- with parties from jurisdictions with preferential tax regime	0.00
2	Total amount of accounting expenses from relations with related parties, including:	0.00
2.1	- with parties from jurisdictions with preferential tax regime	0.00
3	Receivables from related parties – balance (residue) by 31 December of the respective year, including:	0.00
3.1	- from parties from jurisdictions with preferential tax regime	0.00
4	Liabilities to related parties – balance (residue) by 31 December of the respective year, including:	0.00
4.1	- to parties from jurisdictions with preferential tax regime	0.00

Note: Data on related parties under § 1, p. 3, letters "a", "b", and "l" of the Additional Provisions of the TSSPC shall not be filled in. These are:

- spouses, relatives in the direct line, collateral - up to the third degree inclusive; and relatives by marriage. The exception does not apply only to relations between commercial enterprises (ET) of the specified persons.
- employer and employee;
- persons, one of whom has made a donation to the other.

Data on persons employed under employment relations within the meaning of § 1, p. 26 of the Additional Provisions of the Income Taxes on Natural Persons Act shall not be filled in. For the purposes of declaring, commercial companies with more than 50 % state or municipal participation and state-owned enterprises under Art. 62, al. 3 of the Commerce Act only because they have a common principal – the state/municipality, including when the principal is one and the same ministry. For the enterprises under the preceding sentence, all other criteria for connectivity established in § 1, p. 3 of the Additional Provisions of the TSSPC shall be applied according to the general procedure.

- Line 1 shall be filled in when the parties are related at the time of recognition (accrual) of the income in accordance with the accounting legislation.
- Line 2 shall be filled in when the parties are related at the time of recognition (accrual) of the expense in accordance with the accounting legislation.
- Line 3 shall be filled in when the parties are related by 31 December of the respective year. This line indicates the balance (residue) of all receivables (within the meaning of the accounting legislation) from related parties.
- Line 4 shall be filled in when the parties are related by 31 December of the respective year. This line indicates the balance (residue) of all liabilities (within the meaning of the accounting legislation) to related parties.

False data declaring shall be subject to criminal liability under the Criminal Code.

- 11 -



Part VII – Declaration of hidden distribution of profits

(This part shall be filled in by taxpayers who have made a hidden distribution of profit during the year within the meaning of § 1, p. 5 of the Supplementary Provisions of the CITA)

Total amount of the sums representing hidden profit distributions	0.00
This statement shall indicate the total amount of the sums of hidden profit distribution, including expenses constituting hidden profit distributions, which shall be included in the amount indicated in line 21 of column A of Part V.	

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- 12 -

Part VIII – Tax on the expenses

(This part shall be filled in on the basis of Art. 217, al. 1 and 5 of the CITA)

No	Type of expense	Tax base	Tax rate	Due tax	Non-taxable expenses
1	2	3	4	5	6
1	Under Art. 204, al. 1, p. 1 - representation expenses		10 %		X
2	Under Art. 204, al. 1, p.2 - social expenses provided in kind		10 %		
3	Under Art. 204, al. 1, p. 4 – expenses in kind related to assets provided for personal use and/or the use of personnel		3 %		X

False data declaring shall be subject to criminal liability under the Criminal Code.

- 13 -



Part IX – Declaration of the choice made for taxation of income in kind, representing expenses in kind

(Expenses in kind are those within the meaning of § 1, p. 83 of the Supplementary Provisions of the CITA. This part shall be filled in on the basis of Art. 24, al. 3 of the Income Taxes on Natural Persons Act (IITA) in connection with Art. 217, al. 3 of the CITA.)

When this part is not filled in, the taxation of income in kind is carried out in accordance with the procedure of the Personal Income Tax Act.

1. Choice for taxation under the CITA for 2004	Yes ☐
2. Choice for taxation under the CITA for 2023	Yes ☐

Notes: 1. Line 1 shall indicate the year following the year to which the annual Tax Return refers, when the procedure under the CITA for taxation of income in kind, representing expenses in kind, is selected. Example: If the annual Tax Return refers to year X, this line indicates year X + 1.
2. Line 2 shall be filled in only by entities newly established during the year to which the annual Tax Return refers, when for that year the procedure under the CITA for taxation of income in kind, representing expenses in kind, has been selected. This procedure shall also be filled in by entities, which have not been obliged and have not submitted annual Tax Return for the previous year, when for the year to which this declaration refers, the procedure under the CITA for taxation of income in kind, representing expenses in kind, has been chosen. Example: This line indicates the year to which the annual Tax Return refers, i.e. if the annual return refers to year X, this line indicates year X.

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- 14 -

Part X – Identification details of the owners, shareholders or partners in a foreign legal entity carrying out economic activity in the country through a permanent establishment

(This part shall be filled in on the basis of Art. 92, al. 7 of the CITA. No identification details shall be provided for the owners, shareholders or partners in the foreign legal entity and for the amount of their participation, when the amount of such participation is less than 10 %.)

Owner/Shareholder/Partner 1					
1. Name/Name			2. Identification number in the country, where the person is a resident		
3. Address in the country where the owner, shareholder or partner is resident					
3.1. Country	3.2. Settlement (town/village)		3.3. Area/region	3.4. Postal code	
3.5. Street	3.6. №	3.7. Floor	3.8. Apt.	3.9. Quarter	
4. Size of participation (in %)					

False data declaring shall be subject to criminal liability under the Criminal Code.

- 15 -



Part XI – Regulating the law capitalisation

(Part XI shall be completed only when: 1. According to Art. 43, al. 1 of the CITA there are for the current year unrecognized expenses for interests or 2. During the current year there is a possibility for recognition of expenses for interests not recognized in the previous year according to Art. 43, al. 2 and 3 of the CITA.)

Part A. APPLICATION IN THE CURRENT YEAR OF THE RULE FOR LIMITING THE DEDUCTION OF INTERESTS UNDER ART. 43A OF THE CITA When the conditions under p. 1 or 2 of the explanatory text above are not met, "YES" or "NO" shall not be marked in this part. In case of positive answer, fill in also Appendix No 3 (template 1013).		
№	Part B. INDICATORS FOR REGULATION OF LAW CAPITALIZATION UNDER ART. 43 OF THE CITA	AMOUNT
1	AFR (accounting financial result)	0.00
2	II (total amount of income from interests)	0.00
3	EI (total amount of expenses for interests)	0.00
4	AFRIEI (accounting financial result without the impact of all income from and expenses for interests) /line 1 – line 2 + line 3/	0.00
5	Expenses for interests subject to regulation, specified in Art. 43, al. 4 of the CITA	0.00
6	0.75 x line 4, when the amount in line 4 is positive value, or zero, when the amount in line 4 is negative or zero value (Art. 43, al. 5 of the CITA)	0.00
7	UEI (Unrecognized expenses for interests) or REI (Recognized expenses for interests) /line 5 – line 2 – line 6/	0.00
7.1	the resulting difference is positive value (UEI) (The amount of this line shall increase the accounting financial result under Art. 43, al. 1 of the CITA only when "NO" is marked in Part A, and the amount of this line shall be transferred to line 6 of column A of Part V. In case "YES" is marked, for the purposes of determining the amount by which the accounting financial result is increased, Appendix No. 3 shall be filled in.)	0.00
7.2	the resulting difference is a negative value (REI)	0.00
8	Not recognized under Art. 43, para 1 of the CITA expenses for interests after 01.01.2014, which are not recognized under Art. 43, al. 2 of the CITA	0.00
9	In case line 7.2 and line 8 are filled in, the amount of line 7.2 is written on this line, limited to the amount of the amount in line 8 (The amount of this line shall reduce the accounting financial result under Art. 43, al. 2 of the CITA only when "NO" is marked in Part A, and the amount of this line shall be transferred to line 7 of column B of Part V. In case "YES" is marked, for the purposes of determining the amount by which the accounting financial result is reduced, Appendix No. 3 shall be filled in.)	0.00

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Part XII – Applying of cross-border tax schemes

(This part shall be filled in on the basis of Art. 143ja³, al. 7 of the TSSPC by taxable persons who have applied during the year cross-border tax schemes.)

During the year cross-border tax scheme within the meaning of Art. 143ya, al. 4 of the TSSPC has been applied (the information shall be provided for each year during which the cross-border tax scheme has tax effect)	Yes ☐
Unique number of the cross-border tax scheme:	

The National Revenue Agency processes and protects your personal data in accordance with the requirements of the Personal Data Protection Act (PDPA) and Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016. More details about the commitments of the National Revenue Agency, in its capacity as a personal data administrator, can be found in the "Personal Data Protection Policy at the National Revenue Agency", published at the following address: www.nap.bg, or contact us at the email address of the NRA Information Center: infocenter@nra.bg and phone: 0700 18 700.

illegible signature/seal

Notary attestation

On **5.11.2024**, Dimitrichka Petrova Angelova, Notary operating in the area of Pavlikeni Regional Court, Reg. № 130 of the Notary Chamber, I attest the authenticity of this copy, made on the **original** of an official (private) document, presented to me by:

TODOR VANEV ARGIROV, EGN: 8804021406,
residence in the city of Pavlikeni,
and there were no striking, interpolations, corrections or other peculiarities in the original.

Registration № **3726/2024** Charged fee: ... BGN

Notary: (illegible signature)

Assistant-notary
Dimitar Dimitrov
at the Notary
№ 130 Dimitrichka Angelova

Seal of Dimitrichka ANGELOVA, Notary with Reg.
№ 130, operating in the area of Pavlikeni Regional
Court, Republic of Bulgaria

The undersigned Daniela Blagoeva Kyorcheva, I attest the authenticity of this translation from Bulgarian into English that I have made of the attached document – Copy of Tax Return for the year 2023 of the company PRIZMA 008 EOOD, attested by the Notary. The translation consists of 13 pages.

Translator:

