

## REPORTS

annual and six months reports  
on consolidated basis

under Art. 11, item 2 and Art. 12, item 1, point 3 of Ordinance № 2

for public companies, other issuers of securities, joint stock companies with special investment purpose  
and persons under §1e of the Public Offering of Securities Act

### Information about the reporting period

Start date: 01/01/2022

End date: 31/12/2022

Date of the report: 28/02/2023

### Information about the Entity

Name Allterco JSCo

Legal type Public Listed Company

UIC 201047670

Represented by Dimitar Dimitrov, Svetlin Todorov and Wolfgang Kirsch

Type of representation Jointly and severally

Address of registration 103 Cherni Vrah Blvd., Sofia 1407

Address for correspondence 103 Cherni Vrah Blvd., Sofia 1407

Telephone +359 2 9571247

Fax

E-mail: [investors@allterco.com](mailto:investors@allterco.com)

web [www.allterco.com](http://www.allterco.com)

Media <http://www.x3news.com/>

Financial statements prepared by Svetozar Iliev

Title CFO

\* • Last updated December 2021

**STATEMENT OF FINANCIAL POSITION**  
on consolidated basis

ALLTERCO JSCo  
UIC 201047670  
31/12/2022

(in thousand BGN)

ASSETS	Code of the Row	Current Period	Previous Period	EQUITY, MINORITY INTEREST AND LIABILITIES	Code of the Row	Current Period	Previous Period
a	6	1	2	a	6	1	2
<b>A. NON-CURRENT ASSETS</b>				<b>A. EQUITY</b>			
<b>I. Machinery, properties, plant and equipment</b>				<b>I. Capital</b>			
1. Land	1-0011	1 476	1 476	Subscribed and paid-in capital, including	1-0411	18 000	18 000
2. Buildings and constructions	1-0012	2 840	2 819	ordinary shares	1-0411-1	18 000	18 000
3. Machinery and equipment	1-0013	177	214	preferred shares	1-0411-2		
4. Facilities	1-0014			Treasury ordinary shares	1-0417	-40	
5. Vehicles	1-0015	244	178	Treasury preferred shares	1-0417-1		
6. Fixtures and fittings	1-0017.1			Unpaid capital	1-0416		
7. Work in progress	1-0018			<b>Total for Group I:</b>	<b>1-0410</b>	<b>17 960</b>	<b>18 000</b>
8. Other	1-0017	212	238	<b>II. Reserves</b>			
<b>Total for Group I:</b>	<b>1-0010</b>	<b>4 949</b>	<b>4 925</b>	1. Share premium reserve	1-0421	4 663	5 403
<b>II. Investment properties</b>	<b>1-0041</b>			2. Revaluation reserve	1-0422	-365	975
<b>III. Biologic assets</b>	<b>1-0016</b>			3. Other reserves, including.:	1-0423	1 800	1 800
<b>IV. Intangible assets</b>				general reserve	1-0424	1 800	1 800
1. Rights	1-0021	5	7	special reserve	1-0425		
2. Software	1-0022	56	124	other	1-0426		
3. Own development products	1-0023	2 340	2 831	<b>Total for Group II:</b>	<b>1-0420</b>	<b>6 098</b>	<b>8 178</b>
4. Work in progress	1-0024	1 819	154	<b>III. Financial result</b>			
<b>Total for Group IV:</b>	<b>1-0020</b>	<b>4 220</b>	<b>3 116</b>	1. Retained earnings, including:	1-0451	37 524	23 362
<b>V. Goodwill</b>				undistributed profit	1-0452	37 524	23 432
1. Positive goodwill	1-0051	160	160	uncovered losses	1-0453		
2. Negative goodwill	1-0052			one-off effect of changes in accounting policy	1-0451-1		-70
<b>Total for Group V:</b>	<b>1-0050</b>	<b>160</b>	<b>160</b>	2. Current period profit	1-0454	17 434	15 962
<b>VI. Financial assets</b>				3. Current period loss	1-0455		
1. Investments in:	1-0031	157	40	<b>Total for Group III:</b>	<b>1-0450</b>	<b>54 958</b>	<b>39 324</b>
subsidiaries	1-0032			<b>TOTAL FOR SECTION "A" (I+II+III):</b>	<b>1-0400</b>	<b>79 016</b>	<b>65 502</b>
joint ventures	1-0033			<b>B. MINORITY SHARE</b>	<b>1-0400-1</b>		
associated companies	1-0034	157	40	<b>C. NON-CURRENT LIABILITIES</b>			
other	1-0035			<b>I. Trade and other liabilities</b>			
2. Held to maturity	1-0042	0	0	1. Liabilities to related companies	1-0511		
state securities	1-0042-1			2. Liabilities to banks and non-banks financial institutions	1-0512	1 645	2 087
bonds, including:	1-0042.2			3. Obligations under the Law on settlement of NPLs	1-0512-1		
municipal	1-0042-3			4. Trade loans liabilities	1-0514		
other investments held to maturity	1-0042-4			5. Debenture loans liabilities	1-0515		
3. Other	1-0042-5	830	2 624	6. Other	1-0517		
<b>Total for Group VI:</b>	<b>1-0040</b>	<b>987</b>	<b>2 664</b>	<b>Total for Group I:</b>	<b>1-0510</b>	<b>1 645</b>	<b>2 087</b>
<b>VII. Trade and other receivables</b>				II. Other non-current liabilities	<b>1-0510-1</b>	<b>112</b>	
1. Receivables from related companies	1-0044			III. Advances	<b>1-0520</b>		
2. Trade receivables	1-0045			IV. Deferred tax liabilities	<b>1-0516</b>		
3. Finance leasing receivables	1-0046-1			V. Financing	<b>1-0520-1</b>		
4. Other	1-0046	1 027	2 054	<b>TOTAL FOR SECTION "C" (I+II+III+IV+V):</b>	<b>1-0500</b>	<b>1 757</b>	<b>2 087</b>
<b>Total for Group VII:</b>	<b>1-0040-1</b>	<b>1 027</b>	<b>2 054</b>	<b>D. CURRENT LIABILITIES</b>			
<b>VIII. Prepaid expenses</b>	<b>1-0060</b>			<b>I. Trade and other liabilities</b>			
Deferred tax assets	<b>1-0060-1</b>	<b>292</b>	<b>72</b>	2. Liabilities to banks and non-banks financial institutions	1-0612	149	62
<b>TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):</b>	<b>1-0100</b>	<b>11 635</b>	<b>12 991</b>	1. Current portion of non-current liabilities	1-0510-2	1 215	1 233
<b>B. CURRENT ASSETS</b>				3. Current liabilities, including.:	1-0630	6 010	3 160
<b>I. Inventories</b>				liabilities to related parties	1-0611		
1. Materials	1-0071	312	454	liabilities related to trade loans	1-0614		
2. Production	1-0072			liabilities to suppliers	1-0613	1 797	1 001
3. Goods	1-0073	18 436	4 879	advances received	1-0613-1	94	556
4. Work in progress	1-0076			liabilities to personnel	1-0615	1 841	173
5. Biologic assets	1-0074			liabilities for social security	1-0616	204	115
6. Other	1-0077	4 254	2 227	tax liabilities	1-0617	2 074	1 315
<b>Total for Group I:</b>	<b>1-0070</b>	<b>23 002</b>	<b>7 560</b>	4. Other	1-0618	61	61
<b>II. Trade and other receivables</b>				5. Provisions	1-0619	502	300
1. Receivables from related companies	1-0081			<b>Total for Group I:</b>	<b>1-0610</b>	<b>7 937</b>	<b>4 816</b>
2. Trade receivables	1-0082	18 290	12 405	II. Other current liabilities	<b>1-0610-1</b>		
3. Provided advices	1-0086-1	3 357	6 762	III. Prepaid revenue	<b>1-0700</b>	<b>35</b>	
4. Receivables related to trade loans	1-0083			IV. Financing	<b>1-0700-1</b>		
5. Receivables from litigation an writs	1-0084			<b>TOTAL FRO SECTION "D" (I+II+III+IV):</b>	<b>1-0750</b>	<b>7 972</b>	<b>4 816</b>
6. Taxes receivable	1-0085	3 515	1 884				
7. Receivables from employees	1-0086-2	3	4				
8. Other	1-0086	104	24				
<b>Total for Group II:</b>	<b>1-0080</b>	<b>25 269</b>	<b>21 079</b>				
<b>III. Financial Assets</b>							
1. Financial assets held for trading, including	1-0093	0	0				
debt securities	1-0093-1						
derivatives	1-0093-2						
other	1-0093-3						
2. Financial assets held for sale	1-0093-4						
3. Other	1-0095	175					
<b>Общо за група III:</b>	<b>1-0090</b>	<b>175</b>	<b>0</b>				
<b>IV. Cash and cash equivalents</b>							
1. Cash on hand	1-0151	24	92				
2. Cash held with banks	1-0153	24 130	30 324				
3. Restricted cash	1-0155	3 988	125				
4. Cash equivalents	1-0157	10					
<b>Total for Group IV:</b>	<b>1-0150</b>	<b>28 152</b>	<b>30 541</b>				
<b>V. Prepaid expenses</b>	<b>1-0160</b>	<b>512</b>	<b>234</b>				
<b>TOTAL FOR SECTION "B"(I+II+III+IV+V)</b>	<b>1-0200</b>	<b>77 110</b>	<b>59 414</b>				
<b>TOTAL ASSETS (A + B):</b>	<b>1-0300</b>	<b>88 745</b>	<b>72 405</b>	<b>EQUITY, MINORITY INTEREST AND LIABILITIES (A+B+C+D):</b>	<b>1-0800</b>	<b>88 745</b>	<b>72 405</b>

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev

Representatives

.....

.....

.....

.....

**STATEMENT OF COMPREHENSIVE INCOME**  
on consolidated basis

ALLTERCO JSCo  
UIC 201047670  
31/12/2022

(in thousand BGN)

EXPENSES	Code of the Row	Current Period	Previous Period	REVENUE	Code of the Row	Current Period	Previous Period
a	6	1	2	a	6	1	2
<b>A. Operating expenses</b>				<b>A. Operating revenue</b>			
<i>I. Expenses by economic elements</i>				<i>I. Revenue from sale of:</i>			
1. Materials	2-1120	534	190	1. Production	2-1551		108
2. External services	2-1130	8 550	6 057	2. Goods	2-1552	93 063	58 723
3. Depreciation and amortization	2-1160	1 028	1 068	3. Services	2-1560	171	678
4. Remuneration	2-1140	13 566	6 988	4. Other	2-1556	126	238
5. Social security	2-1150	1 078	602				
6. Cost of good sold (excluding production)	2-1010	44 775	24 964	<b>Total for Group I:</b>	<b>2-1610</b>	<b>93 360</b>	<b>59 747</b>
7. Change in production and work-in- process inventories	2-1030			<b>II. Income from Financing</b>	<b>2-1620</b>		
8. Other, including:	2-1170	4 170	2 502	including government financing	2-1621		
impairment of assets	2-1171	441	85				
provisions	2-1172	502	300	<b>III. Financial income</b>			
<b>Total for Group I:</b>	<b>2-1100</b>	<b>73 701</b>	<b>42 371</b>	1. Interest income	2-1710		8
				2. Dividend income	2-1721		
<b>II. Financial expenses</b>				3. Gains from operations with financial instruments	2-1730		250
1. Interest expense	2-1210	83	81	4. Gains from foreign exchange rate differences	2-1740	1 343	1 006
2. Losses from operations with financial instruments	2-1220	119		5. Other	2-1745		246
3. Losses from foreign exchange rate differences	2-1230	609	140	<b>Total for Group III:</b>	<b>2-1700</b>	<b>1 343</b>	<b>1 510</b>
4. Other	2-1240	78	45				
<b>Total for Group II:</b>	<b>2-1200</b>	<b>889</b>	<b>266</b>				
				<b>B. Total operating income (I + II + III):</b>	<b>2-1600</b>	<b>94 703</b>	<b>61 257</b>
<b>B. Total operating expenses (I + II)</b>	<b>2-1300</b>	<b>74 590</b>	<b>42 637</b>	<b>C. Operating loss</b>	<b>2-1810</b>	<b>0</b>	<b>0</b>
				<i>IV. Share in the loss of associated companies and joint ventures</i>	2-1810-1		
<b>C. Operating Profit</b>	<b>2-1310</b>	<b>20 113</b>	<b>18 620</b>	<i>D. Extraordinary income</i>	2-1750		
<i>III. Profit share from associated companies and joint ventures</i>	2-1250-1	118	32	<b>E. Total income (B + IV + V)</b>	<b>2-1800</b>	<b>94 703</b>	<b>61 257</b>
<i>IV. Extraordinary expenses</i>	2-1250			<b>F. Loss before taxes</b>	<b>2-1850</b>	<b>0</b>	<b>0</b>
<b>D. Total Expenses (B+ III +IV)</b>	<b>2-1350</b>	<b>74 472</b>	<b>42 605</b>				
<b>E. Profit before taxes</b>	<b>2-1400</b>	<b>20 231</b>	<b>18 652</b>	<b>G. Loss after taxes (F + V)</b>	<b>2-0455</b>	<b>0</b>	<b>0</b>
<b>V. Tax expenses</b>	<b>2-1450</b>	<b>2 797</b>	<b>2 760</b>	including minority share	2-0455-1		
1. Current profit tax expense	2-1451	3 017	2 347	<b>E. Net loss for the period</b>	<b>2-0455-2</b>	<b>0</b>	<b>0</b>
2. Deferred tax expenses	2-1452	-220	413				
3. Other	2-1453			<b>TOTAL (D+ V + F):</b>	<b>2-1500</b>	<b>94 703</b>	<b>61 257</b>
<b>F. Profit after tax (E - V)</b>	<b>2-0454</b>	<b>17 434</b>	<b>15 892</b>	<b>TOTAL (E + G):</b>	<b>2-1900</b>	<b>94 703</b>	<b>61 257</b>
including minority share	2-0454-1						
<b>G. Net profit for the period</b>	<b>2-0454-2</b>	<b>17 434</b>	<b>15 892</b>				

Note: The statement of comprehensive income is prepared on cumulative basis within the calendar year

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev

Representatives

.....  
.....  
.....

**DIRECT METHOD CASH FLOW STATEMENT**

*on consolidated basis*

ALLTERCO JSCo

UIC 201047670

31/12/2022

*(in thousand BGN)*

<b>CASH FLOWS</b>	<b>Code of the Row</b>	<b>Current Period</b>	<b>Previous Period</b>
<b>a</b>	<b>б</b>	<b>1</b>	<b>2</b>
<b>A. Cash Flows from Operating Activities</b>			
1. Receipts from clients	3-2201	83 914	57 364
2. Payments to suppliers	3-2201-1	-65 109	-36 973
3. Payments / receipts related to financial assets held for trading	3-2202		
4. Remuneration payments	3-2203	-10 875	-6 972
5. Taxes paid / refunded (excluding corporate profit tax)	3-2206	-4 702	-3 218
6. Corporate profit taxes paid	3-2206-1	-2 660	-2 087
7. Interest income received	3-2204		
8. Bank fees and interest on short term loans paid	3-2204-1		
9. Exchange rate differences	3-2205	170	150
10. Other receipts / payments from operating activities	3-2208	-373	-139
<b>Net Cash Flow From Operating Activities (A):</b>	<b>3-2200</b>	<b>365</b>	<b>8 125</b>
<b>B. Cash Flow from Investment Activities</b>			
1. Purchase of fixed assets	3-2301	-2 176	-1 583
2. Receipts from sale of fixed assets	3-2301-1		44
3. Loans extended	3-2302		
4. Repaid loans, including financial leasing	3-2302-1		
5. Interest received on extended loans	3-2302-2		
6. Purchase of investments	3-2302-3	-130	-18
7. Receipts from the sale of investments	3-2302-4	2 798	2 054
8. Dividend from investments received	3-2303		
9. Exchange rate differences	3-2305		
10. Other receipts / payments from investment activities	3-2306		
<b>Net Cash Flow From Investment Activities (B):</b>	<b>3-2300</b>	<b>492</b>	<b>497</b>
<b>C. Cash Flows from Financing Activities</b>			
1. Receipts from issued new securities	3-2401		
2. Payments for repurchase of securities	3-2401-1	-780	
3. Receipts from loans	3-2403		
4. Repaid loans	3-2403-1	-510	-502
5. Financial leasing obligations paid	3-2405	-104	-75
6. Interest, fees and commissions on investment loans paid	3-2404	-61	-73
7. Dividends paid	3-2404-1	-1 719	-3 436
8. Other receipts / payments from financial activities	3-2407	-72	-45
<b>Net Cash Flows From Investment Activities (C):</b>	<b>3-2400</b>	<b>-3 246</b>	<b>-4 131</b>
<b>D. Changes in the cash position during the period (A+B+C):</b>	<b>3-2500</b>	<b>-2 389</b>	<b>4 491</b>
<b>E. Cash at the beginning of the period</b>	<b>3-2600</b>	<b>30 541</b>	<b>26 050</b>
<b>F. Cash at the end of the period, including:</b>	<b>3-2700</b>	<b>28 152</b>	<b>30 541</b>
cash on hand and in bank accounts	3-2700-1	24 164	30 416
restricted cash	3-2700-2	3 988	125

**Note:**

*In the box "Cash at the beginning of the period" the value of the cash at the beginning of the respective year should be entered*

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev

Representatives

.....

.....

.....

.....

**STATEMENT IN CHANGES OF EQUITY**  
on consolidated basis

ALLTERCO JSCo  
UIC 201047670  
31/12/2022

*(in thousand BGN)*

DESCRIPTION	Code of the Row	Registered capital	Reserves					Accumulated profit/loss		Reserves from translation	Total Equity	Minority Interest
			Share premium reserve	Revaluation reserve	Other reserves			Profit	Loss			
					general	special	other					
a		1	2	3	4	5	6	7	8	9	10	11
Code of the row - b		1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	1-0400	1-0400-1
Opening balance at the beginning of the period	4-01	18 000	5 403	975	1 800	0	0	39 394	0	0	65 572	0
Changes in the opening balances	4-15	0	0	0	0	0	0	-70	0	0	-70	0
Changes in the accounting policy	4-15-1							-70			-70	
Fundamental mistakes	4-15-2										0	
Adjusted opening balance	4-01-1	18 000	5 403	975	1 800	0	0	39 324	0	0	65 502	0
Net profit/loss for the period	4-05							17 434	0	0	17 434	0
1. Distribution of profit for:	4-06	0	0	0	0	0	0	-1 800	0	0	-1 800	0
dividend	4-07							-1 800			-1 800	
other	4-07-1										0	
2. Covering losses	4-08										0	
3. Revaluation of tangible and intangible assets, including:	4-09	0	0	0	0	0	0	0	0	0	0	0
increase	4-10										0	
decrease	4-11										0	
4. Revaluation of financial assets and instruments, including:	4-12	0	0	-1 443	0	0	0	0	0	0	-1 443	0
increase	4-13										0	
decrease	4-14			1 443							1 443	
5. Effect from deferred taxes	4-16-1										0	
6. Other movements	4-16	-40	-740	-156							-936	
Balance at the end of the period	4-17	17 960	4 663	-624	1 800	0	0	54 958	0	0	78 757	0
7. Changes from translation of annual financial statements of foreign companies	4-18			259							259	
8. Changes from recalculation of financial statements in case of hyperinflation	4-19										0	
Equity at the end of the period	4-20	17 960	4 663	-365	1 800	0	0	54 958	0	0	79 016	0

Note: The line "Balance at the beginning of the reporting period" indicates the balance at the end of the previous year

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev

Representatives

.....  
.....  
.....

**NONCURRENT ASSETS BREAKDOWN**

on consolidated basis  
 Alterco JSCo  
 UIC 201047670  
 31/12/2022

*(in thousand BGN)*

Assets	Code of the Row	Acquisition cost				Revaluation		Revalued amount (4+5-6)	Depreciation/ Amortization				Revaluation		Revalued depreciation/ amortization at the end of the period (11+12-13)	Book Value (7-14)
		in the beginning of the period	acquired during the period	disposed during the period	at the end of the period (1+2-3)	increase	decrease		in the beginning of the period	acquired during the period	disposed during the period	at the end of the period (8+9-10)	increase	decrease		
a	b	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>I. Machinery, Plant and Equipment</b>																
1.	29/04/2022	5-1001	1 476			1476		1476				0			0	1476
2. Building and constructions		5-1002	3 041	155		3196		3196	222	134		356			356	2840
3. Machinery and equipment		5-1003	1 226	148	38	1336		1336	1 012	156	5	1163			1163	173
4. Facilities		5-1004				0		0				0			0	0
5. Vehicles		5-1005	684	168		852		852	507	101		608			608	244
6. Fixtures and fittings		5-1007-1				0		0				0			0	0
7. Work in progress		5-1007-2				0		0				0			0	0
8. Other		5-1007	316	59	112	263		263	78	27	58	47			47	216
<b>Total for I:</b>		<b>5-1015</b>	<b>6743</b>	<b>530</b>	<b>150</b>	<b>7123</b>	<b>0</b>	<b>7123</b>	<b>1819</b>	<b>418</b>	<b>63</b>	<b>2174</b>	<b>0</b>	<b>0</b>	<b>2174</b>	<b>4949</b>
<b>II. Investment properties</b>		<b>5-1037</b>				0		0				0			0	0
<b>III. Biologic assets</b>		<b>5-1006</b>				0		0				0			0	0
<b>IV. Intangible assets</b>						0		0				0			0	0
1. Rights		5-1017	12			12		12	5	2		7			7	5
2. Software		5-1018	331			331		331	207	68		275			275	56
3. Own development products		5-1019	3 614	267	346	3535		3535	783	532	120	1195			1195	2340
4. Work in progress		5-1020	182	1 673		1855		1855	28	8		36			36	1819
<b>Total for IV:</b>		<b>5-1030</b>	<b>4139</b>	<b>1940</b>	<b>346</b>	<b>5733</b>	<b>0</b>	<b>5733</b>	<b>1023</b>	<b>610</b>	<b>120</b>	<b>1513</b>	<b>0</b>	<b>0</b>	<b>1513</b>	<b>4220</b>
<b>V. Financial assets</b>																
1. <i>Investments in:</i>		5-1032	40	0	0	40	117	0	157	0	0	0	0	0	0	157
subsidaries		5-1033				0		0				0			0	0
joint ventures		5-1034				0		0				0			0	0
associated companies		5-1035	40			40	117	157				0			0	157
other		5-1036				0		0				0			0	0
2. <i>Held to maturity</i>		5-1038	0	0	0	0	0	0	0	0	0	0	0	0	0	0
state securities		5-1038-1				0		0				0			0	0
bonds, including:		5-1038-2				0		0				0			0	0
municipal		5-1038-3				0		0				0			0	0
other investments held to maturity		5-1038-4				0		0				0			0	0
3. Other		5-1038-5	2 624		355	2269	1 439	830				0			0	830
<b>Total for V:</b>		<b>5-1045</b>	<b>2664</b>	<b>0</b>	<b>355</b>	<b>2309</b>	<b>117</b>	<b>1439</b>	<b>987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>987</b>
<b>VI. Goodwill</b>		<b>5-1050</b>	<b>160</b>			<b>160</b>		<b>160</b>				<b>0</b>			<b>0</b>	<b>160</b>
<b>Total ( I+ II+ III+ IV+V+VI)</b>		<b>5-1060</b>	<b>13706</b>	<b>2470</b>	<b>851</b>	<b>15325</b>	<b>117</b>	<b>1439</b>	<b>14003</b>	<b>2842</b>	<b>1028</b>	<b>183</b>	<b>3687</b>	<b>0</b>	<b>0</b>	<b>3687</b>

Note: The Companies that have own noncurrent tangible assets abroad present separate breakdown for each country  
 Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev  
 Representatives

.....  
 .....  
 .....

**BREAKDOWN OF RECEIVABLES, PAYABLES AND PROVISIONS**  
on consolidated basis

Allterco JSCo  
UIC 201047670  
31/12/2022

**A. RECEIVABLES** (in thousand BGN)

a	Code of the Row b	Amount 1	Level of liquidity	
			up to 1 year 2	over 1 year 3
<b>I. Capital not paid in</b>				
<b>II. Noncurrent receivables</b>				
1. Receivables from related companies, including:	6-2021	0	0	0
- loans extended	6-2022			0
- sale of goods and services	6-2241			0
- other	6-2023			0
2. Trade loan receivables	6-2024			0
3. Other non current receivables, including:	6-2026	1 027	0	1 027
- financial leasing	6-2027			0
- other	6-2029	1 027		1 027
<b>Total for II:</b>	<b>6-2020</b>	<b>1 027</b>	<b>0</b>	<b>1 027</b>
<b>III. Tax assets</b>				
Deferred tax asset	6-2030	292		292
<b>IV. Current trade and other receivables</b>				
1. Receivables from related companies, including:	6-2031	0	0	0
- loans extended	6-2032			0
- sale of goods and services	6-2033			0
- other	6-2034			0
2. Receivables from clients and suppliers	6-2035	18 290	18 290	0
3. Advances extended	6-2036	3 357	3 357	0
4. Trade loans receivables	6-2037			0
5. Receivables under litigation	6-2039			0
6. Receivables from finished litigations	6-2040			0
7. Tax receivables, including:	6-2041	3 515	3 515	0
- corporate profit tax	6-2043	68	68	0
- VAT	6-2044	3 447	3 447	0
- recoverable deferred tax	6-2045			0
- other taxes	6-2046		0	0
8. Other receivables, including:	6-2047	107	107	0
- missing inventories	6-2048			0
- from social security institutions	6-2049			0
- returns	6-2050			0
- other taxes	6-2051	107	107	0
<b>Total for IV:</b>	<b>6-2060</b>	<b>25 269</b>	<b>25 269</b>	<b>0</b>
<b>TOTAL RECEIVABLES (I-II-III-IV):</b>	<b>6-2070</b>	<b>26 588</b>	<b>25 269</b>	<b>1 319</b>

**B. LIABILITIES** (in thousand BGN)

a	Code of the Row b	Amount 1	Term of payment		Value of collateral 4
			up to 1 year 2	over 1 year 3	
<b>I. Non current trade and other liabilities</b>					
1. Liabilities to related companies, including:	6-2111	0	0	0	0
- loans	6-2112			0	0
- supply of goods and services	6-2113			0	0
- other	6-2244			0	0
2. Liabilities to banks and other financial institutions, including:	6-2114	1 488	0	1 488	4 498
- banks, including:	6-2115	1 488		1 488	4 498
- overdue	6-2116			0	0
- other financial institutions, including:	6-2114-1			0	0
- overdue	6-2114-2			0	0
3. ZUNK Liabilities	6-2123-1			0	0
4. Overdue trade loans	6-2118			0	0
5. Bonds	6-2120			0	0
6. Other non current liabilities, including:	6-2123	157		157	
- finance leasing	6-2124	157		157	
<b>Total for I:</b>	<b>6-2130</b>	<b>1 645</b>	<b>0</b>	<b>1 645</b>	<b>4 498</b>
<b>II. Tax liabilities</b>					
Deferred tax liabilities	6-2122			0	
<b>III. Current trade and other liabilities</b>					
1. Liabilities to related companies, including:	6-2141	0	0	0	0
- supplied goods and services	6-2142			0	0
- dividends	6-2143			0	0
- Other	6-2143-1			0	0
2. Liabilities to banks and other financial institutions, including:	6-2144	149	149	0	0
- banks, including:	6-2145	149	149	0	0
- overdue	6-2146			0	0
- other financial institutions, including:	6-2144-1			0	0
- overdue	6-2144-2			0	0
3. Current portion of non current liabilities	6-2161-1	1 215	1 215	0	0
- ZUNK liabilities	6-2161-2			0	0
- bonds	6-2161-3			0	0
- long term loans from banks and other financial institutions	6-2161-4	680	680	0	0
- other	6-2161-5	535	535	0	0
4. Current liabilities	6-2148	6 010	6 010	0	0
Trade loan liabilities	6-2147			0	0
Payables to suppliers and clients	6-2149	1 797	1 797	0	0
Advances received	6-2150	94	94	0	0
Payables to employees	6-2151	1 841	1 841	0	0
Tax liabilities, including:	6-2152	2 074	2 074	0	0
- corporate profit tax	6-2154	479	479	0	0
- VAT	6-2155	797	797	0	0
- other	6-2156	798	798	0	0
Liabilities to social security institutions	6-2157	204	204	0	0
5. Other non current liabilities	6-2161	61	61	0	0
<b>Total for III:</b>	<b>6-2170</b>	<b>7 435</b>	<b>7 435</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES (I-II-III):</b>	<b>6-2180</b>	<b>9 080</b>	<b>7 435</b>	<b>1 645</b>	<b>4 498</b>

**C. PROVISIONS** (in thousand BGN)

a	Code of the Row b	In the beginning of the period 1	Increase 2	Decrease 3	At the end of the period 4
1. Provisions for legal liabilities	6-2210				0
2. Provisions for construction liabilities	6-2220				0
3. Other provisions	6-2230	300	502	300	502
<b>Total (1+2+3):</b>	<b>6-2240</b>	<b>300</b>	<b>502</b>	<b>300</b>	<b>502</b>

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Ilev

Representatives

.....  
.....  
.....

**FINANCIAL INVESTMENTS BREAKDOWN**

ALLTERCO JSCo  
UIC 201047670  
31/12/2022

*(in thousand BGN)*

a	Code of the Row	Type and number of financial instruments			Value of financial assets			
		ordinary	preferred	convertible	book value	revaluation		revalued (4+5-6)
						increase	decrease	
		1	2	3	4	5	6	7
<b>I. Non current financial assets</b>								
1. Shares	7-3031				40	117		157
2. Bonds, including:	7-3035							0
municipal bonds	7-3035-1							0
3. Treasury bonds	7-3036							0
4. Other	7-3039	593 536			2 624		1 794	830
<b>Total for I:</b>	<b>7-3040</b>	<b>593 536</b>	<b>0</b>	<b>0</b>	<b>2 664</b>	<b>117</b>	<b>1 794</b>	<b>987</b>
<b>II. Current financial assets</b>								
1. Shares	7-3001							0
2. Treasury shares	7-3005	40 000			780			780
3. Bonds	7-3006							0
4. Own bonds	7-3007							0
5. Treasury bonds	7-3008							0
6. Derivatives and other financial instruments	7-3010-1							0
7. Other	7-3010							0
<b>Total for II:</b>	<b>7-3020</b>	<b>40 000</b>	<b>0</b>	<b>0</b>	<b>780</b>	<b>0</b>	<b>0</b>	<b>780</b>

Date of the report: 28/02/2023

Financial statements prepared by Svetozar Iliev

Representatives

.....  
.....  
.....  
.....