

**REPORTING PERIOD**

**30 SEPTEMBER 2021**

**INDIVIDUAL FINANCIAL STATEMENTS**



**INDIVIDUAL STATEMENT OF FINANCIAL POSITION  
AS OF 30 SEPTEMBER 2021**

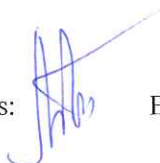
Unless otherwise stated, all amounts are in BGN thousand.

	Notes	September 30, 2021	December 31, 2020
<b>ASSETS</b>			
<i>Non-current assets</i>			
Property, plant and equipment	3.01	2	4
Intangible assets	3.02	6	2
Investments in subsidiaries	3.03	6 958	6 958
Investments in associated companies	3.04	8	-
Other long-term capital investments	3.05	4 543	6 566
Trade receivables	3.08	2 054	-
Deferred tax assets	3.06	439	439
<b>Total non-current assets</b>		<b>14 010</b>	<b>13 969</b>
<i>Current assets</i>			
Receivables from related companies	3.07	2 265	2 371
Trade receivables	3.08	5 497	3 055
Other receivables	3.09	21	347
Cash and cash equivalents	3.10	10 385	14 612
Prepaid expenses	3.11	-	1
<b>Total current assets</b>		<b>18 168</b>	<b>20 386</b>
Non-current assets classified as held for sale and assets included in disposal groups classified as held for sale	3.12	-	3 906
<b>TOTAL ASSETS</b>		<b>32 178</b>	<b>38 261</b>

Date: 29 October, 2021

Compiler of the financial statements:

/Albena Benkova Beneva/



Executive Director:

/Dimitar Stoyanov Dimitrov/



These financial statements have been approved by the Board of Directors of Allterco JSCo  
The statement of financial position should be read together with the explanatory notes set out on pages 7 to 56,  
which are an integral part of the financial statements

**INDIVIDUAL STATEMENT OF FINANCIAL POSITION  
AS OF 30 SEPTEMBER 2021**

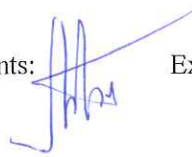
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	Notes	September 30, 2021	December 31, 2020
<b>LIABILITIES</b>			
<i>Non-current liabilities</i>			
Bank loans	3.13	1 687	1 900
<b>Total non-current liabilities</b>		<b>1 687</b>	<b>1 900</b>
<i>Current liabilities</i>			
Current share of bank loans	3.13	283	276
Trade payables	3.14	22	10
Payables to employees and social security liabilities	3.15	20	21
Tax liabilities	3.16	5	5
Other liabilities	3.17	682	675
<b>Total current liabilities</b>		<b>1 012</b>	<b>987</b>
<b>TOTAL LIABILITIES</b>		<b>2 699</b>	<b>2 887</b>
<b>EQUITY</b>			
Registered capital	3.18	18 000	18 000
Retained earnings	3.19	1 321	5 322
Reserves	3.20	1 800	1 500
Reserve of issue of shares	3.21	5 403	5 703
Other equity components	3.22	2 955	4 849
<b>TOTAL EQUITY</b>		<b>29 479</b>	<b>35 374</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>32 178</b>	<b>38 261</b>

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**INDIVIDUAL STATEMENT OF COMPREHENSIVE INCOME  
FOR THE NINE MONTHS ENDING 30 SEPTEMBER 2021**

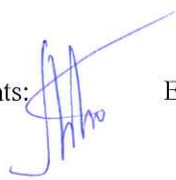
Unless otherwise stated, all amounts are in BGN thousand.

	Notes	30 September 2021	30 September 2020
Revenue		-	-
Other operating income	4.01	8	3
Administrative expenses	4.02	(807)	(498)
Other expenses	4.03	(3)	(1)
<b>Profit from operating activities</b>		<b>(802)</b>	<b>(496)</b>
Financial income	4.04	263	27
Financial expenses	4.05	(102)	(75)
<b>Profit (loss) from the operating activities</b>		<b>(641)</b>	<b>(544)</b>
<b>Profit (loss) before tax</b>		<b>(641)</b>	<b>(544)</b>
Tax Savings (Expense)		-	-
<b>Net profit</b>		<b>(641)</b>	<b>(544)</b>
<b>Items that can be reclassified to profit or loss in subsequent periods</b>			
From other long-term equity instruments		(1 894)	-
<b>Other comprehensive income for the period, after taxation</b>		<b>(1 894)</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(2 535)</b>	<b>(544)</b>
<b>Basic income per share in Bulgarian levs</b>		<b>(0.036)</b>	<b>(0.036)</b>

Date: 29 October 2021

Compiler of the financial statements:

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**INDIVIDUAL STATEMENT OF CHANGES IN EQUITY  
FOR THE NINE MONTHS ENDING 30 SEPTEMBER 2021**

Unless otherwise stated, all amounts are in BGN thousand.

	Notes	Registered capital	Retained earnings	Reserve from issue of shares	Reserves	Other equity components	Total
<b>Balance as of January 1, 2020</b>		<b>15 000</b>	<b>3 442</b>	-	<b>1 500</b>	-	<b>19 942</b>
Increase of registered capital		3 000	-	6 000	-	-	9 000
Expenses related to capital increase		-	-	(297)	-	-	(297)
Profit for the period		-	2 330	-	-	-	2 330
Other comprehensive income for the period		-	-	-	-	4 849	4 849
Distribution of dividends		-	(450)	-	-	-	(450)
<b>Balance as of December 31, 2020</b>	3.18, 3.19; 3.20; 3.21; 3.22	<b>18 000</b>	<b>5 322</b>	<b>5 703</b>	<b>1 500</b>	<b>4 849</b>	<b>35 374</b>
<b>Balance as of January 1, 2021</b>		<b>18 000</b>	<b>5 322</b>	<b>5 703</b>	<b>1 500</b>	<b>4 849</b>	<b>35 374</b>
Loss for the period		-	(641)	-	-	-	(641)
Transfer to reserves		-	-	(300)	300	-	-
Other comprehensive income for the period		-	-	-	-	(1 654)	(1 654)
Distribution of dividends		-	(3 600)	-	-	-	(3 600)
Other movements		-	240	-	-	(240)	-
<b>Balance as of September 30, 2021</b>	3.18, 3.19; 3.20; 3.21; 3.22	<b>18 000</b>	<b>1 321</b>	<b>5 403</b>	<b>1 800</b>	<b>2 955</b>	<b>29 479</b>

Date: 29 October 2021

Compiler of the financial statements:

/Albena Benkova Beneva/



Executive Director:

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**INDIVIDUAL STATEMENT OF CHANGES IN CASH FLOW  
FOR THE NINE MONTHS ENDING 30 SEPTEMBER 2021**

Unless otherwise stated, all amounts are in BGN thousand.

<u>Notes</u>	<u>September 30, 2021</u>	<u>September 30, 2020</u>	
<b><u>Cash flows from operating activity</u></b>			
Proceeds from customers	18	21	
Payments to suppliers	(419)	(341)	
Payments/recovered taxes	230	(601)	
Payments to employees and social security institutions	(317)	(266)	
Bank fees and commissions	(20)	(1)	
<i>Net cash flows from operating activities</i>	<u>(508)</u>	<u>(1 188)</u>	
<b><u>Cash flow from investment activities</u></b>			
Purchase of investments	(8)	(29)	-
Dividend received	-	200	(162)
<i>Net cash flows from investment activities</i>	<u>(8)</u>	<u>200</u>	
<b><u>Cash flow from financing activities</u></b>			
Dividend paid	(3 436)	-	
Loans paid	(206)	(193)	
Interest, fees and commissions paid	(43)	(55)	
Other proceeds/ payments, net	(26)	13	
<i>Net cash flow from financing activities</i>	<u>(3 711)</u>	<u>(235)</u>	
<i>Net increase in available cash and cash equivalents for the period</i>	<u>(4 227)</u>	<u>(1 223)</u>	
Available cash and cash equivalents in the beginning of the period	<u>14 612</u>	<u>3 649</u>	
<i>Available cash and cash equivalents at the end of the period</i> 3.10	<u><u>10 385</u></u>	<u><u>2 426</u></u>	

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