

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

Unless otherwise stated, all amounts are in BGN thousand.

	Notes	June 30, 2021	December 31, 2020
ASSETS			
<i>Non-current assets</i>			
Property, plant and equipment	3.01	3	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	4 574	6 566
Deferred tax assets	3.06	439	439
Total non-current assets		11 988	13 969
<i>Current assets</i>			
Receivables from related companies	3.07	2 352	2 371
Trade receivables	3.08	3 133	3 055
Other receivables	3.09	302	347
Cash and cash equivalents	3.10	14 038	14 612
Prepaid expenses	3.11	1	1
Total current assets		19 826	20 386
Non-current assets classified as held for sale and assets included in disposal groups classified as held for sale	3.12	3 906	3 906
TOTAL ASSETS		35 720	38 261

Date: 29 July, 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 in conjunction with the explanatory notes set out on pages 7 to 59, which form an integral part of the financial statements attached.

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

Unless otherwise stated, all amounts are in BGN thousand.

	Notes	June 30, 2021	December 31, 2020
LIABILITIES			
<i>Non-current liabilities</i>			
Bank loans	3.13	1 758	1 900
Total non-current liabilities		1 758	1 900
<i>Current liabilities</i>			
Current share of bank loans	3.13	281	276
Trade payables	3.14	23	10
Payables to employees and social security liabilities	3.15	21	21
Tax liabilities	3.16	168	5
Other liabilities	3.17	4 112	675
Total current liabilities		4 605	987
TOTAL LIABILITIES		6 363	2 887
EQUITY			
Registered capital	3.18	18 000	18 000
Retained earnings	3.19	1 297	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	2 857	4 849
TOTAL EQUITY		29 357	35 374
TOTAL EQUITY AND LIABILITIES		35 720	38 261

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**INDIVIDUAL STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX MONTHS ENDING 30 JUNE 2021**

Unless otherwise stated, all amounts are in BGN thousand.

	Notes	30 June 2021	30 June 2020
Revenue		-	-
Other operating income	4.01	8	2
Administrative expenses	4.02	(405)	(343)
Other expenses	4.03	(8)	(1)
Profit from operating activities		(405)	(342)
Financial expenses, net	4.04	(20)	(18)
Profit (loss) from the operating activities		(425)	(360)
Profit (loss) before tax		(425)	(360)
Tax Savings (Expense)		-	-
Net profit		(425)	(360)
Items that can be reclassified to profit or loss in subsequent periods			
From other long-term equity instruments		(1 992)	-
Other comprehensive income for the period, after taxation		(1 992)	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(2 417)	(360)
Basic income per share in Bulgarian levs		(0.134)	(0.024)

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**INDIVIDUAL STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDING 30 JUNE 2021**

Unless otherwise stated, all amounts are in BGN thousand.

	Notes	Registered capital	Retained earnings	Reserve from issue of shares	Reserves	Total
Balance as of January 1, 2020		15 000	3 442	-	1 500	19 942
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
Total comprehensive income for the period		-	7 179	-	-	7 179
Distribution of dividends		-	(450)	-	-	(450)
Balance as of December 31, 2020	3.18, 3.19; 3.20; 3.21; 3.22	18 000	10 171	5 703	1 500	35 374
Balance as of January 1, 2021		18 000	10 171	5 703	1 500	35 374
Loss for the period		-	(425)	-	-	(425)
Transfer to reserves		-	-	(300)	300	-
Other comprehensive income for the period		-	(1 992)	-	-	(1 992)
Total comprehensive income for the period		-	(2 417)	-	-	(2 417)
Distribution of dividends		-	(3 600)	-	-	(3 600)
Balance as of June 20, 2021	3.18, 3.19; 3.20; 3.21; 3.22	18 000	4 154	5 403	1 800	29 357

Date: 29 July 2021

Compiler of the financial statements:

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Executive Director:

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 The statement of changes in equity should be read in conjunction with the explanatory notes set out on pages 7
 to 59, which form an integral part of the financial statements attached.

**INDIVIDUAL STATEMENT OF CHANGES IN CASH FLOW
FOR THE SIX MONTHS ENDING 30 JUNE 2021**

Unless otherwise stated, all amounts are in BGN thousand.

	<u>Notes</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	
<u>Cash flows from operating activity</u>				
Proceeds from customers		18	18	
Payments to suppliers		(290)	(243)	
Payments/recovered taxes		86	(122)	
Payments to employees and social security institutions		(197)	(174)	
Corporate profit tax paid		-	(487)	
Cash flow from positive and negative exchange rate differences		(1)	-	
Other proceeds/payments, net		(4)	(1)	
<i>Net cash flows from operating activities</i>		(388)	(1 009)	
<u>Cash flow from investment activities</u>				
Purchase of investments		(8)	(29)	(162)
<i>Net cash flows from investment activities</i>		(8)	-	
<u>Cash flow from financing activities</u>				
Loans paid		(137)	(128)	
Interest, fees and commissions paid		(28)	(36)	
Other proceeds/ payments, net		(13)	31	
<i>Net cash flow from financing activities</i>		(178)	(133)	
<i>Net increase in available cash and cash equivalents for the period January 01 - December 31</i>		(574)	(1 142)	
Available cash and cash equivalents in the beginning of the year		14 612	3 649	
<i>Available cash and cash equivalents at the end of the year</i>	3.10	14 038	2 507	

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