

## 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: 01/01/2023

End date: 30/09/2023

Date of the report: 13/11/2023

### Information about the Entity

Name Shelly Group PLC

Legal type Public Listed Company

UIC 201047670

Represented by Dimitar Dimitrov, Svetlin Todorov and Wolfgang Kirsch

Type of representation Jointly and severally

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Financial statements prepared by Svetozar Iliev

Title CFO

\* • Last updated December 2021

STATEMENT OF FINANCIAL POSITION  
on consolidated basis

ALLTERCO JSCo  
UIC 201047670  
30/09/2023

(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	18 051	18 000
2. Buildings and constructions	1-0012	2 990	2 840	ordinary shares	1-0411-1	18 051	18 000
3. Machinery and equipment	1-0013	314	168	preferred shares	1-0411-2		
4. Facilities	1-0014			Treasury ordinary shares	1-0417		-40
5. Vehicles	1-0015	520	244	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>18 051</b>	<b>17 960</b>
8. Other	1-0017	332	221	<b>II. Reserves</b>			
<b>Total for Group I:</b>	<b>1-0010</b>	<b>5 632</b>	<b>4 949</b>	1. Share premium reserve	1-0421	5 403	4 663
<b>II. Investment properties</b>	<b>1-0041</b>			2. Revaluation reserve	1-0422	198	-468
<b>III. Biologic assets</b>	<b>1-0016</b>			3. Other reserves, including:.	1-0423	2 804	1 800
<b>IV. Intangible assets</b>				general reserve	1-0424	2 804	1 800
1. Rights	1-0021	20	5	special reserve	1-0425		
2. Software	1-0022	5	56	other	1-0426		
3. Own development products	1-0023	1 925	2 340	<b>Total for Group II:</b>	<b>1-0420</b>	<b>8 405</b>	<b>5 995</b>
4. Work in progress	1-0024	4 035	1 819	<b>III. Financial result</b>			
<b>Total for Group IV:</b>	<b>1-0020</b>	<b>5 985</b>	<b>4 220</b>	1. Retained earnings, including:	1-0451	49 751	37 684
<b>V. Goodwill</b>				undistributed profit	1-0452	49 751	37 684
1. Positive goodwill	1-0051	4 117	160	uncovered losses	1-0453		
2. Negative goodwill	1-0052			one-off effect of changes in accounting policy	1-0451-1		
<b>Total for Group V:</b>	<b>1-0050</b>	<b>4 117</b>	<b>160</b>	2. Current period profit	1-0454	19 848	17 433
<b>VI. Financial assets</b>				3. Current period loss	1-0455		
1. Investments in:	1-0031	412	158	<b>Total for Group III:</b>	<b>1-0450</b>	<b>69 599</b>	<b>55 117</b>
subsidiaries	1-0032						
joint ventures	1-0033			<b>TOTAL FOR SECTION "A" (I+II+III):</b>	<b>1-0400</b>	<b>96 055</b>	<b>79 072</b>
associated companies	1-0034	412	158				
other	1-0035			<b>B. MINORITY SHARE</b>	<b>1-0400-1</b>	<b>-528</b>	
2. Held to maturity	1-0042	0	0				
state securities	1-0042-1			<b>C. NON-CURRENT LIABILITIES</b>			
bonds, including:	1-0042-2			<b>I. Trade and other liabilities</b>			
municipal	1-0042-3			1. Liabilities to related companies	1-0511		
other investments held to maturity	1-0042-4			2. Liabilities to banks and non-banks financial institutions	1-0512	1 519	1 645
3. Other	1-0042-5	1 028	830	3. Obligations under the Law on settlement of NPLs	1-0512-1		
<b>Total for Group VI:</b>	<b>1-0040</b>	<b>1 440</b>	<b>988</b>	4. Trade loans liabilities	1-0514		
<b>VII. Trade and other receivables</b>				5. Debenture loans liabilities	1-0515		
1. Receivables from related companies	1-0044			6. Other	1-0517		
2. Trade receivables	1-0045			<b>Total for Group I:</b>	<b>1-0510</b>	<b>1 519</b>	<b>1 645</b>
3. Finance leasing receivables	1-0046-1			<b>II. Other non-current liabilities</b>	<b>1-0510-1</b>	<b>112</b>	<b>112</b>
4. Other	1-0046	1 180	1 027	<b>III. Advances</b>	<b>1-0520</b>		
<b>Total for Group VII:</b>	<b>1-0040-1</b>	<b>1 180</b>	<b>1 027</b>	<b>IV. Deferred tax liabilities</b>	<b>1-0516</b>		
<b>VIII. Prepaid expenses</b>	<b>1-0060</b>			<b>V. Financing</b>	<b>1-0520-1</b>		
Deferred tax assets	1-0060-1	348	348	<b>TOTAL FOR SECTION "C" (I+II+III+IV+V):</b>	<b>1-0500</b>	<b>1 631</b>	<b>1 757</b>
<b>TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):</b>	<b>1-0100</b>	<b>18 702</b>	<b>11 692</b>	<b>D. CURRENT LIABILITIES</b>			
<b>B. CURRENT ASSETS</b>				<b>I. Trade and other liabilities</b>			
<b>I. Inventories</b>				1. Liabilities to banks and non-banks financial institutions	1-0612	276	149
1. Materials	1-0071	2 140	312	1. Current portion of non-current liabilities	1-0510-2	1 212	1 215
2. Production	1-0072			3. Current liabilities, including:.	1-0630	13 867	6 006
3. Goods	1-0073	10 428	21 753	liabilities to related parties	1-0611		
4. Work in progress	1-0076			liabilities related to trade loans	1-0614		
5. Biologic assets	1-0074			liabilities to suppliers	1-0613	6 770	1 797
6. Other	1-0077	6 898	937	advances received	1-0613-1	104	94
<b>Total for Group I:</b>	<b>1-0070</b>	<b>19 466</b>	<b>23 002</b>	liabilities to personnel	1-0615	1 402	1 837
<b>II. Trade and other receivables</b>				liabilities for social security	1-0616	284	204
1. Receivables from related companies	1-0081			tax liabilities	1-0617	5 307	2 074
2. Trade receivables	1-0082	26 952	19 776	4. Other	1-0618	131	61
3. Provided advices	1-0086-1	7 328	1 871	5. Provisions	1-0619	265	502
4. Receivables related to trade loans	1-0083	549		<b>Total for Group I:</b>	<b>1-0610</b>	<b>15 751</b>	<b>7 933</b>
5. Receivables from litigation an writs	1-0084			<b>II. Other current liabilities</b>	<b>1-0610-1</b>		
6. Taxes receivable	1-0085	3 954	3 515	<b>III. Prepaid revenue</b>	<b>1-0700</b>	<b>8</b>	<b>36</b>
7. Receivables from employees	1-0086-2	26	3	<b>IV. Financing</b>	<b>1-0700-1</b>		
8. Other	1-0086	107	104	<b>TOTAL FRO SECTION "D" (I+II+III+IV):</b>	<b>1-0750</b>	<b>15 759</b>	<b>7 969</b>
<b>Total for Group II:</b>	<b>1-0080</b>	<b>38 916</b>	<b>25 269</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>0</b>	<b>175</b>				
<b>IV. Cash and cash equivalents</b>							
1. Cash on hand	1-0151	45	24				
2. Cash held with banks	1-0153	34 900	24 126				
3. Restricted cash	1-0155	96	3 988				
4. Cash equivalents	1-0157	324	10				
<b>Total for Group IV:</b>	<b>1-0150</b>	<b>35 365</b>	<b>28 148</b>				
<b>V. Prepaid expenses</b>	<b>1-0160</b>	<b>468</b>	<b>512</b>				
<b>TOTAL FOR SECTION "B" (I+II+III+IV+V)</b>	<b>1-0200</b>	<b>94 215</b>	<b>77 106</b>				
<b>TOTAL ASSETS (A + B):</b>	<b>1-0300</b>	<b>112 917</b>	<b>88 798</b>	<b>EQUITY, MINORITY INTEREST AND LIABILITIES (A+B+C+D):</b>	<b>1-0800</b>	<b>112 917</b>	<b>88 798</b>

Date of the report: 13/11/2023

Financial statements prepared by Svetozar Iliev

Representatives

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**STATEMENT OF COMPREHENSIVE INCOME**  
on consolidated basis

ALLTERCO JSCo  
UIC 201047670  
30/09/2023

(in thousand BGN)

EXPENSES	Code of the Row	Current Period	Previous Period	REVENUE	Code of the Row	Current Period	Previous Period
a	01/01/2023	1	2	a	6	1	2
<b>A. Operating expenses</b>	<b>31/03/2023</b>			<b>A. Operating revenue</b>			
<b>I. Expenses by economic elements</b>	<b>15/05/2023</b>			<b>I. Revenue from sale of:</b>			
1. Materials	2-1120	294	181	1. Production	2-1551		
2. External services	2-1130	10 492	5 139	2. Goods	2-1552	86 297	57 772
3. Depreciation and amortization	2-1160	908	793	3. Services	2-1560	27	57
4. Remuneration	2-1140	12 310	8 748	4. Other	2-1556	581	51
5. Social security	2-1150	1 236	759				
6. Cost of good sold (excluding production)	2-1010	36 303	28 183	<b>Total for Group I:</b>	<b>2-1610</b>	<b>86 905</b>	<b>57 880</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	2 218	2 732	including government financing	2-1621		
impairment of assets	2-1171	441					
provisions	2-1172			<b>III. Financial income</b>			
<b>Total for Group I:</b>	<b>2-1100</b>	<b>63 761</b>	<b>46 535</b>	1. Interest income	2-1710		
				2. Dividend income	2-1721		
<b>II. Financial expenses</b>				3. Gains from operations with financial instruments	2-1730	61	2 909
1. Interest expense	2-1210	58	49	4. Gains from foreign exchange rate differences	2-1740	536	
2. Losses from operations with financial instruments	2-1220	119	119	5. Other	2-1745		
3. Losses from foreign exchange rate differences	2-1230	420	477	<b>Total for Group III:</b>	<b>2-1700</b>	<b>597</b>	<b>2 909</b>
4. Other	2-1240	30	68				
<b>Total for Group II:</b>	<b>2-1200</b>	<b>508</b>	<b>713</b>				
				<b>B. Total operating expenses (I + II)</b>	<b>2-1300</b>	<b>64 269</b>	<b>47 248</b>
				<b>B. Total operating income (I + II + III):</b>	<b>2-1600</b>	<b>87 502</b>	<b>60 789</b>
<b>C. Operating Profit</b>	<b>2-1310</b>	<b>23 233</b>	<b>13 541</b>	<b>C. Operating loss</b>	<b>2-1810</b>	<b>0</b>	<b>0</b>
<b>III. Profit share from associated companies and joint ventures</b>	<b>2-1250-1</b>	<b>58</b>	<b>48</b>	<b>IV. Share in the loss of associated companies and joint ventures</b>	<b>2-1810-1</b>		
<b>IV. Extraordinary expenses</b>	<b>2-1250</b>			<b>D. Extraordinary income</b>	<b>2-1750</b>		
<b>D. Total Expenses (B+ III +IV)</b>	<b>2-1350</b>	<b>64 211</b>	<b>47 200</b>	<b>E. Total income (B + IV + V)</b>	<b>2-1800</b>	<b>87 502</b>	<b>60 789</b>
<b>E. Profit before taxes</b>	<b>2-1400</b>	<b>23 291</b>	<b>13 589</b>	<b>F. Loss before taxes</b>	<b>2-1850</b>	<b>0</b>	<b>0</b>
<b>V. Tax expenses</b>	<b>2-1450</b>	<b>3 840</b>	<b>1 842</b>				
1. Current profit tax expense	2-1451	3 840	1 826				
2. Deferred tax expenses	2-1452		16				
3. Other	2-1453						
<b>F. Profit after tax (E - V)</b>	<b>2-0454</b>	<b>19 451</b>	<b>11 747</b>	<b>G. Loss after taxes (F + V)</b>	<b>2-0455</b>	<b>0</b>	<b>0</b>
<b>including minority share</b>	<b>2-0454-1</b>			<b>including minority share</b>	<b>2-0455-1</b>	<b>396</b>	
<b>G. Net profit for the period</b>	<b>2-0454-2</b>	<b>19 847</b>	<b>11 747</b>	<b>E. Net loss for the period</b>	<b>2-0455-2</b>	<b>0</b>	<b>0</b>
<b>TOTAL (D+ V + F):</b>	<b>2-1500</b>	<b>87 502</b>	<b>60 789</b>	<b>TOTAL (E + G):</b>	<b>2-1900</b>	<b>87 502</b>	<b>60 789</b>

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

Date of the report: 13/11/2023

Financial statements prepared by Svetozar Iliev

Representatives

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**DIRECT METHOD CASH FLOW STATEMENT**

*on consolidated basis*

ALLTERCO JSCo

UIC 201047670

30/09/2023

*(in thousand BGN)*

CASH FLOWS	Code of the Row	Current Period	Previous Period
a	01/01/2023	1	2
<b>A. Cash Flows from Operating Activities</b>	<b>31/03/2023</b>		
1. Receipts from clients	15/05/2023	77 071	49 865
2. Payments to suppliers	3-2201-1	-42 631	-41 402
3. Payments / receipts related to financial assets held for trading	3-2202		
4. Remuneration payments	3-2203	-13 108	-8 888
5. 5. Taxes paid / refunded (excluding corporate profit tax)	3-2206	605	-3 355
6. Corporate profit taxes paid	3-2206-1	-2 790	-1 089
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	36	727
10. Other receipts / payments from operating activities	3-2208	-382	-68
<b>Net Cash Flow From Operating Activities (A):</b>	<b>3-2200</b>	<b>18 801</b>	<b>-4 210</b>
<b>B. Cash Flow from Investment Activities</b>			
1. Purchase of fixed assets	3-2301	-3 008	-1 403
2. Receipts from sale of fixed assets	3-2301-1	76	
3. Loans extended	3-2302		
4. Repaid loans, including financial leasing	3-2302-1	-548	
5. Interest received on extended loans	3-2302-2		
6. Purchase of investments	3-2302-3	-4 418	-100
7. Receipts from the sale of investments	3-2302-4	306	2 798
8. Dividend from investments received	3-2303		
9. Exchange rate differences	3-2305		168
10. Other receipts / payments from investment activities	3-2306	149	
<b>Net Cash Flow From Investment Activities (B):</b>	<b>3-2300</b>	<b>-7 443</b>	<b>1 463</b>
<b>C. Cash Flows from Financing Activities</b>			
1. Receipts from issued new securities	3-2401	51	
2. Payments for repurchase of securities	3-2401-1	1 066	-780
3. Receipts from loans	3-2403	330	
4. Repaid loans	3-2403-1	-790	-382
5. Financial leasing obligations paid	3-2405	-230	-61
6. Interest, fees and commissions on investment loans paid	3-2404	-47	-45
7. Dividends paid	3-2404-1	-4 500	-1 719
8. Other receipts / payments from financial activities	3-2407	-21	-68
<b>Net Cash Flows From Investment Activities (C):</b>	<b>3-2400</b>	<b>-4 141</b>	<b>-3 055</b>
<b>D. Changes in the cash position during the period (A+B+C):</b>	<b>3-2500</b>	<b>7 217</b>	<b>-5 802</b>
<b>E. Cash at the beginning of the period</b>	<b>3-2600</b>	<b>28 148</b>	<b>30 541</b>
<b>F. Cash at the end of the period, including:</b>	<b>3-2700</b>	<b>35 365</b>	<b>24 739</b>
cash on hand and in bank accounts	3-2700-1	35 269	24 662
restricted cash	3-2700-2	96	77

**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: 13/11/2023

Financial statements prepared by Svetozar Iliev

Representatives

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

ALLTERCO JSCo  
UIC 201047670  
30/09/2023

*(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	15/05/2023	1	2	3	4	5	6	7	8	9	10	11
<b>Code of the row - b</b>		1-0410	1-0410	1-0422	1-0424	1-0425	1-0426	1-0452	1-0453	4-0426-1	<b>1-0400</b>	1-0400-1
<b>Opening balance at the beginning of the period</b>	4-01	17 960	4 663	-468	1 800	0	0	55 117	0	0	79 072	0
<b>Changes in the opening balances</b>	4-15	0	0	0	0	0	0	0	0	0	0	0
Changes in the accounting policy	4-15-1										0	
Fundamental mistakes	4-15-2										0	
<b>Adjusted opening balance</b>	4-01-1	17 960	4 663	-468	1 800	0	0	55 117	0	0	79 072	0
<b>Net profit/loss for the period</b>	4-05							19 848	0		19 848	-396
1. Distribution of profit for:	4-06	0	0	0	0	0	0	-4 500	0	0	-4 500	0
dividend	4-07							-4 500			-4 500	
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	0	0	0	0	0	0	0	0	0
increase	4-13										0	
decrease	4-14										0	
5. Effect from deferred taxes	4-16-1										0	
6. Other movements	4-16	91	740	719	1 004			-866			1 688	-132
<b>Balance at the end of the period</b>	4-17	18 051	5 403	251	2 804	0	0	69 599	0	0	96 108	-528
7. Changes from translation of annual financial statements of foreign companies	4-18			-53								-53
8. Changes from recalculation of financial statements in case of hyperinflation	4-19										0	
<b>Equity at the end of the period</b>	4-20	18 051	5 403	198	2 804	0	0	69 599	0	0	96 055	-528

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: 13/11/2023

Financial statements prepared by Svetozar Iliev

Representatives

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**NONCURRENT ASSETS BREAKDOWN**

on consolidated basis  
Shelly Group PLC  
UIC 201047670  
30/09/2023

*(in thousand BGN)*

a	Assets	Code of the Row	Acquisition cost				Revaluation		Revalued amount (+/-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		
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<b>01/01/2023</b>																
	<b>31/03/2023</b>																
	15/03/2023																
I.																	
1.	Building and constructions	5-1001	1 476			1476			1476				0			0	1476
2.	Building and constructions	5-1002	3 196	409	401	3204			3204	356	172	314	214			214	2990
3.	Machinery and equipment	5-1003	1 415	234	12	1637			1637	1 247	78	2	1323			1323	314
4.	Facilities	5-1004				0			0				0			0	0
5.	Vehicles	5-1005	852	414	198	1068			1068	608	138	198	548			548	520
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	319	147	15	451			451	98	26	5	119			119	332
	<b>Total for I:</b>	<b>5-1015</b>	<b>7258</b>	<b>1204</b>	<b>626</b>	<b>7836</b>	<b>0</b>	<b>0</b>	<b>7836</b>	<b>2309</b>	<b>414</b>	<b>519</b>	<b>2204</b>	<b>0</b>	<b>0</b>	<b>2204</b>	<b>5632</b>
II.	Investment properties	5-1037				0			0				0			0	0
III.	Biologic assets	5-1006				0			0				0			0	0
IV.	Intangible assets					0			0				0			0	0
1.	Rights	5-1017	12	62		74			74	7	47		54			54	20
2.	Software	5-1018	331			331			331	275	51		326			326	5
3.	Own development products	5-1019	3 535		64	3471			3471	1 195	351		1546			1546	1925
4.	Work in progress	5-1020	1 855	2 261		4116			4116	36	45		81			81	4035
	<b>Total for IV:</b>	<b>5-1030</b>	<b>5733</b>	<b>2323</b>	<b>64</b>	<b>7992</b>	<b>0</b>	<b>0</b>	<b>7992</b>	<b>1513</b>	<b>494</b>	<b>0</b>	<b>2007</b>	<b>0</b>	<b>0</b>	<b>2007</b>	<b>5985</b>
V.	Financial assets																
1.	Investments in:	5-1032	158	196	0	354	58	0	412	0	0	0	0	0	0	0	412
	subsidiaries	5-1033				0			0				0			0	0
	joint ventures	5-1034				0			0				0			0	0
	associated companies	5-1035	158	196		354	58		412				0			0	412
	other	5-1036				0			0				0			0	0
2.	Held to maturity	5-1038	0	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	830			830	198		1028				0			0	1028
	<b>Total for V:</b>	<b>5-1045</b>	<b>988</b>	<b>196</b>	<b>0</b>	<b>1184</b>	<b>256</b>	<b>0</b>	<b>1440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1440</b>
VI.	Goodwill	5-1050	160	3 957		4117			4117				0			0	4117
	<b>Total ( I+ II+ III+ IV+V+VI)</b>	<b>5-1060</b>	<b>14139</b>	<b>7680</b>	<b>690</b>	<b>21129</b>	<b>256</b>	<b>0</b>	<b>21385</b>	<b>3822</b>	<b>908</b>	<b>519</b>	<b>4211</b>	<b>0</b>	<b>0</b>	<b>4211</b>	<b>17174</b>

Note: The Companies that have own noncurrent tangible assets abroad present separate breakdown for each country  
Date of the report: 13/11/2023

Financial statements prepared by Svetozar Iliev

Representatives

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**BREAKDOWN OF RECEIVABLES, PAYABLES AND PROVISIONS**

on consolidated basis

Shelly Group PLC

UIC 201047670

30/09/2023

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

a	Code of the Row	Amount	Level of liquidity	
			up to 1 year	over 1 year
	31/03/2023	1	2	3
<b>I. Capital not paid in</b>	<b>15/05/2023</b>			<b>0</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	1 180	0	1 180
- financial leasing	6-2027			0
- other	6-2029	1 180		1 180
<b>Total for II:</b>	<b>6-2020</b>	<b>1 180</b>	<b>0</b>	<b>1 180</b>
<b>III. Tax assets</b>				<b>0</b>
Deferred tax asset	6-2030	348		348
<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	26 952	26 952	0
3. Advances extended	6-2036	7 328	7 328	0
4. Trade loans receivables	6-2037	549	549	0
5. Receivables under litigation	6-2039			0
6. Receivables from finished litigations	6-2040			0
7. Tax receivables, including:	6-2041	3 954	3 954	0
- corporate profit tax	6-2043	2 314	2 314	0
- VAT	6-2044	1 640	1 640	0
- recoverable deferred tax	6-2045			0
- other taxes	6-2046		0	0
8. Other receivables, including:	6-2047	133	133	0
- missing inventories	6-2048			0
- from social security institutions	6-2049			0
- returns	6-2050			0
- other taxes	6-2051	133	133	0
<b>Total for IV:</b>	<b>6-2060</b>	<b>38 916</b>	<b>38 916</b>	<b>0</b>
<b>TOTAL RECEIVABLES (I+II+III+IV):</b>	<b>6-2070</b>	<b>40 444</b>	<b>38 916</b>	<b>1 528</b>

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

a	Code of the Row	Amount	Term of payment		Value of collateral
			up to 1 year	over 1 year	
	b	1	2	3	4
<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
- supply of goods and services	6-2113				0
- other	6-2244				0
2. Liabilities to banks and other financial institutions, including:	6-2114	1096	0	1096	4498
- banks, including:	6-2115	1 096		1096	4 498
- overdue	6-2116			0	
- other financial institutions, including:	6-2114-1			0	
- overdue	6-2114-2			0	
3. ZUNK Liabilities	6-2123-1				0
4. Overdue trade loans	6-2118				0
5. Bonds	6-2120				0
6. Other non current liabilities, including:	6-2123	535		535	
- finance leasing	6-2124	423		423	
<b>Total for I:</b>	<b>6-2130</b>	<b>1631</b>	<b>0</b>	<b>1631</b>	<b>4498</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
- dividends	6-2143				0
- Other	6-2143-1				0
2. Liabilities to banks and other financial institutions, including:	6-2144	276	276	0	0
- banks, including:	6-2145	276	276	0	
- overdue	6-2146			0	
- other financial institutions, including:	6-2144-1			0	
- overdue	6-2144-2			0	
3. Current portion of non current liabilities	6-2161-1	1212	1212	0	0
- ZUNK liabilities	6-2161-2				0
- bonds	6-2161-3				0
- long term loans from banks and other financial institutions	6-2161-4	766	766	0	
- other	6-2161-5	446	446	0	
4. Current liabilities	6-2148	13867	13867	0	0
Trade loan liabilities	6-2147				0
Payables to suppliers and clients	6-2149	6 770	6 770	0	
Advances received	6-2150	104	104	0	
Payables to employees	6-2151	1 402	1 402	0	
Tax liabilities, including:	6-2152	5307	5307	0	0
- corporate profit tax	6-2154	3 871	3 871	0	
- VAT	6-2155	548	548	0	
- other	6-2156	888	888	0	
Liabilities to social security institutions	6-2157	284	284	0	
5. Other non current liabilities	6-2161	131	131	0	0
<b>Total for III:</b>	<b>6-2170</b>	<b>15486</b>	<b>15486</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES (I+II+III):</b>	<b>6-2180</b>	<b>17117</b>	<b>15486</b>	<b>1631</b>	<b>4498</b>

**C. PROVISIONS** (€ in thousand BGN)

a	Code of the Row	In the beginning of the period	Increase	Decrease	At the end of the period
	b	1	2	3	4
1. Provisions for legal liabilities	6-2210				0
2. Provisions for construction liabilities	6-2220				0
3. Other provisions	6-2230	502	0	237	265
<b>Total (1+2+3):</b>	<b>6-2240</b>	<b>502</b>	<b>0</b>	<b>237</b>	<b>265</b>

Date of the report: 13/11/2023

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**FINANCIAL INVESTMENTS BREAKDOWN**

ALLTERCO JSCo  
UIC 201047670  
30/09/2023

*(in thousand BGN)*

	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	
a	15/05/2023	1	2	3	4	5	6	7
<b>I. Non current financial assets</b>								
1. Shares	7-3031				354	58		412
2. Bonds, including:	7-3035							0
municipal bonds	7-3035-1							0
3. Treasury bonds	7-3036							0
4. Other	7-3039	460 000			830	259		1 089
<b>Total for I:</b>	<b>7-3040</b>	<b>460 000</b>	<b>0</b>	<b>0</b>	<b>1 184</b>	<b>317</b>	<b>0</b>	<b>1 501</b>
<b>II. Current financial assets</b>								
1. Shares	7-3001							0
2. Treasury shares	7-3005							0
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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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