

REPORTS

annual and six months

on individual basis

under Art. 10, item 3 and Art. 12, item 1 (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:	30/06/2023
Date of the report:	31/07/2023

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
Address of registration	103 Cherni Vrah Blvd., Sofia 1407
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Financial statements prepared by	Svetozar Iliev
Title	CFO

* • Last update in December 2021

STATEMENT OF FINANCIAL POSITION
(individual basis)

ALLTERCO JSCo
UIC 201047670
30/06/2023

(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	b	1	2	a	b	1	2
A. NON-CURRENT ASSETS	30/06/2023			A. EQUITY			
I. Machinery, properties, plant and equipment	#####			I. Capital			
1. Land	1-0011			Subscribed and paid-in capital, including	1-0411	18 000	18 000
2. Buildings and constructions	1-0012			ordinary shares	1-0411-1	18 000	18 000
3. Machinery and equipment	Shelly Group PLC			preferred shares	1-0411-2		
4. Facilities	1-0014			Treasury ordinary shares	1-0417		-40
5. Vehicles	1-0015	239	17	Treasury preferred shares	1-0417-1		
6. Fixtures and fittings	1-0017-1			Unpaid capital	1-0416		
7. Work in progress	1-0018			Total for Group I:	1-0410	18 000	17 960
8. Other	1-0017			II. Reserves			
Total for Group I:	1-0010	239	17	1. Share premium reserve	1-0421	5 403	4 663
II. Investment properties	1-0041			2. Revaluation reserve	1-0422	-228	-507
III. Biologic assets	1-0016			3. Other reserves, including:	1-0423	1 800	1 800
IV. Intangible assets				general reserve	1-0424		
1. Rights	1-0021	2	3	special reserve	1-0425		
2. Software	1-0022			other	1-0426	1 800	1 800
3. Own development products	1-0023			Total for Group II:	1-0420	6 975	5 956
4. Work in progress	1-0024			III. Financial result			
Total for Group IV:	1-0020	2	3	1. Retained earnings, including:	1-0451	362	3 522
V. Goodwill				undistributed profit	1-0452	362	3 522
1. Positive goodwill	1-0051			uncovered losses	1-0453		
2. Negative goodwill	1-0052			one-off effect of changes in accounting policy	1-0451-1		
Total for Group V:	1-0050	0	0	2. Current period profit	1-0454	1 759	1 058
VI. Financial assets				3. Current period loss	1-0455		
1. Investments in:	1-0031	18 499	14 365	Total for Group III:	1-0450	2 121	4 580
subsidiaries	1-0032	18 491	14 357				
joint ventures	1-0033			TOTAL FOR SECTION "A" (I-II-III):	1-0400	27 096	28 496
associated companies	1-0034	8	8				
other	1-0035			B. MINORITY SHARE	1-0400-1		
2. Held to maturity	1-0042	0	0	C. NON-CURRENT LIABILITIES			
state securities	1-0042-1			I. Trade and other liabilities			
bonds, including:	1-0042-2			1. Liabilities to related companies	1-0511	183	
municipal	1-0042-3			2. Liabilities to banks and non-banks financial institutions	1-0512	1 172	1 322
other investments held to maturity	1-0042-4			3. Obligations under the Law on settlement of NPLs	1-0512-1		
3. Other	1-0042-5	1 089	830	4. Trade loans liabilities	1-0514		
Total for Group VI:	1-0040	19 588	15 195	5. Debiture loans liabilities	1-0515		
VII. Trade and other receivables				6. Other	1-0517		
1. Receivables from related companies	1-0044	1 956		Total for Group I:	1-0510	1 355	1 322
2. Trade receivables	1-0045			II. Other non-current liabilities	1-0510-1	61	61
3. Finance leasing receivables	1-0046-1			III. Advances	1-0520		
4. Other	1-0046	1 350	1 027	IV. Deferred tax liabilities	1-0516		
Total for Group VII:	1-0040-1	3 306	1 027	V. Financing	1-0520-1		
VIII. Prepaid expenses	1-0060			TOTAL FOR SECTION "C" (I-II+III-IV+V):	1-0500	1 416	1 383
Deferred tax assets	1-0060-1	70	70	D. CURRENT LIABILITIES			
TOTAL FOR SECTION "A" (I-II+III+IV+V+VI+VII+VIII+IX):	1-0100	23 205	16 312	I. Trade and other liabilities			
B. CURRENT ASSETS				2. Liabilities to banks and non-banks financial institutions	1-0612		
I. Inventories				1. Current portion of non-current liabilities	1-0510-2	773	828
1. Materials	1-0071			3. Current liabilities, including:	1-0630	343	232
2. Production	1-0072			liabilities to related parties	1-0611	56	17
3. Goods	1-0073			liabilities related to trade loans	1-0614		
4. Work in progress	1-0076			liabilities to suppliers	1-0613	20	158
5. Biologic assets	1-0074			advances received	1-0613-1		
6. Other	1-0077			liabilities to personnel	1-0615	33	33
Total for Group I:	1-0070	0	0	liabilities for social security	1-0616	10	9
II. Trade and other receivables				tax liabilities	1-0617	224	15
1. Receivables from related companies	1-0081	1 841	5 849	4. Other	1-0618	4 294	
2. Trade receivables	1-0082	704	1 046	5. Provisions	1-0619		
3. Provided advicesu	1-0086-1	1		Total for Group I:	1-0610	5 410	1 060
4. Receivables related to trade loans	1-0083	548		II. Other current liabilities	1-0610-1		
5. Receivables from litigation an writs	1-0084			III. Prepaid revenue	1-0700		
6. Taxes receivable	1-0085	47	21	IV. Financing	1-0700-1		
7. Receivables from employees	1-0086-2			TOTAL FRO SECTION "D" (I-II+III-IV):	1-0750	5 410	1 060
8. Other	1-0086						
Total for Group II:	1-0080	3 141	6 916				
III. Financial Assets							
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				
Общо за зпана III:	1-0090	0	175				
IV. Cash and cash equivalents							
1. Cash on hand	1-0151	3	7				
2. Cash held with banks	1-0153	6 561	3 562				
3. Restricted cash	1-0155		3 911				
4. Cash equivalents	1-0157	822	10				
Total for Group IV:	1-0150	7 386	7 490				
V. Prepaid expenses	1-0160	190	46				
TOTAL FOR SECTION "B" (I-II+III+IV+V)	1-0200	10 717	14 627				
TOTAL ASSETS (A + B):	1-0300	33 922	30 939	EQUITY, MINORITY INTEREST AND LIABILITIES (A+B+C+D):	1-0800	33 922	30 939

Date of the report: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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STATEMENT OF COMPREHENSIVE INCOME
(individual basis)

ALLTERCO JSCo
UIC 201047670
30/06/2023

(in thousand BGN)

EXPENSES	Code of the Row	Current Period	Previous Period	REVENUE	Code of the Row	Current Period	Previous Period
		1	2			1	2
a	b			a	b		
A. Operating expenses	30/06/2023			A. Operating revenue			
I. Expenses by economic elements	31/07/2023			I. Revenue from sale of:			
1. Materials	2-1120	4	2	1. Production	2-1551		
2. External services	2-1130	406	551	2. Goods	2-1552		
3. Depreciation and amortization	2-1140	14	9	3. Services	2-1560		
4. Remuneration	2-1140	730	413	4. Other	2-1556		
5. Social security	2-1150	28	21	Total for Group I:	2-1610	0	0
6. Cost of good sold (excluding production)	2-1010						
7. Change in production and work-in- process inventories	2-1030			II. Income from Financing	2-1620		
8. Other, including:	2-1170	9	769	including government financing	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial income			
Total for Group I:	2-1100	1 191	1 765	1. Interest income	2-1710	27	5
				2. Dividend income	2-1721	3 000	
II. Financial expenses				3. Gains from operations with financial instruments	2-1730	10	
1. Interest expense	2-1210	21	24	4. Gains from foreign exchange rate differences	2-1740	98	228
2. Losses from operations with financial instruments	2-1220		119	5. Other	2-1745		
3. Losses from foreign exchange rate differences	2-1230	164		Total for Group III:	2-1700	3 135	233
4. Other	2-1240		38				
Total for Group II:	2-1200	185	181				
B. Total operating expenses (I + II)	2-1300	1 376	1 946	B. Total operating income (I + II + III):	2-1600	3 135	233
C. Operating Profit	2-1310	1 759	0	C. Operating loss	2-1810	0	1 713
III. Profit share from associated companies and joint ventures	2-1250-1			IV. Share in the loss of associated companies and joint ventures	2-1810-1		
IV. Extraordinary expenses	2-1250			D. Extraordinary income	2-1750		
D. Total Expenses (B+ III +IV)	2-1350	1 376	1 946	E. Total income (B + IV + V)	2-1800	3 135	233
E. Profit before taxes	2-1400	1 031	0	F. Loss before taxes	2-1850	0	1 713
V. Tax expenses	2-1450	0	16				
1. Current profit tax expense	2-1451						
2. Deferred tax expenses	2-1452		16				
3. Other	2-1453						
F. Profit after tax (E - V)	2-0454	1 759	0	G. Loss after taxes (F + V)	2-0455	0	1 729
including minority share	2-0454-1			including minority share	2-0455-1		
G. Net profit for the period	2-0454-2	1 759	0	E. Net loss for the period	2-0455-2	0	1 729
TOTAL (D+ V + F):	2-1500	3 135	1 962	TOTAL (E + G):	2-1900	3 135	1 962

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

Date of the report: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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DIRECT METHOD CASH FLOW STATEMENT

(individual basis)

ALLTERCO JSCo

UIC 201047670

30/06/2023

(in thousand BGN)

CASH FLOWS	Code of the Row	Current Period	Previous Period
a	b	1	2
A. Cash Flows from Operating Activities	30/06/2023		
1. Receipts from clients	31/07/2023		
2. Payments to suppliers	3-2201-1	-583	-863
3. Payments / receipts related to financial assets held for trading	3-2202		
4. Remuneration payments	Shelly Group PLC	-687	-441
5. 5. Taxes paid / refunded (excluding corporate profit tax)	3-2206	-29	59
6. Corporate profit taxes paid	3-2206-1		
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	-33	212
10. Other receipts / payments from operating activities	3-2208	-6	-13
Net Cash Flow From Operating Activities (A):	3-2200	-1 338	-1 046
B. Cash Flow from Investment Activities			
1. Purchase of fixed assets	3-2301		
2. Receipts from sale of fixed assets	3-2301-1		
3. Loans extended	3-2302		
4. Repaid loans, including financial leasing	3-2302-1	-2 504	
5. Interest received on extended loans	3-2302-2		
6. Purchase of investments	3-2302-3	-4 194	-5 560
7. Receipts from the sale of investments	3-2302-4	42	2 572
8. Dividend from investments received	3-2303	7 001	
9. Exchange rate differences	3-2305		
10. Other receipts / payments from investment activities	3-2306		-94
Net Cash Flow From Investment Activities (B):	3-2300	345	-3 082
C. Cash Flows from Financing Activities			
1. Receipts from issued new securities	3-2401		
2. Payments for repurchase of securities	3-2401-1	1 066	-780
3. Receipts from loans	3-2403		
4. Repaid loans	3-2403-1	-146	-141
5. Financial leasing obligations paid	3-2405	-10	-9
6. Interest, fees and commissions on investment loans paid	3-2404	-21	-25
7. Dividends paid	3-2404-1		
8. Other receipts / payments from financial activities	3-2407		-16
Net Cash Flows From Investment Activities (C):	3-2400	889	-971
D. Changes in the cash position during the period (A+B+C):	3-2500	-104	-5 099
E. Cash at the beginning of the period	3-2600	7 490	16 434
F. Cash at the end of the period, including:	3-2700	7 386	11 335
cash on hand and in bank accounts	3-2700-1	7 386	11 335
restricted cash	3-2700-2		

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: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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STATEMENT IN CHANGES OF EQUITY
(individual basis)

ALLTERCO JSCo
UIC 201047670
30/06/2023

(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	31/07/2023	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	17 960	4 663	-507	0	0	1 800	4 580	0		28 496	
Changes in the opening balances	Shelly Group PLC	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	
Adjusted opening balance	4-01-1	17 960	4 663	-507	0	0	1 800	4 580	0	0	28 496	0
Net profit/loss for the period	4-05							1 759	0		1 759	
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	284	0	0	0	0	0	0	284	0
increase	4-13			284							284	
decrease	4-14										0	
5. Effect from deferred taxes	4-16-1										0	
6. Other movements	4-16	40	740	-5				282			1 057	
Balance at the end of the period	4-17	18 000	5 403	-228	0	0	1 800	2 121	0	0	27 096	0
7. Changes from translation of annual financial statements of foreign companies	4-18										0	
8. Changes from recalculation of financial statements in case of hyperinflation	4-19										0	
Equity at the end of the period	4-20	18 000	5 403	-228	0	0	1 800	2 121	0	0	27 096	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: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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INVESTMENTS IN SUBSIDIARIED, JONT-VENTURES, ASSOCIATED AND OTHER COMPANIES
(individual basis)

ALLTERCO JSCo
UIC 201047670
30/06/2023

(in thousand BGN)

Name and address of the investee company	Code of the Row	Investment amount	Share in the capital of investee company	Investment in securities traded on a regulated public market	Investment in securities not traded on a regulated public market
a	b	1	2	3	4
A. IN THE COUNTRY	30/06/2023				
I. Daughter companies	31/07/2023				
1. Shelly Europe Ltd, Bulgaria, 103 Cherni Vrah Blvd., Sofia		7 000	100		7 000
2. Shelly Trading Ltd., Bulgaria, 103 Cherni Vrah Blvd., Sofia		1	100		1
3. Shelly Properties Ltd., Bulgaria, 103 Cherni Vrah Blvd., Sofia		5 405	100		5 405
4.					0
5.					0
6.					0
7.					0
8.					0
9.					0
10.					0
11.					0
12.					0
13.					0
14.					0
15.					0
Total for I:	8-4001	12 406		0	12 406
II. Investments in Joint-Ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15.					0
Total for II:	8-4006	0		0	0
III. Investments in Associated Companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15.					0
Total for III:	84011	0		0	0
IV. Investments in Other Companies					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15.					0
Total for IV:	8-4016	0		0	0
Total Investments in the Country (I+II+III+IV):	8-4025	12 406		0	12 406
B. ABROAD					
I. Investments in Daughter Companies					
1. Shelly USA Inc., USA		973	100		973
2 Shelly DACH GmbH, Germany		978	100		978
3. GOAP, Slovenia		4 134	60		4 134
4					0
5					0
6					0
7					0
8					0
9					0
10					0

11					0
12					0
13					0
14					0
15					0
	<i>Total for I:</i>	<i>8-4030</i>	<i>6 085</i>	<i>0</i>	<i>6 085</i>
II. Investments in Joint-Ventures					
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
	<i>Total for II:</i>	<i>8-4035</i>	<i>0</i>	<i>0</i>	<i>0</i>
III. Investments in Associated Companies					
1	Allterco Asia, China		8	30	8
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
	<i>Total for III:</i>	<i>8-4040</i>	<i>8</i>	<i>0</i>	<i>8</i>
IV. Investments in Other Companies					
1	Link Mobility Group Holding SA, Norway		1 089	0	1 089
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13					0
14					0
15					0
	<i>Total for IV:</i>	<i>8-4045</i>	<i>1 089</i>	<i>1 089</i>	<i>0</i>
Total Investments Abroad (I+II+III+IV):		8-4050	7 182	1 089	6 093

Date of the report: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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NONCURRENT ASSETS BREAKDOWN

ALLTERCO JSCo
UIC 201047670
30/06/2023

(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
I.	30/06/2023															
1.	31/07/2023	5-1001			0			0				0			0	0
2. Building and constructions		5-1002			0			0				0			0	0
3. Machinery and equipment		5-1003			0			0				0			0	0
4. Shelly Group PLC		5-1004			0			0				0			0	0
5. Vehicles		5-1005	34	235	269			269	17	13		30			30	239
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			0			0				0			0	0
	<i>Total for I:</i>	<i>5-1015</i>	<i>34</i>	<i>235</i>	<i>0</i>	<i>269</i>	<i>0</i>	<i>269</i>	<i>17</i>	<i>13</i>	<i>0</i>	<i>30</i>	<i>0</i>	<i>0</i>	<i>30</i>	<i>239</i>
II. Investment properties		<i>5-1037</i>			0			0				0			0	0
III. Biologic assets		<i>5-1006</i>			0			0				0			0	0
IV. Intangible assets					0			0				0			0	0
1. Rights		5-1017	9		9			9	6	1		7			7	2
2. Software		5-1018			0			0				0			0	0
3. Own development products		5-1019			0			0				0			0	0
4. Work in progress		5-1020			0			0				0			0	0
	<i>Total for IV:</i>	<i>5-1030</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>9</i>	<i>6</i>	<i>1</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>7</i>	<i>2</i>
V. Financial assets																
1. <i>Investments in:</i>		5-1032	14 365	4 134	0	18 499	0	0	18499	0	0	0	0	0	0	18499
subsidaries		5-1033	14 357	4 134		18491			18491			0			0	18491
joint ventures		5-1034			0			0				0			0	0
associated companies		5-1035	8		8			8				0			8	8
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	830		25	805	284	1 089				0			0	1 089
	<i>Total for V:</i>	<i>5-1045</i>	<i>15 195</i>	<i>4 134</i>	<i>25</i>	<i>19 304</i>	<i>284</i>	<i>0</i>	<i>19 588</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>19 588</i>
VI. Goodwill		<i>5-1050</i>			0			0				0			0	0
Total (I+ II+ III+ IV+V+VI)		5-1060	15238	4369	25	19582	284	0	19866	23	14	0	37	0	37	19829

Note: The Companies that have own noncurrent tangible assets abroad present separate breakdown for each country
Date of the report: 31/07/2023

Financial statements prepared by Svetozar Iliev

Representatives

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BREAKDOWN OF RECEIVABLES, PAYABLES AND PROVISIONS

ALLTERCO JSCo
UIC 201047670
30/06/2023

A. RECEIVABLES

(in thousand BGN)

	Code of the Row	Amount	Level of liquidity	
			up to 1 year	over 1 year
a	30/06/2023	1	2	3
I. Capital not paid in	31/07/2023			0
II. Noncurrent receivables				
1. Receivables from related companies, including:	6-2021	1 956	0	1 956
- loans extended	Shelly Group PLC	1 956		1 956
- 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	1 350	0	1 350
- financial leasing	6-2027			0
- other	6-2029	1 350		1 350
Total for II:	6-2020	3 306	0	3 306
III. Tax assets				
Deferred tax asset	6-2030	70	0	70
IV. Current trade and other receivables				
1. Receivables from related companies, including:	6-2031	1 841	1 841	0
- loans extended	6-2032			0
- sale of goods and services	6-2033			0
- other	6-2034	1 841	1 841	0
2. Receivables from clients and suppliers	6-2035	704	704	0
3. Advances extended	6-2036	1	1	0
4. Trade loans receivables	6-2037	548	548	0
5. Receivables under litigation	6-2039	0	0	0
6. Receivables from finished litigations	6-2040			0
7. Tax receivables, including:	6-2041	47	47	0
- corporate profit tax	6-2043			0
- VAT	6-2044	47	47	0
- recoverable deferred tax	6-2045			0
- other taxes	6-2046			0
8. Other receivables, including:	6-2047	0	0	0
- missing inventories	6-2048			0
- from social security institutions	6-2049			0
- returns	6-2050			0
- other taxes	6-2051			0
Total for IV:	6-2060	3 141	3 141	0
TOTAL RECEIVABLES (I+II+III+IV):	6-2070	6 517	3 141	3 376

B. LIABILITIES

(in thousand BGN)

	Code of the Row	Amount	Term of payment		Value of collateral
			up to 1 year	over 1 year	
a	b	1	2	3	4
I. Non current trade and other liabilities					
1. Liabilities to related companies, including:	6-2111	183	0	183	0
- loans	6-2112			0	
- supply of goods and services	6-2113			0	
- other	6-2244	183		183	
2. Liabilities to banks and other financial institutions, including:	6-2114	1172	0	1172	5 867
- banks, including:	6-2115	1 172	0	1172	5 867
- 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	61		61	
- finance leasing	6-2124			0	
Total for I:	6-2130	1416	0	1416	5867
II. Tax liabilities					
Deferred tax liabilities	6-2122			0	
III. Current trade and other liabilities					
1. Liabilities to related companies, including:	6-2141	56	56	0	0

- supplied goods and services	6-2142	56	56	0	
- dividends	6-2143			0	
- Other	6-2143-1			0	
2. Liabilities to banks and other financial institutions, including:	6-2144	0	0	0	0
- banks, including:	6-2145			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	773	773	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	298	298	0	
- other	6-2161-5	475	475	0	
4. Current liabilities	6-2148	287	287	0	0
Trade loan liabilities	6-2147			0	
Payables to suppliers and clients	6-2149	20	20	0	
Advances received	6-2150			0	
Payables to employees	6-2151	33	33	0	
Tax liabilities, including:	6-2152	224	224	0	0
- corporate profit tax	6-2154			0	
- VAT	6-2155			0	
- other	6-2156	224	224	0	
Liabilities to social security institutions	6-2157	10	10	0	
5. Other non current liabilities	6-2161	4 294	4 294	0	
Total for III:	6-2170	5410	5410	0	0
TOTAL LIABILITIES (I+II+III):	6-2180	6826	5410	1416	5867

C. PROVISIONS

(€ in thousand BGN)

	Code of the Row	In the beginning of the period	Increase	Decrease	At the end of the period
a	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				0
Total (1+2+3):	6-2240	0	0	0	0

Date of the report: 31/07/2023

Financial statements prepared by Svetozar Iliev

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FINANCIAL INVESTMENTS BREAKDOWN

ALLTERCO JSCo
UIC 201047670
30/06/2023

(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	31/07/2023	1	2	3	4	5	6	7
I. Non current financial assets								
1. Shares	7-3031				14 357	4 134		18 491
2. Bonds, including:	Shelly Group PLC							0
municipal bonds	7-3035-1							0
3. Treasury bonds	7-3036							0
4. Other	7-3039	576 500			830	259		1 089
Total for I:	7-3040	576 500	0	0	15 187	4 393	0	19 580
II. Current financial assets								
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
Total for II:	7-3020	0	0	0	0	0	0	0

Date of the report: 31/07/2023

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