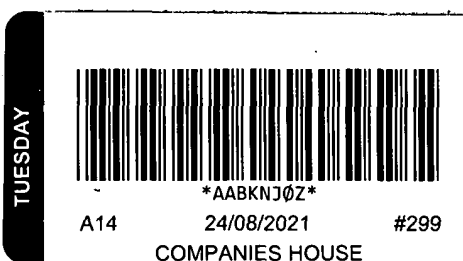


Company Registered Number OC369592
Registered in England & Wales

UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 01/12/19 TO 30/11/20
FOR
ALSICAL CIS LLP



UNAUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD FROM 01/12/19 TO 30/11/20
FOR
ALSICAL CIS LLP

INDEX

1. Limited Liability Partnership Information
2. Profit and Loss Account
- 3-4. Balance Sheet
5. Notes to the Financial Statements
6. Trading Profit and Loss Account

ALSICAL CIS LLP

LIMITED LIABILITY PARTNERSHIP INFORMATION

MEMBERS

ALEV HOLDING LTD
Alsical Huttenwerk Ltd

COMPANY NUMBER

OC369592 (England and Wales)

REGISTERED OFFICE

25 CITY ROAD
OFFICE 320
London
United Kingdom
EC1Y 1AA

ALSICAL CIS LLP**PROFIT AND LOSS ACCOUNT****FOR THE FINANCIAL PERIOD FROM 01/12/19 TO 30/11/20**

| Particulars | Notes | 2020 EUR | 2019 EUR |
|---|--------------|---------------------|---------------------|
| TURNOVER | 3 | 664 529 | - |
| Cost of Sales | 4 | (210 756) | - |
| Direct expenses | 5 | (30 495) | - |
| GROSS PROFIT | | 423 277 | - |
| Indirect Income | 6 | 21 983 | - |
| Other expenses | 7 | (343 710) | - |
| OPERATING PROFIT | | 101 551 | - |
| PROFIT FOR THE FINANCIAL PERIOD BEFORE MEMBERS REMUNERATION AND PROFIT SHARE | | 101 551 | - |

'Notes' designate corresponding entries in the Trading Profit and Loss account

ALSICAL CIS LLP**BALANCE SHEET****AS AT 30 November 2020**

| Particulars | Notes | 2020 EUR | 2019 EUR |
|--|--------------|---------------------|---------------------|
| CURRENT ASSETS | | 81 395 | 30 844 |
| Cash at Bank and in hand | | 5 | 30 844 |
| Trade debtors | | 81 391 | |
| CURRENT LIABILITIES | | (4 103) | (67 628) |
| Creditors: amounts falling due within one year | 2 | (4 103) | (67 628) |
| NET CURRENT ASSETS | | 77 292 | (36 785) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 77 292 | (36 785) |
| TOTAL MEMBERS' INTERESTS | | 77 292 | (36 785) |
| Other reserves | | 77 175 | (36 902) |
| Partnership Capital | | 117 | 117 |
| MEMBERS FUNDS | | 77 292 | (36 785) |

The members' statements required by Section 475 (3) are shown on the following page which forms part of the Balance Sheet.

ALSICAL CIS LLP

BALANCE SHEET (CONT'D)

MEMBERS' STATEMENT REQUIRED BY SECTION 475 (3)

FOR THE PERIOD ENDED 30 NOVEMBER 2020

In approving these financial statements as members of the limited liability partnership we hereby confirm:

(a) that for the period stated above the Limited Liability Partnership was entitled to exemption conferred by Section 477 of the Companies Act 2006 (as applied to limited liability partnerships by regulation 34 of the Limited Liability Partnership Regulations 2008);

(b) the members acknowledge their responsibility for:

(1) ensuring that the Limited Liability Partnership keeps accounting records which comply with Section 386 (as applied to limited liability partnerships by regulation 6 of the Limited Liability Partnership Regulations 2008 and amended by Schedule 3 of Limited Liability Partnership Regulations 2009), and

(2) preparing financial statements which give a true and fair view of the state of affairs of the Limited Liability Partnership as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 394 (as applied by regulation 9 of the Limited Liability Partnership Regulations 2008) and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the Limited Liability Partnership;

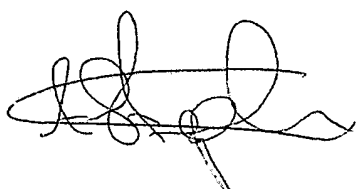
(c) The accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 (as applied to Limited Liability Partnerships by the Limited Liability Partnership Regulations 2008) relating to small Limited Liability Partnerships.

Approved by the members on 30 NOVEMBER 2020

Members

FOR THE FINANCIAL PERIOD FROM 01/12/19 TO 30/11/20

Signed by Stefani Antonis Director of ALEV HOLDING LTD (designated member) 10 AUGUST 2021



ALSICAL CIS LLP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 NOVEMBER 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

Statement of compliance

These financial statements have been prepared on historical cost convention in compliance with the provisions of FRS 102, Section 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Turnover

Turnover represents the invoiced value of trades net of discounts and excluding Value Added Tax and other similar taxes.

Currency

The Statements are presented in EUR currency. Transactions in other currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

| PARTICULARS | 2020 EUR | 2019 EUR |
|---|---------------------|---------------------|
| 2 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| <i>Provision for accounting</i> | 2 974 | 2 600 |
| <i>Trade Creditors</i> | 1 129 | 65 028 |
| | 4 103 | 67 628 |

ALSICAL CIS LLP

TRADING PROFIT AND LOSS ACCOUNT

FOR THE PERIOD ENDED 30 NOVEMBER 2020

| | PARTICULARS | 2020 | 2019 |
|----------------------------------|--------------------|------------------|-------------|
| | Notes | EUR | EUR |
| 3 TURNOVER | | | |
| <i>Sales of goods</i> | | 302 277 | |
| <i>Sales of services</i> | | 362 252 | |
| | | 664 529 | |
| 4 COST OF SALES | | | |
| <i>Purchase</i> | | (210 756) | |
| TOTAL COST OF SALES | | (210 756) | |
| 5 DIRECT EXPENSES | | | |
| <i>Custom clearance</i> | | (301) | |
| <i>Marketing services</i> | | (30 194) | |
| TOTAL DIRECT EXPENSES | | (30 495) | |
| GROSS PROFIT | | 423 277 | |
| 6 INDIRECT INCOME | | | |
| <i>Other income</i> | | 21 983 | |
| | | 21 983 | |
| 7 INDIRECT EXPENSES | | | |
| <i>Accountants' Fees</i> | | (2 974) | |
| <i>Bank Charge</i> | | (2 722) | |
| <i>Adjustment for deliveries</i> | | (106 000) | |
| <i>Bad debt expenses</i> | | (123 500) | |
| <i>other expenses</i> | | (108 514) | |
| | | (343 710) | |
| NET PROFIT FOR PERIOD | | 101 551 | |