



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2020

(all amounts in thousands of BGN)

ASSETS	Code	Current period	Previous period	EQUITY, MINORITY PARTICIPATION AND LIABILITIES	Code	Current period	Previous period
a	b	1	2	a	b	1	2
A. NON-CURRENT ASSETS				A. EQUITY			
I. Properties, machines, facilities and equipment				I. Core capital			
1. Lands	1-0011	5	5	Registered and imported capital, including:	1-0411	2373	2373
2. Buildings and constructions	1-0012	888	773	ordinary shares	1-0411-1	2172	2400
3. Machines and equipment	1-0013			preferred shares	1-0411-2	201	201
4. Facilities	1-0014			Purchased own ordinary shares	1-0417		
5. Transportation	1-0015	3	5	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	21	24	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	2373	2373
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	917	807	1. Premium reserves for the issue of securities	1-0421	1433	1433
II. Investment properties	1-0041			2. Reserve of subsequent estimates of assets	1-0422		
III. Biological assets	1-0016			3. Targeted reserves, including:	1-0423	2548	2548
IV. Intangible assets				general reserves	1-0424	2623	2623
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022	1		other reserves	1-0426	-75	-75
3. Development products	1-0023			Total for group II:	1-0420	3981	3981
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	1	0	1. Accumulated profit (loss), included	1-0451	3693	2478
				undivided profit	1-0452	3693	2478
V. Commercial reputation				not defrayed loss	1-0453		
1. Positive reputation	1-0051			one-time effect from changes in accounting policy	1-0451-1		
2. Negative reputation	1-0052			2. Current profit	1-0454	838	1215

<i>Total for group V:</i>	<i>1-0050</i>	<i>0</i>	<i>0</i>	3. Current loss	1-0455		
VI. Financial assets				<i>Total for group III:</i>	<i>1-0450</i>	<i>4531</i>	<i>3693</i>
1. Investments in:	1-0031	1212	1212				
subsidiaries	1-0032	1212	1212				
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	10885	10047
				(I+II+III):			
associated ventures	1-0034						
other ventures	1-0035						
2. Held until date of payment	1-0042	0	0	B. MINORITY PARTICIPATION	1-0400-1		
government securities	1-0042-1						
bonds, including:	1-0042-2			C. NON-CURRENT LIABILITIES			
municipal bonds	1-0042-3			I. Comercial and other obligations			
other investments, held until date of payment	1-0042-4			1. Obligations for related ventures	1-0511		
3. Others	1-0042-5			2. Obligations on received loans from banks and non-bank financial	1-0512		
<i>Total for group VI:</i>	<i>1-0040</i>	<i>1212</i>	<i>1212</i>	3. Obligations on the Law of settling non-performing loans	1-0512-1		
VII. Commercial and other receivables				4. Obligations on received commercial loans	1-0514		
1. Receivables from related ventures	1-0044			5. Obligations on bond loans	1-0515		
2. Receivables on commercial loans	1-0045			6. Others	1-0517	280	280
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	280	280
4. Others	1-0046						
<i>Total for group VII</i>	<i>1-0040-1</i>	<i>0</i>	<i>0</i>	II. Other non-current liabilities	1-0510-1		
				III. Profits for future periods	1-0520		
VIII. Expenses for future periods	1-0060			IV. Liabilities on deferred taxes	1-0516		
IX. Assets on deferred taxes	1-0060-1	75	75	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	2205	2094	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	280	280
B. CURRENT ASSETS				D. CURRENT LIABILITIES			
I. Inventories				I. Comercial and other obligations			
1. Materials	1-0071			1. Obligations on received loans from banks and non-bank financial institutions	1-0612	5	6
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	517	594
4. Unfinished production	1-0076			obligations on related ventures	1-0611	79	
	1-0074			obligations on received commercial loans	1-0614		
5. Biological assets				obligations on clients and providers	1-0613	94	75
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	217	364
				obligations on insurance enterprises	1-0616	33	34
II. Commercial and other receivables				tax obligations	1-0617	94	121
1. Receivables from related ventures	1-0081	20	22	4. Others	1-0618	731	995
2. Receivables from clients and providers	1-0082	6871	7384				
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	1253	1595
5. Court receivables	1-0084						
6. Tax recovery	1-0085			II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	38	38	III. Profits for future periods	1-0700		
Total for group II:	1-0080	6929	7444				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	63	85	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1253	1595
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	63	85				
3. Others	1-0093-4						
	1-0095						
Total for group III:	1-0090	63	85				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	3062	2184				
2. Finances in unlimited deposits	1-0153	156	111				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	3218	2295				
V. Expenses for future periods	1-0160	3	4				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	10213	9828				

TOTAL ASSETS (A + B):	1-0300	12418	11922	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	12418	11922
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Date of compilation 14.9.2020 r.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2020

(all amounts in thousands of BGN)

EXPENSES	Code	Current period	Previous period	REVENUES	Code	Current period	Previous period
a	b	1	2	a	b	1	2
A. Operating costs				A. Operating profits			
I. Nature of expenses				I. Net revenues from sales of:			
1. Costs of materials	2-1120	35	40	1. Production	2-1551		
2. Costs of external services	2-1130	83	252	2. Goods	2-1552		
3. Costs for amortization	2-1160	141	16	3. Services	2-1560	3100	2908
4. Costs for salaries	2-1140	1777	1607	4. Others	2-1556	10	
5. Costs for insurance	2-1150	114	117	Total for group I:	2-1610	3110	2908
6. Balance amount of sold assets (without production)	2-1010						
7. Change in stock of production and work in progress	2-1030			II. Revenues from financing	2-1620		
8. Others, including:	2-1170	22	89	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2172	2121	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721	21	
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	11	
1. Expenses for interests	2-1210	7	6	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	32	9	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	32	0
4. Others	2-1240		7				
Total for group II:	2-1200	39	22				
B. Total expenses for activity (I + II)	2-1300	2211	2143	B. Total revenues from activity (I + II + III):	2-1600	3142	2908
C. Profit from activity	2-1310	931	765	C. Loss from activity	2-1810	0	0
III. Revenue share of associates and joint ventures	2-1250-1			IV. Loss share of associates and joint ventures	2-1810-1		
IV. Exceptional expenses	2-1250			V. Exceptional profit	2-1750		
D. Total expenses (B+ III +IV)	2-1350	2211	2143	D. Total revenues (B + IV + V)	2-1800	3142	2908
E. Pre-tax profit	2-1400	931	765	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	93	77				
1. Expenses on current corporate tax on profits	2-1451	93	77				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	838	688	F. Loss after tax (E + V)	2-0455	0	0
including minority interests	2-0454-1			including minority interests	2-0455-1		
J. Net profit for the period	2-0454-2	838	688	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	3142	2908	TOTAL (D + F):	2-1900	3142	2908

Note: Reference № 2 - The Income Statement is prepared only on an accrual basis.

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CASH FLOW STATEMENT BY THE DIRECT METHOD

(on individual basis)



of "SOFIA COMMERCE PAWNSHOPS" JSC
until 30.06.2020

(all amounts in thousands of BGN)

CASH FLOWS	Code	Current period	Previous period
a	b	1	2
A. Cash flow from operations			
1. Proceeds from clients	3-2201	921	1060
2. Payments for providers	3-2201-1	-250	-1875
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2068	-1763
5. Paid/recovered taxes (without corporate income tax)	3-2206		-35
6. Paid corporate income taxes	3-2206-1	-65	-96
7. Interests received	3-2204	2789	2787
8. Paid bank taxes and interests on short-term loans	3-2204-1		-3
9. Currency differences	3-2205		-1
10. Other proceeds/payments from operations	3-2208	-14	-86
Net cash flow from operations (A):	3-2200	1313	-12
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-2	
2. Proceeds from sales of long-term assets	3-2301-1		
3. Loans granted	3-2302		
4. Loans reimbursed (paid), incl. under finance leases	3-2302-1		
5. Interest received on loans granted	3-2302-2		
6. Purchased investments	3-2302-3		
7. Proceeds from sales of investments	3-2302-4		
8. Dividends received from investments	3-2303	21	
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		-3
Net investment flow (B):	3-2300	19	-3
C. Cash flows from financial activities			
1. Proceeds from the issue of securities	3-2401		
2. Payments on reverse acquisition of securities	3-2401-1		
3. Proceeds from loans	3-2403		1383
4. Paid loans	3-2403-1		-241
5. Paid obligations under leasing contracts	3-2405		
6. Paid interests, taxes and commissions on loans with investment purposes	3-2404		-3
7. Dividends paid	3-2404-1	-386	
8. Other proceeds/payments from financial activity	3-2407	-23	
Net flow from financial activities (C):	3-2400	-409	1139
D. Changes of the cash funds for the period (A + B + C):	3-2500	923	1124
E. Cash funds at the beginning of the period	3-2600	721	1770
F. Cash funds at the end of the period, including:	3-2700	1644	2894
stock in cash and in bank accounts	3-2700-1	2295	2894
blocked cash funds	3-2700-2		

Note:

In the cell "Cash funds at the beginning of the period", the amount of cash is stated at the beginning of the relevant year.

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increases	4-10											0	
decreases	4-11											0	
4. Subsequent valuations of financial assets and instruments, including	4-12	0	0	0	0	0	0	0	0	0	0	0	0
increases	4-13											0	
decreases	4-14											0	
5. Effect of deferred taxes	4-16-1											0	
6. Other changes	4-16											0	
Balance at the end of the reporting period	4-17	2373	1433	0	2623	0	-75	4531	0	0	0	10885	0
7. Changes from translations of annual financial statements of enterprises abroad	4-18											0	
8. Changes from recalculation of financial statements in hyperinflation	4-19											0	
Equity at the end of the reporting period	4-20	2373	1433	0	2623	0	-75	4531	0	0	0	10885	0

Note: The row "Balance at the beginning of the reporting period" indicates the balance that is at the end of the previous year.

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REPORT ON INVESTMENTS IN SUBSIDIARIES, JOINT, ASSOCIATED AND OTHER ENTERPRISES

of "SOFIA COMMERCE PAWNHOPS" JSC
until 30.06.2020

(all amounts in thousands of BGN)

Name and headquarters of the enterprises in which the investments are made	Code of the row	Amount of the investment	Percentage of investment in the capital of the other enterprise	Investment in securities admitted to trading on a stock exchange	Investment in securities not admitted to trading on a stock exchange
a	b	1	2	3	4
A. IN THE COUNTRY					
I. Investments in subsidiaries					
SOFCOM LEASING EOOD (LTD) - BULGARIA		1000	100		1000
SOFCOM GOLD EOOD (LTD)		5	100		5
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 amount I:	8-4001	1005		0	1005
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 amount II:	8-4006	0		0	0
III. Investments in associated enterprises					
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 amount III:	84011	0		0	0
IV. Investments in other enterprises					
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 amount IV:	8-4016	0		0	0
Total amount for the country (I+II+III+IV):	8-4025	1005		0	1005
B. ABROAD					
I. Investments in subsidiaries					

MAKKOM GROUP DOEL (LTD) - MACEDONIA		11	100		11
MAKKOM ZALOZI DOOEL (LTD) - MACEDONIA		196	100		196
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 amount I:	8-4030	207		0	207
II. Investments in joint enterprises					
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 amount II:	8-4035	0		0	0
III. Investments in associated enterprises					
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 amount III:	8-4040	0		0	0
IV. Investments in other enterprises					
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 amount IV:	8-4045	0		0	0
Total amount for abroad (I+II+III+IV):	8-4050	207		0	207

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