



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2021

(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	599	716	ordinary shares	1-0411-1	2172	2172
3. Machines and equipment	1-0013			preferred shares	1-0411-2	201	201
4. Facilities	1-0014			Purchased own ordinary shares	1-0417	-139	-70
5. Transportation	1-0015	45	48	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	25	19	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	2234	2303
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	674	788	1. Premium reserves for the issue of securities	1-0421	611	1077
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	2461	2461
IV. Intangible assets				general reserves	1-0424	2623	2623
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022			other reserves	1-0426	-162	-162
3. Development products	1-0023			Total for group II:	1-0420	3072	3538
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	3522	3213
				undivided profit	1-0452	3522	3213
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	587	1446

<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>4109</i>	<i>4659</i>
1. Investments in:	1-0031	1201	1201				
subsidiaries	1-0032	1201	1201				
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	9415	10500
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>1201</i>	<i>1201</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	529	675
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	529	675
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	93	93	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	1968	2082	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	529	675
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	38	46
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	760	785
4. Unfinished production	1-0076			obligations on related ventures	1-0611	239	273
	1-0074			obligations on received commercial loans	1-0614		
5. Biological assets				obligations on clients and providers	1-0613	187	114
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	242	288
				obligations on insurance enterprises	1-0616	36	32
II. Commercial and other receivables				tax obligations	1-0617	56	78
1. Receivables from related ventures	1-0081	101		4. Others	1-0618	798	222
2. Receivables from clients and providers	1-0082	7571	6895	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1596	1053
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084			II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085						
7. Receivables from staff	1-0086-2			III. Profits for future periods	1-0700		
8. Others	1-0086	40	40				
Total for group II:	1-0080	7712	6935	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1596	1053
1. Financial assets, held for trading, including	1-0093	30	33				
debt securities	1-0093-1						
derivatives	1-0093-2						
others	1-0093-3	30	33				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	30	33				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	1118	2553				
2. Finances in unlimited deposits	1-0153	704	618				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	1822	3171				
V. Expenses for future periods	1-0160	8	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	9572	10146				

TOTAL ASSETS (A + B):	1-0300	11540	12228	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	11540	12228
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Date of compilation 29.7.2021 r.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2021

(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	33	35	1. Production	2-1551		
2. Costs of external services	2-1130	137	83	2. Goods	2-1552		
3. Costs for amortization	2-1160	137	141	3. Services	2-1560	2775	3100
4. Costs for salaries	2-1140	1680	1777	4. Others	2-1556	11	10
5. Costs for insurance	2-1150	122	114	Total for group I:	2-1610	2786	3110
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	1	22	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2110	2172	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721		10
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730		11
1. Expenses for interests	2-1210	13	7	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	3	32	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	0	21
4. Others	2-1240	8					
Total for group II:	2-1200	24	39				
B. Total expenses for activity (I + II)	2-1300	2134	2211	B. Total revenues from activity (I + II + III):	2-1600	2786	3131
C. Profit from activity	2-1310	652	920	C. Loss form 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	2134	2211	D. Total revenues (B + IV + V)	2-1800	2786	3131
E. Pre-tax profit	2-1400	652	920	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	65	92				
1. Expenses on current corporate tax on profits	2-1451	65	92				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	587	828	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	587	828	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	2786	3131	TOTAL (D + F):	2-1900	2786	3131

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 30.06.2021

(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	-531	921
2. Payments for providers	3-2201-1	-317	-250
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-1848	-2068
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-101	-65
7. Interests received	3-2204	2582	2789
8. Paid bank taxes and interests on short-term loans	3-2204-1		
9. Currency differences	3-2205		
10. Other proceeds/payments from operations	3-2208	-17	-14
Net cash flow from operations (A):	3-2200	-232	1313
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-13	-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		
Net investment flow (B):	3-2300	-13	19
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	-535	
3. Proceeds from loans	3-2403		
4. Paid loans	3-2403-1		
5. Paid obligations under leasing contracts	3-2405		
6. Paid interests, taxes and commissions on loans with investment purposes	3-2404		
7. Dividends paid	3-2404-1	-545	-386
8. Other proceeds/payments from financial activity	3-2407	-24	-23
Net flow from financial activities (C):	3-2400	-1104	-409
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1349	923
E. Cash funds at the beginning of the period	3-2600	3171	2295
F. Cash funds at the end of the period, including:	3-2700	1822	3218
stock in cash and in bank accounts	3-2700-1	1822	3218
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	-69	-466									-535	
Balance at the end of the reporting period	4-17	2234	611	0	2623	0	-162	4109	0	0	0	9415	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	2234	611	0	2623	0	-162	4109	0	0	0	9415	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 30.06.2021

(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					0
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	196		0	196
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	196		0	196

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