



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2020

(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	820	773	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	-71	
5. Transportation	1-0015	51	5	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	20	24	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	2302	2373
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	896	807	1. Premium reserves for the issue of securities	1-0421	1078	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	3626	3981
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	1	0	1. Accumulated profit (loss), includ	1-0451	3203	2478
				undivided profit	1-0452	3203	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	1315	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>4518</i>	<i>3693</i>
1. Investments in:	1-0031	1204	1212				
subsidiaries	1-0032	1204	1212				
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	10446	10047
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>1204</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	318	280
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	318	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	2176	2094	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	318	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	12	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	784	594
4. Unfinished production	1-0076			obligations on related ventures	1-0611	270	
	1-0074			obligations on received commercial loans	1-0614		
5. Biological assets				obligations on clients and providers	1-0613	128	75
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	234	364
				obligations on insurance enterprises	1-0616	33	34
II. Commercial and other receivables				tax obligations	1-0617	119	121
1. Receivables from related ventures	1-0081		22	4. Others	1-0618	680	995
2. Receivables from clients and providers	1-0082	7415	7384	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1476	1595
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	38	38				
Total for group II:	1-0080	7453	7444	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1476	1595
1. Financial assets, held for trading, including	1-0093	33	85				
debt securities	1-0093-1						
derivatives	1-0093-2						
others	1-0093-3	33	85				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	33	85				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	2310	2184				
2. Finances in unlimited deposits	1-0153	265	111				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	2575	2295				
V. Expenses for future periods	1-0160	3	4				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	10064	9828				

TOTAL ASSETS (A + B):	1-0300	12240	11922	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	12240	11922
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2020

(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	59	68	1. Production	2-1551		
2. Costs of external services	2-1130	149	370	2. Goods	2-1552		
3. Costs for amortization	2-1160	213	25	3. Services	2-1560	4679	4461
4. Costs for salaries	2-1140	2599	2426	4. Others	2-1556	22	4
5. Costs for insurance	2-1150	171	176	Total for group I:	2-1610	4701	4465
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	6	93	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	3197	3158	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721	13	
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	13	
1. Expenses for interests	2-1210	22	10	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	36	9	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	26	0
4. Others	2-1240	11	14				
Total for group II:	2-1200	69	33				
B. Total expenses for activity (I + II)	2-1300	3266	3191	B. Total revenues from activity (I + II + III):	2-1600	4727	4465
C. Profit from activity	2-1310	1461	1274	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	3266	3191	D. Total revenues (B + IV + V)	2-1800	4727	4465
E. Pre-tax profit	2-1400	1461	1274	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	146	127				
1. Expenses on current corporate tax on profits	2-1451	146	127				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1315	1147	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	1315	1147	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	4727	4465	TOTAL (D + F):	2-1900	4727	4465

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 30.09.2020

(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	723	1148
2. Payments for providers	3-2201-1	-385	-393
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2939	-2357
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-103	-124
7. Interests received	3-2204	4252	4042
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	-20	-213
Net cash flow from operations (A):	3-2200	1528	2103
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-2	-11
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	13	
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306	8	
Net investment flow (B):	3-2300	19	-11
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	-426	
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	-847	-713
8. Other proceeds/payments from financial activity	3-2407	6	3
Net flow from financial activities (C):	3-2400	-1267	-710
D. Changes of the cash funds for the period (A + B + C):	3-2500	280	1382
E. Cash funds at the beginning of the period	3-2600	2295	721
F. Cash funds at the end of the period, including:	3-2700	2575	2103
stock in cash and in bank accounts	3-2700-1	2575	2103
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	-72	-354									-426	
Balance at the end of the reporting period	4-17	2301	1079	0	2623	0	-75	4518	0	0	0	10446	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	2301	1079	0	2623	0	-75	4518	0	0	0	10446	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 30.09.2020

(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		2	100		2
MAKKOM ZALOZI DOOEL (LTD) - MACEDONIA		197	100		197
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	199		0	199
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	199		0	199

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