



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2021

(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	526	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	41	48	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	28	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	600	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	2		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	2	0	1. Accumulated profit (loss), includ	1-0451	2684	3213
				undivided profit	1-0452	2684	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	1296	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>3980</i>	<i>4659</i>
1. Investments in:	1-0031	1201	1201				
subsidiaries	1-0032	1201	1201				
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	9286	10500
				(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>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	464	675
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	464	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	1896	2082	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	464	675
B. CURRENT ASSETS				D. CURRENT LIABILITIES			
I. Inventories				I. Commercial and other obligations			
1. Materials	1-0071			1. Obligations on received loans from banks and non-bank financial institutions	1-0612	36	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	775	785
4. Unfinished production	1-0076			obligations on related ventures	1-0611	241	273
	1-0074			obligations on received commercial loans	1-0614		
5. Biological assets				obligations on clients and providers	1-0613	301	114
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	135	288
				obligations on insurance enterprises	1-0616	37	32
II. Commercial and other receivables				tax obligations	1-0617	61	78
1. Receivables from related ventures	1-0081			4. Others	1-0618	255	222
2. Receivables from clients and providers	1-0082	8547	6895	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1066	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	45	40				
Total for group II:	1-0080	8592	6935	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1066	1053
1. Financial assets, held for trading, including	1-0093	32	33				
debt securities	1-0093-1						
derivatives	1-0093-2						
others	1-0093-3	32	33				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	32	33				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	98	2553				
2. Finances in unlimited deposits	1-0153	190	618				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	288	3171				
V. Expenses for future periods	1-0160	8	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	8920	10146				

TOTAL ASSETS (A + B):	1-0300	10816	12228	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	10816	12228
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Date of compilation 27.10.2021 г.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2021

(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	47	59	1. Production	2-1551		
2. Costs of external services	2-1130	221	149	2. Goods	2-1552		
3. Costs for amortization	2-1160	205	213	3. Services	2-1560	4282	4679
4. Costs for salaries	2-1140	2163	2599	4. Others	2-1556	17	22
5. Costs for insurance	2-1150	186	171	Total for group I:	2-1610	4299	4701
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	2	6	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2824	3197	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	1	13
1. Expenses for interests	2-1210	18	22	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	3	36	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	1	26
4. Others	2-1240	15	11				
Total for group II:	2-1200	36	69				
B. Total expenses for activity (I + II)	2-1300	2860	3266	B. Total revenues from activity (I + II + III):	2-1600	4300	4727
C. Profit from activity	2-1310	1440	1461	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	2860	3266	D. Total revenues (B + IV + V)	2-1800	4300	4727
E. Pre-tax profit	2-1400	1440	1461	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	144	146				
1. Expenses on current corporate tax on profits	2-1451	144	146				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1296	1315	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	1296	1315	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	4300	4727	TOTAL (D + F):	2-1900	4300	4727

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 PAWNHOPS" JSC
until 30.09.2021

(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	-1216	723
2. Payments for providers	3-2201-1	-420	-385
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2651	-2939
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-136	-103
7. Interests received	3-2204	4097	4252
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	-28	-20
Net cash flow from operations (A):	3-2200	-354	1528
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-19	-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		13
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		8
Net investment flow (B):	3-2300	-19	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	-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	-1892	-847
8. Other proceeds/payments from financial activity	3-2407	-83	6
Net flow from financial activities (C):	3-2400	-2510	-1267
D. Changes of the cash funds for the period (A + B + C):	3-2500	-2883	280
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	288	2575
stock in cash and in bank accounts	3-2700-1	288	2575
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	3980	0	0	0	9286	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	3980	0	0	0	9286	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 30.09.2021

(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		197	100		197
MAKKOM ZALOZI DOOEL (LTD) - MACEDONIA					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 I:	8-4030	197		0	197
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	197		0	197

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