



BALANCE SHEET

(on consolidated 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	54	65	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	30	21	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	615	807	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	3041	3471
				undivided profit	1-0452	3041	3470
V. Commercial reputation				not defrayed loss	1-0453		
1. Positive reputation	1-0051			one-time effect from changes in accounting policy	1-0451-1		1
2. Negative reputation	1-0052			2. Current profit	1-0454	1367	1553

<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>4408</i>	<i>5024</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	9714	10865
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	16	19
<i>Total for group VI:</i>	<i>1-0040</i>	<i>0</i>	<i>0</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	480	694
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	95	95	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	712	902	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	480	694
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	36	46
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073	278	278	3. Current obligations, including:	1-0630	818	535
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
	1-0074			obligations on received commercial loans	1-0614	231	
5. Biological assets				obligations on clients and providers	1-0613	339	119
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	278	278	obligations for staff	1-0615	142	296
				obligations on insurance enterprises	1-0616	38	33
II. Commercial and other receivables				tax obligations	1-0617	68	87
1. Receivables from related ventures	1-0081			4. Others	1-0618	255	222
2. Receivables from clients and providers	1-0082	9701	7740	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1109	803
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084	12		II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085	5	6				
7. Receivables from staff	1-0086-2			III. Profits for future periods	1-0700		
8. Others	1-0086	45	65				
Total for group II:	1-0080	9763	7811	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1109	803
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	119	2565				
2. Finances in unlimited deposits	1-0153	391	766				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	510	3331				
V. Expenses for future periods	1-0160	8	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	10591	11460				

TOTAL ASSETS (A + B):	1-0300	11303	12362	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	11303	12362
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Date of compilation 17.11.2021 г.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated 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	54	67	1. Production	2-1551		
2. Costs of external services	2-1130	273	198	2. Goods	2-1552		
3. Costs for amortization	2-1160	210	217	3. Services	2-1560	4567	4983
4. Costs for salaries	2-1140	2241	2689	4. Others	2-1556	24	48
5. Costs for insurance	2-1150	211	198	Total for group I:	2-1610	4591	5031
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	39	44	including from the Government	2-1621		
impairment of assets	2-1171		9				
provisions	2-1172	11		III. Financial revenues			
Total for group I:	2-1100	3028	3413	1. Revenues from interests	2-1710	1	
				2. Revenues from dividends	2-1721		
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	1	14
1. Expenses for interests	2-1210	22	25	4. Positive foreign exchange difference	2-1740	4	
2. Negative differences from operations with financial assets and instruments	2-1220	3	38	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230	4	1	Total for group III:	2-1700	6	14
4. Others	2-1240	24	12				
Total for group II:	2-1200	53	76				
B. Total expenses for activity (I + II)	2-1300	3081	3489	B. Total revenues from activity (I + II + III):	2-1600	4597	5045
C. Profit from activity	2-1310	1516	1556	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	3081	3489	D. Total revenues (B + IV + V)	2-1800	4597	5045
E. Pre-tax profit	2-1400	1516	1556	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	149	156				
1. Expenses on current corporate tax on profits	2-1451	149	156				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1367	1400	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	1367	1400	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	4597	5045	TOTAL (D + F):	2-1900	4597	5045

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 consolidated basis)



of "SOFIA COMMERCE PAWNSHOPS" 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	-174	1560
2. Payments for providers	3-2201-1	-1268	-1217
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2793	-3057
5. Paid/recovered taxes (without corporate income tax)	3-2206	-29	-31
6. Paid corporate income taxes	3-2206-1	-166	-146
7. Interests received	3-2204	4098	4335
8. Paid bank taxes and interests on short-term loans	3-2204-1	-3	-4
9. Currency differences	3-2205		
10. Other proceeds/payments from operations	3-2208	-24	-25
Net cash flow from operations (A):	3-2200	-359	1415
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-20	-4
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		
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		
Net investment flow (B):	3-2300	-20	-4
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	72	-78
4. Paid loans	3-2403-1	-3	-225
5. Paid obligations under leasing contracts	3-2405		
6. Paid interests, taxes and commissions on loans with investment purposes	3-2404		-6
7. Dividends paid	3-2404-1	-1892	-847
8. Other proceeds/payments from financial activity	3-2407	-84	5
Net flow from financial activities (C):	3-2400	-2442	-1577
D. Changes of the cash funds for the period (A + B + C):	3-2500	-2821	-166
E. Cash funds at the beginning of the period	3-2600	3331	2873
F. Cash funds at the end of the period, including:	3-2700	510	2707
stock in cash and in bank accounts	3-2700-1	510	2707
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					-8				-543	
Balance at the end of the reporting period	4-17	2234	611	0	2623	0	-162	4408	0	0	0	9714	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	4408	0	0	0	9714	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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