



BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.03.2021

(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	886	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	63	65	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	22	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	976	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			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), included	1-0451	4455	3471
				undivided profit	1-0452	4455	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	268	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>4723</i>	<i>5024</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	10029	10865
				(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			
				I. Comercial and other obligations			
municipal bonds	1-0042-3			1. Obligations for related ventures	1-0511		
other investments, held until date of payment	1-0042-4						
3. Others	1-0042-5			2.Obligations on received loans from banks and non-bank financial	1-0512	18	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	823	675
3. Receivables on financial leasing	1-0046-1			Total for group I:	<i>1-0510</i>	841	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	<i>1-0510-1</i>		
				III. Profits for future periods	<i>1-0520</i>		
VIII. Expenses for future periods	<i>1-0060</i>			IV. Liabilities on deferred taxes	<i>1-0516</i>		
IX. Assets on deferred taxes	<i>1-0060-1</i>	<i>95</i>	<i>95</i>	V. Financing	<i>1-0520-1</i>		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	1071	902	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	841	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	41	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	603	535
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
	1-0074			obligations on received commercial loans	1-0614	25	
5. Biological assets				obligations on clients and providers	1-0613	163	119
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	278	278	obligations for staff	1-0615	246	296
				obligations on insurance enterprises	1-0616	36	33
II. Commercial and other receivables				tax obligations	1-0617	133	87
1. Receivables from related ventures	1-0081			4. Others	1-0618	242	222
2. Receivables from clients and providers	1-0082	8096	7740	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	886	803
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084	25		II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085	9	6				
7. Receivables from staff	1-0086-2	1		III. Profits for future periods	1-0700		
8. Others	1-0086	40	65				
Total for group II:	1-0080	8171	7811	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	886	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	1823	2565				
2. Finances in unlimited deposits	1-0153	374	766				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	2197	3331				
V. Expenses for future periods	1-0160	7	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	10685	11460				

TOTAL ASSETS (A + B):	1-0300	11756	12362	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	11756	12362
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.03.2021

(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	16	20	1. Production	2-1551		
2. Costs of external services	2-1130	91	61	2. Goods	2-1552		
3. Costs for amortization	2-1160	71	72	3. Services	2-1560	1416	1629
4. Costs for salaries	2-1140	864	866	4. Others	2-1556	13	35
5. Costs for insurance	2-1150	69	69	Total for group I:	2-1610	1429	1664
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	11	25	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172	2		III. Financial revenues			
Total for group I:	2-1100	1122	1113	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. Expenses for interests	2-1210	7	1	4. Positive foreign exchange difference	2-1740	2	
2. Negative differences from operations with financial assets and instruments	2-1220	2	32	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230	3	1	Total for group III:	2-1700	3	0
4. Others	2-1240	3					
Total for group II:	2-1200	15	34				
B. Total expenses for activity (I + II)	2-1300	1137	1147	B. Total revenues from activity (I + II + III):	2-1600	1432	1664
C. Profit from activity	2-1310	295	517	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	1137	1147	D. Total revenues (B + IV + V)	2-1800	1432	1664
E. Pre-tax profit	2-1400	295	517	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	27	51				
1. Expenses on current corporate tax on profits	2-1451	27	51				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	268	466	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	268	466	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	1432	1664	TOTAL (D + F):	2-1900	1432	1664

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 31.03.2021

(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	46	595
2. Payments for providers	3-2201-1	-359	-294
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-982	-1104
5. Paid/recovered taxes (without corporate income tax)	3-2206	-9	-10
6. Paid corporate income taxes	3-2206-1	-3	-2
7. Interests received	3-2204	1244	1405
8. Paid bank taxes and interests on short-term loans	3-2204-1	-1	
9. Currency differences	3-2205		
10. Other proceeds/payments from operations	3-2208	-7	-8
Net cash flow from operations (A):	3-2200	-71	582
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-6	-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		
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		
Net investment flow (B):	3-2300	-6	-2
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	24	
4. Paid loans	3-2403-1	-1	-301
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	-545	-386
8. Other proceeds/payments from financial activity	3-2407		
Net flow from financial activities (C):	3-2400	-1057	-693
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1134	-113
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	2197	2760
stock in cash and in bank accounts	3-2700-1	2197	2760
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	4723	0	0	0	10029	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	4723	0	0	0	10029	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 31.03.2021

(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		196	100		196
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	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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