



BALANCE SHEET

(on consolidated 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	59	65	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	28	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	691	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), includ	1-0451	3879	3471
				undivided profit	1-0452	3879	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	621	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>4500</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	9806	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	17	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	529	675
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	546	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	786	902	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	546	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	38	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	595	535
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
	1-0074			obligations on received commercial loans	1-0614	50	
5. Biological assets				obligations on clients and providers	1-0613	192	119
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	278	278	obligations for staff	1-0615	250	296
				obligations on insurance enterprises	1-0616	37	33
II. Commercial and other receivables				tax obligations	1-0617	66	87
1. Receivables from related ventures	1-0081			4. Others	1-0618	798	222
2. Receivables from clients and providers	1-0082	8650	7740	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1431	803
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084	33		II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085		6				
7. Receivables from staff	1-0086-2			III. Profits for future periods	1-0700		
8. Others	1-0086	40	65				
Total for group II:	1-0080	8723	7811	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1431	803
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	1138	2565				
2. Finances in unlimited deposits	1-0153	820	766				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	1958	3331				
V. Expenses for future periods	1-0160	8	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	10997	11460				

TOTAL ASSETS (A + B):	1-0300	11783	12362	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	11783	12362
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated 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	39	41	1. Production	2-1551		
2. Costs of external services	2-1130	169	113	2. Goods	2-1552		
3. Costs for amortization	2-1160	141	144	3. Services	2-1560	2950	3289
4. Costs for salaries	2-1140	1734	1836	4. Others	2-1556	17	36
5. Costs for insurance	2-1150	140	133	Total for group I:	2-1610	2967	3325
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	24	32	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2247	2299	1. Revenues from interests	2-1710	2	
				2. Revenues from dividends	2-1721		
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730		11
1. Expenses for interests	2-1210	15	9	4. Positive foreign exchange difference	2-1740	3	
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	5	1	Total for group III:	2-1700	5	11
4. Others	2-1240	8	1				
Total for group II:	2-1200	31	43				
B. Total expenses for activity (I + II)	2-1300	2278	2342	B. Total revenues from activity (I + II + III):	2-1600	2972	3336
C. Profit from activity	2-1310	694	994	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	2278	2342	D. Total revenues (B + IV + V)	2-1800	2972	3336
E. Pre-tax profit	2-1400	694	994	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	73	99				
1. Expenses on current corporate tax on profits	2-1451	73	99				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	621	895	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	621	895	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	2972	3336	TOTAL (D + F):	2-1900	2972	3336

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 30.06.2021

(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	-642	737
2. Payments for providers	3-2201-1	-354	-265
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-1932	-2167
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-110	-99
7. Interests received	3-2204	2815	2912
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	-30	-17
Net cash flow from operations (A):	3-2200	-253	1101
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-14	-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	-14	-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	0	
4. Paid loans	3-2403-1	-2	
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	-285
Net flow from financial activities (C):	3-2400	-1106	-671
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1373	428
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	1958	3301
stock in cash and in bank accounts	3-2700-1	1958	3301
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	4500	0	0	0	9806	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	4500	0	0	0	9806	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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