



BALANCE SHEET

(on consolidated 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	69	28	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	24	27	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	918	833	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	2550	2550
IV. Intangible assets				general reserves	1-0424	2625	2625
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022	2		other reserves	1-0426	-75	-75
3. Development products	1-0023			Total for group II:	1-0420	3628	3983
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	2	0	1. Accumulated profit (loss), includ	1-0451	3452	2482
				undivided profit	1-0452	3452	2482
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	1400	1460

<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>4852</i>	<i>3942</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	10782	10298
				(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	1	1	2. Obligations on received loans from banks and non-bank financial	1-0512	20	
<i>Total for group VI:</i>	<i>1-0040</i>	<i>1</i>	<i>1</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		24
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	338	304
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	996	909	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	338	304
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	278	278	3. Current obligations, including:	1-0630	539	875
4. Unfinished production	1-0076			obligations on related ventures	1-0611	0	
	1-0074			obligations on received commercial loans	1-0614		204
5. Biological assets				obligations on clients and providers	1-0613	134	80
6. Others	1-0077			received advances	1-0613-1		25
Total for group I:	1-0070	278	278	obligations for staff	1-0615	243	376
				obligations on insurance enterprises	1-0616	34	34
II. Commercial and other receivables				tax obligations	1-0617	128	156
1. Receivables from related ventures	1-0081			4. Others	1-0618	680	995
2. Receivables from clients and providers	1-0082	8273	8277	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1231	1876
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084		13	II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085	10	1				
7. Receivables from staff	1-0086-2			III. Profits for future periods	1-0700		
8. Others	1-0086	51	38				
Total for group II:	1-0080	8334	8329	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1231	1876
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	2333	2434				
2. Finances in unlimited deposits	1-0153	374	439				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	2707	2873				
V. Expenses for future periods	1-0160	3	4				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	11355	11569				

TOTAL ASSETS (A + B):	1-0300	12351	12478	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	12351	12478
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated 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	67	78	1. Production	2-1551		
2. Costs of external services	2-1130	198	442	2. Goods	2-1552		7
3. Costs for amortization	2-1160	217	26	3. Services	2-1560	4983	4950
4. Costs for salaries	2-1140	2689	2504	4. Others	2-1556	48	4
5. Costs for insurance	2-1150	198	203	Total for group I:	2-1610	5031	4961
6. Balance amount of sold assets (without production)	2-1010		6				
7. Change in stock of production and work in progress	2-1030			II. Revenues from financing	2-1620		
8. Others, including:	2-1170	44	125	including from the Government	2-1621		
impairment of assets	2-1171	9					
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	3413	3384	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721		
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	14	
1. Expenses for interests	2-1210	25	28	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	38	9	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230	1	1	Total for group III:	2-1700	14	0
4. Others	2-1240	12	20				
Total for group II:	2-1200	76	58				
B. Total expenses for activity (I + II)	2-1300	3489	3442	B. Total revenues from activity (I + II + III):	2-1600	5045	4961
C. Profit from activity	2-1310	1556	1519	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	3489	3442	D. Total revenues (B + IV + V)	2-1800	5045	4961
E. Pre-tax profit	2-1400	1556	1519	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	156	139				
1. Expenses on current corporate tax on profits	2-1451	156	139				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1400	1380	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	1400	1380	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	5045	4961	TOTAL (D + F):	2-1900	5045	4961

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 30.09.2020

(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	1560	2888
2. Payments for providers	3-2201-1	-1217	-3409
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-3057	-2431
5. Paid/recovered taxes (without corporate income tax)	3-2206	-31	-46
6. Paid corporate income taxes	3-2206-1	-146	-124
7. Interests received	3-2204	4335	4217
8. Paid bank taxes and interests on short-term loans	3-2204-1	-4	-5
9. Currency differences	3-2205		0
10. Other proceeds/payments from operations	3-2208	-25	-271
Net cash flow from operations (A):	3-2200	1415	819
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-4	-11
2. Proceeds from sales of long-term assets	3-2301-1		0
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		-27
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	-4	-38
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	-78	1595
4. Paid loans	3-2403-1	-225	-828
5. Paid obligations under leasing contracts	3-2405		0
6. Paid interests, taxes and commissions on loans with investment purposes	3-2404	-6	-12
7. Dividends paid	3-2404-1	-847	-713
8. Other proceeds/payments from financial activity	3-2407	5	-3
Net flow from financial activities (C):	3-2400	-1577	39
D. Changes of the cash funds for the period (A + B + C):	3-2500	-166	820
E. Cash funds at the beginning of the period	3-2600	2873	1770
F. Cash funds at the end of the period, including:	3-2700	2707	2590
stock in cash and in bank accounts	3-2700-1	2707	2590
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	2625	0	-75	4852	0	0	0	10782	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	2625	0	-75	4852	0	0	0	10782	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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