



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.12.2021

(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	764	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	37	48	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	29	19	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	2 234	2 303
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	835	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	2 461	2 461
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	3 072	3 538
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	2 684	3 213
				undivided profit	1-0452	2 684	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	1 878	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>4 562</i>	<i>4 659</i>
1. Investments in:	1-0031	1 201	1 201				
subsidiaries	1-0032	1 201	1 201				
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	9 868	10 500
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	93	93	2. Obligations on received loans from banks and non-bank financial	1-0512		
<i>Total for group VI:</i>	<i>1-0040</i>	<i>1 294</i>	<i>1 294</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	680	675
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	680	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			V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	2 129	2 082	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	680	675
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	34	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	1 008	785
4. Unfinished production	1-0076			obligations on related ventures	1-0611		273
	1-0074			obligations on received commercial loans	1-0614	504	
5. Biological assets				obligations on clients and providers	1-0613	210	114
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	139	288
				obligations on insurance enterprises	1-0616	35	32
II. Commercial and other receivables				tax obligations	1-0617	120	78
1. Receivables from related ventures	1-0081			4. Others	1-0618	274	222
2. Receivables from clients and providers	1-0082	8 331	6895				
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	1 316	1 053
5. Court receivables	1-0084						
6. Tax recovery	1-0085			II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	95	40	III. Profits for future periods	1-0700		
Total for group II:	1-0080	8 426	6 935				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	30	33	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1 316	1 053
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	30	33				
3. Others	1-0093-4						
	1-0095						
Total for group III:	1-0090	30	33				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	808	2553				
2. Finances in unlimited deposits	1-0153	468	618				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	1 276	3 171				
V. Expenses for future periods	1-0160	3	7				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	9 735	10 146				

TOTAL ASSETS (A + B):	1-0300	11 864	12 228	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	11 864	12 228
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.12.2022

(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	112	92	1. Production	2-1551		
2. Costs of external services	2-1130	249	244	2. Goods	2-1552		
3. Costs for amortization	2-1160	308	267	3. Services	2-1560	5 858	6121
4. Costs for salaries	2-1140	2 656	3637	4. Others	2-1556	97	73
5. Costs for insurance	2-1150	248	226	Total for group I:	2-1610	5 955	6 194
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	203	62	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	3 776	4 528	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721		10
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	1	11
1. Expenses for interests	2-1210	37	32	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220	4	36	5. Others	2-1745		3
3. Negative foreign exchange difference	2-1230	1		Total for group III:	2-1700	1	24
4. Others	2-1240	29	15				
Total for group II:	2-1200	71	83				
B. Total expenses for activity (I + II)	2-1300	3 847	4 611	B. Total revenues from activity (I + II + III):	2-1600	5 956	6 218
C. Profit from activity	2-1310	2 109	1 607	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	3 847	4 611	D. Total revenues (B + IV + V)	2-1800	5 956	6 218
E. Pre-tax profit	2-1400	2 109	1 607	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	231	161				
1. Expenses on current corporate tax on profits	2-1451	231	170				
2. Expenses / (savings) of deferred corporate income taxes	2-1452		-9				
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1 878	1 446	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	1 878	1 446	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	5 956	6 218	TOTAL (D + F):	2-1900	5 956	6 218

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 PAWNSHOPS" JSC

until 31.12.2021

(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	-561	1324
2. Payments for providers	3-2201-1	-661	-566
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-3 069	-3943
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-170	-158
7. Interests received	3-2204	5 320	5608
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	-224	-38
Net cash flow from operations (A):	3-2200	635	2 227
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-20	-3
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		11
7. Proceeds from sales of investments	3-2302-4		
8. Dividends received from investments	3-2303		10
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		
Net investment flow (B):	3-2300	-20	18
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	-1 892	-929
8. Other proceeds/payments from financial activity	3-2407	-83	-14
Net flow from financial activities (C):	3-2400	-2 510	-1 369
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1 895	876
E. Cash funds at the beginning of the period	3-2600	3 171	2 295
F. Cash funds at the end of the period, including:	3-2700	1 276	3 171
stock in cash and in bank accounts	3-2700-1	1 276	3 171
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	2 234	611	0	2 623	0	-162	4 562	0	0	0	9 868	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	2 234	611	0	2 623	0	-162	4 562	0	0	0	9 868	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 31.12.2021

(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		1 000
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	1 005		0	1 005
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	1 005		0	1 005
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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