



BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.03.2022

(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	2 373
2. Buildings and constructions	1-0012	959	764	ordinary shares	1-0411-1	2172	2 373
3. Machines and equipment	1-0013			preferred shares	1-0411-2		
4. Facilities	1-0014			Purchased own ordinary shares	1-0417	-139	-139
5. Transportation	1-0015	53	45	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	32	32	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	2 234	2 234
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	1 049	846	1. Premium reserves for the issue of securities	1-0421	611	611
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	2 663	2 663
IV. Intangible assets				general reserves	1-0424	2 623	2 623
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022			other reserves	1-0426	40	40
3. Development products	1-0023			Total for group II:	1-0420	3 274	3 274
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	5 134	3 041
				undivided profit	1-0452	5 134	3 041
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	926	2 093

<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>6 060</i>	<i>5 134</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	11 568	10 642
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		
<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	685	473
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	685	473
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	73	73	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	1 122	919	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	685	473
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	31	34
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	1 470	1 128
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
5. Biological assets	1-0074			obligations on received commercial loans	1-0614	652	570
6. Others	1-0077			obligations on clients and providers	1-0613	275	215
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	274	164
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	37	39
1. Receivables from related ventures	1-0081			tax obligations	1-0617	232	140
2. Receivables from clients and providers	1-0082	12 010	10 036	4. Others	1-0618	287	284
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	1 788	1 446
5. Court receivables	1-0084	12	12				
6. Tax recovery	1-0085	13		II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	94	111	III. Profits for future periods	1-0700		
Total for group II:	1-0080	12 129	10 159				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	34	30	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1 788	1 446
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	34	30				
3. Others	1-0093-4						
	1-0095						
Total for group III:	1-0090	34	30				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	458	832				
2. Finances in unlimited deposits	1-0153	295	618				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	753	1 450				
V. Expenses for future periods	1-0160	3	3				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	12 919	11 642				

TOTAL ASSETS (A + B):	1-0300	14 041	12 561	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	14 041	12 561
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 31.03.2022

(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	21	16	1. Production	2-1551		
2. Costs of external services	2-1130	97	91	2. Goods	2-1552		
3. Costs for amortization	2-1160	80	71	3. Services	2-1560	1856	1416
4. Costs for salaries	2-1140	648	864	4. Others	2-1556	81	13
5. Costs for insurance	2-1150	64	69	Total for group I:	2-1610	1 937	1 429
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	2	11	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172	1	2	III. Financial revenues			
Total for group I:	2-1100	912	1 122	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	25	
1. Expenses for interests	2-1210	11	7	4. Positive foreign exchange difference	2-1740	1	2
2. Negative differences from operations with financial assets and instruments	2-1220		2	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230	2	3	Total for group III:	2-1700	26	3
4. Others	2-1240	13	3				
Total for group II:	2-1200	26	15				
B. Total expenses for activity (I + II)	2-1300	938	1 137	B. Total revenues from activity (I + II + III):	2-1600	1 963	1 432
C. Profit from activity	2-1310	1 025	295	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	938	1 137	D. Total revenues (B + IV + V)	2-1800	1 963	1 432
E. Pre-tax profit	2-1400	1 025	295	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	99	27				
1. Expenses on current corporate tax on profits	2-1451	99	27				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	926	268	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	926	268	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	1 963	1 432	TOTAL (D + F):	2-1900	1 963	1 432

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 31.03.2022

(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	-1 362	46
2. Payments for providers	3-2201-1	-372	-359
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-590	-982
5. Paid/recovered taxes (without corporate income tax)	3-2206	-1	-9
6. Paid corporate income taxes	3-2206-1	-3	-3
7. Interests received	3-2204	1 485	1244
8. Paid bank taxes and interests on short-term loans	3-2204-1	-1	-1
9. Currency differences	3-2205	-2	
10. Other proceeds/payments from operations	3-2208	57	-7
Net cash flow from operations (A):	3-2200	-789	-71
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-9	-6
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	-9	-6
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	98	24
4. Paid loans	3-2403-1	-5	-1
5. Paid obligations under leasing contracts	3-2405		
6. Paid interests, taxes and commissions on loans with investment purposes	3-2404	-1	
7. Dividends paid	3-2404-1	9	-545
8. Other proceeds/payments from financial activity	3-2407		
Net flow from financial activities (C):	3-2400	101	-1 057
D. Changes of the cash funds for the period (A + B + C):	3-2500	-697	-1 134
E. Cash funds at the beginning of the period	3-2600	1 450	3 331
F. Cash funds at the end of the period, including:	3-2700	753	2 197
stock in cash and in bank accounts	3-2700-1	753	2 197
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											0	
Balance at the end of the reporting period	4-17	2 234	611	0	2 623	0	40	6 060	0	0	11 568	0	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	40	6 060	0	0	11 568	0	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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