



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2022

(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	2 373	2 373
2. Buildings and constructions	1-0012	621	764	ordinary shares	1-0411-1	2 373	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	34	37	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	30	29	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	690	835	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	4 598	2 684
				undivided profit	1-0452	4 598	2 684
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	1 377	1 914

<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>5 975</i>	<i>4 598</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	11 483	10 106
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>1 201</i>	<i>1 201</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	347	473
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	347	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	67	67	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	1 958	2 103	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	347	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	29	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	1 449	1 020
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
	1-0074			obligations on received commercial loans	1-0614	509	504
5. Biological assets				obligations on clients and providers	1-0613	336	213
6. Others	1-0077			received advances	1-0613-1		
Total for group I:	1-0070	0	0	obligations for staff	1-0615	420	157
				obligations on insurance enterprises	1-0616	39	36
II. Commercial and other receivables				tax obligations	1-0617	145	110
1. Receivables from related ventures	1-0081	147		4. Others	1-0618	288	284
2. Receivables from clients and providers	1-0082	10 257	8 412	5. Provisions	1-0619		
3. Provided advances	1-0086-1			Total for group I:	1-0610	1 766	1 338
4. Receivables on commercial loans	1-0083						
5. Court receivables	1-0084			II. Other current liabilities	1-0610-1		
6. Tax recovery	1-0085						
7. Receivables from staff	1-0086-2			III. Profits for future periods	1-0700		
8. Others	1-0086	96	94				
Total for group II:	1-0080	10 500	8 506	IV. Financing	1-0700-1		
III. Financial assets				TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	1 766	1 338
1. Financial assets, held for trading, including	1-0093	34	30				
debt securities	1-0093-1						
derivatives	1-0093-2						
others	1-0093-3	34	30				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	34	30				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	880	808				
2. Finances in unlimited deposits	1-0153	216	467				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	1 096	1 275				
V. Expenses for future periods	1-0160	8	3				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	11 638	9 814				

TOTAL ASSETS (A + B):	1-0300	13 596	11 917	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	13 596	11 917
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2022

(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	41	33	1. Production	2-1551		
2. Costs of external services	2-1130	148	137	2. Goods	2-1552		
3. Costs for amortization	2-1160	155	137	3. Services	2-1560	3572	2775
4. Costs for salaries	2-1140	1 613	1680	4. Others	2-1556	73	11
5. Costs for insurance	2-1150	131	122	Total for group I:	2-1610	3 645	2 786
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	3	1	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2 091	2 110	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	4	
1. Expenses for interests	2-1210	15	13	4. Positive foreign exchange difference	2-1740		
2. Negative differences from operations with financial assets and instruments	2-1220		3	5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	4	0
4. Others	2-1240	12	8				
Total for group II:	2-1200	27	24				
B. Total expenses for activity (I + II)	2-1300	2 118	2 134	B. Total revenues from activity (I + II + III):	2-1600	3 649	2 786
C. Profit from activity	2-1310	1 531	652	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	2 118	2 134	D. Total revenues (B + IV + V)	2-1800	3 649	2 786
E. Pre-tax profit	2-1400	1 531	652	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	154	65				
1. Expenses on current corporate tax on profits	2-1451	154	65				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1 377	587	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	1 377	587	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	3 649	2 786	TOTAL (D + F):	2-1900	3 649	2 786

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 30.06.2022

(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	-1 389	-531
2. Payments for providers	3-2201-1	-338	-317
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-1 448	-1848
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-146	-101
7. Interests received	3-2204	3 089	2582
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	54	-17
Net cash flow from operations (A):	3-2200	-178	-232
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-10	-13
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	-10	-13
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		
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		-545
8. Other proceeds/payments from financial activity	3-2407	9	-24
Net flow from financial activities (C):	3-2400	9	-1 104
D. Changes of the cash funds for the period (A + B + C):	3-2500	-179	-1 349
E. Cash funds at the beginning of the period	3-2600	1 275	3 171
F. Cash funds at the end of the period, including:	3-2700	1 096	1 822
stock in cash and in bank accounts	3-2700-1	1 096	1 822
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	5 975	0	0	11 483	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	5 975	0	0	11 483	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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REPORT ON INVESTMENTS IN SUBSIDIARIES, JOINT, ASSOCIATED AND OTHER ENTERPRISES

of "SOFIA COMMERCE PAWNHOPS" JSC
until 30.06.2022

(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					0
MAKKOM ZALOZI DOOEL (LTD) - MACEDONIA		196	100		196
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
<i>Total amount I:</i>	<i>8-4030</i>	<i>196</i>		<i>0</i>	<i>196</i>
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
<i>Total amount II:</i>	<i>8-4035</i>	<i>0</i>		<i>0</i>	<i>0</i>
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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