



## BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2023

(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
<b>A. NON-CURRENT ASSETS</b>				<b>A. EQUITY</b>			
<b>I. Properties, machines, facilities and equipment</b>				<b>I. Core capital</b>			
1. Lands	1-0011	5	5	Registered and imported capital, including:	1-0411	9 727	9 494
2. Buildings and constructions	1-0012	603	747	ordinary shares	1-0411-1	9 727	9 494
3. Machines and equipment	1-0013			preferred shares	1-0411-2		
4. Facilities	1-0014			Purchased own ordinary shares	1-0417	-556	-556
5. Transportation	1-0015	19	30	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	33	35	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			<b>Total for group I:</b>	<b>1-0410</b>	<b>9 171</b>	<b>8 938</b>
8. Others	1-0017			<b>II. Reserves</b>			
<b>Total for group I</b>	<b>1-0010</b>	<b>660</b>	<b>817</b>	1. Premium reserves for the issue of securities	1-0421	1 028	1028
<b>II. Investment properties</b>	<b>1-0041</b>			2. Reserve of subsequent estimates of assets	1-0422		
<b>III. Biological assets</b>	<b>1-0016</b>			3. Targeted reserves, including:	1-0423	235	-53
<b>IV. Intangible assets</b>				general reserves	1-0424	388	100
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022			other reserves	1-0426	-153	-153
3. Development products	1-0023			<b>Total for group II:</b>	<b>1-0420</b>	<b>1 263</b>	<b>975</b>
4. Others	1-0024			<b>III. Financial result</b>			
<b>Total for group IV:</b>	<b>1-0020</b>	<b>0</b>	<b>0</b>	1. Accumulated profit (loss), includ	1-0451	1 545	536
				undivided profit	1-0452	1 545	536
<b>V. Commercial reputation</b>				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	2 022	3031

<i>Total for group V:</i>	<i>1-0050</i>	<i>0</i>	<i>0</i>	3. Current loss	1-0455		
<b>VI. Financial assets</b>				<i>Total for group III:</i>	<i>1-0450</i>	<i>3 567</i>	<i>3 567</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			<b>TOTAL FOR SECTION "A" (I+II+III):</b>	<b>1-0400</b>	<b>14 001</b>	<b>13 480</b>
associated ventures	1-0034						
other ventures	1-0035						
2. Held until date of payment	1-0042	0	0	<b>B. MINORITY PARTICIPATION</b>	<b>1-0400-1</b>		
government securities	1-0042-1						
bonds, including:	1-0042-2			<b>C. NON-CURRENT LIABILITIES</b>			
municipal bonds	1-0042-3			<b>I. Comercial and other obligations</b>			
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		
<b>VII. Commercial and other receivables</b>				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	589	717
3. Receivables on financial leasing	1-0046-1			Total for group I:	<b>1-0510</b>	589	717
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	<b>1-0510-1</b>		
				III. Profits for future periods	<b>1-0520</b>		
<b>VIII. Expenses for future periods</b>	<b>1-0060</b>			IV. Liabilities on deferred taxes	<b>1-0516</b>		
<b>IX. Assets on deferred taxes</b>	<b>1-0060-1</b>	143	147	V. Financing	<b>1-0520-1</b>		
<b>TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):</b>	<b>1-0100</b>	<b>803</b>	<b>964</b>	<b>TOTAL FOR SECTION "C" (I+II+III+IV+V):</b>	<b>1-0500</b>	<b>589</b>	<b>717</b>
<b>B. CURRENT ASSETS</b>				<b>D. CURRENT LIABILITIES</b>			
<b>I. Inventories</b>				<b>I. Comercial and other obligations</b>			
1. Materials	1-0071			1. Obligations on received loans from banks and non-bank financial institutions	1-0612	20	25
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	3 555	4 394
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
5. Biological assets	1-0074			obligations on received commercial loans	1-0614	2 543	3 350
6. Others	1-0077			obligations on clients and providers	1-0613	494	422
<b>Total for group I:</b>	<b>1-0070</b>	<b>0</b>	<b>0</b>	received advances	1-0613-1		
				obligations for staff	1-0615	312	289
<b>II. Commercial and other receivables</b>				obligations on insurance enterprises	1-0616	29	41
1. Receivables from related ventures	1-0081			tax obligations	1-0617	177	292
2. Receivables from clients and providers	1-0082	16 434	16 646	4. Others	1-0618	1 720	305
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			<b>Total for group I:</b>	<b>1-0610</b>	<b>5 295</b>	<b>4 724</b>
5. Court receivables	1-0084						
6. Tax recovery	1-0085			<b>II. Other current liabilities</b>	<b>1-0610-1</b>		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	107	114	<b>III. Profits for future periods</b>	<b>1-0700</b>		
<b>Total for group II:</b>	<b>1-0080</b>	<b>16 541</b>	<b>16 760</b>				
				<b>IV. Financing</b>	<b>1-0700-1</b>		
<b>III. Financial assets</b>							
1. Financial assets, held for trading, including debt securities	1-0093	25	28	<b>TOTAL FOR SECTION "D" (I+II+III+IV):</b>	<b>1-0750</b>	<b>5 295</b>	<b>4 724</b>
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	25	28				
3. Others	1-0093-4						
	1-0095						
<b>Total for group III:</b>	<b>1-0090</b>	<b>25</b>	<b>28</b>				
<b>IV. Finances and finance equivalents</b>							
1. Finances in cash	1-0151	1 957	762				
2. Finances in unlimited deposits	1-0153	550	392				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
<b>Total for group IV:</b>	<b>1-0150</b>	<b>2 507</b>	<b>1 154</b>				
<b>V. Expenses for future periods</b>	<b>1-0160</b>	<b>9</b>	<b>15</b>				
<b>TOTAL FOR SECTION "B"(I+II+III+IV+V)</b>	<b>1-0200</b>	<b>19 082</b>	<b>17 957</b>				

<b>TOTAL ASSETS (A + B):</b>	<b>1-0300</b>	<b>19 885</b>	<b>18 921</b>	<b>EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):</b>	<b>1-0800</b>	<b>19 885</b>	<b>18 921</b>
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## THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.06.2023

(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
<b>A. Operating costs</b>				<b>A. Operating profits</b>			
<b>I. Nature of expenses</b>				<b>I. Net revenues from sales of:</b>			
1. Costs of materials	2-1120	40	47	1. Production	2-1551		
2. Costs of external services	2-1130	215	176	2. Goods	2-1552		
3. Costs for amortization	2-1160	160	156	3. Services	2-1560	4 796	3 816
4. Costs for salaries	2-1140	1 903	1 662	4. Others	2-1556	14	94
5. Costs for insurance	2-1150	159	140	<b>Total for group I:</b>	<b>2-1610</b>	<b>4 810</b>	<b>3 910</b>
6. Balance amount of sold assets (without production)	2-1010						
7. Change in stock of production and work in progress	2-1030			<b>II. Revenues from financing</b>	<b>2-1620</b>		
8. Others, including:	2-1170	20	49	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172		25	<b>III. Financial revenues</b>			
<b>Total for group I:</b>	<b>2-1100</b>	<b>2 497</b>	<b>2 230</b>	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721		
<b>II. Financial expenses</b>				3. Positive differences from operations with financial assets and instruments	2-1730	9	4
1. Expenses for interests	2-1210	59	18	4. Positive foreign exchange difference	2-1740	1	5
2. Negative differences from operations with financial assets and instruments	2-1220	3		5. Others	2-1745		
3. Negative foreign exchange difference	2-1230	1	1	<b>Total for group III:</b>	<b>2-1700</b>	<b>10</b>	<b>9</b>
4. Others	2-1240	14	16				
<b>Total for group II:</b>	<b>2-1200</b>	<b>77</b>	<b>35</b>				
<b>B. Total expenses for activity (I + II)</b>	<b>2-1300</b>	<b>2 574</b>	<b>2 265</b>	<b>B. Total revenues from activity (I + II + III):</b>	<b>2-1600</b>	<b>4 820</b>	<b>3 919</b>
<b>C. Profit from activity</b>	<b>2-1310</b>	<b>2 246</b>	<b>1 654</b>	<b>C. Loss form activity</b>	<b>2-1810</b>	<b>0</b>	<b>0</b>
<b>III. Revenue share of associates and joint ventures</b>	<b>2-1250-1</b>			<b>IV. Loss share of associates and joint ventures</b>	<b>2-1810-1</b>		
<b>IV. Exceptional expenses</b>	<b>2-1250</b>			<b>V. Exceptional profit</b>	<b>2-1750</b>		
<b>D. Total expenses (B+ III +IV)</b>	<b>2-1350</b>	<b>2 574</b>	<b>2 265</b>	<b>D. Total revenues (B + IV + V)</b>	<b>2-1800</b>	<b>4 820</b>	<b>3 919</b>
<b>E. Pre-tax profit</b>	<b>2-1400</b>	<b>2 246</b>	<b>1 654</b>	<b>E. Pre-tax loss</b>	<b>2-1850</b>	<b>0</b>	<b>0</b>
<b>V. Expenses for taxes</b>	<b>2-1450</b>	<b>224</b>	<b>166</b>				
1. Expenses on current corporate tax on profits	2-1451	224	166				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
<b>F. Profit after tax (E - V)</b>	<b>2-0454</b>	<b>2 022</b>	<b>1 488</b>	<b>F. Loss after tax (E + V)</b>	<b>2-0455</b>	<b>0</b>	<b>0</b>
<b>including minority interests</b>	<b>2-0454-1</b>			<b>including minority interests</b>	<b>2-0455-1</b>		
<b>J. Net profit for the period</b>	<b>2-0454-2</b>	<b>2 022</b>	<b>1 488</b>	<b>J. Net loss for the period</b>	<b>2-0455-2</b>	<b>0</b>	<b>0</b>
<b>TOTAL (D + V + F):</b>	<b>2-1500</b>	<b>4 820</b>	<b>3 919</b>	<b>TOTAL (D + F):</b>	<b>2-1900</b>	<b>4 820</b>	<b>3 919</b>

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 30.06.2023

(all amounts in thousands of BGN)

CASH FLOWS	Code	Current period	Previous period
a	b	1	2
<b>A. Cash flow from operations</b>			
1. Proceeds from clients	3-2201	82	-1 824
2. Payments for providers	3-2201-1	-558	-458
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2 036	-1 486
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-329	-163
7. Interests received	3-2204	4 241	3 248
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	-25	500
<b>Net cash flow from operations (A):</b>	<b>3-2200</b>	<b>1 375</b>	<b>-183</b>
<b>B. Cash flow from investments</b>			
1. Purchasing long-term assets	3-2301	-4	-10
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		
<b>Net investment flow (B):</b>	<b>3-2300</b>	<b>-4</b>	<b>-10</b>
<b>C. Cash flows from financial activities</b>			
1. Proceeds from the issue of securities	3-2401		
2. Payments on reverse acquisition of securities	3-2401-1		
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		
8. Other proceeds/payments from financial activity	3-2407	-18	6
<b>Net flow from financial activities (C):</b>	<b>3-2400</b>	<b>-18</b>	<b>6</b>
<b>D. Changes of the cash funds for the period (A + B + C):</b>	<b>3-2500</b>	<b>1 353</b>	<b>-187</b>
<b>E. Cash funds at the beginning of the period</b>	<b>3-2600</b>	<b>1 154</b>	<b>1 450</b>
<b>F. Cash funds at the end of the period, including:</b>	<b>3-2700</b>	<b>2 507</b>	<b>1 263</b>
stock in cash and in bank accounts	3-2700-1	2 507	1 263
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	233			288			-592				-71	
<b>Balance at the end of the reporting period</b>	<b>4-17</b>	<b>9 171</b>	<b>1 028</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>-153</b>	<b>3 567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14 001</b>	<b>0</b>
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	
<b>Equity at the end of the reporting period</b>	<b>4-20</b>	<b>9 171</b>	<b>1 028</b>	<b>0</b>	<b>388</b>	<b>0</b>	<b>-153</b>	<b>3 567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14 001</b>	<b>0</b>

**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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