



BALANCE SHEET

(on individual 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
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	9 494	9 494
2. Buildings and constructions	1-0012	603	747	ordinary shares	1-0411-1	9 494	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	26	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			Total for group I:	1-0410	8 938	8 938
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	660	813	1. Premium reserves for the issue of securities	1-0421	1 028	1 028
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	222	-53
IV. Intangible assets				general reserves	1-0424	375	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			Total for group II:	1-0420	1 250	975
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), included	1-0451	1 045	0
				undivided profit	1-0452	1 045	
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	1 824	2 750

<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>2 869</i>	<i>2 750</i>
1. Investments in:	1-0031	1 919	1 210				
subsidiaries	1-0032	1 919	1 210				
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	13 057	12 663
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>1 919</i>	<i>1 210</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	589	717
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	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	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	136	136	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	2 715	2 159	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	589	717
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	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	3 105	2 544
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
5. Biological assets	1-0074			obligations on received commercial loans	1-0614	2 138	1 558
6. Others	1-0077			obligations on clients and providers	1-0613	480	411
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	303	280
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	29	38
1. Receivables from related ventures	1-0081	149	841	tax obligations	1-0617	155	257
2. Receivables from clients and providers	1-0082	13 339	12 168	4. Others	1-0618	1 720	295
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	4 845	2 864
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	96	95	III. Profits for future periods	1-0700		
Total for group II:	1-0080	13 584	13 104				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	25	28	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	4 845	2 864
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						
Total for group III:	1-0090	25	28				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	1 913	734				
2. Finances in unlimited deposits	1-0153	245	208				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	2 158	942				
V. Expenses for future periods	1-0160	9	11				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	15 776	14 085				

TOTAL ASSETS (A + B):	1-0300	18 491	16 244	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	18 491	16 244
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Date of compilation 25.7.2023 r.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual 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
A. Operating costs				A. Operating profits			
I. Nature of expenses				I. Net revenues from sales of:			
1. Costs of materials	2-1120	35	41	1. Production	2-1551		
2. Costs of external services	2-1130	145	148	2. Goods	2-1552		
3. Costs for amortization	2-1160	156	155	3. Services	2-1560	4427	3572
4. Costs for salaries	2-1140	1 864	1 613	4. Others	2-1556	14	73
5. Costs for insurance	2-1150	146	131	Total for group I:	2-1610	4 441	3 645
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	13	3	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2 359	2 091	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	43	15	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	0	4
4. Others	2-1240	9	12				
Total for group II:	2-1200	55	27				
B. Total expenses for activity (I + II)	2-1300	2 414	2 118	B. Total revenues from activity (I + II + III):	2-1600	4 441	3 649
C. Profit from activity	2-1310	2 027	1 531	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	2 414	2 118	D. Total revenues (B + IV + V)	2-1800	4 441	3 649
E. Pre-tax profit	2-1400	2 027	1 531	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	203	154				
1. Expenses on current corporate tax on profits	2-1451	203	154				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	1 824	1 377	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	1 824	1 377	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	4 441	3 649	TOTAL (D + F):	2-1900	4 441	3 649

Note: Reference № 2 - The Income Statement is prepared only on an accrual basis.

Date of compilation: 25.7.2023 r.

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CASH FLOW STATEMENT BY THE DIRECT METHOD

(on individual 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
A. Cash flow from operations			
1. Proceeds from clients	3-2201	94	-1 389
2. Payments for providers	3-2201-1	-488	-338
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-1 994	-1 448
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-302	-146
7. Interests received	3-2204	3 924	3 089
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	-14	54
Net cash flow from operations (A):	3-2200	1 220	-178
B. Cash flow from investments			
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		
Net investment flow (B):	3-2300	-4	-10
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		
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		9
Net flow from financial activities (C):	3-2400	0	9
D. Changes of the cash funds for the period (A + B + C):	3-2500	1 216	-179
E. Cash funds at the beginning of the period	3-2600	942	1 275
F. Cash funds at the end of the period, including:	3-2700	2 158	1 096
stock in cash and in bank accounts	3-2700-1	2 158	1 096
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.

Date of compilation 25.7.2023

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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				275			-275				0	
Balance at the end of the reporting period	4-17	8 938	1 028	0	375	0	-153	2 869	0	0	0	13 057	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	8 938	1 028	0	375	0	-153	2 869	0	0	0	13 057	0

Note: The row "Balance at the beginning of the reporting period" indicates the balance that is at the end of the previous year.

Date of compilation: 25.7.2023

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REPORT ON INVESTMENTS IN SUBSIDIARIES, JOINT, ASSOCIATED AND OTHER ENTERPRISES

of "SOFIA COMMERCE PAWNHOPS" JSC
until 30.06.2023

(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		1709	65		1 709
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	1 714		0	1 714
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	1 714		0	1 714
B. ABROAD					

I. Investments in subsidiaries					
MAKKOM GROUP DOEL (LTD) - MACEDONIA		9	100		9
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
Total amount I:	8-4030	205		0	205
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	205		0	205

Date of compilation: 25.7.2023 г.

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