



BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2022

(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	9494	2 373
2. Buildings and constructions	1-0012	549	764	ordinary shares	1-0411-1	9494	2 373
3. Machines and equipment	1-0013			preferred shares	1-0411-2		
4. Facilities	1-0014			Purchased own ordinary shares	1-0417	-556	-139
5. Transportation	1-0015	35	45	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	36	32	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	8 938	2 234
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	625	846	1. Premium reserves for the issue of securities	1-0421	1 028	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	140	2 663
IV. Intangible assets				general reserves	1-0424	100	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	1 168	3 274
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	536	3 041
				undivided profit	1-0452	536	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	2 247	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>2 783</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	12 889	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	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	73	73	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	698	919	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	37	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	2 871	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	1 478	570
6. Others	1-0077			obligations on clients and providers	1-0613	453	215
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	722	164
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	40	39
1. Receivables from related ventures	1-0081			tax obligations	1-0617	178	140
2. Receivables from clients and providers	1-0082	15 227	10 036	4. Others	1-0618	290	284
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	3 198	1 446
5. Court receivables	1-0084	6	12				
6. Tax recovery	1-0085	2		II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	96	111	III. Profits for future periods	1-0700		
Total for group II:	1-0080	15 331	10 159				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	27	30	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	3 198	1 446
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	27	30				
3. Others	1-0093-4						
	1-0095						
Total for group III:	1-0090	27	30				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	150	832				
2. Finances in unlimited deposits	1-0153	214	618				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	364	1 450				
V. Expenses for future periods	1-0160	14	3				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	15 736	11 642				

TOTAL ASSETS (A + B):	1-0300	16 434	12 561	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	16 434	12 561
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Date of compilation 17.11.2022 г.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2022

(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>I. Nature of expenses</i>				<i>I. Net revenues from sales of:</i>			
1. Costs of materials	2-1120	57	54	1. Production	2-1551		
2. Costs of external services	2-1130	267	273	2. Goods	2-1552		
3. Costs for amortization	2-1160	237	210	3. Services	2-1560	5931	4567
4. Costs for salaries	2-1140	2598	2241	4. Others	2-1556	70	24
5. Costs for insurance	2-1150	203	211	Total for group I:	2-1610	6 001	4 591
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	92	39	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172	57	11	III. Financial revenues			
Total for group I:	2-1100	3 454	3 028	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	4	1
1. Expenses for interests	2-1210	26	22	4. Positive foreign exchange difference	2-1740	8	4
2. Negative differences from operations with financial assets and instruments	2-1220	8	3	5. Others	2-1745	21	
3. Negative foreign exchange difference	2-1230	4	4	Total for group III:	2-1700	33	6
4. Others	2-1240	44	24				
Total for group II:	2-1200	82	53				
B. Total expenses for activity (I + II)	2-1300	3 536	3 081	B. Total revenues from activity (I + II + III):	2-1600	6 034	4 597
C. Profit from activity	2-1310	2 498	1 516	C. Loss form activity	2-1810	0	0
<i>III. Revenue share of associates and joint ventures</i>	<i>2-1250-1</i>			<i>IV. Loss share of associates and joint ventures</i>	<i>2-1810-1</i>		
<i>IV. Exceptional expenses</i>	<i>2-1250</i>			<i>V. Exceptional profit</i>	<i>2-1750</i>		
D. Total expenses (B+ III +IV)	2-1350	3 536	3 081	D. Total revenues (B + IV + V)	2-1800	6 034	4 597
E. Pre-tax profit	2-1400	2 498	1 516	E. Pre-tax loss	2-1850	0	0
<i>V. Expenses for taxes</i>	<i>2-1450</i>	<i>251</i>	<i>149</i>				
1. Expenses on current corporate tax on profits	2-1451	251	149				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	2 247	1 367	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	2 247	1 367	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	6 034	4 597	TOTAL (D + F):	2-1900	6 034	4 597

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 30.09.2022

(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	-2 970	-174
2. Payments for providers	3-2201-1	-625	-1268
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2 224	-2793
5. Paid/recovered taxes (without corporate income tax)	3-2206	-3	-29
6. Paid corporate income taxes	3-2206-1	-199	-166
7. Interests received	3-2204	4 934	4098
8. Paid bank taxes and interests on short-term loans	3-2204-1	-6	-3
9. Currency differences	3-2205	-3	
10. Other proceeds/payments from operations	3-2208	27	-24
Net cash flow from operations (A):	3-2200	-1 069	-359
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-16	-20
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	-9	
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	-25	-20
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		72
4. Paid loans	3-2403-1		-3
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		-1892
8. Other proceeds/payments from financial activity	3-2407	8	-84
Net flow from financial activities (C):	3-2400	8	-2 442
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1 086	-2 821
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	364	510
stock in cash and in bank accounts	3-2700-1	364	510
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	7 381	0	0	12 889	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	7 381	0	0	12 889	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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