



BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2023

(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	9727	9 494
2. Buildings and constructions	1-0012	531	747	ordinary shares	1-0411-1	9727	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	52	30	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	31	35	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	9 171	8 938
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	619	817	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	242	-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	-133	-153
3. Development products	1-0023			Total for group II:	1-0420	1 270	975
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	1 609	536
				undivided profit	1-0452	1 609	536
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	3 169	3 031

<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>4 778</i>	<i>3 567</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A" (I+II+III):	1-0400	15 219	13 480
associated ventures	1-0034						
other ventures	1-0035						
2. Held until date of payment	1-0042	0	0	B. MINORITY PARTICIPATION	1-0400-1	3 386	
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	520	717
3. Receivables on financial leasing	1-0046-1			Total for group I:	1-0510	520	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	147	147	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	766	964	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	520	717
B. CURRENT ASSETS				D. CURRENT LIABILITIES			
I. Inventories				I. Commercial and other obligations			
1. Materials	1-0071			1. Obligations on received loans from banks and non-bank financial institutions	1-0612	57	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	3 398	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	2 182	3 350
6. Others	1-0077			obligations on clients and providers	1-0613	571	422
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	319	289
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	29	41
1. Receivables from related ventures	1-0081			tax obligations	1-0617	297	292
2. Receivables from clients and providers	1-0082	19 941	16 646	4. Others	1-0618	324	305
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	3 779	4 724
5. Court receivables	1-0084	21					
6. Tax recovery	1-0085			II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	124	114	III. Profits for future periods	1-0700		
Total for group II:	1-0080	20 086	16 760				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	27	28	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	3 779	4 724
derivatives	1-0093-1						
others	1-0093-2						
2. Financial assets, declared for sale	1-0093-3	27	28				
3. Others	1-0093-4						
	1-0095						
Total for group III:	1-0090	27	28				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	1 292	762				
2. Finances in unlimited deposits	1-0153	724	392				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	2 016	1 154				
V. Expenses for future periods	1-0160	9	15				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	22 138	17 957				

TOTAL ASSETS (A + B):	1-0300	22 904	18 921	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	22 904	18 921
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Date of compilation 17.11.2023 г.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2023

(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	63	57	1. Production	2-1551		
2. Costs of external services	2-1130	325	267	2. Goods	2-1552		
3. Costs for amortization	2-1160	239	237	3. Services	2-1560	7496	5931
4. Costs for salaries	2-1140	2903	2598	4. Others	2-1556	20	70
5. Costs for insurance	2-1150	224	203	Total for group I:	2-1610	7 516	6 001
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	83	92	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172	8	57	III. Financial revenues			
Total for group I:	2-1100	3 837	3 454	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	3	4
1. Expenses for interests	2-1210	74	26	4. Positive foreign exchange difference	2-1740	4	8
2. Negative differences from operations with financial assets and instruments	2-1220	3	8	5. Others	2-1745	15	21
3. Negative foreign exchange difference	2-1230	4	4	Total for group III:	2-1700	22	33
4. Others	2-1240	18	44				
Total for group II:	2-1200	99	82				
B. Total expenses for activity (I + II)	2-1300	3 936	3 536	B. Total revenues from activity (I + II + III):	2-1600	7 538	6 034
C. Profit from activity	2-1310	3 602	2 498	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	3 936	3 536	D. Total revenues (B + IV + V)	2-1800	7 538	6 034
E. Pre-tax profit	2-1400	3 602	2 498	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	360	251				
1. Expenses on current corporate tax on profits	2-1451	360	251				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	3 242	2 247	F. Loss after tax (E + V)	2-0455	0	0
including minority interests	2-0454-1	73		including minority interests	2-0455-1		
J. Net profit for the period	2-0454-2	3 169	2 247	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	7 538	6 034	TOTAL (D + F):	2-1900	7 538	6 034

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 30.09.2023

(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	-5 098	-2 970
2. Payments for providers	3-2201-1	2 290	-625
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-3 087	-2 224
5. Paid/recovered taxes (without corporate income tax)	3-2206	-3	-3
6. Paid corporate income taxes	3-2206-1	-382	-199
7. Interests received	3-2204	6 349	4 934
8. Paid bank taxes and interests on short-term loans	3-2204-1	-4	-6
9. Currency differences	3-2205		-3
10. Other proceeds/payments from operations	3-2208	-93	27
Net cash flow from operations (A):	3-2200	-28	-1 069
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-8	-16
2. Proceeds from sales of long-term assets	3-2301-1	7	
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	-1	-25
C. Cash flows from financial activities			
1. Proceeds from the issue of securities	3-2401	2 256	
2. Payments on reverse acquisition of securities	3-2401-1		
3. Proceeds from loans	3-2403	59	
4. Paid loans	3-2403-1	-52	
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	-1 370	
8. Other proceeds/payments from financial activity	3-2407	-2	8
Net flow from financial activities (C):	3-2400	891	8
D. Changes of the cash funds for the period (A + B + C):	3-2500	862	-1 086
E. Cash funds at the beginning of the period	3-2600	1 154	1 450
F. Cash funds at the end of the period, including:	3-2700	2 016	364
stock in cash and in bank accounts	3-2700-1	2 016	364
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			275		20	-528				0	
Balance at the end of the reporting period	4-17	9 171	1 028	0	375	0	-133	4 778	0	0	0	15 219	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	9 171	1 028	0	375	0	-133	4 778	0	0	0	15 219	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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