



BALANCE SHEET

(on consolidated basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2024

(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	8 938	8 938
2. Buildings and constructions	1-0012	539	771	ordinary shares	1-0411-1	8 938	8 938
3. Machines and equipment	1-0013	0		preferred shares	1-0411-2		
4. Facilities	1-0014	0		Purchased own ordinary shares	1-0417		
5. Transportation	1-0015	29	41	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	0		Total for group I:	1-0410	8 938	8 938
8. Others	1-0017	0		II. Reserves			
Total for group I	1-0010	603	846	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	768	328
IV. Intangible assets				general reserves	1-0424	835	395
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022			other reserves	1-0426	-67	-67
3. Development products	1-0023			Total for group II:	1-0420	1 796	1 356
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	4 080	1 842
				undivided profit	1-0452	4 080	1 842
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	4 166	4 287

<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>8 246</i>	<i>6 129</i>
1. Investments in:	1-0031	0	0				
subsidiaries	1-0032						
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	18 980	16 423
				(I+II+III):			
associated ventures	1-0034						
other ventures	1-0035						
2. Held until date of payment	1-0042	0	0	B. MINORITY PARTICIPATION	1-0400-1	3 606	3 457
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	497	721
3. Receivables on finacial leasing	1-0046-1			Total for group I:	1-0510	497	721
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	155	156	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	758	1 002	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	497	721
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	32	39
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	4 038	3 141
4. Unfinished production	1-0076			obligations on related ventures	1-0611		
	1-0074			obligations on received commercial loans	1-0614	2 558	2 007
5. Biological assets							
6. Others	1-0077			obligations on clients and providers	1-0613	738	359
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	297	310
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	38	32
1. Receivables from related ventures	1-0081			tax obligations	1-0617	407	433
2. Receivables from clients and providers	1-0082	22 604	18 999	4. Others	1-0618	318	307
3. Provided advances	1-0086-1		3	5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	4 388	3 487
5. Court receivables	1-0084	22	22				
6. Tax recovery	1-0085			II. Other current liabilities	1-0610-1		
7. Receivables from staff	1-0086-2						
8. Others	1-0086	111	105	III. Profits for future periods	1-0700		
Total for group II:	1-0080	22 737	19 129				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including debt securities	1-0093	25	23	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	4 388	3 487
derivatives	1-0093-1						
others	1-0093-2						
	1-0093-3	25	23				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	25	23				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	2 784	3 184				
2. Finances in unlimited deposits	1-0153	1 156	735				
3. Blocked finances	1-0155						
4. Finance equivalents	1-0157						
Total for group IV:	1-0150	3 940	3 919				
V. Expenses for future periods	1-0160	11	15				
TOTAL FOR SECTION "B"(I+II+III+IV+V)	1-0200	26 713	23 086				

TOTAL ASSETS (A + B):	1-0300	27 471	24 088	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	27 471	24 088
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Date of compilation 28.11.2024 r.

Compiler Magdalena Milanova



THE INCOME STATEMENT

(on consolidated basis)

of "SOFIA COMMERCE PAWNHOPS" JSC

until 30.09.2024

(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	59	63	1. Production	2-1551		
2. Costs of external services	2-1130	290	325	2. Goods	2-1552		
3. Costs for amortization	2-1160	251	239	3. Services	2-1560	9144	7496
4. Costs for salaries	2-1140	3052	2903	4. Others	2-1556	207	20
5. Costs for insurance	2-1150	259	224	Total for group I:	2-1610	9 351	7 516
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	344	83	including from the Government	2-1621		
impairment of assets	2-1171	288					
provisions	2-1172	38	8	III. Financial revenues			
Total for group I:	2-1100	4 255	3 837	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	2	3
1. Expenses for interests	2-1210	132	74	4. Positive foreign exchange difference	2-1740		4
2. Negative differences from operations with financial assets and instruments	2-1220	3	3	5. Others	2-1745	1	15
3. Negative foreign exchange difference	2-1230		4	Total for group III:	2-1700	3	22
4. Others	2-1240	38	18				
Total for group II:	2-1200	173	99				
B. Total expenses for activity (I + II)	2-1300	4 428	3 936	B. Total revenues from activity (I + II + III):	2-1600	9 354	7 538
C. Profit from activity	2-1310	4 926	3 602	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	4 428	3 936	D. Total revenues (B + IV + V)	2-1800	9 354	7 538
E. Pre-tax profit	2-1400	4 926	3 602	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	520	360				
1. Expenses on current corporate tax on profits	2-1451	520	360				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	4 406	3 242	F. Loss after tax (E + V)	2-0455	0	0
including minority interests	2-0454-1	240	73	including minority interests	2-0455-1		
J. Net profit for the period	2-0454-2	4 166	3 169	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	9 354	7 538	TOTAL (D + F):	2-1900	9 354	7 538

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 30.09.2024

(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	-1 035	-5 098
2. Payments for providers	3-2201-1	-1 333	2 290
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-3 310	-3 087
5. Paid/recovered taxes (without corporate income tax)	3-2206	-5	-3
6. Paid corporate income taxes	3-2206-1	-537	-382
7. Interests received	3-2204	7 870	6 349
8. Paid bank taxes and interests on short-term loans	3-2204-1		-4
9. Currency differences	3-2205		
10. Other proceeds/payments from operations	3-2208	79	-93
Net cash flow from operations (A):	3-2200	1 729	-28
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301	-7	-8
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		
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	-7	-1
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	-1 695	-1 370
8. Other proceeds/payments from financial activity	3-2407	-6	-2
Net flow from financial activities (C):	3-2400	-1 701	891
D. Changes of the cash funds for the period (A + B + C):	3-2500	21	862
E. Cash funds at the beginning of the period	3-2600	3 919	1 154
F. Cash funds at the end of the period, including:	3-2700	3 940	2 016
stock in cash and in bank accounts	3-2700-1	3 940	2 016
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				440			-440				0	
Balance at the end of the reporting period	4-17	8 938	1 028	0	835	0	-67	8 246	0	0	0	18 980	3 606
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	835	0	-67	8 246	0	0	0	18 980	3 606

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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