



BALANCE SHEET

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2026

(all amounts in thousands of EURO)

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	3	3	Registered and imported capital, including:	1-0411	9 116	9 139
2. Buildings and constructions	1-0012	260	380	ordinary shares	1-0411-1	9 116	9 139
3. Machines and equipment	1-0013			preferred shares	1-0411-2		
4. Facilities	1-0014			Purchased own ordinary shares	1-0417		
5. Transportation	1-0015	52	71	Purchased own preferred shares	1-0417-1		
6. Business inventory	1-0017-1	21	21	Not imported capital	1-0416		
7. Expences for acquisition and liquidation of fixed assets	1-0018			Total for group I:	1-0410	9 116	9 139
8. Others	1-0017			II. Reserves			
Total for group I	1-0010	336	475	1. Premium reserves for the issue of securities	1-0421	525	525
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	900	500
IV. Intangible assets				general reserves	1-0424	857	457
1. Property rights	1-0021			specialized reserves	1-0425		
2. Program products	1-0022			other reserves	1-0426	43	43
3. Development products	1-0023			Total for group II:	1-0420	1 425	1 025
4. Others	1-0024			III. Financial result			
Total for group IV:	1-0020	0	0	1. Accumulated profit (loss), includ	1-0451	969	0
				undivided profit	1-0452	969	
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	3 145	3 133

Total for group V:	1-0050	0	0	3. Current loss	1-0455		
VI. Financial assets				Total for group III:	1-0450	4 114	3 133
1. Investments in:	1-0031	953	953				
subsidiaries	1-0032	953	953				
joint ventures	1-0033			TOTAL FOR SECTION "A"	1-0400	14 655	13 297
				(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		
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		
Total for group VI:	1-0040	953	953	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	2 500	
2. Receivables on commercial loans	1-0045			6. Others	1-0517	238	350
3. Receivables on finacial leasing	1-0046-1			Total for group I:	1-0510	2 738	350
4. Others	1-0046						
Total for group VII	1-0040-1	0	0	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	80	80	V. Financing	1-0520-1		
TOTAL FOR SECTION "A" (I+II+III+IV+V+VI+VII+VIII+IX):	1-0100	1 369	1 508	TOTAL FOR SECTION "C" (I+II+III+IV+V):	1-0500	2 738	350
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	18	22
2. Production	1-0072			2. Current part from non-current obligations	1-0510-2		

3. Goods	1-0073			3. Current obligations, including:	1-0630	2 482	2 217
4. Unfinished production	1-0076			obligations on related ventures	1-0611	496	444
	1-0074			obligations on received commercial loans	1-0614	910	977
5. Biological assets							
6. Others	1-0077			obligations on clients and providers	1-0613	567	342
Total for group I:	1-0070	0	0	received advances	1-0613-1		
				obligations for staff	1-0615	245	183
II. Commercial and other receivables				obligations on insurance enterprises	1-0616	35	29
1. Receivables from related ventures	1-0081			tax obligations	1-0617	229	242
2. Receivables from clients and providers	1-0082	16 563	11 015	4. Others	1-0618	239	167
3. Provided advances	1-0086-1			5. Provisions	1-0619		
4. Receivables on commercial loans	1-0083			Total for group I:	1-0610	2 739	2 406
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	55	48	III. Profits for future periods	1-0700		
Total for group II:	1-0080	16 618	11 063				
				IV. Financing	1-0700-1		
III. Financial assets							
1. Financial assets, held for trading, including	1-0093	16	13	TOTAL FOR SECTION "D" (I+II+III+IV):	1-0750	2 739	2 406
debt securities	1-0093-1						
derivatives	1-0093-2						
others	1-0093-3	16	13				
2. Financial assets, declared for sale	1-0093-4						
3. Others	1-0095						
Total for group III:	1-0090	16	13				
IV. Finances and finance equivalents							
1. Finances in cash	1-0151	1 920	2 963				
2. Finances in unlimited deposits	1-0153	205	502				
3. Blocked finances	1-0155						
4. Finances equivalents	1-0157						
Total for group IV:	1-0150	2 125	3 465				
V. Expenses for future periods	1-0160	4	4				
TOTAL FOR SECTION "B" (I+II+III+IV+V)	1-0200	18 763	14 545				

TOTAL ASSETS (A + B):	1-0300	20 132	16 053	EQUITY, MINORITY PARTICIPATION AND LIABILITIES (A + B + C + D):	1-0800	20 132	16 053
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Compiler Magdalena Milanova



THE INCOME STATEMENT

(on individual basis)

of "SOFIA COMMERCE PAWNSHOPS" JSC

until 30.09.2026

(all amounts in thousands of EURO)

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	29	36	1. Production	2-1551		
2. Costs of external services	2-1130	161	157	2. Goods	2-1552		
3. Costs for amortization	2-1160	147	121	3. Services	2-1560	6 521	5 230
4. Costs for salaries	2-1140	2 373	1 841	4. Others	2-1556	7	55
5. Costs for insurance	2-1150	169	152	Total for group I:	2-1610	6 528	5 285
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	20	3	including from the Government	2-1621		
impairment of assets	2-1171						
provisions	2-1172			III. Financial revenues			
Total for group I:	2-1100	2 899	2 310	1. Revenues from interests	2-1710		
				2. Revenues from dividends	2-1721	5	110
II. Financial expenses				3. Positive differences from operations with financial assets and instruments	2-1730	3	1
1. Expenses for interests	2-1210	125	56	4. Positive foreign exchange difference	2-1740	4	
2. Negative differences from operations with financial assets and instruments	2-1220			5. Others	2-1745		
3. Negative foreign exchange difference	2-1230			Total for group III:	2-1700	12	111
4. Others	2-1240	21	21				
Total for group II:	2-1200	146	77				
B. Total expenses for activity (I + II)	2-1300	3 045	2 387	B. Total revenues from activity (I + II + III):	2-1600	6 540	5 396
C. Profit from activity	2-1310	3 495	3 009	C. Loss from 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	3 045	2 387	D. Total revenues (B + IV + V)	2-1800	6 540	5 396
E. Pre-tax profit	2-1400	3 495	3 009	E. Pre-tax loss	2-1850	0	0
V. Expenses for taxes	2-1450	350	301				
1. Expenses on current corporate tax on profits	2-1451	350	301				
2. Expenses / (savings) of deferred corporate income taxes	2-1452						
3. Others	2-1453						
F. Profit after tax (E - V)	2-0454	3 145	2 708	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	3 145	2 708	J. Net loss for the period	2-0455-2	0	0
TOTAL (D + V + F):	2-1500	6 540	5 396	TOTAL (D + F):	2-1900	6 540	5 396

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 individual basis)



of "SOFIA COMMERCE PAWNHOPS" JSC
until 30.09.2026

(all amounts in thousands of EURO)

CASH FLOWS	Code	Current period	Previous period
a	b	1	2
A. Cash flow from operations			
1. Proceeds from clients	3-2201	-4 739	-1 634
2. Payments for providers	3-2201-1	-408	-366
3. Payments/proceeds, related with financial assets, held for commercial purpose	3-2202		
4. Payments for emolument	3-2203	-2 356	-1 888
5. Paid/recovered taxes (without corporate income tax)	3-2206		
6. Paid corporate income taxes	3-2206-1	-445	-383
7. Interests received	3-2204	5 863	4 714
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	-41	-13
Net cash flow from operations (A):	3-2200	-2 126	430
B. Cash flow from investments			
1. Purchasing long-term assets	3-2301		-69
2. Proceeds from sales of long-term assets	3-2301-1		4
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	
7. Proceeds from sales of investments	3-2302-4		
8. Dividends received from investments	3-2303	5	110
9. Currency differences	3-2305		
10. Other proceeds/payments from investments	3-2306		105
Net investment flow (B):	3-2300	-2	150
C. Cash flows from financial activities			
1. Proceeds from the issue of securities	3-2401	2 500	
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	-1 712	-547
8. Other proceeds/payments from financial activity	3-2407		
Net flow from financial activities (C):	3-2400	788	-547
D. Changes of the cash funds for the period (A + B + C):	3-2500	-1 340	33
E. Cash funds at the beginning of the period	3-2600	3 465	2 219
F. Cash funds at the end of the period, including:	3-2700	2 125	2 252
stock in cash and in bank accounts	3-2700-1	2 125	2 252
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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(on individual basis)

until 30.09.2026



(all amounts in thousands of EURO)

[illegible]

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	-23			400			-377				0	
Balance at the end of the reporting period	4-17	9 116	525	0	857	0	43	4 114	0	0	14 655	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	9 116	525	0	857	0	43	4 114	0	0	14 655	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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REPORT ON INVESTMENTS IN SUBSIDIARIES, JOINT, ASSOCIATED AND OTHER ENTERPRISES

of "SOFIA COMMERCE PAWNHOPS" JSC
until 30.09.2026

(all amounts in thousands of EURO)

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					
IPOTECH SOFCOM AD (JSC) - BULGARIA		950	52		950
SOFCOM GOLD EOOD (LTD)		3	100		3
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	953		0	953
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	953		0	953
B. ABROAD					

I. Investments in subsidiaries					
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 I:	8-4030	0		0	0
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	0		0	0

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