

CH. CHARILAOU GROUP PLC

CONDENSED CONSOLIDATED STATEMENT OF TOTAL INCOME

Period from 1 January 2020 to 30 June 2020

	01/01-30/06 2020 €	01/01-30/06 2019 €
Income	258.594	1.008.067
Cost of sales	(179.037)	(602.249)
Gross profit	79.557	405.818
Sales and administrative expenses	(148.496)	(248.707)
<b>Profit from operating activities</b>	<b>(69.939)</b>	<b>157.111</b>
Net finance costs	(975)	(2.468)
<b>Profit before taxation</b>	<b>(69.914)</b>	<b>154.643</b>
Taxation	-	-
<b>Net profit</b>	<b>(69.914)</b>	<b>154.643</b>
<b>Other total income</b>	<b>-</b>	<b>-</b>
<b>Total income for the period</b>	<b>(69.914)</b>	<b>154.643</b>
<b>Earnings per share attributed to the shareholders of the parent company (cents)</b>	<b>(0.03)</b>	<b>0.07</b>

CH. CHARILAOU GROUP PLC

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
30 June 2020

	30/06/2020	31/12/2019
	€	€
<b>ASSETS</b>		
<b>Non-current assets</b>		
Plant and equipment	169.911	171.794
Intangible assets	438.584	438.584
	<u>608.495</u>	<u>610.378</u>
<b>Current assets</b>		
Stocks	487.726	444.726
Trade and other receivables	134.466	117.322
Financial assets at fair value through profit and loss	4.087	4.087
Tax refundable	23.211	22.052
Cash at bank and in hand	726.145	825.690
	<u>1.375.635</u>	<u>1.413.877</u>
<b>Total assets</b>	<u>1.984.130</u>	<u>2.024.255</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	362.430	362.430
Accumulated profits	1.364.404	1.434.318
<b>Total equity</b>	<u>1.726.834</u>	<u>1.796.748</u>
<b>Current liabilities</b>		
Trade and other creditors	257.296	227.507
	<u>501.797</u>	<u>227.507</u>
<b>Total equity and liabilities</b>	<u>1.984.130</u>	<u>2.024.255</u>

CH. CHARILAOU GROUP PLC

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Period from 1 January 2020 to 30 June 2020

	Share capital €	Accumulated profits €	Total €
<b>Balance – 1 January 2019</b>	362.430	1.316.567	1.678.997
Net profit for the year		130.365	130.365
Contribution for defence in deemed dividend distribution	--	(12,614)	(12.614)
<b>Balance – 31 December 2019</b>	362.430	1.434.318	1.796.748
<b>Balance – 1 January 2020</b>	362.430	1.434.318	1.796.748
Net loss for the year	--	(69.914)	(69.914)
Contribution for defence in deemed dividend distribution	--	--	--
<b>Balance – 30 June 2020</b>	362.430	1.364.404	1.726.834

**CH. CHARILAOU GROUP PLC**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

**For the period from 1 January 2020 to 30 June 2020**

	<b>01/01-30/06/ 2020</b>	<b>31/12/2019</b>
	<b>€</b>	<b>€</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Profit / (loss) before taxation</b>	(69.914)	157.684
Adjustments for:		
Depreciation of plant and equipment	16.170	32.340
Depreciation of computer programmes	806	1.613
Credit interest	-	(928)
Debit interest	2.468	532
	<u>(50.470)</u>	<u>191.241</u>
<b>Cash flow for operating activities before changes in working capital</b>		
Decrease / (Increase) in stocks	(43.000)	(47.613)
(Increase) / Decrease in trade and other receivables	(17.144)	57.747
Increase / (Decrease) in trade and other creditors	29.789	(12.969)
<b>Cash flow (for) / from operating activities</b>	<u>(80.825)</u>	<u>188.406</u>
Tax paid	(1.159)	(25.778)
<b>Net cash flow (for) / from operating activities</b>	<u>(81.984)</u>	<u>162.628</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payment for the purchase of intangible assets	--	(4.844)
Payment for the purchase of property, plant and equipment	(15.093)	(8.777)
Interest received	-	928
<b>Net cash flow for investing activities</b>	<u>(15.093)</u>	<u>(12.693)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of loans	--	(1.048)
Payment of interest	(2.468)	(532)
Payment of contribution for defence in deemed dividend distribution	--	(12.614)
<b>Net cash flow from financing activities</b>	<u>(2.468)</u>	<u>(14.194)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(99.545)	135.741
Cash and cash equivalents:		
At beginning of period	825.690	689.949
<b>At end of period</b>	<u>726.145</u>	<u>825.690</u>