

# CHRIS JOANNOU PUBLIC LTD

## Consolidated Profit and Loss account for the period ended 30 June 2017

	01/01/2017- 30/06/2017 €	01/01/2016- 30/06/2016 €
<b>Turnover</b>	<b>2.639.786</b>	2.400.442
Cost of sales	<u>(1.909.881)</u>	<u>(1.755.023)</u>
<b>Gross Profit</b>	<b>729.905</b>	645.419
Distribution and selling expenses	(280.890)	(253.768)
Administration expenses	(329.562)	(309.973)
Other income	<u>19.534</u>	<u>13.700</u>
<b>Profit from operation</b>	<b>138.987</b>	95.378
Financial income	8.120	---
Financial expenses	<u>(96.280)</u>	<u>(127.270)</u>
<b>Profit/(Loss) for the year before taxation</b>	<b>50.827</b>	(31.892)
Taxation	<u>(414)</u>	<u>(270)</u>
<b>Profit/(Loss) for the year after taxation</b>	<b><u>50.413</u></b>	<u>(32.162)</u>
Financial assets available for sale :		
Profit on realisation of investment	514	651
Tax on other income	<u>921</u>	<u>921</u>
	<u>1.435</u>	<u>1.572</u>
<b>Profit/(Loss) distributed to the shareholders</b>	<b><u>51.848</u></b>	<u>(30.590)</u>
<b>Profit/(Loss) per share</b>	<b><u>0.005</u></b>	<u>(0,003)</u>

# CHRIS JOANNOU PUBLIC LTD

## Consolidated Balance Sheet as at 30 June 2017

	01/01/2017- 30/06/2017 €	31 December 2016 €
<b>ASSETS</b>		
<b>Non-current assets</b>		
Intangible assets	379.900	393.000
Fixed assets	<u>3.951.128</u>	<u>3.999.138</u>
	<b>4.331.028</b>	<b>4.392.138</b>
<b>Current assets</b>		
Inventory	1.752.541	1.877.360
Trade and other receivables	2.730.153	2.243.860
Investment for sale	4.771	4.257
Cash in hand and at bank	<u>8.317</u>	<u>6.500</u>
	<b>4.495.782</b>	<b>4.131.977</b>
<b>Net Assets</b>	<b>8.826.810</b> =====	8.524.115 =====
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders funds</b>		
Share capital	3.423.746	3.423.746
Revaluation reserves	2.079.031	2.079.031
Capital reserves	17.320	17.320
Retained losses	<u>(2.971.925)</u>	<u>(3.023.772)</u>
	<b>2.548.172</b>	<b>2.496.325</b>
<b>Non-current liabilities</b>		
Loans	2.157.420	2.308.566
Deferred tax liabilities	<u>419.045</u>	<u>419.966</u>
	<b>2.576.465</b>	<b>2.728.532</b>
<b>Current liabilities</b>		
Trade and other payables	<u>3.702.173</u>	<u>3.299.258</u>
<b>Total equity and liabilities</b>	<b>8.826.810</b> =====	8.524.115 =====

# CHRIS JOANNOU PUBLIC LTD

## Statement of Cash Flows for the half-year ended 30 June 2017

	01/01/2017 30/06/2017 €	01/01/2016 30/06/2016 €
<b>Reconciliation of operating profit to net cash flow from operating activities</b>		
Operating profit	138,987	95,378
Depreciation of fixed assets	92,014	90,040
Depreciation of goodwill	13,100	13,125
Decrease in inventories	124,819	59,540
Increase in debtors	(486,293)	(39,579)
Increase in creditors	255,925	(142,415)
<b>Net cash inflow from operating activities</b>	<b>138,552</b>	<b>76,089</b>
<b>Cash flow</b>		
<b>Net cash inflow from operating activities</b>	<b>138,552</b>	<b>76,089</b>
<b>Tax paid</b>	<b>(415)</b>	<b>(714)</b>
<b>Investment income and finance costs</b>	<b>(96,280)</b>	<b>(127,270)</b>
<b>Capital expenditure</b>	<b>(35,884)</b>	<b>(1,675)</b>
<b>Financing activities</b>	<b>(152,238)</b>	<b>89,414</b>
<b>(Decrease) / Increase in cash</b>	<b>(146,265)</b>	<b>35,844</b>
<b>Reconciliation of net cash to movement in net debt</b>		
<b>Change in cash and cash equivalents</b>	<b>(146,265)</b>	<b>35,844</b>
<b>Cash and cash equivalents on 1 January</b>	<b>(1,634,305)</b>	<b>(2,283,313)</b>
<b>Cash and cash equivalents on 30 June</b>	<b>(1,780,570)</b>	<b>(2,247,469)</b>