

Unifast Finance & Investments Public Company Limited

Interim statement of comprehensive income For the period from 1 January to 30 June 2015

	Six months ended 30 June	
	2015 €	2014 €
Cost of sales	(-)	(11,278)
Loss in financial assets at fair value through profit or loss	-	-
Administrative expenses	(19,717)	(23,539)
Other profits	32,987	32,384
Operating profit/(loss)	13,270	(2,443)
Finance costs	(94,060)	(63,806)
Loss before taxation	(80,790)	(66,239)
Taxation charge	-	-
Loss for the period	(80,790)	(66,239)
Other comprehensive income for the period after taxation	-	-
Comprehensive losses for the period	(80,790)	(66,239)
Loss per share (cent per share):		
Basic	0,83	0.68

Unifast Finance & Investments Public Company Limited

Interim balance sheet

As at 30 June 2015

	31 December	
	2015	2014
	€	€
Assets		
Non-current assets		
Plant and equipment	-	-
Current assets		
Stocks	2,151,908	2,151,908
Trade and other receivables	1,275,678	1,264,688
Financial assets at fair value through profit or loss	6,224	6,224
Current tax liabilities	123	123
Cash and cash equivalents	580	580
	3,434,513	3,423,523
Total assets	3,434,513	3,423,523
Equity and liabilities		
Capital and reserves		
Share capital	499,392	499,392
Share premium reserve	807,523	807,523
Accumulated losses	(1,105,807)	(1,105,017)
Difference from conversion of share capital into Euro	12,565	12,565
	213,673	294,463
Non short-term liabilities		
Borrowings	-	-
Short-term liabilities		
Other creditors	37,241	39,521
Borrowings	3,183,599	3,089,539
	3,220,840	3,129,060
Total liabilities	3,220,840	3,129,060
Total equity and liabilities	3,434,513	3,423,523

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Interim statement of changes in equity For the period from 1 January to 30 June 2015

	Share capital €	Share premium reserve €	Difference from conversion of share capital into Euro €	Accumulated losses €	Total €
Balance as at 1 January 2014	499,392	807,523	12,565	(247,818)	1,071,662
Comprehensive losses					
Loss for the period	-	-	-	(66,239)	(66,239)
Balance as at 30 June 2014	499,392	807,523	12,565	(594,686)	724,794
Balance as at 1 January 2015	499,392	807,523	12,565	(1,025,017)	294,463
Comprehensive losses					
Loss for the period	-	-	-	(80,790)	(80,790)
Balance as at 30 June 2015	499,392	807,523	12,565	(1,105,807)	213,673

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Interim statement of cash flows For the period from 1 January to 30 June 2015

	Six months ended 30 June	
	2015 €	2014 €
Cash flow from operations		
Loss before taxation	(80,790)	(66,239)
Adjustments for:		
Depreciation of property and equipment	-	-
Fair value loss in financial assets at fair value through profit or loss	-	-
Credit interest	(32,987)	(32,384)
Debit interest	94,060	63,806
	<u>(19,717)</u>	<u>(34,817)</u>
Changes in working capital:		
Stocks	-	-
Trade and other receivables	(10,990)	(10,691)
Other creditors	(2,280)	937
Cash used for operations	<u>(32,987)</u>	<u>(44,571)</u>
Taxation paid	-	-
Net cash for operations	<u><u>(32,987)</u></u>	<u><u>(44,571)</u></u>
Cash flow from investing activities		
Proceeds from loan repayments to related parties	-	-
Interest received	32,987	32,384
Net cash from investing activities	<u><u>32,987</u></u>	<u><u>32,384</u></u>
Cash flow from financing activities		
(Payments)/proceeds from borrowings – net	-	75,993
Interest paid	-	(63,806)
Net cash from financing activities	<u><u>-</u></u>	<u><u>12,187</u></u>
Net (decrease)/increase in cash and cash equivalents	(0)	(0)
Cash and cash equivalents at beginning of period	580	580
Cash and cash equivalents at end of period	580	580