

Unifast Finance & Investments Public Company Limited

Interim statement of comprehensive income for the period from 1 January to 30 June 2017

	Half year ended 30 June	
	2017	2016
	€	€
Cost of sales	(-)	(-)
Loss in financial assets at fair value through profit or loss	-	-
Administrative expenses	(25.811)	(26.765)
Other profits	24.521	34.313
Operating profit/(loss)	(1.290)	7.548
Finance costs	(108.381)	(105.726)
Loss before taxation	(109.671)	(98.178)
Taxation charge	-	-
Loss for the period	(109.671)	(98.178)
Other comprehensive income for the period after taxation	-	-
Comprehensive losses for the period	(109.671)	(98.178)
Loss per share (cent per share):		
Basic	(1.12)	(1.00)

Unifast Finance & Investments Public Company Limited

Interim balance sheet as at 30 June 2017

	2017 €	31 December 2016 €
Assets		
Non-current assets		
Plant and equipment	-	-
Current assets		
Stocks	1.912.760	1.912.760
Trade and other receivables	1.236.084	1.265.368
Financial assets at fair value through profit or loss	4.324	4.324
Current tax liabilities	123	123
Cash and cash equivalents	1.511	1.511
	3.181.802	3.184.086
Total assets	3.181.802	3.184.086
Equity and liabilities		
Capital and reserves		
Share capital	499.392	499.392
Share premium reserve	807.523	807.523
Accumulated losses	(1.762.814)	(1.653.143)
Difference from conversion of share capital into Euro	12.565	12.565
	(443.334)	(333.663)
Non short-term liabilities		
Borrowings	-	-
Short-term liabilities		
Other creditors	13.304	14.803
Borrowings	3.611.832	3.502.946
	3.625.136	3.517.749
Total liabilities	3.625.136	3.517.749
Total equity and liabilities	3.181.802	3.184.086

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Interim statement of changes in equity for the period from 1 January to 30 June 2017

	Share capital €	Share premium reserve €	Difference from conversion of share capital into Euro €	Accumulated losses €	Total €
Balance as at 1 January 2016	499.392	807.523	12.565	(1.198.428)	121.052
Comprehensive losses				(98.178)	(98.178)
Loss for the period	-	-	-		
Balance as at 30 June 2016	499.392	807.523	12.565	(1.296.606)	22.874
Balance as at 1 January 2017	499.392	807.523	12.565	(1.653.143)	(333.663)
Comprehensive losses				(109.671)	(109.671)
Loss for the period	-	-	-		
Balance as at 30 June 2017	499.392	807.523	12.565	(1.762.814)	(443.334)

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Interim statement of cash flows for the period from 1 January to 30 June 2017

	Half year ended 30 June	
	2017	2016
	€	€
Cash flow from operations		
Loss before taxation	(109.671)	(98.178)
Adjustments for:		
Depreciation of property and equipment	-	-
Fair value loss in financial assets at fair value through profit or loss	-	-
Credit interest	(24.521)	(34.313)
Debit interest	108.381	105.726
	<u>(25.811)</u>	<u>(26.765)</u>
Changes in working capital:		
Stocks	-	-
Trade and other receivables	2.284	13.068
Other creditors	(994)	(20.616)
	<u>(24.521)</u>	<u>(34.313)</u>
Cash used for operations		
Taxation paid	-	-
	<u>(24.521)</u>	<u>(34.313)</u>
Net cash for operations		
	<u>(24.521)</u>	<u>(34.313)</u>
Cash flow from investing activities		
Proceeds from loan repayments to related parties	-	-
Interest received	24.521	34.313
	<u>24.521</u>	<u>34.313</u>
Net cash from investing activities		
	<u>24.521</u>	<u>34.313</u>
Cash flow from financing activities		
(Payments)/proceeds from borrowings – net	-	-
Interest paid	-	-
	<u>-</u>	<u>-</u>
Net cash from financing activities		
	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(-)	(-)
Cash and cash equivalents at beginning of period	1.511	1.575
	<u>1.511</u>	<u>1.575</u>
Cash and cash equivalents at end of period		