

Unifast Finance & Investments Public Company Limited

Interim statement of comprehensive income for the period from 1 January to 30 June 2018

	Half year ended 30 June	
	2018	2017
	€	€
Cost of sales	(-)	(-)
Loss in financial assets at fair value through profit or loss	-	-
Administrative expenses	(23.383)	(25.811)
Other profits	24.722	24.521
Operating profit/(loss)	(1.339)	(1.290)
Finance costs	(113.148)	(108.381)
Loss before taxation	(111.809)	(109.671)
Taxation charge	-	-
Loss for the period	(111.809)	(109.671)
Other comprehensive income for the period after taxation	-	-
Comprehensive losses for the period	(111.809)	(109.671)
Loss per share (cents per share):		
Basic	(1.14)	(1.12)

Unifast Finance & Investments Public Company Limited

Interim balance sheet as at 30 June 2018

	2018	31 December 2017
	€	€
Assets		
Non-current assets		
Plant and equipment	-	-
Current assets		
Stocks	1.879.760	1.879.760
Trade and other receivables	1.271.889	1.269.019
Financial assets at fair value through profit or loss	4.324	4.324
Current tax liabilities	123	123
Cash and cash equivalents	1.430	1.508
	3.157.526	3.154.734
Total assets	3.157.526	3.154.734
Equity and liabilities		
Capital and reserves		
Share capital	499.392	499.392
Share premium reserve	807.523	807.523
Accumulated losses	(2.014.370)	(1.902.561)
Difference from conversion of share capital into Euro	12.565	12.565
	(694.890)	(583.081)
Non-current liabilities		
Borrowings	-	-
Current liabilities		
Other creditors	13.795	13.469
Borrowings	3.838.621	3.724.346
	3.852.416	3.737.815
Total liabilities	3.852.416	3.537.815
Total equity and liabilities	3.157.526	3.154.734

Unifast Finance & Investments Public Company Limited

Interim statement of changes in equity for the period from 1 January to 30 June 2018

	Share capital €	Share premium reserve €	Difference from conversion of share capital into Euro €	Accumulated losses €	Total €
Balance as at 1 January 2017	499.392	807.523	12.565	(1.653.143)	(333.663)
Comprehensive losses					
Loss for the period	-	-	-	(109.671)	(109.671)
Balance as at 30 June 2017	<u>499.392</u>	<u>807.523</u>	<u>12.565</u>	<u>(1.762.814)</u>	<u>(443.334)</u>
Balance as at 1 January 2018	499.392	807.523	12.565	(1.902.561)	(583.081)
Comprehensive losses					
Loss for the period	-	-	-	(111.809)	(111.809)
Balance as at 30 June 2018	<u>499.392</u>	<u>807.523</u>	<u>12.565</u>	<u>(2.014.370)</u>	<u>(694.890)</u>

Unifast Finance & Investments Public Company Limited

Interim statement of cash flows for the period from 1 January to 30 June 2018

	Half year ended 30 June	
	2018	2017
	€	€
Cash flow from operations		
Loss before taxation	(111.809)	(109.671)
Adjustments for:		
Depreciation of property and equipment	-	-
Fair value loss in financial assets at fair value through profit or loss	-	-
Credit interest	(24.722)	(24.521)
Debit interest	113.148	108.381
	<hr/>	<hr/>
	(23.383)	(25.811)
Changes in working capital:		
Stocks	-	-
Trade and other receivables	(2.870)	2.284
Other creditors	1.453	(994)
	<hr/>	<hr/>
Cash used for operations	(24.800)	(24.521)
Taxation paid	-	-
	<hr/>	<hr/>
Net cash for operations	(24.800)	(24.521)
	<hr/>	<hr/>
Cash flow from investing activities		
Proceeds from loan repayments to affiliated parties	-	-
Interest received	24.722	24.521
	<hr/>	<hr/>
Net cash from investing activities	24.722	24.521
	<hr/>	<hr/>
Cash flow from financing activities		
(Payments)/proceeds from borrowings – net	-	-
Interest paid	-	-
	<hr/>	<hr/>
Net cash from financing activities	-	-
	<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents	(78)	(-)
Cash and cash equivalents at beginning of period	1.508	1.511
	<hr/>	<hr/>
Cash and cash equivalents at end of period	1.430	1.511