

Unaudited - Statement of Financial Position, Current, Non-current

Statement of Financial Position, Current, Non-current

30/09/2021	<u>Actuals</u>
	Consolidated
STATEMENT OF FINANCIAL POSITION	
CONSOLIDATED AND SEPARATE	
ASSETS	
NON-CURRENT ASSETS	
Goodwill	
Property, plant and equipment	55,901,724.00
Exploration and evaluation assets	=====
Investment property	=====
Intangible assets other than goodwill	
Right-of-use assets	19,721,960.00
Investments in subsidiaries	
Investments in associates	583,593.00
Investments in joint ventures	
Investments accounted for using equity method	=====
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	1,050,644.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	

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Non-current receivables from related parties	
Non-current inventories	
Other non-current financial assets	
Other non-current non-financial assets	
Total non-current assets	77,257,921.00
CURRENT ASSETS	
Current inventories	7,397,560.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	69,130,407.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	43,461,891.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	119,989,858.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	119,989,858.00
Total assets	197,247,779.00
EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	

Unaudited - Statement of Financial Position, Current, Non-current

Treasury shares	
Statutory reserve	
Other reserves	2,150,000.00
Retained earnings (Accumulated losses)	68,644,714.00
Other equity interest	
Total Equity attributable to shareholders of parent company	77,244,714.00
Non controlling interests	
Total equity	77,244,714.00
LIABILITIES	
NON-CURRENT LIABILITIES	
NON-CURRENT PROVISIONS	
Non-current provisions for employee benefits	249,554.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	249,554.00
Borrowings, non-current	30,000,000.00
Non-current lease liabilities	14,824,724.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	

Unaudited - Statement of Financial Position, Current, Non-current

Other non-current non-financial liabilities	
Total non-current liabilities	45,074,278.00
CURRENT LIABILITIES	
CURRENT PROVISIONS	
Current provisions for employee benefits	
Current provision for abandonment and site restoration	
Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	69,684,627.00
Borrowings, current	
Current lease liabilities	4,172,236.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	871,679.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	74,928,787.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	74,928,787.00
Total liabilities	120,003,065.00
Total equity and liabilities	197,247,779.00
Number of outstanding shares	64500000
Net assets per share	1.1980

Unaudited - Statement of Financial Position, Current, Non-current

30/09/2021	Actuals
	Standalone
STATEMENT OF FINANCIAL POSITION	
CONSOLIDATED AND SEPARATE	
ASSETS	
NON-CURRENT ASSETS	
Goodwill	
Property, plant and equipment	53,766,569.00
Exploration and evaluation assets	=====
Investment property	=====
Intangible assets other than goodwill	
Right-of-use assets	12,147,253.00
Investments in subsidiaries	5,507,858.00
Investments in associates	583,593.00
Investments in joint ventures	
Investments accounted for using equity method	=====
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	1,050,644.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	
Non-current receivables from related parties	

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2021

Unaudited - Statement of Financial Position, Current, Non-current

Non-current inventories	
Other non-current financial assets	
Other non-current non-financial assets	
Total non-current assets	73,055,917.00
CURRENT ASSETS	
Current inventories	7,131,958.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	68,578,904.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	40,868,561.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	116,579,423.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	116,579,423.00
Total assets	189,635,340.00
EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	
Treasury shares	

Unaudited - Statement of Financial Position, Current, Non-current

Statutory reserve	
Other reserves	2,150,000.00
Retained earnings (Accumulated losses)	68,644,714.00
Other equity interest	
Total Equity attributable to shareholders of parent company	
Non controlling interests	
Total equity	77,244,714.00
LIABILITIES	
NON-CURRENT LIABILITIES	
NON-CURRENT PROVISIONS	
Non-current provisions for employee benefits	243,907.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	243,907.00
Borrowings, non-current	30,000,000.00
Non-current lease liabilities	8,388,177.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	
Other non-current non-financial liabilities	

Unaudited - Statement of Financial Position, Current, Non-current

Total non-current liabilities	38,632,084.00
CURRENT LIABILITIES	
CURRENT PROVISIONS	
Current provisions for employee benefits	
Current provision for abandonment and site restoration	
Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	69,011,540.00
Borrowings, current	
Current lease liabilities	3,675,078.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	871,679.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	73,758,542.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	73,758,542.00
Total liabilities	112,390,626.00
Total equity and liabilities	189,635,340.00
Number of outstanding shares	64500000
Net assets per share	1.1980

Unaudited - Statement of Financial Position, Current, Non-current

30/09/2020	Actuals
	Consolidated
STATEMENT OF FINANCIAL POSITION	
CONSOLIDATED AND SEPARATE	
ASSETS	
NON-CURRENT ASSETS	
Goodwill	
Property, plant and equipment	51,805,803.00
Exploration and evaluation assets	<hr/> <hr/>
Investment property	<hr/> <hr/>
Intangible assets other than goodwill	
Right-of-use assets	13,762,782.00
Investments in subsidiaries	
Investments in associates	806,218.00
Investments in joint ventures	69,585.00
Investments accounted for using equity method	<hr/> <hr/>
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	860,223.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	
Non-current receivables from related parties	
Non-current inventories	

Unaudited - Statement of Financial Position, Current, Non-current

Other non-current financial assets	
Other non-current non-financial assets	
Total non-current assets	67,304,611.00
CURRENT ASSETS	
Current inventories	2,930,570.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	53,780,704.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	36,431,300.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	93,142,574.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	93,142,574.00
Total assets	160,447,185.00
EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	
Treasury shares	
Statutory reserve	

Unaudited - Statement of Financial Position, Current, Non-current

Other reserves	2,150,000.00
Retained earnings (Accumulated losses)	64,092,542.00
Other equity interest	
Total Equity attributable to shareholders of parent company	72,692,542.00
Non controlling interests	
Total equity	72,692,542.00

LIABILITIES

NON-CURRENT LIABILITIES

NON-CURRENT PROVISIONS

Non-current provisions for employee benefits	298,484.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	298,484.00

Borrowings, non-current

Non-current lease liabilities	7,421,925.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	
Other non-current non-financial liabilities	
Total non-current liabilities	7,720,409.00

Unaudited - Statement of Financial Position, Current, Non-current

CURRENT LIABILITIES	
CURRENT PROVISIONS	
Current provisions for employee benefits	
Current provision for abandonment and site restoration	
Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	45,113,100.00
Borrowings, current	30,000,000.00
Current lease liabilities	4,516,632.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	204,257.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	80,034,234.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	80,034,234.00
Total liabilities	87,754,643.00
Total equity and liabilities	160,447,185.00
Number of outstanding shares	64500000
Net assets per share	

30/09/2020

Actuals

Unaudited - Statement of Financial Position, Current, Non-current

	Standalone
STATEMENT OF FINANCIAL POSITION	
CONSOLIDATED AND SEPARATE	
ASSETS	
NON-CURRENT ASSETS	
Goodwill	
Property, plant and equipment	51,133,631.00
Exploration and evaluation assets	=====
Investment property	=====
Intangible assets other than goodwill	
Right-of-use assets	13,515,938.00
Investments in subsidiaries	1,823,217.00
Investments in associates	806,218.00
Investments in joint ventures	69,585.00
Investments accounted for using equity method	=====
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	860,147.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	
Non-current receivables from related parties	
Non-current inventories	
Other non-current financial assets	

Unaudited - Statement of Financial Position, Current, Non-current

Other non-current non-financial assets	
Total non-current assets	68,208,736.00
CURRENT ASSETS	
Current inventories	2,790,216.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	53,471,486.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	35,692,261.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	91,953,963.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	91,953,963.00
Total assets	160,162,699.00
EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	
Treasury shares	
Statutory reserve	
Other reserves	2,150,000.00

Unaudited - Statement of Financial Position, Current, Non-current

Retained earnings (Accumulated losses)	64,092,542.00
Other equity interest	
Total Equity attributable to shareholders of parent company	
Non controlling interests	
Total equity	72,692,542.00
LIABILITIES	
NON-CURRENT LIABILITIES	
NON-CURRENT PROVISIONS	
Non-current provisions for employee benefits	294,568.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	294,568.00
Borrowings, non-current	
Non-current lease liabilities	7,421,925.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	
Other non-current non-financial liabilities	
Total non-current liabilities	7,716,493.00
CURRENT LIABILITIES	

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2021

Unaudited - Statement of Financial Position, Current, Non-current

CURRENT PROVISIONS	
Current provisions for employee benefits	
Current provision for abandonment and site restoration	
Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	44,832,530.00
Borrowings, current	30,000,000.00
Current lease liabilities	4,516,632.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	204,257.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	79,753,664.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	79,753,664.00
Total liabilities	87,470,157.00
Total equity and liabilities	160,162,699.00
Number of outstanding shares	
Net assets per share	

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Actuals

Consolidated

Unaudited - Statement of Financial Position, Current, Non-current

STATEMENT OF FINANCIAL POSITION

CONSOLIDATED AND SEPARATE

ASSETS

NON-CURRENT ASSETS

Goodwill	
Property, plant and equipment	54,135,341.00
Exploration and evaluation assets	
Investment property	
Intangible assets other than goodwill	
Right-of-use assets	21,516,187.00
Investments in subsidiaries	
Investments in associates	679,996.00
Investments in joint ventures	69,585.00
Investments accounted for using equity method	
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	1,050,644.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	
Non-current receivables from related parties	
Non-current inventories	
Other non-current financial assets	
Other non-current non-financial assets	

Unaudited - Statement of Financial Position, Current, Non-current

Total non-current assets	77,451,753.00
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CURRENT ASSETS	
Current inventories	4,518,934.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	40,001,453.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	20,500,773.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	65,021,160.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	65,021,160.00
Total assets	142,472,913.00
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EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	
Treasury shares	
Statutory reserve	
Other reserves	2,150,000.00
Retained earnings (Accumulated losses)	65,044,872.00

Unaudited - Statement of Financial Position, Current, Non-current

Other equity interest	
Total Equity attributable to shareholders of parent company	73,644,872.00
Non controlling interests	
Total equity	73,644,872.00
LIABILITIES	
NON-CURRENT LIABILITIES	
NON-CURRENT PROVISIONS	
Non-current provisions for employee benefits	324,946.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	324,946.00
Borrowings, non-current	
Non-current lease liabilities	16,860,896.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	
Other non-current non-financial liabilities	
Total non-current liabilities	17,185,842.00
CURRENT LIABILITIES	
CURRENT PROVISIONS	

Unaudited - Statement of Financial Position, Current, Non-current

Current provisions for employee benefits	
Current provision for abandonment and site restoration	
Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	46,926,892.00
Borrowings, current	
Current lease liabilities	3,798,164.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	716,898.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	51,642,199.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	51,642,199.00
Total liabilities	68,828,041.00
Total equity and liabilities	142,472,913.00
Number of outstanding shares	64500000
Net assets per share	1.1420

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Actuals

Standalone

STATEMENT OF FINANCIAL POSITION

CONSOLIDATED AND SEPARATE

INTERIM CONDENSED STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON 11 Nov 2021

Unaudited - Statement of Financial Position, Current, Non-current

ASSETS

NON-CURRENT ASSETS

Goodwill	
Property, plant and equipment	53,083,660.00
Exploration and evaluation assets	
Investment property	
Intangible assets other than goodwill	
Right-of-use assets	14,698,336.00
Investments in subsidiaries	3,430,311.00
Investments in associates	679,996.00
Investments in joint ventures	69,585.00
Investments accounted for using equity method	
Non-current finance lease receivables	
Non-current derivative financial assets	
Deferred tax asset	1,050,644.00
Current tax assets, non-current	
Trade and other non-current receivables	
Financial assets at fair value through profit or loss, non-current	
Financial assets at fair value through other comprehensive income, non current	
Financial assets at amortised cost, non current	
Non-current receivables from related parties	
Non-current inventories	
Other non-current financial assets	
Other non-current non-financial assets	
Total non-current assets	73,012,532.00

CURRENT ASSETS

Unaudited - Statement of Financial Position, Current, Non-current

Current inventories	4,321,509.00
Financial assets at fair value through profit or loss, Current	
Financial assets at Fair Value through other comprehensive income, current	
Financial assets carried at amortized cost, current	
Current finance lease receivable	
Trade and other current receivables	39,598,971.00
Current tax assets, current	
Current derivative financial assets	
Cash and bank balances	18,425,531.00
Other current financial assets	
Other current non-financial assets	
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	62,346,011.00
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	
Total current assets	62,346,011.00
Total assets	135,358,543.00
EQUITY AND LIABILITIES	
EQUITY	
Share capital	6,450,000.00
Share premium	
Treasury shares	
Statutory reserve	
Other reserves	2,150,000.00
Retained earnings (Accumulated losses)	65,044,872.00
Other equity interest	
Total Equity attributable to shareholders of parent company	65,644,872.00

Unaudited - Statement of Financial Position, Current, Non-current

Non controlling interests	
Total equity	73,644,872.00
LIABILITIES	
NON-CURRENT LIABILITIES	
NON-CURRENT PROVISIONS	
Non-current provisions for employee benefits	320,394.00
Provision for abandonment and site restoration	
Other non-current provisions	
Total non-current provisions	320,394.00
Borrowings, non-current	
Non-current lease liabilities	10,459,200.00
Non-current government grants	
Non-current derivative financial liabilities	
Trade and other non-current payables	
Deferred tax liabilities	
Current tax liabilities, non-current	
Contract liabilities, non-current / Deferred non-current revenue	
Due to related parties, non-current	
Non-current net defined benefit liability	
Other non-current financial liabilities	
Other non-current non-financial liabilities	
Total non-current liabilities	10,779,594.00
CURRENT LIABILITIES	
CURRENT PROVISIONS	
Current provisions for employee benefits	
Current provision for abandonment and site restoration	

Unaudited - Statement of Financial Position, Current, Non-current

Other current provisions	200,245.00
Total current provisions	200,245.00
Trade and other current payables	46,457,638.00
Borrowings, current	
Current lease liabilities	3,599,144.00
Current government grants	
Current derivative financial liabilities	
Current tax liabilities, current	677,050.00
Contract liabilities, current/ Deferred current revenue	
Current net defined benefit liability	
Other current financial liabilities	
Other current non-financial liabilities	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	50,934,077.00
Liabilities included in disposal groups classified as held for sale	
Total current liabilities	50,934,077.00
Total liabilities	61,713,671.00
Total equity and liabilities	135,358,543.00
Number of outstanding shares	64500000
Net assets per share	1.1420