

Unaudited - Statement of cash flows, indirect method

Statement of cash flows, indirect method

01/01/2021 - 30/09/2021	<u>Actuals</u>	
	Consolidated	Standalone
<b>STATEMENT OF CASH FLOWS</b>		
<b>CONSOLIDATED AND SEPARATE</b>		
<b>CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>		
<b>Profit for the period before taxation</b>	<b>4,358,618.00</b>	<b>4,358,618.00</b>
<b>ADJUSTMENTS TO RECONCILE PROFIT (LOSS)</b>		
Adjustments for depreciation and amortisation expense	7,503,883.00	7,401,444.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	143,334.00	143,334.00
Adjustments for increase (decrease) in employee benefit liabilities	14,127.00	13,032.00
Adjustments for provisions	(80,827.00)	(80,827.00)
Adjustments for unrealised foreign exchange losses (gains)		
Adjustments for share-based payments		
Adjustments for finance costs	443,304.00	416,679.00
Adjustments for finance income	207,929.00	207,929.00
Adjustments for gain (loss) on disposals, property, plant and equipment	20,887.00	20,887.00
Adjustments for losses (gains) on disposal of other non-current assets		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		(699,915.00)
Adjustments for undistributed profits of associates		
Adjustments for other fair value losses (gains)		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items	111,045.00	111,045.00
Other adjustments to reconcile profit (loss)		
<b>Total adjustments to reconcile profit (loss)</b>	<b>7,906,050.00</b>	<b>8,475,806.00</b>

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

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Cash flows from (used in) operations before changes in working capital	12,264,668.00	12,834,424.00
<b>WORKING CAPITAL CHANGES</b>		
Adjustments for decrease (increase) in inventories	2,908,844.00	2,840,667.00
Adjustment for decrease (increase) in trade and other receivables	29,783,625.00	29,123,267.00
Adjustments for increase (decrease) in trade and other payables	(22,757,735.00)	(22,553,902.00)
Adjustments for decrease (increase) in due from related parties		
Adjustments for increase (decrease) in due to related parties		
Adjustments for decrease (increase) in other working capital items		
<b>Total increase (decrease) in working capital</b>	<b>(9,934,734.00)</b>	<b>(9,410,032.00)</b>
<b>Net cash flows from (used in) operations</b>	<b>2,329,934.00</b>	<b>3,424,392.00</b>
Income taxes paid (refund)	(603,995.00)	(564,147.00)
Dividends received		
Interest paid, classified as operating activities	(1,059,100.00)	(1,032,475.00)
Interest received		
Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.		
Employees end of service benefits paid	(89,519.00)	(89,519.00)
Other inflows (outflows) of cash		
<b>Net cash flows from (used in) operating activities</b>	<b>577,320.00</b>	<b>1,738,251.00</b>
<b>CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>		
Cash flows from losing control of subsidiaries or other businesses		
Cash flows used in obtaining control of subsidiaries or other businesses	(126,067.00)	(126,067.00)
Other cash receipts from sales of equity or debt instruments of other entities		
Other cash payments to acquire equity or debt instruments of other entities		
Other cash receipts from sales of interests in joint ventures		
Other cash payments to acquire interests in joint ventures		
Other cash receipts from sales of interests in associates, classified as investing activities		

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Other cash payments to acquire interests in associates, classified as investing activities		
Proceeds from sales of property, plant and equipment		
Purchase of property, plant and equipment	6,122,387.00	4,997,082.00
Proceeds from sales of intangible assets		
Purchase of intangible assets		
Proceeds from sales of other long-term assets	41,132.00	40,895.00
Purchase of other long-term assets		
Proceeds from government grants		
Cash advances and loans made to other parties		
Cash receipts from repayment of advances and loans made to other parties		
Dividends received	39,921.00	39,921.00
Interest paid		
Interest received	823,725.00	823,725.00
Cash payments for futures contracts, forward contracts, option contracts and swap contracts		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		
Other inflows (outflows) of cash, classified as investing activities		(2,777,462.00)
<b>Net cash flows from (used in) investing activities</b>	<b>(5,091,542.00)</b>	<b>(6,743,936.00)</b>

**CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES**

Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments of other equity instruments		
Payments to acquire or redeem entity's shares		
Proceeds from borrowings	30,000,000.00	30,000,000.00
Repayments of borrowings		

## Unaudited - Statement of cash flows, indirect method

Payments of lease liabilities	2,524,660.00	2,551,285.00
Proceeds from government grants		
Proceeds from contributions of non-controlling interests		
Dividends paid to equity holders of parent		
Dividends paid to non-controlling interests		
Interest paid		
Other inflows (outflows) of cash, classified as financing activities		
<b>Net cash flows from (used in) financing activities</b>	<b>27,475,340.00</b>	<b>27,448,715.00</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>22,961,118.00</b>	<b>22,443,030.00</b>
Effect of exchange rate changes on cash and cash equivalents		
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>22,961,118.00</b>	<b>22,443,030.00</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>20,500,773.00</b>	<b>18,425,531.00</b>
<b>Cash and cash equivalents at end of period</b>	<b>43,461,891.00</b>	<b>40,868,561.00</b>

01/01/2020 - 30/09/2020

Actuals

Consolidated

Standalone

## STATEMENT OF CASH FLOWS

## CONSOLIDATED AND SEPARATE

## CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES

<b>Profit for the period before taxation</b>	<b>65,018.00</b>	<b>65,018.00</b>
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## ADJUSTMENTS TO RECONCILE PROFIT (LOSS)

Adjustments for depreciation and amortisation expense	7,385,101.00	7,327,615.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	938,898.00	938,898.00
Adjustments for increase (decrease) in employee benefit liabilities	67,499.00	65,061.00
Adjustments for provisions		
Adjustments for unrealised foreign exchange losses (gains)		

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

## Unaudited - Statement of cash flows, indirect method

Adjustments for share-based payments		
Adjustments for finance costs	409,922.00	409,922.00
Adjustments for finance income	69,988.00	69,988.00
Adjustments for gain (loss) on disposals, property, plant and equipment	11,864.00	11,864.00
Adjustments for losses (gains) on disposal of other non-current assets		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	8,250.00	(337,695.00)
Adjustments for undistributed profits of associates		
Adjustments for other fair value losses (gains)		
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items		
Other adjustments to reconcile profit (loss)		
<b>Total adjustments to reconcile profit (loss)</b>	<b>8,711,318.00</b>	<b>8,997,339.00</b>
<b>Cash flows from (used in) operations before changes in working capital</b>	<b>8,776,336.00</b>	<b>9,062,357.00</b>
<b>WORKING CAPITAL CHANGES</b>		
Adjustments for decrease (increase) in inventories	(2,720,754.00)	(2,695,073.00)
Adjustment for decrease (increase) in trade and other receivables	(1,583,539.00)	(2,041,878.00)
Adjustments for increase (decrease) in trade and other payables	14,895,820.00	15,014,556.00
Adjustments for decrease (increase) in due from related parties		
Adjustments for increase (decrease) in due to related parties		
Adjustments for decrease (increase) in other working capital items		
<b>Total increase (decrease) in working capital</b>	<b>(10,591,527.00)</b>	<b>(10,277,605.00)</b>
<b>Net cash flows from (used in) operations</b>	<b>(1,815,191.00)</b>	<b>(1,215,248.00)</b>
Income taxes paid (refund)	(1,340,606.00)	(1,291,578.00)
Dividends received		
Interest paid, classified as operating activities	(1,182,569.00)	(1,182,569.00)
Interest received		

**Unaudited - Statement of cash flows, indirect method**

Cash received (paid) to the settlement of the derivative financial instruments used hedge interest rate risk, classified as operating activities.

Employees end of service benefits paid (54,174.00) (54,174.00)

Other inflows (outflows) of cash

**Net cash flows from (used in) operating activities (4,392,540.00) (3,743,569.00)**

**CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES**

Cash flows from losing control of subsidiaries or other businesses

Cash flows used in obtaining control of subsidiaries or other businesses 25,433.00 25,433.00

Other cash receipts from sales of equity or debt instruments of other entities

Other cash payments to acquire equity or debt instruments of other entities

Other cash receipts from sales of interests in joint ventures

Other cash payments to acquire interests in joint ventures

Other cash receipts from sales of interests in associates, classified as investing activities

Other cash payments to acquire interests in associates, classified as investing activities

Proceeds from sales of property, plant and equipment

Purchase of property, plant and equipment 9,770,889.00 9,507,055.00

Proceeds from sales of intangible assets

Purchase of intangible assets

Proceeds from sales of other long-term assets 8,469.00 8,469.00

Purchase of other long-term assets

Proceeds from government grants

Cash advances and loans made to other parties

Cash receipts from repayment of advances and loans made to other parties

Dividends received 55,063.00 55,063.00

Interest paid

Interest received 842,635.00 842,635.00

Cash payments for futures contracts, forward contracts, option contracts and swap contracts

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Cash receipts from futures contracts, forward contracts, option contracts and swap contracts		
Other inflows (outflows) of cash, classified as investing activities	(7,000,000.00)	(7,000,000.00)
<b>Net cash flows from (used in) investing activities</b>	<b>(15,890,155.00)</b>	<b>(15,626,321.00)</b>
<b>CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		
Proceeds from issuing shares		
Proceeds from issuing other equity instruments		
Payments of other equity instruments		
Payments to acquire or redeem entity's shares		
Proceeds from borrowings	29,421,750.00	29,421,750.00
Repayments of borrowings		
Payments of lease liabilities	2,492,307.00	2,492,307.00
Proceeds from government grants		
Proceeds from contributions of non-controlling interests		
Dividends paid to equity holders of parent	3,870,000.00	3,870,000.00
Dividends paid to non-controlling interests		
Interest paid		
Other inflows (outflows) of cash, classified as financing activities		
<b>Net cash flows from (used in) financing activities</b>	<b>23,059,443.00</b>	<b>23,059,443.00</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>2,776,748.00</b>	<b>3,689,553.00</b>
Effect of exchange rate changes on cash and cash equivalents		
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>2,776,748.00</b>	<b>3,689,553.00</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>26,654,552.00</b>	<b>25,002,708.00</b>
<b>Cash and cash equivalents at end of period</b>	<b>36,431,300.00</b>	<b>35,692,261.00</b>