

Unaudited - Statement of cash flows, indirect method

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01/01/2021 - 30/09/2021	Actuals	
	Consolidated	Standalone
OTHER CASH FLOW INFORMATION		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(2,187,243.00)	(3,981,385.00)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,999,413.00	2,958,270.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs	1,425,660.00	1,225,473.00
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(365,258.00)	(365,258.00)
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments		
Adjustments for gain (loss) on disposals, property, plant and equipment	471,159.00	
Adjustments for losses (gains) on disposal of other non-current assets		
Provision for employees' end of service benefits	102,457.00	46,135.00
Adjustments for other provisions	(344.00)	90,000.00
Net gains / (losses) from investments		
Adjustments for share-based payments		
Adjustments for unrealised foreign exchange losses (gains)		
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	0.00	(1,156,465.00)
Other adjustments for non-cash items	385,361.00	375,333.00
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	6,076,130.00	3,173,488.00
Cash flows from (used in) operations before changes in working capital	3,888,887.00	(807,897.00)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	5,071,667.00	5,674,745.00
Adjustments for decrease (increase) in trade and other receivables	(3,708,891.00)	(407,996.00)
Adjustments for increase (decrease) in trade and other payables	(6,015,290.00)	(8,435,999.00)
Adjustments for decrease (increase) in other working capital items	13,740,888.00	7,528,981.00
Total adjustments to working capital changes	9,088,374.00	4,359,731.00
Cash flows from (used in) operations	12,977,261.00	3,551,834.00
Dividends received, classified as operating activities		
Interest paid, classified as operating activities		
Interest received, classified as operating activities		

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Income taxes paid (refund), classified as operating activities		
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Employees end of service benefits paid	(250,787.00)	(176,063.00)
Other inflows (outflows) of cash, classified as operating activities		
Net cash flows from (used in) operating activities	12,726,474.00	3,375,771.00

CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES

Cash flows from losing control of subsidiaries or other businesses, classified as investing activities		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities		
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		
Other cash receipts from sales of interests in joint ventures, classified as investing activities		
Other cash payments to acquire interests in joint ventures, classified as investing activities		
Other cash receipts from sales of interests in associates		
Other cash payments to acquire interests in associates		
Proceeds from sales of property, plant and equipment, classified as investing activities	483,869.00	
Purchase of property, plant and equipment, classified as investing activities	10,242,966.00	321,047.00
Proceeds from sales of intangible assets, classified as investing activities		
Purchase of intangible assets, classified as investing activities		
Proceeds from sales of other long-term assets, classified as investing activities		
Purchase of other long-term assets, classified as investing activities		
Proceeds from government grants, classified as investing activities		
Cash advances and loans made to other parties, classified as investing activities		
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities		
Dividends received	75,478.00	75,478.00
Interest paid		
Interest received		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Other inflows (outflows) of cash, classified as investing activities		
Net cash flows from (used in) investing activities	(9,683,619.00)	(245,569.00)

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 to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from borrowings	1,270,295.00	
Repayments of borrowings	1,626,968.00	645,924.00
Payments of lease liabilities	190,586.00	354,811.00
Proceeds from government grants		

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Proceeds from contributions of non-controlling interests		
Dividends paid		
Interest paid	1,277,862.00	984,882.00
Other inflows (outflows) of cash, classified as financing activities		
Net cash flows from (used in) financing activities	(1,825,121.00)	(1,985,617.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,217,734.00	1,144,585.00
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	1,217,734.00	1,144,585.00
Cash and cash equivalents at beginning of period	1,414,210.00	49,543.00
Cash and cash equivalents at end of period	1,566,310.00	148,764.00

01/01/2020 - 30/09/2020	Actuals	
	Consolidated	Standalone
OTHER CASH FLOW INFORMATION		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(10,648,271.00)	(10,656,246.00)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	4,867,931.00	2,674,898.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs	1,927,806.00	1,418,868.00
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	299,649.00	299,649.00
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments		
Adjustments for gain (loss) on disposals, property, plant and equipment		
Adjustments for losses (gains) on disposal of other non-current assets		
Provision for employees' end of service benefits	167,598.00	102,700.00
Adjustments for other provisions	501,792.00	262,472.00
Net gains / (losses) from investments		
Adjustments for share-based payments		
Adjustments for unrealised foreign exchange losses (gains)		
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	(775,845.00)	(1,663,240.00)
Other adjustments for non-cash items	1,061,567.00	1,494,765.00
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	8,050,498.00	4,590,112.00
Cash flows from (used in) operations before changes in working capital	(2,597,773.00)	(6,066,134.00)
WORKING CAPITAL CHANGES		

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Adjustments for decrease (increase) in inventories	1,840,024.00	2,587,456.00
Adjustments for decrease (increase) in trade and other receivables	(5,315,664.00)	(1,344,751.00)
Adjustments for increase (decrease) in trade and other payables	3,606,868.00	3,339,493.00
Adjustments for decrease (increase) in other working capital items	13,301,007.00	11,052,497.00
Total adjustments to working capital changes	13,432,235.00	15,634,695.00
Cash flows from (used in) operations	10,834,462.00	9,568,561.00
Dividends received, classified as operating activities		
Interest paid, classified as operating activities		
Interest received, classified as operating activities		
Income taxes paid (refund), classified as operating activities	(228,061.00)	(228,061.00)
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Employees end of service benefits paid	(172,977.00)	(95,305.00)
Other inflows (outflows) of cash, classified as operating activities		
Net cash flows from (used in) operating activities	10,433,424.00	9,245,195.00
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities		
Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities	3,240,265.00	3,240,265.00
Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities		
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities		
Other cash receipts from sales of interests in joint ventures, classified as investing activities		
Other cash payments to acquire interests in joint ventures, classified as investing activities		
Other cash receipts from sales of interests in associates		
Other cash payments to acquire interests in associates		
Proceeds from sales of property, plant and equipment, classified as investing activities		
Purchase of property, plant and equipment, classified as investing activities	8,363,362.00	5,186,157.00
Proceeds from sales of intangible assets, classified as investing activities		
Purchase of intangible assets, classified as investing activities		
Proceeds from sales of other long-term assets, classified as investing activities		
Purchase of other long-term assets, classified as investing activities		
Proceeds from government grants, classified as investing activities		
Cash advances and loans made to other parties, classified as investing activities		
Cash receipts from repayment of advances and loans made to other parties, classified as investing activities		
Dividends received	51,608.00	51,608.00
Interest paid		
Interest received	272.00	272.00
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		
Other inflows (outflows) of cash, classified as investing activities		
Net cash flows from (used in) investing activities	(11,551,747.00)	(8,374,542.00)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control		

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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 to acquire or redeem entity's shares		
Payments of other equity instruments		
Proceeds from borrowings	3,685,654.00	1,428,457.00
Repayments of borrowings	1,086,967.00	1,407,192.00
Payments of lease liabilities		
Proceeds from government grants		
Proceeds from contributions of non-controlling interests		
Dividends paid		
Interest paid	1,591,484.00	1,071,432.00
Other inflows (outflows) of cash, classified as financing activities		
Net cash flows from (used in) financing activities	1,007,203.00	(1,050,167.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(111,120.00)	(179,514.00)
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	(111,120.00)	(179,514.00)
Cash and cash equivalents at beginning of period	982,464.00	203,465.00
Cash and cash equivalents at end of period	1,925,244.00	1,097,508.00