

Unaudited - Income Statement - Function of expense

Income Statement - Function of expense

01/07/2021 - 30/09/2021	Actuals
	Consolidated
PROFIT OR LOSS	
CONSOLIDATED AND SEPARATE	
PROFIT (LOSS)	
Revenue	27,277,387.39
Cost of sales	20,278,279.00
Gross profit	6,999,108.39
Other income	
General and administrative expense	1,099,590.75
Selling, distribution and marketing expenses	4,405,101.00
Other expenses	
Other operating gains (losses)	302,461.00
Profit (loss) from operating activities	1,796,877.64
Finance income	
Finance costs	650,905.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	(162,157.00)
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	983,815.64
Income tax expense, continuing operations	12,757.00
Profit (loss) from continuing operations	971,058.64
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	971,058.64
PROFIT (LOSS), ATTRIBUTABLE TO	
Profit (loss), attributable to owners of parent	
Profit (loss), attributable to non-controlling interests	
BASIC AND DILUTED EARNINGS PER SHARE	
BASIC EARNINGS PER SHARE	
Basic earnings (loss) per share from continuing operations	
Basic earnings (loss) per share from discontinued operations	

Unaudited - Income Statement - Function of expense

Total basic earnings (loss) per share

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations

Diluted earnings (loss) per share from discontinued operations

Total diluted earnings (loss) per share

01/07/2021 - 30/09/2021

Actuals

Standalone

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	11,280,199.54
Cost of sales	8,754,863.00
Gross profit	2,525,336.54
Other income	
General and administrative expense	878,204.61
Selling, distribution and marketing expenses	1,465,973.00
Other expenses	
Other operating gains (losses)	291,718.00
Profit (loss) from operating activities	472,876.93
Finance income	
Finance costs	703,041.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	(162,157.00)
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	(392,321.07)
Income tax expense, continuing operations	
Profit (loss) from continuing operations	(392,321.07)
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	(392,321.07)

PROFIT (LOSS), ATTRIBUTABLE TO

Profit (loss), attributable to owners of parent

Profit (loss), attributable to non-controlling interests

BASIC AND DILUTED EARNINGS PER SHARE

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BASIC EARNINGS PER SHARE

Basic earnings (loss) per share from continuing operations	0.0050
Basic earnings (loss) per share from discontinued operations	
Total basic earnings (loss) per share	0.0050

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations	
Diluted earnings (loss) per share from discontinued operations	
Total diluted earnings (loss) per share	

01/07/2020 - 30/09/2020

Actuals

Consolidated

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	20,414,648.67
Cost of sales	14,362,161.00
Gross profit	6,052,487.67
Other income	
General and administrative expense	1,899,045.00
Selling, distribution and marketing expenses	2,305,895.00
Other expenses	
Other operating gains (losses)	8,073.00
Profit (loss) from operating activities	1,855,620.67
Finance income	
Finance costs	1,326,167.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	14,666.00
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	544,119.67
Income tax expense, continuing operations	32,000.00
Profit (loss) from continuing operations	512,119.67
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	512,119.67

PROFIT (LOSS), ATTRIBUTABLE TO

Unaudited - Income Statement - Function of expense

Profit (loss), attributable to owners of parent

Profit (loss), attributable to non-controlling interests

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations

Basic earnings (loss) per share from discontinued operations

Total basic earnings (loss) per share

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations

Diluted earnings (loss) per share from discontinued operations

Total diluted earnings (loss) per share

01/07/2020 - 30/09/2020

Actuals

Standalone

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	15,677,264.46
Cost of sales	11,647,052.00
Gross profit	4,030,212.46
Other income	
General and administrative expense	1,071,721.00
Selling, distribution and marketing expenses	1,984,766.00
Other expenses	
Other operating gains (losses)	66,089.00
Profit (loss) from operating activities	1,039,814.46
Finance income	
Finance costs	793,792.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	14,666.00
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	260,688.46
Income tax expense, continuing operations	32,000.00
Profit (loss) from continuing operations	228,688.46

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Profit (loss) from discontinued operations

Net Profit / (Loss) for the period**228,688.46****PROFIT (LOSS), ATTRIBUTABLE TO**

Profit (loss), attributable to owners of parent

Profit (loss), attributable to non-controlling interests

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations

0.0030

Basic earnings (loss) per share from discontinued operations

Total basic earnings (loss) per share

0.0030

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations

Diluted earnings (loss) per share from discontinued operations

Total diluted earnings (loss) per share

01/01/2021 - 30/09/2021

ActualsConsolidated**PROFIT OR LOSS****CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	72,306,076.00
Cost of sales	63,025,351.00
Gross profit	9,280,725.00
Other income	75,478.00
General and administrative expense	5,511,154.00
Selling, distribution and marketing expenses	5,769,891.00
Other expenses	
Other operating gains (losses)	1,920,778.00
Profit (loss) from operating activities	(4,064.00)
Finance income	
Finance costs	2,548,437.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	365,258.00
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	(2,187,243.00)

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Income tax expense, continuing operations	28,844.00
Profit (loss) from continuing operations	(2,216,087.00)
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	(2,216,087.00)

PROFIT (LOSS), ATTRIBUTABLE TO

Profit (loss), attributable to owners of parent	(2,241,656.00)
Profit (loss), attributable to non-controlling interests	25,569.00

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations	(0.0110)
Basic earnings (loss) per share from discontinued operations	
Total basic earnings (loss) per share	(0.0110)

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations	(0.0110)
Diluted earnings (loss) per share from discontinued operations	
Total diluted earnings (loss) per share	(0.0110)

01/01/2021 - 30/09/2021

Actuals

Standalone

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	37,139,541.00
Cost of sales	32,136,456.00
Gross profit	5,003,085.00
Other income	75,478.00
General and administrative expense	3,602,644.00
Selling, distribution and marketing expenses	5,007,060.00
Other expenses	
Other operating gains (losses)	1,226,578.00
Profit (loss) from operating activities	(2,304,563.00)
Finance income	
Finance costs	2,042,080.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	365,258.00
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	

Unaudited - Income Statement - Function of expense

Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	(3,981,385.00)
Income tax expense, continuing operations	
Profit (loss) from continuing operations	(3,981,385.00)
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	(3,981,385.00)

PROFIT (LOSS), ATTRIBUTABLE TO

Profit (loss), attributable to owners of parent	
Profit (loss), attributable to non-controlling interests	

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations	(0.0200)
Basic earnings (loss) per share from discontinued operations	
Total basic earnings (loss) per share	(0.0200)

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations	
Diluted earnings (loss) per share from discontinued operations	
Total diluted earnings (loss) per share	

01/01/2020 - 30/09/2020

Actuals

Consolidated

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	65,239,071.00
Cost of sales	58,305,340.00
Gross profit	6,933,731.00
Other income	51,608.00
General and administrative expense	7,348,723.00
Selling, distribution and marketing expenses	6,758,761.00
Other expenses	
Other operating gains (losses)	585,211.00
Profit (loss) from operating activities	(6,536,934.00)
Finance income	
Finance costs	3,811,688.00
Impairment loss (reversal) non-financial assets	
Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	

Unaudited - Income Statement - Function of expense

Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	(299,649.00)
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	(10,648,271.00)
Income tax expense, continuing operations	(282,939.00)
Profit (loss) from continuing operations	(10,365,332.00)
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	(10,365,332.00)

PROFIT (LOSS), ATTRIBUTABLE TO

Profit (loss), attributable to owners of parent	(10,365,332.00)
Profit (loss), attributable to non-controlling interests	

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations	(0.0520)
Basic earnings (loss) per share from discontinued operations	
Total basic earnings (loss) per share	(0.0520)

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations	(0.0520)
Diluted earnings (loss) per share from discontinued operations	
Total diluted earnings (loss) per share	(0.0520)

01/01/2020 - 30/09/2020

Actuals

Standalone

PROFIT OR LOSS**CONSOLIDATED AND SEPARATE****PROFIT (LOSS)**

Revenue	46,220,853.00
Cost of sales	43,674,790.00
Gross profit	2,546,063.00
Other income	51,608.00
General and administrative expense	4,704,864.00
Selling, distribution and marketing expenses	6,227,978.00
Other expenses	
Other operating gains (losses)	485,569.00
Profit (loss) from operating activities	(7,849,602.00)
Finance income	
Finance costs	2,506,995.00
Impairment loss (reversal) non-financial assets	

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Impairment (reversal of impairment) on financial assets	
Gain (loss) arising from derecognition of financial assets measured at amortised cost	
Share of profit (loss) of associates and joint ventures accounted for using equity method	
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	(299,649.00)
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	
Other non operating incomes expenses	
Gains (losses) on net monetary position	
Profit (loss) before income tax, continuing operations	(10,656,246.00)
Income tax expense, continuing operations	(282,939.00)
Profit (loss) from continuing operations	(10,373,307.00)
Profit (loss) from discontinued operations	
Net Profit / (Loss) for the period	(10,373,307.00)

PROFIT (LOSS), ATTRIBUTABLE TO

Profit (loss), attributable to owners of parent	
Profit (loss), attributable to non-controlling interests	

BASIC AND DILUTED EARNINGS PER SHARE**BASIC EARNINGS PER SHARE**

Basic earnings (loss) per share from continuing operations	(0.0520)
Basic earnings (loss) per share from discontinued operations	
Total basic earnings (loss) per share	(0.0520)

DILUTED EARNINGS PER SHARE

Diluted earnings (loss) per share from continuing operations	
Diluted earnings (loss) per share from discontinued operations	
Total diluted earnings (loss) per share	