

ARIS LEMESOU

COMBINED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 31 December 2021

	Note	2021 €	2020 €
Revenue	8	5.296.546	396.525
Cost of sales		(3.453.755)	(227.294)
Gross profit		1.842.791	169.231
Other operating income	9	300.000	185.242
Selling and distribution expenses		(271.895)	-
Administration expenses		(1.708.781)	(164.274)
Operating profit		162.115	190.199
Finance costs	12	(20.453)	(19.548)
Profit before tax		141.662	170.651
Tax	13	(23.793)	-
Net profit for the year		117.869	170.651
Other comprehensive income		-	-
Total comprehensive income for the year		117.869	170.651

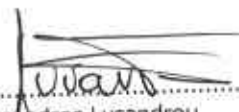
The notes on pages 9 to 20 form an integral part of these financial statements.

ARIS LEMESOU

COMBINED STATEMENT OF FINANCIAL POSITION 31 December 2021

	Note	2021 €	2020 €
ASSETS			
Non-current assets			
Property, plant and equipment	14	444.926	3.503
Investments in associates	15	533	-
		<u>445.459</u>	<u>3.503</u>
Current assets			
Trade and other receivables	16	480.696	102.889
Cash and cash equivalents	17	530.115	8.258
		<u>1.010.811</u>	<u>111.147</u>
		<u>1.456.270</u>	<u>114.650</u>
Total assets			
EQUITY AND LIABILITIES			
Equity			
Share capital		1.000	1.000
Accumulated losses		(946.820)	(1.544.475)
		<u>(945.820)</u>	<u>(1.543.475)</u>
Total equity			
Non-current liabilities			
Borrowings	18	-	450.786
		<u>-</u>	<u>450.786</u>
Current liabilities			
Trade and other payables	19	1.525.703	375.199
Borrowings	18	322.228	301.774
Current tax liabilities		554.159	530.366
		<u>2.402.090</u>	<u>1.207.339</u>
Total liabilities			
		<u>1.456.270</u>	<u>114.650</u>
Total equity and liabilities			

On 9 March 2022 the Boards of Directors of ARIS LEMESOU authorised these financial statements for issue.


Lysandros Lysandrou
Director


Uladzimir Fiodarau
Director

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