

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position

As at 30 September 2020

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2020 (Unaudited but reviewed)	31 December 2019 (Audited)	30 September 2020 (Unaudited but reviewed)	31 December 2019 (Audited)
Assets					
Current assets					
Cash and cash equivalents		510,616	547,748	257,380	388,392
Current investments - deposits with financial institutions	2	-	575	-	-
Trade and other receivables	2, 4	435,122	440,850	437,905	544,834
Short-term loans to related parties	3	45,664	44,596	-	14,943
Inventories	5	1,696,162	1,577,445	941,684	770,445
Other current financial assets	2	2,765	-	-	-
Other current assets		35,863	39,988	4,887	9,504
Total current assets		2,726,192	2,651,202	1,641,856	1,728,118
Non-current assets					
Restricted bank deposits	6	32,114	31,845	26,745	26,476
Other non-current financial assets	2, 7	17,410	-	8,018	-
Investments in subsidiaries	8	-	-	573,108	573,108
Investment in associated company	9	10,965	10,090	-	-
Other long-term investments	2	-	16,083	-	14,943
Amounts due from related parties	3	-	1,586	-	1,586
Long-term loans to related parties	3	-	-	-	45,308
Investment properties	11	587,052	587,308	577,552	577,552
Property, plant and equipment	2, 12	749,270	596,032	477,205	500,933
Leasehold rights	2	-	13,200	-	-
Other intangible assets		26,462	26,195	22,568	22,019
Deferred tax assets		64,812	62,295	172,992	170,426
Other non-current assets	2	12,455	21,895	363	363
Total non-current assets		1,500,540	1,366,529	1,858,551	1,932,714
Total assets		4,226,732	4,017,731	3,500,407	3,660,832

The accompanying notes are an integral part of the interim financial statements.

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2020

(Unit: Thousand Baht)

	Note	Consolidated financial statements		Separate financial statements	
		30 September 2020 (Unaudited but reviewed)	31 December 2019 (Audited)	30 September 2020 (Unaudited but reviewed)	31 December 2019 (Audited)
Liabilities and shareholders' equity					
Current liabilities					
Short-term loans from financial institutions	13	364,600	491,399	344,600	391,400
Bills of exchange	14	49,080	49,035	-	-
Trade and other payables	2, 15	1,044,683	749,803	711,337	579,722
Short-term loan from related party		-	584	-	-
Current portion of long-term liabilities					
- Restructured long-term loan	16	941	-	-	-
- Long-term loans	17	41,041	110,553	22,500	75,000
- Convertible debentures	18	33,937	-	33,937	-
- Options	18	3,889	-	3,889	-
- Long-term lease liabilities	2, 19	31,239	-	-	-
Other current financial liabilities		1,591	-	1,591	-
Income tax payable		16,150	16,543	15,816	16,471
Other current liabilities		89,177	73,162	32,438	24,014
Total current liabilities		1,676,328	1,491,079	1,166,108	1,086,607
Non-current liabilities					
Long-term loans from related parties		601	-	-	-
Long-term liabilities, net current portion					
- Restructured long-term loan	16	21,347	-	-	-
- Long-term loans	17	114,821	58,705	45,000	-
- Convertible debentures	18	-	36,164	-	36,164
- Options	18	-	4,333	-	4,333
- Long-term lease liabilities	2, 19	139,867	-	-	-
Provision for long-term employee benefits	20	295,743	283,182	279,484	268,821
Other non-current liabilities	2	3,169	706	-	-
Total non-current liabilities		575,548	383,090	324,484	309,318
Total liabilities		2,251,876	1,874,169	1,490,592	1,395,925

The accompanying notes are an integral part of the interim financial statements.

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of financial position (continued)

As at 30 September 2020

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>		
	<u>Note</u>	<u>30 September 2020</u>	<u>31 December 2019</u>	<u>30 September 2020</u>	<u>31 December 2019</u>
		(Unaudited but reviewed)	(Audited)	(Unaudited but reviewed)	(Audited)
Shareholders' equity					
Share capital	22				
Registered					
634,769,950 ordinary shares of Baht 1 each		<u>634,770</u>	<u>634,770</u>	<u>634,770</u>	<u>634,770</u>
Issued and fully paid up					
491,155,940 ordinary shares of Baht 1 each					
(31 December 2019: 462,395,601 ordinary shares of Baht 1 each)		491,156	462,396	491,156	462,396
Share premium		817,979	818,138	817,979	818,138
Capital reserve for share-based payment transactions		2,906	2,006	2,906	2,006
Deficit from change in the ownership interests in subsidiary		(58,428)	(58,428)	-	-
Retained earnings					
Appropriated - statutory reserve		54,418	54,418	43,418	43,418
Unappropriated		844,016	953,653	744,317	1,021,985
Other components of shareholders' equity		<u>28,797</u>	<u>97,846</u>	<u>(89,961)</u>	<u>(83,036)</u>
Equity attributable to owners of the Company		<u>2,180,844</u>	<u>2,330,029</u>	<u>2,009,815</u>	<u>2,264,907</u>
Non-controlling interests of the subsidiaries		<u>(205,988)</u>	<u>(186,467)</u>	-	-
Total shareholders' equity		<u>1,974,856</u>	<u>2,143,562</u>	<u>2,009,815</u>	<u>2,264,907</u>
Total liabilities and shareholders' equity		<u>4,226,732</u>	<u>4,017,731</u>	<u>3,500,407</u>	<u>3,660,832</u>

The accompanying notes are an integral part of the interim financial statements.

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Directors
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(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Income statement****For the three-month period ended 30 September 2020**

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	Consolidated financial statements		Separate financial statements	
		2020	2019	2020	2019
Revenues					
Sales	23	619,730	819,404	487,794	743,617
Other income					
Interest income		-	(138)	-	758
Gain on exchange		65,834	-	7,244	-
Others		9,892	5,935	10,402	11,190
Total revenues		695,456	825,201	505,440	755,565
Expenses					
Cost of sales		457,390	565,398	394,565	555,606
Selling and distribution expenses		71,880	91,947	11,327	18,473
Administrative expenses		84,641	124,046	62,293	79,853
Other expenses					
Loss on exchange		-	41,678	-	31,370
Doubtful accounts for loans to subsidiary		-	-	-	137,847
Total expenses		613,911	823,069	468,185	823,149
Profit (loss) from operating activities		81,545	2,132	37,255	(67,584)
Share of profit (loss) from investment in associated company		363	(11)	-	-
Finance income		1,340	-	-	-
Finance cost		(10,779)	(13,400)	(5,234)	(9,887)
Impairment loss on financial assets		(1,313)	-	(219,071)	-
Profit (loss) before income tax expenses		71,156	(11,279)	(187,050)	(77,471)
Tax income (expenses)	24	(16,595)	966	(15,993)	1,033
Profit (loss) for the period		54,561	(10,313)	(203,043)	(76,438)
Profit (loss) attributable to:					
Equity holders of the Company		55,857	(5,506)	(203,043)	(76,438)
Non-controlling interests of the subsidiaries		(1,296)	(4,807)	-	-
		54,561	(10,313)		
Earnings per share					
25					
Basic earnings per share					
Profit (loss) attributable to equity holders of the Company		0.1129	(0.0119)	(0.4103)	(0.1654)
Diluted earning per share					
Profit attributable to equipment holders of the Company		0.1025	-	-	-

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of comprehensive income

For the three-month period ended 30 September 2020

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Profit (loss) for the period	<u>54,561</u>	<u>(10,313)</u>	<u>(203,043)</u>	<u>(76,438)</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	(80,629)	34,650	-	-
Profit on change in value of available-for-sale investments	<u>-</u>	<u>4,774</u>	<u>-</u>	<u>4,774</u>
Other comprehensive income to be reclassified to profit or loss in subsequent periods	<u>(80,629)</u>	<u>39,424</u>	<u>-</u>	<u>4,774</u>
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>				
Loss on investments in equity designated at fair value through other comprehensive income	<u>(1,077)</u>	<u>-</u>	<u>(1,077)</u>	<u>-</u>
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax	<u>(1,077)</u>	<u>-</u>	<u>(1,077)</u>	<u>-</u>
Other comprehensive income for the period	<u>(81,706)</u>	<u>39,424</u>	<u>(1,077)</u>	<u>4,774</u>
Total comprehensive income for the period	<u>(27,145)</u>	<u>29,111</u>	<u>(204,120)</u>	<u>(71,664)</u>
Total comprehensive income attributable to:				
Equity holders of the Company (loss)	(21,312)	28,485	<u>(204,120)</u>	<u>(71,664)</u>
Non-controlling interests of the subsidiaries (loss)	<u>(5,833)</u>	<u>626</u>		
	<u>(27,145)</u>	<u>29,111</u>		

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Income statement (continued)****For the nine-month period ended 30 September 2020**

(Unit: Thousand Baht except earnings per share expressed in Baht)

	Note	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
		<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Revenues					
Sales	23	1,686,710	1,894,884	1,346,976	1,518,807
Other income					
Interest income		-	3,462	-	2,795
Gain on exchange		57,965	-	326	-
Others		21,081	25,625	22,677	36,585
Total revenues		<u>1,765,756</u>	<u>1,923,971</u>	<u>1,369,979</u>	<u>1,558,187</u>
Expenses					
Cost of sales		1,334,947	1,389,559	1,140,665	1,235,532
Selling and distribution expenses		212,479	273,934	38,957	60,541
Administrative expenses		258,633	419,869	166,248	263,433
Other expenses					
Loss on exchange		-	101,850	-	95,350
Doubtful accounts for loans to subsidiary		-	-	-	137,847
Total expenses		<u>1,806,059</u>	<u>2,185,212</u>	<u>1,345,870</u>	<u>1,792,703</u>
Profit (loss) from operating activities		(40,303)	(261,241)	24,109	(234,516)
Share of profit from investment in associated company		875	197	-	-
Finance income		4,466	-	716	-
Finance cost		(41,898)	(43,636)	(21,828)	(29,618)
Impairment loss on financial assets		(15,735)	-	(252,056)	-
Loss before income tax expenses		<u>(92,595)</u>	<u>(304,680)</u>	<u>(249,059)</u>	<u>(264,134)</u>
Tax income (expenses)	24	<u>(18,230)</u>	<u>6,402</u>	<u>(17,648)</u>	<u>13,527</u>
Loss for the period		<u>(110,825)</u>	<u>(298,278)</u>	<u>(266,707)</u>	<u>(250,607)</u>
Loss attributable to:					
Equity holders of the Company		(97,438)	(286,618)	<u>(266,707)</u>	<u>(250,607)</u>
Non-controlling interests of the subsidiaries		<u>(13,387)</u>	<u>(11,660)</u>		
		<u>(110,825)</u>	<u>(298,278)</u>		
Earnings per share					
Basic earnings per share	25				
Loss attributable to equity holders of the Company		<u>(0.1986)</u>	<u>(0.6270)</u>	<u>(0.5435)</u>	<u>(0.5482)</u>

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries

Statement of comprehensive income (continued)

For the nine-month period ended 30 September 2020

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Loss for the period	<u>(110,825)</u>	<u>(298,278)</u>	<u>(266,707)</u>	<u>(250,607)</u>
Other comprehensive income:				
<i>Other comprehensive income to be reclassified to profit or loss in subsequent periods:</i>				
Exchange differences on translation of financial statements in foreign currency	(68,179)	105,140	-	-
Profit on change in value of available-for-sale investments	-	7,382	-	7,382
Other comprehensive income to be reclassified to profit or loss in subsequent periods	<u>(68,179)</u>	<u>112,522</u>	<u>-</u>	<u>7,382</u>
<i>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</i>				
Loss on investments in equity designated at fair value through other comprehensive income	(6,925)	-	(6,925)	-
Actuarial loss	(236)	-	-	-
Less: Income tax effect	<u>59</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other comprehensive income not to be reclassified to profit or loss in subsequent periods - net of income tax	<u>(7,102)</u>	<u>-</u>	<u>(6,925)</u>	<u>-</u>
Other comprehensive income for the period	<u>(75,281)</u>	<u>112,522</u>	<u>(6,925)</u>	<u>7,382</u>
Total comprehensive income for the period	<u>(186,106)</u>	<u>(185,756)</u>	<u>(273,632)</u>	<u>(243,225)</u>
Total comprehensive income attributable to:				
Equity holders of the Company (loss)	(166,585)	(184,419)	<u>(273,632)</u>	<u>(243,225)</u>
Non-controlling interests of the subsidiaries (loss)	<u>(19,521)</u>	<u>(1,337)</u>		
	<u>(186,106)</u>	<u>(185,756)</u>		

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Cash flow statement****For the nine-month period ended 30 September 2020**

(Unit: Thousand Baht)

	<u>Consolidated financial statements</u>		<u>Separate financial statements</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Cash flows from operating activities				
Loss before tax	(92,595)	(304,680)	(249,059)	(264,134)
Adjustments to reconcile loss before tax to net cash provided by (paid from) operating activities:				
Depreciation and amortisation	73,404	54,814	30,065	34,300
Amortisation of leasehold rights	-	1,863	-	-
Write-off machinery and equipment	55	37	48	10
Expected credit losses/doubtful accounts (reversal)	22,107	(3,591)	251,685	161,530
Write-off bad debts	-	833	-	604
Write-off other assets	-	2,862	-	2,862
Reduce cost to net reliable value of inventories (reversal)	3,741	(5,322)	(845)	7,703
Share of gain from investment in associated company	(875)	(197)	-	-
Loss on revaluation of investment in equity	1,301	-	-	-
Gain from lease modification	(161)	-	-	-
Gain on sales of machinery and equipment	-	(217)	-	(217)
Gain on sales of investment property	-	(90)	-	-
Impairment loss on leasehold right	-	11,407	-	-
Provision for long-term employee benefits expenses	15,741	70,501	13,926	68,785
Unrealised loss on revaluation of derivative financial instrument	1,591	-	1,591	-
Unrealised loss (gain) on exchange	13,355	(5,611)	3,529	97,343
Amortisation of deferred financial service fee of long-term loans	203	651	-	429
Amortisation of transaction costs of convertible debentures	577	1,175	577	1,175
Share-based payment transactions	900	1,107	900	1,107
Interest income	(4,466)	(3,462)	(716)	(2,795)
Interest expenses	30,905	34,673	16,029	25,192
Profit (loss) from operating activities before changes in operating assets and liabilities	65,783	(143,247)	67,730	133,894
Operating assets (increase) decrease				
Trade and other receivables	(12,765)	(28,103)	(108,019)	(188,152)
Inventories	(122,458)	(95,727)	(170,394)	(169,593)
Other current financial assets	(76)	-	-	-
Other current assets	4,355	7,052	4,617	15,929
Other non-current assets	49	1,460	-	30
Operating liabilities increase (decrease)				
Trade and other payables	272,291	256,144	139,473	273,454
Other current liabilities	14,425	36,531	6,833	54,806
Cash paid for long-term employee benefits	(3,406)	(10,394)	(3,263)	(10,284)
Other non-current liabilities	34	332	-	-
Cash flows from (used in) operating activities	218,232	24,048	(63,023)	110,084
Cash paid for interest expenses	(22,548)	(30,848)	(15,047)	(21,796)
Cash paid for corporate income tax	(21,306)	(5,879)	(20,869)	(1,035)
Net cash flows from (used in) operating activities	174,378	(12,679)	(98,939)	87,253

The accompanying notes are an integral part of the interim financial statements.

(Unaudited but reviewed)

Pranda Jewelry Public Company Limited and its subsidiaries**Cash flow statement (continued)**

For the nine-month period ended 30 September 2020

(Unit: Thousand Baht)

	Consolidated financial statements		Separate financial statements	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Cash flows from investing activities				
Increase in current investments - deposits				
with financial institutions	-	(1,604)	-	-
Increase in restricted bank deposits	(269)	(265)	(269)	(265)
Decrease (increase) in short-term loans to related parties	-	3,000	-	(4,965)
Acquisition of property, plant and equipment	(12,854)	(16,108)	(3,819)	(5,583)
Acquisition of other intangible assets	(3,783)	(2,664)	(3,115)	(2,511)
Proceeds from sales of machinery and equipment	-	220	-	217
Proceeds from sales of investment property	-	1,327	-	-
Cash paid for investment in equity designated				
at fair value through profit or loss	(3,415)	-	-	-
Proceeds from sales of leasehold right	-	3,512	-	-
Cash receipt from interest income	2,198	1,986	5,391	3,152
Net cash flows used in investing activities	(18,123)	(10,596)	(1,812)	(9,955)
Cash flows from financing activities				
Increase (decrease) in bank overdrafts and				
short-term loans from financial institutions	(105,799)	19,200	(46,800)	26,693
Cash receipt from bills of exchange	48,480	48,481	-	-
Repayment of bills of exchange	(50,000)	(120,000)	-	(90,000)
Repayment of short-term loans from related individuals	-	(50,000)	-	(50,000)
Cash receipt from long-term loan	4,359	90,000	-	90,000
Repayment of long-term loans	(16,899)	(101,320)	(7,500)	(73,177)
Proceeds from ordinary shares issuance from exercised warrants	24,314	24,586	24,314	24,586
Repayment of liabilities under lease agreements	(28,315)	-	(275)	-
Payment to non-controlling interests of the subsidiary	-	(998)	-	-
Net cash flows used in financing activities	(123,860)	(90,051)	(30,261)	(71,898)
Increase (decrease) in translation adjustment	(69,527)	111,032	-	-
Net increase (decrease) in cash and cash equivalents	(37,132)	(2,294)	(131,012)	5,400
Cash and cash equivalents at beginning of period	547,748	396,848	388,392	255,160
Cash and cash equivalents at end of period	510,616	394,554	257,380	260,560

Supplemental cash flow information

Non-cash transactions

Transferred convertible debentures to ordinary shares and

share premium

4,287	16,693	4,287	16,693
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The accompanying notes are an integral part of the interim financial statements.

Statement of changes in shareholders' equity

For the nine-month period ended 30 September 2020

(Unit: Thousand Baht)

Consolidated financial statements												
Equity attributable to owners of the Company												
	Retained earnings						Other components of shareholders' equity					
	Issued and paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Deficit from change in the ownership interests of subsidiary	Appropriated - Statutory reserve		Exchange differences on translation of financial statements in foreign currency	Deficit on change in investments in equity designated at fair value	Total other components of shareholders' equity	Total equity attributable to owners of the Company	Equity attributable to non-controlling interests of the subsidiaries	Total shareholders' equity
					Unappropriated							
Balance as at 1 January 2019 - as previously reported	424,640	811,966	580	(58,428)	52,000	1,220,573	107,155	(85,853)	21,302	2,472,633	(192,759)	2,279,874
Cumulative effect of change in accounting policy for revenue from contracts with customers	-	-	-	-	-	(2,913)	-	-	-	(2,913)	-	(2,913)
Balance as at 1 January 2019 - as restated	424,640	811,966	580	(58,428)	52,000	1,217,660	107,155	(85,853)	21,302	2,469,720	(192,759)	2,276,961
Loss for the period	-	-	-	-	-	(286,618)	-	-	-	(286,618)	(11,660)	(298,278)
Other comprehensive income for the period	-	-	-	-	-	-	94,817	7,382	102,199	102,199	10,323	112,522
Total comprehensive income for the period	-	-	-	-	-	(286,618)	94,817	7,382	102,199	(184,419)	(1,337)	(185,756)
Ordinary shares issuance from exercised warrants to purchase new ordinary shares (Note 22)	24,586	-	-	-	-	-	-	-	-	24,586	-	24,586
Transferred convertible debentures to ordinary shares and share premium (Note 22)	9,579	7,114	-	-	-	-	-	-	-	16,693	-	16,693
Share-based payment transactions	-	-	1,107	-	-	-	-	-	-	1,107	-	1,107
Decrease in non-controlling interests of the subsidiary	-	-	-	-	-	-	-	-	-	-	(998)	(998)
Balance as at 30 September 2019	<u>458,805</u>	<u>819,080</u>	<u>1,687</u>	<u>(58,428)</u>	<u>52,000</u>	<u>931,042</u>	<u>201,972</u>	<u>(78,471)</u>	<u>123,501</u>	<u>2,327,687</u>	<u>(195,094)</u>	<u>2,132,593</u>
Balance as at 1 January 2020 - as previously reported	462,396	818,138	2,006	(58,428)	54,418	953,653	180,882	(83,036)	97,846	2,330,029	(186,467)	2,143,562
Cumulative effect of change in accounting policy related to financial instruments (Note 2)	-	-	-	-	-	(12,101)	-	-	-	(12,101)	-	(12,101)
Balance as at 1 January 2020 - as restated	462,396	818,138	2,006	(58,428)	54,418	941,552	180,882	(83,036)	97,846	2,317,928	(186,467)	2,131,461
Loss for the period	-	-	-	-	-	(97,438)	-	-	-	(97,438)	(13,387)	(110,825)
Other comprehensive income for the period	-	-	-	-	-	(98)	(62,124)	(6,925)	(69,049)	(69,147)	(6,134)	(75,281)
Total comprehensive income for the period	-	-	-	-	-	(97,536)	(62,124)	(6,925)	(69,049)	(166,585)	(19,521)	(186,106)
Ordinary shares issuance from exercised warrants to purchase new ordinary shares (Note 22)	24,314	-	-	-	-	-	-	-	-	24,314	-	24,314
Transferred convertible debentures to ordinary shares and share premium (Note 22)	4,446	(159)	-	-	-	-	-	-	-	4,287	-	4,287
Share-based payment transactions	-	-	900	-	-	-	-	-	-	900	-	900
Balance as at 30 September 2020	<u>491,156</u>	<u>817,979</u>	<u>2,906</u>	<u>(58,428)</u>	<u>54,418</u>	<u>844,016</u>	<u>118,758</u>	<u>(89,961)</u>	<u>28,797</u>	<u>2,180,844</u>	<u>(205,988)</u>	<u>1,974,856</u>

The accompanying notes are an integral part of the interim financial statements.

Statement of changes in shareholders' equity (continued)

For the nine-month period ended 30 September 2020

(Unit: Thousand Baht)

	Separate financial statements						Total shareholders' equity
	Issued and paid-up share capital	Share premium	Capital reserve for share-based payment transactions	Retained earnings		Other components of equity	
				Appropriated - Statutory reserve	Unappropriated	Other comprehensive income	
						Deficit on change in investments in equity designated at fair value	
Balance as at 1 January 2019	424,640	811,966	580	41,000	1,553,745	(85,853)	2,746,078
Loss for the period	-	-	-	-	(250,607)	-	(250,607)
Other comprehensive income for the period	-	-	-	-	-	7,382	7,382
Total comprehensive income for the period	-	-	-	-	(250,607)	7,382	(243,225)
Ordinary shares issuance from exercised warrants to purchase new ordinary shares (Note 22)	24,586	-	-	-	-	-	24,586
Transferred convertible debentures to ordinary shares and share premium (Note 22)	9,579	7,114	-	-	-	-	16,693
Share-based payment transactions	-	-	1,107	-	-	-	1,107
Balance as at 30 September 2019	458,805	819,080	1,687	41,000	1,303,138	(78,471)	2,545,239
Balance as at 1 January 2020 - as previously report	462,396	818,138	2,006	43,418	1,021,985	(83,036)	2,264,907
Cumulative effect of change in accounting policy related to financial instruments (Note 2)	-	-	-	-	(10,961)	-	(10,961)
Balance as at 1 January 2020 - as restated	462,396	818,138	2,006	43,418	1,011,024	(83,036)	2,253,946
Loss for the period	-	-	-	-	(266,707)	-	(266,707)
Other comprehensive income for the period	-	-	-	-	-	(6,925)	(6,925)
Total comprehensive income for the period	-	-	-	-	(266,707)	(6,925)	(273,632)
Ordinary shares issuance from exercised warrants to purchase new ordinary shares (Note 22)	24,314	-	-	-	-	-	24,314
Transferred convertible debentures to ordinary shares and share premium (Note 22)	4,446	(159)	-	-	-	-	4,287
Share-based payment transactions	-	-	900	-	-	-	900
Balance as at 30 September 2020	491,156	817,979	2,906	43,418	744,317	(89,961)	2,009,815

The accompanying notes are an integral part of the interim financial statements.