KINGFISHER LTD

UNAUDITED INTERIM (QUARTERLY) FINANCIAL STATEMENTS FOR THE SECOND QUARTER AND SEMESTER ENDED 31 DECEMBER 2020

2020 2019 2020 Unaudited Eur'000 Eur'000 Eur'000 Eur'000	Quarter ended 31 December 2019 Unaudited Eur'000	Period ended 30 June 2020 Audited Eur'000 (19) 39 20 (1,056) 1,017 (19) - (19)	Semester endedSemester endedSemester endedGuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter endedQuarter
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Unaudited Eur'000 Unaudited Eur'000 Unaudited Eur'000 Administrative expenses (21) - (12) Foreign currency gains - - - EBITDA (21) - (12) Finance costs (991) - (511) Finance revenue 970 - 491 Loss before tax (41) - (32) Income tax expense - - - Loss for the period (41) - (32) Other comprehensive income for the period, net of tax: - - - - Total comprehensive income for the period (41) - (32)	Unaudited Eur'000	Audited Eur'000 (19) 39 20 (1,056) 1,017 (19) - (19)	Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Unaudited Eur'000Net cash flows generated from finance activities
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Foreign currency gains	- - -	39 20 (1,056) 1,017 (19) - (19)	in investing activities (Net cash flows generated from finance activities
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Total comprehensive income for the period (41) - (32) GROUP ABRIDGED STATEMENT OF FINANCIAL POSITION	-	(19)	•
for the period (41) - (32) GROUP ABRIDGED STATEMENT OF FINANCIAL POSITION	-	(19)	at end of period 160 - 160 -
GROUP ABRIDGED STATEMENT OF FINANCIAL POSITION	-	(19)	
			COMMENTS
			The Board of Directors is pleased to present the unaudited financial statements
31 0	A t	۸ ا	semester and second quarter ended 31 December 2020.
311	As at December	As at	
		30 June	
	2020	2020	The Company posted a loss of EUR 41k for the semester and a loss of EUR 32K for the
U		Audited	ended 31 December 2020.
ASSETS	Eur'000	Eur'000	-
			For the competer and quarter the Company incurred finance costs arising from the
Non-current assets	22.666	22.666	For the semester and quarter, the Company incurred finance costs arising from the
Investment in subsidiary company Financial assets at amortised costs	22,666	22,666	EUR 40m bonds for the St Anne project. These costs were mostly recovered from St
Findificial assets at diffortised costs	41,987 64,653	41,017 63,682	Resort Limited through shareholder's loan interests.
Current assets	165	164	
TOTAL ASSETS	64,818	63,846	- The recent was successfully completed and delivered to its lesses Club Me
TOTAL ASSETS	04,616	03,040	The resort was successfully completed and delivered to its lessee Club Me
EQUITY AND LIABILITIES			on 1 February 2021.
Equity	24,706	23,757	
Non-current liabilities	39,809	39,809	By Order of the Board
Current liabilities	39,809	280	by order of the bound
TOTAL EQUITY AND LIABILITIES	64,818	63,846	-
TOTAL EGOTT AND EIABLITIES	04,010	03,040	- ENL Secretarial Services Limited
			Company Secretary
ABRIDGED STATEMENT OF CHANGES IN EQUITY			
	Tota	I Equity	15 February 2021
	E	ur'000	15 February 2021
Balance at 1 July 2019			
As previously reported		24,863	The financial report is issued pursuant to Listing Rule 12.20 and the Securities Act
Effect of change in functional currency		(2,257)	-
As restated		22,606	The statement of direct and indirect interests of Directors and Conia - Officers
Changes in equity for the period			The statement of direct and indirect interests of Directors and Senior Officers purs
Shareholder's loan		1,170	section 8(2)(m) Securities (Disclosure Obligations of Reporting Issuers) Rules 2
Total comprehensive income for the period		-	available free of charge at the registered office of the Company, Beachcomber
Balance at 31 December 2019		23,776	
			■ Botanical Garden Street, Curepipe.
		23,757	
Balance at 1 July 2020			Copies of this report are available free of charge at the head office of the Compan
Changes in equity for the period		990	
Changes in equity for the period Shareholder's loan			The Roard of Directors accents full responsibility for the accuracy of the infor
Changes in equity for the period		(41) 24,706	The Board of Directors accepts full responsibility for the accuracy of the infor- contained in this report.