

Unaudited - Statement of cash flows, indirect method

Statement of cash flows, indirect method

01/01/2021 - 30/09/2021	Actuals	
	Consolidated	Standalone
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	142,535.00	80,035.00
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for net change in unearned premiums reserve		
Adjustments for depreciation and amortisation expense	6,975.00	361.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs	8,029.00	7,707.00
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	(11,005.00)	(11,005.00)
Adjustments for provision for expected credit losses of finance receivables		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(77,707.00)	(22,154.00)
Adjustments for (gain) loss on investments carried at amortised cost		
Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	(27,567.00)	
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		
Adjustments for other provisions		
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)	(94,384.00)	(97,784.00)
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items		
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	(173,649.00)	(100,865.00)
Cash flows from (used in) operations before changes in working capital	(31,114.00)	(20,830.00)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories		
Adjustments for increase (decrease) in deposits from customers		
Adjustments for decrease (increase) in trade accounts and other receivables	(22,971.00)	5,632.00
Adjustments for decrease (increase) in instalment finance receivables	1.00	(168.00)
Adjustments for decrease (increase) in finance leases	12,500.00	
Adjustments for decrease (increase) in derivative financial assets		
Adjustments for increase (decrease) in derivative financial liabilities	(29,700.00)	(343,628.00)

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Adjustments for decrease (increase) in trade accounts and other payables	25,083.00	12,322.00
Premiums and insurance balances receivable		
Reinsurance recoverable on outstanding claims		
Reinsurance balances payable		
Reinsurance contract payables		
Claims and other payables		
Insurance contracts		
Adjustments for decrease (increase) in other working capital items	1,539.00	1,839.00
Total adjustments to working capital changes	(13,548.00)	(324,003.00)
Net cash flows from (used in) operations	(44,662.00)	(344,833.00)
Dividends paid, classified as operating activities		
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		
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Other inflows (outflows) of cash, classified as operating activities		
Net cash flows from (used in) operating activities	(44,662.00)	(344,833.00)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Cash flows from losing control of subsidiaries or other businesses, classified as investing activities	29,700.00	451,467.00
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	5,391,906.00	3,221,033.00
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	5,357,977.00	3,212,387.00
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	105.00	105.00
Purchase of property, plant and equipment, classified as investing activities	180.00	
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	83,067.00	
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, classified as investing activities		
Interest paid, classified as investing activities		
Interest received, classified as investing activities		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities		

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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	146,621.00	460,218.00
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, classified as financing activities		
Repayments of borrowings, classified as financing activities		
Payments of lease liabilities, classified as financing activities		
Proceeds from government grants, classified as financing activities		
Proceeds from contributions of non-controlling interests		
Dividends paid, classified as financing activities		
Interest paid, classified as financing activities	8,029.00	7,707.00
Other inflows (outflows) of cash, classified as financing activities		
Net cash flows from (used in) financing activities	(8,029.00)	(7,707.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	93,930.00	107,678.00
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	93,930.00	107,678.00
Cash and cash equivalents at beginning of period	(165,664.00)	(194,014.00)
Cash and cash equivalents at end of period	(71,734.00)	(86,336.00)

01/01/2020 - 30/09/2020	Actuals	
	Consolidated	Standalone
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(519,198.00)	(179,550.00)
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for net change in unearned premiums reserve		
Adjustments for depreciation and amortisation expense	206,577.00	316.00
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss		
Adjustments for finance costs	9,697.00	9,044.00
Adjustments for finance income		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates		
Adjustments for provision for expected credit losses of finance receivables		
Adjustments for losses (gains) on financial asset at fair value through profit and loss	16,720.00	(27,523.00)
Adjustments for (gain) loss on investments carried at amortised cost		

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Adjustments for Realized (gains) losses on sale of financial assets at fair value through other comprehensive income - debt instruments	12,466.00	12,466.00
Adjustments for gain (loss) on disposals, property, plant and equipment	(15,584.00)	
Adjustments for losses (gains) on disposal of other non-current assets		
Provision for employees' end of service benefits		
Adjustments for other provisions		
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)	158,599.00	146,549.00
Other adjustments for which cash effects are investing or financing cash flow		
Other adjustments for non-cash items		
Other adjustments to reconcile profit (loss)		
Total adjustments to reconcile profit (loss)	419,643.00	140,852.00
Cash flows from (used in) operations before changes in working capital	(99,555.00)	(38,698.00)
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	670.00	
Adjustments for increase (decrease) in deposits from customers		
Adjustments for decrease (increase) in trade accounts and other receivables	101,502.00	(910.00)
Adjustments for decrease (increase) in instalment finance receivables	5,971.00	(11,920.00)
Adjustments for decrease (increase) in finance leases		
Adjustments for decrease (increase) in derivative financial assets		
Adjustments for increase (decrease) in derivative financial liabilities		230,972.00
Adjustments for decrease (increase) in trade accounts and other payables	(86,678.00)	(453.00)
Premiums and insurance balances receivable		
Reinsurance recoverable on outstanding claims		
Reinsurance balances payable		
Reinsurance contract payables		
Claims and other payables		
Insurance contracts		
Adjustments for decrease (increase) in other working capital items	6,686.00	1,899.00
Total adjustments to working capital changes	28,151.00	219,588.00
Net cash flows from (used in) operations	(71,404.00)	180,890.00
Dividends paid, classified as operating activities		
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		
Cash received (paid) to settlement of derivative financial instruments used to hedge interest rate risk classified as operating activities		
Other inflows (outflows) of cash, classified as operating activities		

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Net cash flows from (used in) operating activities	(71,404.00)	180,890.00
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	2,551,178.00	1,257,911.00
Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities	2,552,454.00	1,367,442.00
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	1,398.00	
Purchase of property, plant and equipment, classified as investing activities	855.00	410.00
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	9,822.00	9,822.00
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, classified as investing activities		
Interest paid, classified as investing activities		
Interest received, classified as investing activities		
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	(77,366.00)	(30,595.00)
Net cash flows from (used in) investing activities	(68,277.00)	(130,714.00)
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, classified as financing activities		
Repayments of borrowings, classified as financing activities		
Payments of lease liabilities, classified as financing activities		
Proceeds from government grants, classified as financing activities		
Proceeds from contributions of non-controlling interests		
Dividends paid, classified as financing activities		
Interest paid, classified as financing activities	9,697.00	9,044.00
Other inflows (outflows) of cash, classified as financing activities	(1,327.00)	

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Net cash flows from (used in) financing activities	(11,024.00)	(9,044.00)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(150,705.00)	41,132.00
Effect of exchange rate changes on cash and cash equivalents		
Net increase (decrease) in cash and cash equivalents	(150,705.00)	41,132.00
Cash and cash equivalents at beginning of period	7,830.00	(210,986.00)
Cash and cash equivalents at end of period	(142,875.00)	(169,854.00)