

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021 (CONTINUED)

	Note	Unaudited 31 March 2022		Audited 31 December 2021	
		USD	KHR'000	USD	KHR'000
Current					
Borrowing	7	1,105,661	4,477,927	2,519,011	10,262,451
Overdraft	8	1,509,255	6,112,483	1,871,112	7,622,910
Trade and other payables	9	1,087,765	4,405,448	1,831,215	7,460,370
Lease liabilities	10	32,711	132,480	48,509	197,626
Contract liability		956,558	3,874,060	161,880	659,499
Current income tax liability		34,776	140,843	34,776	141,677
Total current liability		4,726,726	19,143,241	6,466,503	26,344,533
Total liabilities		5,548,795	22,472,620	7,277,823	29,649,851
Total equity and liabilities		14,987,292	60,698,533	16,333,026	66,540,748

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2022

	Note	Unaudited			
		31 Mar 2022		31 Mar 2021	
		USD	KHR'000	USD	KHR'000
Revenue	11	3,979,658	16,161,391	4,655,331	18,965,818
Cost of goods sold		(3,029,588)	(12,303,157)	(4,048,517)	(16,493,658)
Gross profit		950,070	3,858,234	606,814	2,472,160
Other income	12	3,027	12,293	9,806	39,950
Operating expenses	13	(424,969)	(1,725,799)	(308,427)	(1,256,532)
Finance costs		(117,883)	(478,723)	(107,310)	(437,181)
Profit/Loss before tax		410,245	1,666,005	200,883	818,397
Income tax expense		(26,951)	(109,448)	(24,876)	(101,345)
Profit/loss for the period		383,294	1,556,557	176,007	717,052