

Promisia Healthcare LimitedUnaudited Consolidated Statement of Comprehensive Income
For the 15 months ended 31 March 2021

	Unaudited 15 months ended 31 March 2021 \$000	Unaudited 12 months ended 31 December 2019 \$000
Revenue	6,060	-
Fair value movement of investment properties	1,250	-
Total Income	7,310	-
Administration expenses	(1,739)	(294)
Operating expenses	(4,555)	-
Depreciation and amortisation expense	(377)	-
Finance Costs	(1,008)	-
Total Expenses	(7,679)	(294)
Net gain/(loss) before income tax	(369)	(294)
Income tax credit	411	-
Net gain/(loss) for the period from continuing operations	42	(294)
Discontinued operations		
Profit/(Loss) for year after tax from discontinued operations	30	(2,107)
Other comprehensive income		
<i>Items that may be later reclassified to profit or loss</i>		
Gain / (Loss) on translation of foreign currency	(7)	1
Total other comprehensive income	(7)	1
Total comprehensive income gain/(loss)	65	(2,400)
Earnings Per Share (cents per share)		
Basic & diluted earnings per share from continuing operations	0.0006	(0.0151)
Basic & diluted earnings per share from discontinued operations	0.0000	(0.1237)

Promisia Healthcare Limited

Unaudited Consolidated Statement of Changes in Equity

For the 15 months ended 31 March 2021

	Issued Capital	Foreign Currency Reserve	Pooling of Interests Reserve	Accumulated Losses	Total
	\$000	\$000	\$000	\$000	\$000
Year ended 31 December 2019 unaudited					
Opening balance	58,278	182	-	(57,662)	798
Net loss for period	-	-	-	(2,401)	(2,401)
Other comprehensive income / (loss)	-	1	-	-	1
Share issue	248	-	-	-	248
Closing balance at 31 December 2019	58,526	183	-	(60,063)	(1,354)
15 months ended 31 March 2021 unaudited					
Opening balance	58,526	183	-	(60,063)	(1,354)
Net gain/(loss) for period	-	-	-	72	72
Other comprehensive income / (loss)	-	(7)	-	-	(7)
Pooling of interest reserve	-	-	(516)	-	(516)
Share issue	18,869	-	-	-	18,869
Less share issue costs	(335)	-	-	-	(335)
Closing balance at 31 March 2021	77,060	176	(516)	(59,991)	16,729

Promisia Healthcare Limited Unaudited Consolidated Balance Sheet As at 31 March 2021

	Unaudited 31 March 2021 \$000	Unaudited 31 December 2019 \$000
Equity		
Share capital	77,060	58,526
Accumulated losses	(59,991)	(60,063)
Pooling of Interest Reserve	(516)	-
Foreign currency translation reserve	176	183
Equity	16,729	(1,354)
<i>Represented by:</i>		
Assets		
Cash and cash equivalents	1,219	21
Trade and other receivables	1,919	55
Taxation Receivable	-	6
Related party advances	953	-
Property, Plant & Equipment	4,756	3
Right-of-use asset	9,285	-
Investment Property	40,677	-
Deferred Taxation	280	-
Total assets	59,089	85
<i>less</i>		
Liabilities		
Trade and other payables	2,836	584
Taxation Payable	118	-
Related party loans	1,000	855
Interest Bearing Loans & Borrowings	17,833	-
Lease Liability	10,040	-
Occupancy rights agreements	10,533	-
Total liabilities	42,360	1,439
Net assets / (liabilities)	16,729	(1,354)

Promisia Healthcare Limited Unaudited Consolidated Statement of Cash Flows For the 15 months ended 31 March 2021

	Unaudited 15 months ended 31 March 2021 \$000	Unaudited 12 months ended 31 December 2019 \$000
Operating Activities		
Receipts from residents for care fees and services	4,247	-
Receipts of residents' loans from new sales	1,590	-
Payments to suppliers and employees	(4,316)	(294)
Repayments of residents' loans	(434)	-
Interest paid	(1,008)	-
Income tax	243	-
Net operating cash flows from discontinued operations	42	(574)
Net operating cash flows	364	(868)
Investing activities		
Acquisition of aged care assets	(22,257)	-
Purchase of property, plant & equipment	(4,852)	-
Net investing cash flows from discontinued operations	-	73
Net investing cash flows	(27,109)	73
Financing activities		
Drawdown of loans	19,000	57
Issue of share capital, net	8,665	247
Payments for lease liabilities	432	-
Repayment of borrowings	(154)	-
Net cash flow from financing activities	27,943	304
Net increase / (decrease) in cash and cash equivalents	1,198	(491)
Cash and cash equivalents and beginning of period	21	512
Cash and cash equivalents at end of period	1,219	21