### KINGFISHER LTD AND ITS SUBSIDIARY

# UNAUDITED ABRIDGED FINANCIAL STATEMENTS FOR THE QUARTER AND SEMESTER ENDED 31 DECEMBER 2022

GROUP ABRIDGED STATEMENT OF PR	OFII OR LOSS					<b>GROUP ABRIDGED STATEMENT OF FINANCIAL</b>	L POSITION		
	Quarter	Quarter	Semester	Semester	Year		As at	As at	As at
	ended	ended	ended	ended	ended		31 December	31 December	
	31 December		31 December		30 June		2022	2021	2022
	2022	2021	2022	2021	2022				
	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Audited
	EUR'000	EUR'000	EUR'000	EUR'000	EUR'000		EUR'000	EUR'000	EUR'000
Revenue	2,181	2,164	4,183	4,126	8,508	ASSETS			
EBITDA before change in fair value	2,491	2,104	4,350	4,050	8.049	Non-current assets			
Change in fair value of investment propert		2,114	4,550	4,030	(394)	Property, plant and equipment	138	172	155
EBITDA	2.491	2.114	4.350	4.050	7.655	Investment property	121,146	119,890	120,519
Net finance costs	(911)			(1,787)			121,284	120,062	120,674
Depreciation	(9)	(8)		(17)	(34)	Current assets	4,596	2,656	4,804
Profit before tax	1,571	1,257	2,562	2,246	4,083	TOTAL ASSETS	125,880	122,718	125,478
Income tax charge	(200)	(195)		(390)		TOTAL ASSETS	123,000	122,710	123, 170
Profit for the period/year	1,371	1,062	2,212	1,856	3,427	FOURTY AND LIABILITIES			
- · · ·		,	· ·			EQUITY AND LIABILITIES	27 422	10.077	21 210
Profit after tax for the period/year att	ributable to:					Equity attributable to owner of the parent	23,428	19,637	21,216
Owner of the parent	1,371	1,062	2,212	1,856	3,427	Non-controlling interests	24,924	5,160	28,039
Non-controlling interest		-	· -			Non-current liabilities	62,522	85,446	61,729
	1,371	1,062	2,212	1,856	3,427	Current liabilities	15,006	12,475	14,494
						TOTAL EQUITY AND LIABILITIES	125,880	122,718	125,478
Basic earnings per share:	0.02	0.01	0.02	0.02	0.04				
SEGMENTAL INFORMATION	GROUP ABRIDGED STATEMENT OF CHANGES IN EQUITY								
Geographical							Equity		
Revenue:						attrib		Non-controlling	Total
Seychelles	2,181	2,164	4,183	4,126	8,508		of the parent	interests	Equity
							EUR'000	EUR'000	EUR'000
EBITDA:						At 1 July 2021	17,781	5,160	22,941
Seychelles	2,501	2,124	4,368	4,066	7,687	Total comprehensive income for the semester	1056	_	1050
Mauritius	(10)						1,856	-	1,856
		(10)	(18)	(16)	(32)	•			
	2,491	(10) 2,114	(18) 4,350			As at 31 December 2021 (Unaudited)	19,637	5,160	24,797
COOLID ADDIDGED STATEMENTS OF C	2,491	2,114	4,350	(16)	(32)	As at 31 December 2021 (Unaudited) At 1 July 2022	<b>19,637</b> 21,216		<b>24,797</b> 49,255
GROUP ABRIDGED STATEMENTS OF C	2,491 OTHER COMPRE	2,114 HENSIVE INCO	4,350 DME	(16) 4,050	(32) 7,655	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester	19,637	<b>5,160</b> 28,039	<b>24,797</b> 49,255 2,212
GROUP ABRIDGED STATEMENTS OF C	2,491 OTHER COMPRE Quarter	2,114 HENSIVE INCO Quarter	4,350 OME Semester	(16) 4,050 Semester	(32) 7,655 Year	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement	19,637 21,216 2,212	<b>5,160</b> 28,039 - (3,115)	<b>24,797</b> 49,255 2,212 (3,115)
GROUP ABRIDGED STATEMENTS OF C	2,491 OTHER COMPRE Quarter ended	2,114 HENSIVE INCO Quarter ended	4,350 OME Semester ended	(16) 4,050 Semester ended	(32) 7,655 Year ended	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester	<b>19,637</b> 21,216	<b>5,160</b> 28,039	<b>24,797</b> 49,255 2,212
GROUP ABRIDGED STATEMENTS OF C	2,491  OTHER COMPRE  Quarter ended 31 December	2,114  HENSIVE INCO  Quarter  ended  31 December	4,350  DME  Semester ended 31 December	(16) 4,050 Semester ended 31 December	Year ended 30 June	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)	19,637 21,216 2,212 - 23,428	<b>5,160</b> 28,039 - (3,115)	<b>24,797</b> 49,255 2,212 (3,115)
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GROUP ABRIDGED STATEMENTS OF C	2,491 OTHER COMPRE Quarter ended 31 December 2022	2,114 HENSIVE INCO Quarter ended 31 December 2021	A,350  OME  Semester ended 31 December 2022	Semester ended 31 December 2021 Unaudited	(32) 7,655 Year ended 30 June 2022	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)	19,637 21,216 2,212 - 23,428 WS Semester	5,160 28,039 - (3,115) 24,924 Semester	24,797 49,255 2,212 (3,115) 48,352
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Profit for the period/year	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited	2,114  CHENSIVE INCO  Quarter ended 31 December 2021 Unaudited	A,350  DME  Semester ended 31 December 2022 Unaudited	Semester ended 31 December 2021 Unaudited	Year ended 30 June 2022 Audited	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)	19,637 21,216 2,212 - 23,428 WS Semester ended 31 December	5,160 28,039 - (3,115) 24,924 Semester ended 31 December	24,797 49,255 2,212 (3,115) 48,352 Year ended 30 June
Profit for the period/year Other comprehensive income,	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000	2,114  CHENSIVE INCO  Quarter ended 31 December 2021 Unaudited EUR'000	A,350  DME  Semester ended 31 December 2022 Unaudited EUR'000	Semester ended 31 December 2021 Unaudited EUR'000	Year ended 30 June 2022 Audited EUR'000	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)	19,637 21,216 2,212 - 23,428 WS Semester ended 31 December 2022	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021	24,797 49,255 2,212 (3,115) 48,352 Year ended 30 June 2022
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Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000	2,114  CHENSIVE INCO  Quarter ended 31 December 2021 Unaudited EUR'000	A,350  DME  Semester ended 31 December 2022 Unaudited EUR'000	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000 3,427	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT	19,637 21,216 2,212 - 23,428 WS Semester ended 31 December 2022 Unaudited	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited	24,797 49,255 2,212 (3,115) 48,352 Year ended 30 June 2022 Audited
Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000	2,114  CHENSIVE INCO  Quarter ended 31 December 2021 Unaudited EUR'000	A,350  DME  Semester ended 31 December 2022 Unaudited EUR'000	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT  Net cash flows generated from operating	19,637 21,216 2,212 - 23,428 WS Semester ended 31 December 2022 Unaudited EUR'000	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000
Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax Total comprehensive income	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000  1,371	2,114  CHENSIVE INCC  Quarter ended 31 December 2021 Unaudited EUR'000  1,062	4,350  DME  Semester ended 31 December 2022 Unaudited EUR'000  2,212	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000 3,427	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT  Net cash flows generated from operating activities Net cash flows used in investing activities	19,637 21,216 2,212 23,428 WS Semester ended 31 December 2022 Unaudited EUR'000 1,478 (1,150)	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000  9,910 (504)
Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax	2,491  OTHER COMPRE  Quarter ended  31 December 2022  Unaudited EUR'000  1,371	2,114  CHENSIVE INCC Quarter ended 31 December 2021 Unaudited EUR'000  1,062	4,350  DME  Semester ended 31 December 2022 Unaudited EUR'000  2,212	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000 3,427	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOW  Net cash flows generated from operating activities Net cash flows used in investing activities Net cash flows used in financing activities	19,637 21,216 2,212 23,428 WS Semester ended 31 December 2022 Unaudited EUR'000	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000  9,910 (504)
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Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax Total comprehensive income for the period/year	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000  1,371	2,114  CHENSIVE INCC  Quarter ended 31 December 2021 Unaudited EUR'000  1,062	4,350  DME  Semester ended 31 December 2022 Unaudited EUR'000  2,212	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000 3,427	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT  Net cash flows generated from operating activities Net cash flows used in investing activities Net cash flows used in financing activities Net (decrease)/increase in cash and cash equivalents	19,637 21,216 2,212 23,428 WS Semester ended 31 December 2022 Unaudited EUR'000 1,478 (1,150) (1,361)	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000 1,947 (309) (1,426)	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000  9,910 (504) (7,898)  1,508
Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax Total comprehensive income for the period/year  Total comprehensive income attributable to:	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000  1,371  - 1,371	2,114 CHENSIVE INCC Quarter ended 31 December 2021 Unaudited EUR'000 1,062	4,350  DME  Semester ended 31 December 2022 Unaudited EUR'000  2,212  2,212	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655  Year ended 30 June 2022 Audited EUR'000  3,427  9  9  3,436	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT  Net cash flows generated from operating activities Net cash flows used in investing activities Net cash flows used in financing activities Net cash flows used in financing activities Net (decrease)/increase in cash and cash equivalents Cash and cash equivalents at beginning	19,637 21,216 2,212 23,428 WS  Semester ended 31 December 2022 Unaudited EUR'000 1,478 (1,150) (1,361) (1,033) (3,389)	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000 1,947 (309) (1,426)	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000  9,910 (504) (7,898)  1,508 (4,941)
Profit for the period/year Other comprehensive income, net of tax: Other comprehensive income that will not be reclassified to profit or loss in subsequent periods Other comprehensive income for the period/year, net of tax Total comprehensive income for the period/year  Total comprehensive income attributable to: Owner of the parent	2,491  OTHER COMPRE  Quarter ended 31 December 2022 Unaudited EUR'000  1,371	2,114  CHENSIVE INCC  Quarter ended 31 December 2021 Unaudited EUR'000  1,062	4,350  DME  Semester ended 31 December 2022 Unaudited EUR'000  2,212	Semester ended 31 December 2021 Unaudited EUR'000	(32) 7,655 Year ended 30 June 2022 Audited EUR'000 3,427	As at 31 December 2021 (Unaudited) At 1 July 2022 Total comprehensive income for the semester Other movement As at 31 December 2022 (Unaudited)  GROUP ABRIDGED STATEMENT OF CASH FLOT  Net cash flows generated from operating activities Net cash flows used in investing activities Net cash flows used in financing activities Net (decrease)/increase in cash and cash equivalents Cash and cash equivalents at beginning Net foreign exchange differences	19,637 21,216 2,212 23,428 WS Semester ended 31 December 2022 Unaudited EUR'000 1,478 (1,150) (1,361)	5,160 28,039 - (3,115) 24,924 Semester ended 31 December 2021 Unaudited EUR'000 1,947 (309) (1,426)	24,797 49,255 2,212 (3,115) 48,352  Year ended 30 June 2022 Audited EUR'000  9,910 (504) (7,898)  1,508
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### **COMMENTS**

## FINANCIAL PERFORMANCE FOR THE SEMESTER ENDED 31 DECEMBER 2022

Revenue for the semester is higher compared with the corresponding semester following the contractual increase of 2% in rent in February 2022.

The Group posted an EBITDA of EUR 4,350k (FY22: EUR 4,050k) and a profit of EUR 2,212k (FY22: EUR 1,856k).

#### OUTLOOK

The Group is expected to continue generating positive cash flow from operating activities for the remainder of the financial year ending 30 June 2023.

### By Order of the Board

ENL Secretarial Services Limited Company Secretary

### 10 February 2023

The Unaudited Abridged Interim Financial Statements are issued pursuant to Listing Rule 12.20.

The Board of Directors of Kingfisher accepts full responsibility for the accuracy of the information contained therein.