

INVESTMENT FRIENDS CAPITAL SE REPORT
for 9 months ended March 31, 2024



INVESTMENT FRIENDS CAPITAL SE

**INVESTMENT FRIENDS CAPITAL SE REPORT
FOR 9 MONTHS ENDED MARCH 31, 2024**

**COMPLIES WITH INTERNATIONAL STANDARDS
FINANCIAL REPORTING**

Tallinn, 29/04/2024

INVESTMENT FRIENDS CAPITAL SE REPORT
for 9 months ended March 31, 2024

INVESTMENT FRIENDS CAPITAL SE

Financial year start: 1 July 2023

Financial year end: 30 June 2024

Registration code: 14618005

Address: Harju maakond, Tallinn, Kesklinna linnaosa, Tornimäe tn 5, 10145

E-mail: biuro@ifcapital.pl

Website: www.ifcapital.pl

Principal business activity: As of 31/03/2024, the subject of activity registered in Estonia is "activities of financial holding companies",

Supervisory Board: Małgorzata Patrowicz, Jacek Koralewski, Martyna Patrowicz, Wojciech Hetkowski

Management Board: Damian Patrowicz

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SELECTED FINANCIAL DATA

	w thous. EURO	
	Nine months ended	Nine months ended
	31 March	31 March
	2024	2023
	<hr/>	<hr/>
Revenue from interest	102	116
Profit (loss) from operating activity	91	105
Profit (loss) before tax	91	101
Net cash flows from operating activities	1	0
Net cash flow from investing activities	0	0
Net cash flows from financing activities	0	0
Change in cash and cash equivalents	1	0
Total assets*	5 095	5 001
Short-term liabilities*	1	5
Share capital*	10 511	10 511
Number of shares at the end of the period (in pcs.)	5 005 324	105 111 804
Book value per share (EURO)	1,02	0,05

* For balance sheet items marked with an asterisk, the data presented in the second column include the balance as at June 30, 2023.

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1.1 Statement of financial position

STATEMENT OF FINANCIAL POSITION	As at 31/03/2024 unaudited in thous. EUR	As at 30/06/2023 audited in thous. EUR
A s s e t s		
Fixed assets	470	1 365
Long-term financial assets	470	1 365
Current assets	4 625	3 636
Short-term receivables	0	0
Short-term financial assets	4 622	3 634
Cash and cash equivalents	1	0
Short-term prepayments	2	2
T o t a l a s s e t s	5 095	5 001
L i a b i l i t i e s		
Equity	5 094	4 996
Share capital	10 511	10 511
Differences from conversion to EURO	-338	-345
Supplementary capital	409	409
Other reserve capitals	56	56
Retained earnings / Unsettled financial result	-5 544	-5 635
Long-term liabilities	0	0
Short-term liabilities	1	5
Trade liabilities	1	0
Other provision	0	5
T o t a l l i a b i l i t i e s	5 095	5 001
Book value	5 094	4 996
Number of shares at the end of the period (in pcs.)	5 005 324	105 111 804
Book value per share (in EUR)	1,02	0,05

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1.2 Profit and Loss Statement and Statement of Comprehensive Income

PROFIT AND LOSS STATEMENT	1/07/2023 - 31/03/2024 (unaudited) in thous. EUR	1/07/2022 - 31/03/2023 (unaudited) in thous. EUR
Revenue interest	102	116
Costs of products, goods and materials sold	0	0
Gross profit (loss) on sales	102	116
General and administrative expenses	11	11
Other operating cost	0	0
Profit (loss) from operating activity	91	105
Financial income	0	0
Financial costs	0	4
Profit before tax	91	101
Net profit (loss)	91	101
Net profit (loss)	91	101
Number of ordinary shares at the end of the period	5 005 324	105 111 804
Profit (loss) per ordinary share (in EUR)	0,02	0,00

STATEMENT OF COMPREHENSIVE INCOME	1/07/2023 - 31/03/2024 (unaudited) in thous. EUR	1/07/2022 - 31/03/2023 (unaudited) in thous. EUR
Net profit for the period	91	101
Other comprehensive income, including:	7	-1
Elements that can be transferred at a later time to the profit and loss account	7	-1
- differences from conversion to EURO	7	-1
Total income for the period	98	100

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1.3 Statement of changes in equity

STATEMENT OF CHANGES IN EQUITY	1/07/2023 - 31/03/2024 (unaudited) in thous. EUR	1/07/2022 - 31/03/2023 (unaudited) in thous. EUR
Equity at the beginning of the period	5 061	4 822
Share capital at the beginning of the period	10 511	10 511
Share capital at the end of the period	10 511	10 511
Supplementary capital at the beginning of the period	409	409
Supplementary capital at the end of the period	409	409
Other provisions capital at the beginning of the period	56	56
Other provisions capital at the end of the period	56	56
Retained earnings / Unsettled losses from previous years at the beginning of the period	-5 635	-5 777
Changes of retained earnings / Unsettled losses from previous years	91	101
a) increases (due to):	91	101
- profit (loss) for the period	91	101
Retained earnings / Unsettled losses from previous years at the end of the period	-5 544	-5 676
Exchange differences at the beginning of the period	-345	-377
Changes of exchange differences	7	-1
increases	7	0
decreases	0	1
Exchange differences at the end of the period	-338	-378
Equity at the end of the period	5 094	4 922

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1.4 Cash-flow statement

CASH FLOW STATEMENT	1/07/2023 - 31/03/2024 (unaudited) in thous. EUR	1/07/2022 - 31/03/2023 (unaudited) in thous. EUR
OPERATING ACTIVITY		
Profit before tax	91	101
Total adjustments	-90	-101
Interest and share in profits (dividends)	-95	-26
Loans granted	0	-1 444
Received repayments	9	1 375
Change in reserves	-5	-5
Change in receivables and active accruals	0	-1
Change in liabilities	1	0
I. Net cash flows from operating activities	1	0
INVESTING ACTIVITY		
Inflows from investing activity	0	0
Outflow from investing activity	0	0
II. Net cash flows from investing activities	0	0
FINANCING ACTIVITY		
Inflows	0	0
Outflow from financing activity	0	0
III. Net cash flows from financing activities	0	0
Total net cash flows (I+/-II+/-III)	1	0
Balance sheet change in cash	1	0
Cash at the beginning of the period	0	0
Cash at the end of the period	1	0

Tallinn, 2024-04-29

Signatures of all members of the Management Board

Damian Patrowicz* *Member of Management Board

first name and last name position / function