

CLR INVESTMENT FUND PUBLIC LIMITED

Consolidated Statement of Profit and Loss Account and other Total Income for the year ended 31 December 2022

	2022 €	2021 €
Income		
Credit dividends	2.844	-
Credit interest of bonds	5.098	-
Net gain from trading of financial assets at fair value through profit and loss	65.111	2.352
Net gain / (loss) of fair value in financial assets at fair value through profit and loss	268.027	(353.626)
Other operating income – proceeds from lawsuit	10.500	-
Loss from trading of financial assets	(3.955)	-
Total income	347.625	(351.274)
Expenses		
Administrative expenses	(192.237)	(157.777)
Net gain/(loss) of impairment in assets and contractual assets	3.202	(12.571)
Profit / (loss) from operations	158.590	(521.622)
Finance cost	(38.133)	(40.028)
Profit / (loss) before taxation	120.457	(561.650)
Taxation	(484)	-
Net profit / (loss) for the year	119.973	(561.650)
Other total income	-	-
Total profit / (loss) for the year	119.973	(561.650)
Total profit / (loss) for the year attributable to:		
Parent company shareholders	119.973	(561.650)
Minority interest	-	-
Total profit / (loss) for the year	119.973	(561.650)
Profit / (loss) per share attributable to the shareholders of the parent company (cents)	0.04	(0.19)

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Consolidated Statement of Financial Position as at 31 December 2022

	2022 €	2021 €
ASSETS		
Current assets		
Investments in amortised cost	573.922	-
Non-current assets		
Receivables	12.071	591
Financial assets at fair value through profit and loss	1.302.086	1.787.147
Cash and cash equivalents	1.338.306	1.460.142
	2.652.463	3.247.880
Total assets	3.226.385	3.247.880
EQUITY AND LIABILITIES		
Equity		
Share capital	8.644.229	8.644.229
Accumulated losses	(6.099.686)	(6.219.659)
Total equity	2.544.543	2.424.570
Current liabilities		
Trade and other creditors	84.112	73.967
Borrowings	597.246	749.343
Current tax liabilities	484	-
	681.842	823.310
Total Equity and Liabilities	3.226.385	3.247.880

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Consolidated Statement of Changes in Equity for the year ended 31 December 2022

	Equity attributable to the Company's shareholders		Total €
	Share capital €	Accumulated Losses €	
Balance as at 1 January 2021	8.664.229	(5.658.009)	2.986.220
Total losses			
Net loss for the year	-	(561.650)	(561.650)
Balance as at 31 December 2021 / 1 January 2022	8.644.229	(6.219.659)	2.424.570
Total income			
Net income for the year	-	119.973	119.973
Balance as at 31 December 2022	8.644.229	(6.009.686)	2.544.543

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Consolidated Statement of Cash Flows for the year ended 31 December 2022

	2022 €	2021 €
CASH FLOW FROM OPERATIONS		
Profit / (loss) before taxation:	120.457	(561.650)
Adjustments for:		
Loss/(profit) from sale of financial assets at fair value through profit and loss	3.955	(2.352)
(Profit from reverse impairment)/charge for impairment in the value of cash and cash equivalent	(3.203)	12.569
Charge for impairment in the value of receivables	1	2
Credit dividends	(2.844)	-
Credit interest	(5.098)	-
Debit interest	38.133	40.028
	151.401	(511.403)
Changes in working capital:		
Change in receivables	(11.481)	(583)
Change in financial assets at fair value through profit and loss	481.106	435.099
Change in trade and other creditors	10.145	20.829
Cash from/(for) operations	631.171	(56.058)
Interest received	5.098	-
Dividends received	2.844	-
Net cash from/(for) operations	639.113	(56.058)
CASH FLOW FROM INVESTING ACTIVITIES		
Payment for purchase of financial assets at amortised cost	(573.922)	-
Net cash for investment activities	(573.922)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(38.133)	(40.028)
Net cash for financing activities	(38.133)	(40.028)
Net increase/(decrease) in cash and cash equivalents	27.058	(96.086)
Cash and cash equivalents at beginning of year	710.799	819.454
Gain from reverse impairment/(charge for impairment) in the value of cash and cash equivalents	3.203	(12.569)
Cash and cash equivalents at end of year	741.060	710.799