

INTERFUND INVESTMENT PLC**STATEMENT OF TOTAL INCOME**

for the year ended 31 December 2023

	2023	2022
	€	€
Income	653.579	1.718.575
Other operating income	-	15.804
Administrative expenses	(298.352)	(291.685)
Profit from operations	355.227	1.442.694
Finance income	250.451	-
Finance costs	(30.568)	(42.289)
Profit before taxation	575.110	1.400.405
Taxation	-	(684)
Net profit for the year	575.110	1.399.721
Other total income	-	-
Total profit for the year	575.110	1.399.721
Profit per share attributed to the shareholders of the parent company (cents)	0.40	1.24

INTERFUND INVESTMENT PLC**STATEMENT OF FINANCIAL POSITION**

As at 31 December 2023

	2023	2022
	€	€
ASSETS		
Current assets		
Amounts receivables	4.916.699	2.678
Financial assets at fair value through profit and loss	18.822.998	18.117.240
Cash and cash equivalents	18.862	31.357
	<u>23.758.559</u>	<u>18.151.275</u>
Total assets	<u>23.758.559</u>	<u>18.151.275</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	18.699.502	14.663.168
Share premium reserve	5.114.497	4.183.040
Accumulated losses	(313.885)	(888.995)
Total equity	<u>23.500.114</u>	<u>17.967.233</u>
Current liabilities		
Trade and other creditors	228.962	164.559
Current tax liabilities	29.483	29.483
	<u>258.445</u>	<u>194.042</u>
Total equities and liabilities	<u>23.758.559</u>	<u>18.151.275</u>

INTERFUND INVESTMENT PLC**STATEMENT OF CHANGES IN NET POSITION**

Year ended 31 December 2023

	Share capital	Share Premium Reserve	Accumulated losses	Total
	€	€	€	€
Balance as at 1 January 2022	14.663.188	4.183.040	(2.288.716)	16.557.512
Total income				
Net profit for the year	-	-	1.399.721	1.399.721
Total profit for the year	-	-	1.399.721	1.399.721
Balance as at 31 December 2022 / 1 January 2023	14.663.188	4.183.040	(888.995)	17.957.233
Total income				
Net profit for the year	-	-	575.110	575.110
Total income for the year	-	-	575.110	575.110
Transactions with shareholders				
Issue of shares	4.036.314	931.457	-	4.967.771
Total transactions with shareholders	4.036.314	931.457	-	4.967.771
Balance as at 31 December 2023	18.699.502	5.114.497	(313.885)	23.500.114

Companies which do not distribute 70% of their profits after tax, as defined by the Special Contribution for Defence Law of the Republic, within two years after the end of the relevant tax year, will be deemed to have distributed this amount as dividends on the 31st of December of the second year. The amount of the deemed dividend distribution is reduced by any actual dividend already distributed by the 31st of December of the second year for the year to which profits relate. Special contribution for defence at 17% is payable on such deemed dividends by the Company (effective as of 2014) to the extent that the shareholders concerned are natural persons, tax residents in Cyprus and domiciled in Cyprus. In addition, a contribution to the General Health System at 2.65% is paid by the Company for the account of the shareholders, where the shareholders concerned are natural persons, tax residents in Cyprus, irrespective of their domicile.

INTERFUND INVESTMENT PLC**STATEMENT OF CASH FLOWS**

Year ended 31 December 2023

	2023	2022
	€	€
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	575.110	1.400.405
Adjustments for:		
Loss from sale of financial assets at fair value through profit and loss	-	107.235
Loss from sale of financial liabilities at fair value through profit and loss	432.273	-
Profit of fair values in financial assets at fair value through profit and loss	(126.705)	(1.821.789)
Credit dividends	(94.601)	(4.021)
Credit interest	(250.451)	-
Debit interest	3	2.768
	535.629	(315.402)
Changes in working capital		
Increase in receivables	(4.914.028)	(2.678)
Increase in financial assets at fair value through profit and loss	(1.011.319)	(5.531.114)
Increase/(Decrease) in trade and other creditors	64.403	(7.340)
Cash for operations	(5.325.315)	(5.856.534)
Dividends received	94.601	4.021
Net cash for operations	(5.230.714)	(5.852.513)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	250.451	-
Net cash from investing activities	250.451	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of shares	4.967.771	-
Payment of interest	(3)	(2.768)
Net cash from/(for) financing activities	4.967.768	(2.768)
Net decrease in cash and cash equivalents	(12.495)	(5.855.281)
Cash and cash equivalents at beginning of year	31.357	5.886.638
Cash and cash equivalents at end of year	18.862	31.357