

INVESTMENT FRIENDS CAPITAL SE REPORT
for 3 months ended on 30 September 2024



INVESTMENT FRIENDS CAPITAL SE

**INVESTMENT FRIENDS CAPITAL SE REPORT
FOR 3 MONTHS ENDED ON 30 SEPTEMBER 2024**

**COMPLIES WITH INTERNATIONAL STANDARDS
FINANCIAL REPORTING**

INVESTMENT FRIENDS CAPITAL SE REPORT
for 3 months ended on 30 September 2024

INVESTMENT FRIENDS CAPITAL SE

Financial year start: 1 July 2024

Financial year end: 30 June 2025

Registration code: 14618005

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

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Website: www.ifcapital.pl

Principal business activity: As of 30/09/2024, 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

	in thous. EURO	
	Three months ended	Three months ended
	30 September 2024	30 September 2023
Net interest income	25	34
Profit (loss) from operations	21	30
Profit (loss) before tax	-18	30
Net profit (loss)	-18	30
Net cash flows from operating activities	0	4
Net cash flow from investing activities	0	0
Net cash flows from financing activities	0	0
Change in cash and cash equivalents	0	4
Total assets*	3 878	5 113
Short-term liabilities*	1	1 257
Share capital*	451	451
Number of shares at the end of the period (in pcs.)	4 506 000	4 506 000

*For balance sheet items marked with an asterisk, the data presented in the second column include the balance as at 30/06/2024

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1.1 Statement of financial position

STATEMENT OF FINANCIAL POSITION	As at 30/09/2024 unaudited (in thous. EUR)	As at 30/06/2024 audited (in thous. EUR)
A s s e t s		
Fixed assets	0	0
Long-term financial assets	0	0
Current assets	3 878	5 113
Short-term financial assets	3 877	5 111
Short-term prepayments	1	2
Cash and cash equivalents	0	0
T o t a l a s s e t s	3 878	5 113
L i a b i l i t i e s		
Equity	3 877	3 856
Share capital	451	451
Differences from conversion to EURO	-433	-472
Supplementary capital	9 421	9 421
Other reserves	56	56
Retained earnings / Unsettled financial result	-5 618	-5 600
Short-term liabilities	1	1 257
Trade liabilities	1	1
Other liabilities	0	1 248
Other provisions	0	8
Equity and total liabilities	3 878	5 113
Book value	3 877	3 856
Number of shares (in pcs.) at the end of the period	4 506 000	4 506 000
Book value per share (in EUR)	0,86	0,86

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1.2 Profit and Loss Statement and Statement of Comprehensive Income

PROFIT AND LOSS STATEMENT	01/07/2024 - 30/09/2024 unaudited (in thous. EUR)	01/07/2023 - 30/09/2023 unaudited (in thous. EUR)
Net interest income	25	34
Gross profit (loss) on sales	25	34
General and administrative expenses	4	4
Profit (loss) from operating activity	21	30
Financial costs	39	0
Profit before tax	-18	30
Net profit (loss)	-18	30
Net profit (loss)	-18	30
Number of ordinary shares at the end of the period	4 506 000	4 506 000

STATEMENT OF COMPREHENSIVE INCOME	01/07/2024 - 30/09/2024 unaudited (in thous. EUR)	01/07/2023 - 30/09/2023 unaudited (in thous. EUR)
Net profit / loss for the period	-18	30
Other comprehensive income, including:	39	-10
Elements that can be transferred at a later time to the profit and loss account	39	-10
- differences from conversion to EURO – will not be reclassified to the profit and loss account	39	-10
Total income for the period	21	20

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1.3 Statement of changes in equity

STATEMENT OF CHANGES IN EQUITY	01/07/2024 - 30/09/2024 unaudited (in thous. EUR)	01/07/2023 - 30/09/2023 unaudited (in thous. EUR)
Equity at the beginning of the period	3 856	4 996
Share capital at the beginning of the period	451	10 511
Share capital at the end of the period	451	10 511
Supplementary capital at the beginning of the period	9 421	409
Supplementary capital at the end of the period	9 421	409
Other reserves at the beginning of the period	56	56
Other reserves at the end of the period	56	56
Retained earnings / Unsettled losses from previous years at the beginning of the period	-5 600	-5 635
Changes of retained earnings / Unsettled losses from previous years	-18	30
increase (due to)	-18	30
a) profit/loss for the period	-18	30
Retained earnings / Unsettled losses from previous years at the end of the period	-5 618	-5 605
Exchange differences at the beginning of the period	-472	-345
Changes of exchange differences	39	-10
increases	39	0
decreases	0	-10
Exchange differences at the end of the period	-433	-355
Equity at the end of the period	3 877	5 016

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1.4 Cash-flow statement

CASH FLOW STATEMENT	01/07/2024 - 30/09/2024 unaudited (in thous. EUR)	01/07/2023 - 30/09/2023 unaudited (in thous. EUR)
OPERATING ACTIVITY		
Profit before tax	-18	30
Total adjustments	18	-26
Interest and share in profits (dividends)	-24	-30
Loans granted	0	0
Received repayments	11	1
Change in reserves	-8	0
Change in liabilities	0	2
Change in the status of passive accruals	1	1
Other adjustments	38	0
I. Net cash flows from operating activities	0	4
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 from financing activity	0	0
Outflow from financing activity	0	0
III. Net cash flows from financing activities	0	0
Exchange differences	0	0
Total net cash flows (I+/-II+/-III)	0	4
Balance sheet change in cash	0	4
Cash at the beginning of the period	0	0
Cash at the end of the period	0	4

Tallinn, 2024-11-29

Signatures of all members of the Management Board

Damian Patrowicz Member of Management Board

first name and last name position / function