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Half-Yearly Financial Report

ACTIBOND GROWTH FUND PUBLIC COMPANY LTD

ACT

HALF-YEARLY FINANCIAL REPORT

Please see attached

Attachment:

1. **Half-Yearly Financial Report**

Regulated

Publication Date: 26/09/2022

ACTIBOND GROWTH FUND PUBLIC COMPANY LIMITED

CONDENSED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 JUNE 2022

	1.1.2022 – 30.6.2022	1.1.2021 – 30.6.2021
	€	€
Income		
Dividends receivable	-	-
Interest receivable	-	-
	-	-
(Loss) / Gain on the disposal of financial assets and liabilities at fair value through profit and loss	(334)	2.096
(Deficit) / Surplus from revaluation of financial assets and liabilities at fair value through profit and loss	(75.377)	3.382
	(75.711)	5.478
Expenses		
Administrative expenses	(27.259)	(18.338)
Financing costs	(177)	(95)
(Loss) from operations before taxation	(103.147)	(12.955)
Taxation	-	-
(Loss) for the period after taxation	(103.147)	(12.955)
(Loss) per share (cents)	(0.18)	(0.02)

ACTIBOND GROWTH FUND PUBLIC COMPANY LIMITED

**CONDENSED STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2022**

	30.6.2022	31.12.2021
	€	€
ASSETS		
Current assets		
Financial assets at fair value through profit and loss	1.047.930	1.128.370
Tax receivable	28.628	28.628
Bank balances and cash equivalents	13.540	44.703
Total assets	1.090.098	1.201.701
EQUITY AND LIABILITIES		
Current liabilities		
Creditors and expenses due	27.424	35.880
Total current liabilities	27.464	35.880
Equity		
Share capital	1.168.591	4.090.068
Other reserves	50.258	50.258
Reserves	(156.175)	(2.974.505)
Total equity	1.062.674	1.165.821
Total liabilities and equity	1.090.098	1.201.701
Net asset value per share (cents)	1.82	2.00

ACTIBOND GROWTH FUND PUBLIC COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2022

	Share capital €	Difference from conversion of share capital into euro €	Share premium reserve €	Profit and loss account €	Total €
Balance as at 1 January 2021	4.090.068	50.258	(388.694)	(2.586.712)	1.164.920
Loss for the period	-	-	-	(12.955)	(12.955)
Balance as at 30 June 2021	4.090.068	50.258	(388.694)	(2.599.667)	1.151.965
Balance as at 1 January 2022	4.090.068	50.258	(388.694)	(2.585.811)	1.165.821
Share capital decrease	(2.921.477)	-	388.694	2.532.783	-
Loss for the period	-	-	-	(103.147)	(103.147)
Balance as at 30 June 2022	1.168.591	50.258	-	(156.175)	1.062.674

ACTIBOND GROWTH FUND PUBLIC COMPANY LIMITED

CONDENSED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2022

	1.1.2022- 30.6.2022	1.1.2021- 30.6.2022
	€	€
Cash flow from operations		
(Loss) before taxation	(103.147)	(12.955)
Adjustments for:		
Dividends receivable	-	-
Financing costs	177	95
Interest receivable	-	-
Loss / (Gain) on sale of financial assets and liabilities at fair value through profit and loss	334	(2.096)
Deficit / (surplus) from revaluation of financial assets and liabilities at fair value through profit and loss	75.377	(3.382)
Cash flow for operations before changes in working capital	(27.259)	(18.338)
(Decrease) / Increase in creditors and expenses due	(8.457)	965
Cash flow for operations	(35.716)	(17.373)
Interest receivable	-	-
Dividends receivable	-	-
Financing costs	(177)	(95)
Taxation	-	-
Net cash flow for operations	(35.893)	(17.468)
Investing activities		
(Sale) / Acquisition of financial assets at fair value through profit and loss	4.730	(872.480)
Net cash flow from investing activities	4.730	(872.480)
Net decrease in cash and cash equivalents during the period	(31.163)	(889.948)
Cash and cash equivalents at beginning of period	44.704	891.958
Cash and cash equivalents at end of period	13.540	2.010