

ABRIDGED UNAUDITED FINANCIAL STATEMENTS OF HARWOOD INVESTMENTS FOR THE QUARTER ENDED 30 JUNE 2025									
STATEMENT OF FINANCIAL POSITION					STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME				
	Unaudited		Audited		Unaudited				Audited
	Quarter ended		Year Ended		Quarter ended		6 months ended		Year ended
	30-Jun-25	30-Jun-24	31-Dec-24		30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24	31-Dec-24
	EUR	EUR	EUR		EUR	EUR	EUR	EUR	EUR
ASSETS					Income	75,656	655,833	208,836	703,176
Non Current Assets	31,119,566	32,765,176	31,303,823	Expenses					3,570,531
Current Assets				License fees	1,334	1,148	2,663	2,295	5,037
Other Receivables	9,706	24,833	12,740	Listing fees	405	348	808	696	1,527
Cash and Cash Equivalents	315,104	317,308	109,203	Administration fees	21,013	24,020	41,408	47,188	52,000
	324,810	342,141	121,943	Company secretarial fees	760	-	1,500	-	3,000
				Professional fees	171,518	140,379	424,929	244,912	845,934
				Bank charges	16,058	13,550	23,114	28,342	28,954
				Loss on investment	613,926	579,376	361,588	-	717,740
Total Assets	31,444,376	33,107,317	31,425,766	(Gain) / Loss on exchange	7,569	58,674	11,957	65,521	35,333
					832,583	817,494	867,968	388,954	1,689,525
EQUITY AND LIABILITIES					Finance costs	-	-	-	-
Share Capital	718,988	778,985	752,484	Profit/(Loss) Before Tax	(756,928)	(161,661)	(659,131)	314,222	1,881,006
Accumulated Profit	31,816,380	30,458,610	32,475,511	Taxation	-	-	-	-	(152,438)
Capital Redemption reserve	(3,663,900)	(1,236,393)	(2,311,409)	Profit / (Loss) After Tax	(756,928)	(161,661)	(659,131)	314,222	1,728,568
Investment Revaluation Reserve	370,779	916,525	370,779						
				STATEMENT OF CASH FLOW					
Total Equity	29,242,247	30,917,727	31,287,365						
Non-Current Liabilities							Unaudited		Audited
Borrowings	-	-	-				30-Jun-25	30-Jun-24	31-Dec-24
Current Liabilities				Net cash used in operating activities			EUR	EUR	EUR
Tax liability			122,534	Net cash used in investing activities			1,407,631	502,831	652,630
Other Payables	2,202,129	2,189,590	15,867	Net cash generated from financing activities			184,257	773,756	1,517,369
				Net increase in cash and cash equivalents			(1,385,987)	(1,150,844)	(2,252,361)
Total Liabilities	2,202,129	2,189,590	15,867	Cash and cash equivalents-opening			205,901	125,743	(82,362)
				Cash and cash equivalents-closing			109,203	191,565	191,565
Total Equity and Liabilities	31,444,376	33,107,317	31,303,232				315,104	317,308	109,203
STATEMENT OF CHANGES IN EQUITY					NOTES TO THE FINANCIAL STATEMENTS				
	Share Capital	Accumulated Profits	Redemption Reserve	Investment Reserve	Total	- These abridged unaudited financial statements are issued pursuant to Listing Rule 12.20 of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007.			
	EUR	EUR	EUR	EUR	EUR	- The unaudited financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") applicable to companies reporting under IFRS.			
Balance as at 01 January 2025	752,484	32,475,511	(2,311,409)	370,779	31,287,365	- The Board of Directors of Harwood Investments accepts full responsibility for the accuracy of the information contained in these abridged unaudited financial statements.			
Redemption	(33,496)		(1,352,491)		(1,385,987)	BY ORDER OF THE BOARD			
Profits for the period	-	(659,131)			(659,131)	13 August 2025			
As at 30 June 2025	718,988	31,816,380	(3,663,900)	370,779	29,242,247				