KBC IFIMA S.A. Société Anonyme R.C.S. Luxembourg B 193 577 4, rue du Fort Wallis L – 2714 Luxembourg Unaudited semi-annual accounts as at 30 June 2024

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Management report of the Board of Directors dated 30/06/2024

- 1. We are pleased to report to you on the activities of the Company during the period from 1 January 2024 to 30 June 2024. In accordance with the law and our articles of association, we hereby submit the accounts for your information. The annual accounts are presented in Euros.
- 2. The Company recorded a gain of EUR 424 751.

Total assets amounted to EUR 1 522 612 349 as at 30 June 2024, compared to EUR 480 325 022 as at 31 December 2023.

The financial assets are composed of:

- loans to affiliated undertakings: EUR 1 502 224 869
- accrued interests: EUR 11 667 392

The cash at bank amounts to EUR 6 344 508.

The increase of new investments that was observed in 2023 (after a period of stand-by due to unfavorable economic conditions) is expected to continue until end 2026 at least, thanks in particular to new bonds issuance towards institutional investors (retail investors excluded). This is attested by the new issue of EUR 1 billion that was performed during the first quarter of 2024.

A warrant business has been launched in 2017 (tRACER) and 2018 (tJUMPER) using KBC IFIMA S.A. as a vehicle of warrant issuance. The first items have been issued in December 2017 for tRACER and September 2018 for tJUMPER. In 2022 another new product, called tOPTIMISER, also based on warrant issuance has been launched in September 2022. After a testing period without any new issue in 2023, the Company issued new products during the first quarter of 2024.

- 3. Risks and uncertainties facing the Company:
- The Company is actively managing risk on its existing portfolio by ensuring that the entity
 maintains a market risk neutral position. These risks are overseen by an independent risk
 management function and a risk committee which are in turn overseen by the risk management
 function, committees and audit functions at KBC Bank NV level, in accordance with outsourcing
 agreements taken out by the Company.
- The counterparty risk of KBC Ifima S.A. is limited to KBC Bank NV as well as its liquidity, treasury and credit risks, except for local operational expenses. Local Operational Risk Management (LORM) functions are divided between KBC Bank NV and the Company, depending on the services performed by each entity. The Company aims to ensure continuity in terms of outsourced risks as laid down in the Service Level Agreements.
- The credit risk covers the possibility that an issuer may default by failing to repay principal or interest. The Company is not exposed to any significant credit risk.
- The market risk embodies the potential for both losses and gains and includes currency risk and interest rate risk. The Company's exposure to such risks is outlined below.

- The currency risk covers the potential for both losses and gains as a result of changes in external rates. The Company is not exposed to any significant net currency risk.
- The interest rate risk covers the potential for a change in the value of assets resulting from the change in interest rates. No sensitivity analysis is required as, from the point of view of the Company, all the transactions are perfectly hedged. The Company is not exposed to any significant net interest rate risk.
- The other price risk is the risk that the value of an instrument will fluctuate as a result of changes in market prices (other than those arising from interest rate risk or currency risk), whether caused by factor specific to an individual instrument, its issuer or all factors affecting all instruments traded in the market. The Company is not exposed to any significant net other price risk.
- Derivatives are implemented so as to hedge the following risks:
 - Interest rate risk
 Credit risk
- Climate-related and other ESG risks are gradually integrated in existing management frameworks and in risk management processes.
- 4. The rising rate environment makes the coupons for Notes typically more appealing to the retail clients, therefore the Company is expecting a positive correlation between the higher level of the interest rates and the issuance activity as pointed out in Ifima's previsions
- 5. Activities in research and development, as provided for by law, are not applicable to the Company.
- 6. The Company did not purchase any of its own shares nor holds any own shares.
- 7. The Company has no branch offices.
- 8. The total income from loans and other investments is EUR 24 275 743. The total interest expense amount is EUR 23 518 719.
- 9. No dividend has been recorded in 2024 because of the loss from 2023.
- 10. No subsequent event has occurred since 30 June 2024.
- 11. The Company is included in the consolidated accounts drawn up by the KBC Group.

Luxembourg, 05 August 2024

The Board of Directors:

Ivo BAUWENS Fatima BOUDABZA Damien DEBBAUT Rik JANSSEN Sabrina GOCKEL KBC IFIMA S.A. 4, rue du Fort Wallis L-2714 Luxembourg

(the "Company")

R.C.S. Luxembourg Nº B 193 577

Corporate governance statement

The corporate object of the Company is the holding of investments, in any form whatsoever, in Luxembourg companies and foreign companies, the acquisition by purchase, subscription, or in any other manner as well as the transfer by sale, exchange or otherwise of stocks, debentures, notes and other security of any kind.

The Company may carry intragroup or other investing activities and cash management. The Company may borrow in any form and proceed to the issue of bonds, warrants, debentures or any other financial instruments.

In general fashion the Company may grant assistance (by way of loans, advances, guarantees of securities or otherwise) to companies or other enterprises in which the Company has an interest or which form part of the group of Companies to which the Company belongs. The Company may carry on any industrial activity and maintain a commercial establishment open to the public.

In general, it may take any controlling and supervisory measures and carry out any operation, which it may deem useful in the accomplishment and development of its purpose. The Company may carry out all its activities either directly or through one or more branches.

In the relation to the financial reporting process, internal control and risk management procedures are maintained:

- Proper books and records are maintained in accordance with the group guidelines,
- All financial products (ie, loans, bonds) are governed by contractual agreements and calculation of payments/receipts and interest accruals are driven by the group in their system,
- All risks and uncertainties facing the Company are listed in the management report.

Other information

The Company doesn't own quoted participations, directly or indirectly owned.

Rules for appointment or replacement of board members or management team of for modification of the deed of incorporation:

Art 7 of the by laws states: "The *General Meeting* appoints the directors. Directors cannot be appointed for more than 6 years and are re-eligible. Directors may be removed at any time (with or without cause) by a resolution of the General Meeting. If the office of a director becomes vacant, the majority of the

remaining directors may fill the vacancy on a provisional basis until the final appointment is made by the next *General Meeting*."

There are no restrictions on voting rights or shareholders who hold special rights. The board members do not have the right to issue or buy back shares.

The Directors hereby confirm that the statements made by the persons responsible within the Company, to the best of their knowledge, and the annual accounts prepared in accordance with the applicable set of accounting standards give a true and fair view of the assets, liabilities, financial position and profit or loss of the Company. The Directors also confirm that the management report includes a fair review of the development and performance of the business and the position of the Company, together with a description of the principal risks and uncertainties that the Company faces.

Luxembourg, 05 August 2024

IVO BAUWENS No BAUWENS (AUG 14, 2024 13:58 GMT+2)

Ivo Bauwens

Fatima Boudabza Aug 12 2024 14:35 GMT+2)

Fatima Boudabza

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Annual Accounts Helpdesk :	RCSL Nr.: B193577	Matricule : 2014 2226 732	
Tel. : (+352) 247 88 494		eCDF entry date :	
Email : centralebilans@statec.etat.lu	BALANCE SHEET		

Financial year from $_{01}$ 01/01/2024 to $_{02}$ 30/06/2024 (in $_{03}$ EUR)

KBC IFIMA S.A.

4, rue du Fort Wallis L-2714 Luxembourg

ASSETS

				Reference(s)		Current year		Previous year
А.	Sul	bscr	ibed capital unpaid	1101	101		102	
	I.	Su	bscribed capital not called	1103	103		104	
	II.		bscribed capital called but paid	1105	105		106	
B.	For	rma	tion expenses	1107	107		108	
c.	Fix	ed a	assets	1109	109	1.477.121.045,00	110	421.628.263,00
	١.	Int	angible assets	1111	111		112	
		1.	Costs of development	1113	113		114	
		2.	Concessions, patents, licences, trade marks and similar rights and assets, if they were	1115	115		116	
			 acquired for valuable consideration and need not be shown under C.I.3 	1117	117		118	
			 b) created by the undertaking itself 	1119				
		3.	Goodwill, to the extent that it was acquired for valuable consideration	1121	121		122	
		4.	Payments on account and intangible assets under development	1123	123		124	
	II.	Tai	ngible assets	1125	125		126	
		1.	Land and buildings	1127				
		2.	Plant and machinery	1129	129		130	

							CHQVSCP20240724T12	2333301_0	02 Page 2/5
					RCSL Nr.: B1935	577	Matricule: 201	4 2226	732
					Reference(s)		Current year		Previous year
		3.	Other fixtures and fittings, tools and equipment	1131 _		131		132	
		4.	Payments on account and tangible assets in the course of construction	1133		133		134	
	III.	Fin	ancial assets				1.477.121.045,00		421.628.263,00
		1.	Shares in affiliated undertakings						,
			Loans to affiliated undertakings		Note 3		1.477.121.045,00		421.628.263,00
			Participating interests						
			Loans to undertakings with which the undertaking is linked by virtue of participating interests						
		5.	Investments held as fixed						
			assets	1145 _		145		146	
		6.	Other loans	1147 _		147		148	
D.	Cu	rren	t assets	1151		151	43.196.012,00	152	56.272.449,00
	I.	Sto	cks	1153		153		154	
		1.	Raw materials and consumables	1155 _		155		156	
		2.	Work in progress	1157 _		157		158	
		3.	Finished goods and goods						
			for resale	1159 _		159		160	
		4.	Payments on account	1161 _		161		162	
	II.	Del	btors	1163		163	36.851.504,00	164	50.325.883,00
		1.	Trade debtors	1165		165		166	
			a) becoming due and payable within one year	1167 _		167		168	
			 b) becoming due and payable after more than one year 	1169		169		170	
		2.	Amounts owed by affiliated undertakings	1171		171	36.851.504,00	172	50.325.883,00
			a) becoming due and payable						
			within one year b) becoming due and payable	1173 _	Note 3	173	36.851.504,00	174	50.325.883,00
			after more than one year	1175		175		176	
		3.	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177				178	
			a) becoming due and payable within one year						
			 b) becoming due and payable after more than one year 						
		4.	Other debtors				0,00		
			 a) becoming due and payable within one year 	_			<u> </u>		
				1185 _		185		186	
			b) becoming due and payable after more than one year	1187 _		187	0,00	188	

The notes in the annex form an integral part of the annual accounts

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		RCSL Nr.: B193	577	Matricule: 201	4 2226 7	/32
		Reference(s)		Current year		Previous year
III. Investments	1189		189		190	
1. Shares in affiliated undertakings	1191 _		191		192	
2. Own shares	1209				210	
3. Other investments	1195 _		195		196	
IV. Cash at bank and in hand	1197 _		197	6.344.508,00	198	5.946.566,00
E. Prepayments	¹¹⁹⁹ -	Note 4	199	2.295.292,00	200	2.424.310,00

TOTAL (ASSETS)

201 <u>1.522.612.349,00</u> 202 <u>480.325.022,00</u>

CAPITAL, RESERVES AND LIABILITIES

		Reference(s)		Current year		Previous year
A. Capital and reserves	1301	Note 5	301	6.745.633,00	302	6.320.882,00
I. Subscribed capital	1303		303	5.296.266,00	304	5.296.266,00
II. Share premium account	1305		305		306	
III. Revaluation reserve	1307		307		308	
IV. Reserves	1309		309	1.118.348,00	310	1.300.073,00
1. Legal reserve	1311		311	373.473,00	312	373.473,00
2. Reserve for own shares	1313		313		314	
3. Reserves provided for by the articles of association	1315		315		316	
 Other reserves, including the fair value reserve 				744 975 00		026 600 00
a) other available reserves				744.875,00		926.600,00
b) other non available reserves				744 975 00		026 600 00
V. Profit or loss brought forward				744.875,00		926.600,00
VI. Profit or loss for the financial year				-93.732,00		0,00
VII. Interim dividends				424.751,00		-275.457,00
VIII. Capital investment subsidies						
B. Provisions				31.459,00		35.732,00
1. Provisions for pensions and	1331		331	511155,00	332	55,752,000
similar obligations	1333		333		334	
2. Provisions for taxation	1335		335		336	
3. Other provisions	1337		337	31.459,00	338	35.732,00
C. Creditors	1435		435	1.513.757.264,00	436	471.844.100,00
1. Debenture loans	1437		437	1.513.645.938,00	438	471.706.683,00
a) Convertible loans	1439					
i) becoming due and payable within one year	1441		441		442	
ii) becoming due and payable after more than one year	1443		443		444	
b) Non convertible loans	1445		445	1.513.645.938,00	446	471.706.683,00
i) becoming due and payable within one year	1447	Note 6	447	36.524.893,00	448	50.078.420,00
ii) becoming due and payable after more than one year	1449	Note 6	449	1.477.121.045,00	450	421.628.263,00
Amounts owed to credit institutions	1355		355		356	
a) becoming due and payable within one year	1357		357		358	
b) becoming due and payable after more than one year	1359		359		360	

The notes in the annex form an integral part of the annual accounts

a) becoming due and payable within one year b) becoming due and payable after more than one year 1365 4. Trade creditors a) becoming due and payable within one year 1367 368 a) becoming due and payable within one year 1369 a) becoming due and payable within one year 1369 a) becoming due and payable within one year 1369 after more than one year 1369 369 370 371 372	Page 5/5
 3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks a) becoming due and payable within one year b) becoming due and payable after more than one year a) becoming due and payable after more than one year b) becoming due and payable after more than one year b) becoming due and payable after more than one year b) becoming due and payable after more than one year c) becoming due and payable after more than one year b) becoming due and payable after more than one year c) becoming due and payable after more than one year c) becoming due and payable after more than one year c) becoming due and payable after more than one year d) becoming due and payable after more than one year d) becoming due and payable after more than one year d) becoming due and payable after more than one year d) becoming due and payable after more than one year d) after more than one year <	2
of orders in so far as they are not shown separately as deductions from stocks1361361362a) becoming due and payable within one year1363363364b) becoming due and payable after more than one year13653653664. Trade creditors1367367368a) becoming due and payable after more than one year1367369370b) becoming due and payable within one year1369370370b) becoming due and payable after more than one year1369370370b) becoming due and payable after more than one year1369370370c) becoming due and payable after more than one year1371371372b) becoming due and payable after more than one year1371373374	Previous year
within one year 1363 363 364 b) becoming due and payable after more than one year 1365 365 366 4. Trade creditors 1367 367 368 a) becoming due and payable within one year 1369 369 370 b) becoming due and payable after more than one year 1369 369 370 b) becoming due and payable after more than one year 1371 371 372 5. Bills of exchange payable 1373 373 374	
after more than one year 1365 365 366 4. Trade creditors 1367 367 368 a) becoming due and payable within one year 1369 369 370 b) becoming due and payable after more than one year 1371 371 372 5. Bills of exchange payable 1373 373 374	
a) becoming due and payable within one year 369 370 b) becoming due and payable after more than one year 371 372 5. Bills of exchange payable 373 374	
within one year 1369 369 370 b) becoming due and payable after more than one year 1371 371 372 5. Bills of exchange payable 1373 373 374	
after more than one year 1371 371 372 5. Bills of exchange payable 1373 373 374	
a) becoming due and payable within one year 1375 375 376	
b) becoming due and payable after more than one year 1377 377 378	
6. Amounts owed to affiliated undertakings 1379 379 380 380	
a) becoming due and payable within one year 1381 381 381 382	
b) becoming due and payable after more than one year 1383 383 383	
 7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests 1385 385 386 	
a) becoming due and payable within one year 1387 387 388	
b) becoming due and payable	
8. Other creditors 1451 451 111.326,00 452	
a) Tax authorities 1393 <u>Note 7</u> 393 <u>111.326,00</u> 394 <u></u>	
b) Social security authorities 1395 395 395 396	
i) becoming due and	
ii) becoming due and payable after more than	
D. Deferred income 1403 Note 8 403 2.077.993,00 404	2.124.308,00
TOTAL (CAPITAL, RESERVES AND LIABILITIES) 405 1.522.612.349,00 406	480.325.022,00

		CHQVSCP20240724T12333301_003	Page 1/2	
Annual Accounts Helpdesk :	RCSL Nr.: B193577	Matricule: 2014 2226 732		
Tel. : (+352) 247 88 494		eCDF entry date :		
Email : centralebilans@statec.etat.lu	PROFIT AND LOSS ACCOUNT			

PROFIT AND LOSS ACCOUNT

Financial year from $_{o1}$ 01/01/2024 to $_{o2}$ 30/06/2024 (in $_{o3}$ EUR)

KBC IFIMA S.A.

4, rue du Fort Wallis L-2714 Luxembourg

		Reference(s)	Current year	Previous year
1.	Net turnover	1701	701	702
2.	Variation in stocks of finished goods and in work in progress	1703	703	704
3.	Work performed by the undertaking for its own purposes and capitalised	1705	705	706
4.	Other operating income	1713 Note 9	713 24.644,00	714 1.010.378,00
5.	Raw materials and consumables and other external expenses	1671	-243.047,00	-453.201,00
	a) Raw materials and consumables	1601	601	602
	b) Other external expenses	1603 Note 10	603	-453.201,00
6.	Staff costs	1605 Note 12	-38.910,00	-887.652,00
	a) Wages and salaries	1607	-38.646,00	-731.281,00
	b) Social security costs	1609	-264,00	-156.371,00
	i) relating to pensions	1653	653	654
	ii) other social security costs	1655	-264,00	-156.371,00
	c) Other staff costs	1613	613	614
7.	Value adjustments	1657	657	658
	 a) in respect of formation expenses and of tangible and intangible fixed assets 	1659	659	660
	b) in respect of current assets	1661	661	662
8.	Other operating expenses	1621	621	622

				CHQVSCP20240724T1	2333301_0	03 Page 2/2
		RCSL Nr.: B1935	577	Matricule : 201	4 2226 3	732
		Reference(s)		Current year		Previous year
9. Income from participating interests	1715		715		716	
a) derived from affiliated undertakings	1717		717			
b) other income from participating						
interests	1719		719		720	
10. Income from other investments and				24 275 742 00		45 400 004 00
loans forming part of the fixed assets				24.275.742,00		15.408.884,00
a) derived from affiliated undertakings		Note 13	723	24.275.742,00		15.408.884,00
b) other income not included under a)	1725		725		726	
11. Other interest receivable and similar						
income	1727		727	0,00	728	22.685,00
a) derived from affiliated undertakings	1729		729		730	
b) other interest and similar income	1731		731	0,00	732	22.685,00
12. Share of profit or loss of undertakings accounted for under the equity method	1663		663		664	
13. Value adjustments in respect of financial assets and of investments held as current assets	1665		665		666	
14. Interest payable and similar expenses	1627		627	-23.562.935,00	628	-15.142.064,00
a) concerning affiliated undertakings	1629		629		630	
b) other interest and similar expenses	1631	Note 13	631	-23.562.935,00	632	-15.142.064,00
15. Tax on profit or loss	1635		635	-30.743,00	636	107.840,00
16. Profit or loss after taxation	1667		667	424.751,00	668	66.870,00
17. Other taxes not shown under items 1 to 16	1637		637		638	-342.327,00
18. Profit or loss for the financial year	1669		669	424.751,00	670	-275.457,00

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2023 (EUR)

Net profit -275.457 304.236 Adjustments for: Interests income/charges -266.820 -491.894 Net amortization on loans and bonds -1.821 447.986 Other provision -4.381 26.608 Other advance -548.479 286.936 Charge in other assets and liabilities -203.448 -128.952 Change in other assets and liabilities -299.194 418.556 Taxes (paid)/received 0 488.374 Tax provision 0 -368.236 Net cash flow from operational activities -1.051.121 696.683 Financial fixed assets - issued -248.831.196 -58.276.936 Financial fixed assets - repaid 119.483.816 490.502.263 Interest received -119.452.223 439.781.745 Bonds issued 248.831.196 58.276.936 Bonds repaid -119.428.816 -490.502.263 Interest received -119.483.816 -490.502.263 Net cash flow from financing activities -119.428.875 -676.878 Interest Paid -9.795.553 -7.027		2023	2022
Interests income/charges -266.820 -491.894 Net amortization on loans and bonds -1.821 447.986 Other provision -4.381 26.608 Other - adjustment -548.479 286.936 Other advance -203.448 -128.952 Change in other assets and liabilities -299.194 418.556 Taxes (paid)/received 0 488.374 Tax provision 0 -368.236 Net cash flow from operational activities -1.051.121 696.683 Financial fixed assets - issued -248.831.196 -58.276.936 Financial fixed assets - repaid 119.483.816 490.502.263 Interest received 10.195.157 7.556.418 Net cash flow from investment activities -119.152.223 439.781.745 Bonds issued 248.831.196 58.276.936 Bonds repaid -119.483.816 -490.502.263 Dividend paid -428.875 -676.878 Interest Paid -9.795.553 -7.627.494 Net cash flow from financing activities 119.122.952 -440.529.700	Net profit	-275.457	304.236
Interests income/charges -266.820 -491.894 Net amortization on loans and bonds -1.821 447.986 Other provision -4.381 26.608 Other - adjustment -548.479 286.936 Other advance -203.448 -128.952 Change in other assets and liabilities -299.194 418.556 Taxes (paid)/received 0 488.374 Tax provision 0 -368.236 Net cash flow from operational activities -1.051.121 696.683 Financial fixed assets - issued -248.831.196 -58.276.936 Financial fixed assets - repaid 119.483.816 490.502.263 Interest received 10.195.157 7.556.418 Net cash flow from investment activities -119.152.223 439.781.745 Bonds issued 248.831.196 58.276.936 Bonds repaid -119.483.816 -490.502.263 Dividend paid -428.875 -676.878 Interest Paid -9.795.553 -7.627.494 Net cash flow from financing activities 119.122.952 -440.529.700			
Net amortization on loans and bonds -1.821 447.986 Other provision -4.381 26.608 Other - adjustment -548.479 286.936 Other advance -203.448 -128.952 Change in other assets and liabilities -299.194 418.556 Taxes (paid)/received 0 488.374 Tax provision 0 -368.236 Net cash flow from operational activities -1.051.121 696.683 Financial fixed assets - issued -248.831.196 -58.276.936 Financial fixed assets - repaid 119.483.816 490.502.263 Interest received -119.152.223 439.781.745 Bonds issued 248.831.196 58.276.936 Bonds issued 248.831.196 58.276.936 Dividend paid -119.152.223 439.781.745 Bonds issued 248.831.196 58.276.936 Dividend paid -428.875 -676.878 Interest Paid -9.795.553 -7.627.494 Net cash flow from financing activities 119.122.952 -440.529.700 Net	-	200 820	401 004
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Dividend paid-428.875-676.878Interest Paid-9.795.553-7.627.494Net cash flow from financing activities119.122.952-440.529.700Net cash flow-1.080.392-51.277Cash balance as at January 1st7.026.9587.078.235Cash balance as at December 31st5.946.5667.026.958	Bonds issued	248.831.196	58.276.936
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Net cash flow from financing activities119.122.952-440.529.700Net cash flow-1.080.392-51.277Cash balance as at January 1st7.026.9587.078.235Cash balance as at December 31st5.946.5667.026.958	Dividend paid	-428.875	-676.878
Net cash flow -1.080.392 -51.277 Cash balance as at January 1st 7.026.958 7.078.235 Cash balance as at December 31st 5.946.566 7.026.958	Interest Paid	-9.795.553	-7.627.494
Cash balance as at January 1st 7.026.958 7.078.235 Cash balance as at December 31st 5.946.566 7.026.958	Net cash flow from financing activities	119.122.952	-440.529.700
Cash balance as at December 31st 5.946.566 7.026.958	Net cash flow	-1.080.392	-51.277
Cash balance as at December 31st 5.946.566 7.026.958			
	•		
Net cash flow -1.080.392 -51.277		5.946.566	7.026.958
	Net cash flow	-1.080.392	-51.277

Notes to the annual accounts As at 30 June 2024

Note 1 - General information

KBC IFIMA S.A. was incorporated on 15 April 1982 as a "société anonyme".

KBC IFIMA S.A. ("The Company") is a wholly-owned subsidiary of KBC Bank NV, Brussels. The Company carried out a cross-border transfer of its legal seat from The Netherlands to Luxembourg, effective at midnight on 31 December 2014. At the same time, the name of the Company was changed to KBC IFIMA S.A. (previous name: KBC International Financieringsmaatschappij n.v.).

The registered office of the Company is established 4, rue du Fort Wallis, L-2714 Luxembourg.

The activities of the Company remain unchanged after the transfer of legal seat.

The Company is established for an unlimited period.

The accounting year of the Company begins on the 1st January of each year and terminates on the 31 December of the same year.

The purpose of KBC IFIMA S.A. is the issue of bonds and on-lending the proceeds to KBC Bank NV. The principal activity of the company since a few years consists of the administration of the retail bonds and warrants issued and the loans made. The retail notes issued by the company are fully guaranteed by KBC Bank NV.

The annual accounts of the Company are fully consolidated in the consolidated accounts of KBC Bank NV Brussels, which forms the smallest body of undertakings of which the Company forms a part as a subsidiary and in the consolidated accounts of KBC Group NV, which forms the largest body of undertakings of which the Company forms a part as a subsidiary. Group accounts and consolidated management reports are available at its head office Havenlaan 2, B - 1080 Brussels.

As at 28 June 2016, the Sole Shareholder had approved the merger (the "Merger") by acquisition between KBC IFIMA S.A. (the acquiring company) and KBC FINANCIAL PRODUCTS INTERNATIONAL S.A., a société anonyme, incorporated under the laws of Luxembourg (formerly a Cayman company named KBC Financial Products International Limited.) having its registered office at 5, Place de la gare, L-1616 Luxembourg and registered with the Luxembourg trade and companies register under number B 184.148, incorporated by a deed enacted by Maître Francis KESSELER, notary residing in Esch-sur-Alzette, on 31 December 2013, published in the Memorial, Recueil des Sociétés et Associations number 810 of 29 March 2014 ("KBC FPI" and together with the Company the "Merging Companies") as the acquired company.

Note 2 - Summary of significant accounting policies

The annual accounts have been prepared in accordance with Luxembourg legal and regulatory requirements under the historical cost convention. Accounting policies and valuation rules are, besides the ones laid down by the law of 19 December 2002, as amended, determined and applied by the Board of Directors.

The preparation of annual accounts requires the use of certain critical accounting estimates. It also requires the Board of Directors to exercise its judgment in the process of applying the accounting policies. Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumptions changed. Management believes that the underlying assumptions are appropriate and that the annual accounts therefore present the financial position and results fairly.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The significant accounting policies are as follows:

a) <u>Foreign currency translation</u>

Annual accounts are expressed in EUR.

Transactions, income and charges denominated in currencies other than Euro are translated at the exchange rates prevailing at the date of the transaction.

Monetary assets and liabilities items denominated in currencies other than Euro are translated in Euro at exchange rate prevailing as at the date of the balance sheet. Realized exchange gains and losses and unrealized exchange gains and losses are recorded in the profit and loss account.

Non-monetary assets and liabilities items denominated in currencies other than Euro are translated in Euro at the exchange rate prevailing at the date of the balance sheet. Realized and unrealized gains or losses are recorded in the profit and loss account.

b) <u>Loans to affiliated undertakings</u>

Loans are recorded on the assets side of the balance sheet at the lowest amount between their nominal value and their approximate fair value. Value adjustments are only taken into consideration when, according to the Board of Directors, the depreciation is deemed permanent.

These value adjustments are not continued if the reasons for which they were made have ceased to apply.

c) <u>Provisions for other risks and charges</u>

Provisions for other risks and charges are included in order to cover losses or debts whose nature is clearly defined and are, at the balance sheet date, either likely or certain to be incurred but amounts or timing are indeterminable.

d) <u>Prepayments</u>

Prepayments include accrued amounts such as commissions, premiums or pension benefits, tax advances paid to the Administration and income to be received during the next financial year.

e) <u>Non-convertible bonds</u>

Non-convertible bonds are recorded on the liabilities side of the balance sheet at the repayment value. The bonds are issued on the Luxembourg Stock Exchange market.

f) <u>Discounts on non-convertible bonds</u>

The discounts related to these non-convertible bonds (i.e. the difference between the issue price and the repayment value) are booked in the caption "prepayments". These discounts are taken to financial expenses on the duration of the non-convertible bonds.

g) <u>Deferred income on bonds</u>

The deferred income related to these bonds (i.e. the difference between the issue price and the repayment value) are booked in the caption "deferred income" in liabilities. These deferred income are taken to financial income on the duration of the bonds.

Some of these contracts can be subject to an early redemption.

h) <u>Income and expenses recognition</u>

Interest income and expenses are recorded on an accrual basis.

i) <u>Taxes</u>

Taxes are charged to the profit and loss account on an accrual basis and not in the year in which the payment occurs. Accordingly, amounts linked to the Tax authorities have been recorded for the financial years for which no final assessment has been issued by the tax authorities. Since the 28th December 2018, KBC IFIMA S.A. has been integrated in a Luxembourg tax unity. The other entities in scope are KBC Lease Luxembourg SA, KBC Real Estate, KBC AM Lux SA and KBC Group Re which is the integrating company.

j) <u>Derivative financial instruments</u>

The Company may enter into financial instruments such as options, swaps, futures or foreign exchange contracts.

In the case of hedging of an asset or a liability which is not recorded at fair value, unrealized gains or losses are deferred until recognition of the realized gains or losses on the hedged item.

Commitments relating to options/swaps/futures/warrants/foreign exchange contracts transactions are disclosed in Note 16 -Off-balance-sheet .

k) <u>Cash flow statement</u>

The Cash Flow Statement shows how cash and cash equivalents have changed in the course of the year as a result of inflows and outflows of funds.

The Company presents its cash flows using the indirect method. The indirect method adjusts accrual basis net profit or loss for the effects of non-cash transactions. Differentiation is made between cash flows from operating activities, from investing activities and from financing activities. Cash flow from operating activities is the cash and cash equivalents raised as a result of the main revenue-producing activities of the Company that are not investing or financing activities, so operating cash flows include cash received from customers and cash paid to suppliers and employees. It is determined on the basis of net profit. As part of the indirect determination of cash flow, the changes in balance sheet items due to operating activities were applied where necessary. Cash flow from investing activities is the cash and cash equivalents raised as a result of acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents. Cash flow from financing activities is the cash and cash equivalents raised as a result of acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents. Cash flow from financing activities is the cash and cash equivalents raised as a result of acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents. Cash flow from financing activities is the cash and cash equivalents raised as a result of acquisition and cash equivalents raised as a result of acquisition and cash equivalents raised as a result of acquisition and cash equivalents raised as a result of acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents. Cash flow from financing activities is the cash and cash equivalents raised as a result of activities that alter the equity capital and borrowing structure of the Company.

Interest and dividends received and paid are classified as financing cash flows consistently from period to period.

Cash and cash equivalents with a term to maturity of not more than three months are recorded under cash and cash equivalents. Cash equivalents are short-term financial assets which can be converted into cash at any time and which are only subject to minor value fluctuation risks.

Note 3 - Financial assets

The caption relates to the loans granted by the Company to its parent, KBC Bank NV, and is composed of:

- Long term loans: EUR 1 477 121 045 (2023: EUR 421 628 263);
- Short term loans: EUR 25 103 824 (2023: EUR 41 844 375);
- Accrued interest on loans and related derivatives: EUR 11 667 392 (2023: EUR 8 467 355);
- Margin adjustment: EUR 80 699 (2023: EUR 14 153)

All the above transactions for the financial assets relate to our parent, KBC Bank NV The loans granted can be disclosed as follows:

<u>30/06/2024</u>:

Туре	Currency	Issue date	Maturity date	Description	Amount (Ccy)	Amount (EUR)	Counterparty
Onlending - Capital	CZK	07/04/2022	07/04/2025		1.625.000,00	64.935,07	KBC BANK NV
Onlending - Capital	EUR	15/12/2008	09/04/2040	11 16 17 1/ 00100	4.500.000,00	4.500.000,00	KBC BANK NV
Onlending - Capital	EUR	01/09/2017	02/09/2024	kbc ifima 17 var% r00130 0109	13.794.000,00	13.794.000,00	KBC BANK NV
Onlending - Capital	USD	07/02/2005	07/02/2025		123.000.000,00	114.899.579,64	KBC BANK NV
Bond - Capital	AUD	04/11/2022	04/11/2025	KBC Bank SA 22 4,23% 041125	3.224.000,00	2.005.099,82	KBC BANK NV
Bond - Capital	EUR	07/07/2022	07/07/2025	KBC Bank SA 22 1,08% 070725	3.157.000,00	3.157.000,00	KBC BANK NV
Bond - Capital	EUR	16/09/2022	16/09/2027	KBC Bank SA 22 2,18% 160927	2.000.000,00	2.000.000,00	KBC BANK NV
Bond - Capital	EUR	03/01/2023	03/01/2026	KBC BANK 23 2,63% 030126	24.712.000,00	24.712.000,00	KBC BANK NV
Bond - Capital	EUR	02/02/2023	02/02/2026	KBC Bank SA 23 2,88% 020226 KBC BANK SA 23 2,73%	25.203.000,00	25.203.000,00	KBC BANK NV
Bond - Capital	EUR	02/03/2023	02/03/2026	020326	14.450.000,00	14.450.000,00	KBC BANK NV
Bond - Capital	EUR	30/03/2023	30/03/2026	KBC BANK 23 3,13% 300326 MTN	24.612.000,00	24.612.000,00	KBC BANK NV
Bond - Capital	EUR	05/05/2023	05/05/2026	KBC BANK 23 3,08% 050526	19.198.000,00	19.198.000,00	KBC BANK NV
Bond - Capital	EUR	08/06/2023	08/06/2026	KBC Bank SA 23 3,28% 080626 KBC BANK 23 2,98% 060726	21.361.000,00	21.361.000,00	KBC BANK NV
Bond - Capital	EUR	06/07/2023	06/07/2026	MTN KBC Bank SA 23 3.33% 310826	15.852.000,00	15.852.000,00	KBC BANK NV
Bond - Capital	EUR	31/08/2023	31/08/2026	EMTN	12.819.000,00	12.819.000,00	KBC BANK NV
Bond - Capital	EUR	01/09/2023	01/09/2025	KBC Bank 23 3,26% 010925	2.000.000,00	2.000.000,00	KBC BANK NV
Bond - Capital	EUR	28/09/2023	28/09/2026	KBC Bank SA 23 3,33% 280926	12.431.000,00	12.431.000,00	KBC BANK NV
Bond - Capital	EUR	26/10/2023	26/10/2026	KBC BANK 23 3,33% 261026	12.038.000,00	12.038.000,00	KBC BANK NV
Bond - Capital	EUR	30/11/2023	30/11/2026	KBC Bank 23 3,28% 301126	9.765.000,00	9.765.000,00	KBC BANK NV
Bond - Capital	EUR	11/01/2024	11/01/2027	KBC Bank SA 24 2,98% 110127	4.860.000,00	4.860.000,00	KBC BANK NV

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Bond - Capital	EUR	10/01/2024	10/01/2026	KBC BANK 24 2,63% 100126	8.411.000,00	8.411.000,00	KBC BANK NV
Bond - Capital	EUR	01/02/2024	01/02/2026	KBC Bank SA 24 2,58% 010226	2.921.000,00	2.921.000,00	KBC BANK NV
Bond - Capital	EUR	01/03/2024	01/03/2026	KBC Bank SA 24 2,68% 010326	5.471.000,00	5.471.000,00	KBC BANK NV
Bond - Capital	EUR	28/03/2024	28/03/2026	KBC Bank SA 24 2,83% 280326	3.594.000,00	3.594.000,00	KBC BANK NV
Bond - Capital	NOK	08/08/2019	08/08/2024	KBC BANK 19 1,83% 080824	38.490.000,00	3.377.352,70	KBC BANK NV
Bond - Capital	NOK	05/09/2019	05/09/2024	KBC Bank SA 19 1,93% 050924	32.010.000,00	2.808.757,08	KBC BANK NV
Bond - Capital	NOK	07/04/2022	07/04/2025	KBC BANK 22 2,08% 070425	22.410.000,00	1.966.393,19	KBC BANK NV
Bond - Capital	NOK	05/05/2022	05/05/2025	KBC Bank SA 22 2,58% 050525	11.510.000,00	1.009.959,20	KBC BANK NV
Bond - Capital	NOK	07/07/2022	07/07/2025	KBC Bank SA 22 2,78% 070725	14.720.000,00	1.291.624,62	KBC BANK NV
Bond - Capital	NOK	08/09/2022	08/09/2025	KBC Bank SA 22 3,28% 080925	52.480.000,00	4.604.922,56	KBC BANK NV
Bond - Capital	NOK	06/10/2022	06/10/2025	KBC BANK NV 22 3,88% 061025	59.810.000,00	5.248.102,49	KBC BANK NV
Bond - Capital	NOK	01/12/2022	01/12/2025	KBC BANK 22 4,03% 011225 MTN	66.070.000,00	5.797.393,94	KBC BANK NV
Bond - Capital	NOK	03/01/2023	03/01/2026	KBC BANK 23 3,38% 030126	39.410.000,00	3.458.079,24	KBC BANK NV
Bond - Capital	NOK	30/03/2023	30/03/2026	KBC BANK 23 3,33% 300326 MTN	26.760.000,00	2.348.089,33	KBC BANK NV
Bond - Capital	NOK	06/07/2023	06/07/2026	KBC BANK 23 3,58% 060726	37.020.000,00	3.248.365,73	KBC BANK NV
Bond - Capital	NOK	26/10/2023	26/10/2026	KBC Bank 23 4,28% 261026	22.960.000,00	2.014.653,62	KBC BANK NV
Bond - Capital	NOK	01/02/2024	01/02/2027	KBC BANK 24 3.38% 010227	13.050.000,00	1.145.088,40	KBC BANK NV
Bond - Capital	NZD	08/08/2019	08/08/2024	KBC BANK 19 1,98% 080824	2.492.000,00	1.415.828,65	KBC BANK NV
Bond - Capital	NZD	05/09/2019	05/09/2024	KBC Bank 19 1,88% 050924 KBC BANK NV 23 4,48%	2.126.000,00	1.207.885,92	KBC BANK NV
Bond - Capital	NZD	16/03/2023	16/03/2026	160326 KBC BANK EMTN 23 5,28%	5.966.000,00	3.389.580,14	KBC BANK NV
Bond - Capital	NZD	30/11/2023	30/11/2028	301128 KBC BANK SA 22 3.08%	2.110.000,00	1.198.795,52	KBC BANK NV
Bond - Capital	USD	10/06/2022	10/06/2025	100625 KBC BANK EMTN 22 3,08%	5.862.000,00	5.475.945,82	KBC BANK NV
Bond - Capital	USD	07/07/2022	07/07/2025	070725	2.546.000,00	2.378.327,88	KBC BANK NV
Bond - Capital	USD	08/09/2022	08/09/2025	KBC BANK SA 22 3,38% 080925 KBC BANK EMTN 22 3,68%	4.912.000,00	4.588.510,04	KBC BANK NV
Bond - Capital	USD	06/10/2022	06/10/2025	061025	3.396.000,00	3.172.349,37	KBC BANK NV
Bond - Capital	USD	04/11/2022	04/11/2025	KBC Bank 22 4,43% 041125	6.458.000,00	6.032.695,00	KBC BANK NV
Bond - Capital	USD	01/12/2022	01/12/2025	KBC Bank 22 4,88% 011225	8.192.000,00	7.652.498,83	KBC BANK NV
Bond - Capital	USD	03/01/2023	03/01/2026	KBC BANK 23 4,48% 030126	5.510.000,00	5.147.127,51	KBC BANK NV
Bond - Capital	USD	02/02/2023	02/02/2026	KBC Bank SA 23 4,23% 020226 KBC BANK 23 4,58% 300326	6.292.000,00	5.877.627,28	KBC BANK NV
Bond - Capital	USD	30/03/2023	30/03/2026	MTN	5.578.000,00	5.210.649,23	KBC BANK NV
Bond - Capital	USD	05/05/2023	05/05/2026	KBC Bank SA 23 3,93% 050526 KBC Bank 23 4,08% 080626	3.706.000,00	3.461.933,68	KBC BANK NV
Bond - Capital	USD	08/06/2023	08/06/2026	EMTN	4.242.000,00	3.962.634,28	KBC BANK NV
Bond - Capital	USD	31/08/2023	31/08/2026	KBC Bank SA 23 4,53% 310826	6.632.000,00	6.195.235,87	KBC BANK NV
Bond - Capital	USD	28/09/2023	28/09/2026	KBC Bank SA 23 4,78% 280926	5.326.000,00	4.975.245,21	KBC BANK NV
Bond - Capital	USD	11/01/2024	11/01/2027	KBC Bank 24 4,63% 110127	3.454.000,00	3.226.529,66	KBC BANK NV

Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 060626 4.154.000,00 4. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 060626 4.154.000,00 4. Bond - Capital EUR 30/10/2017 30/10/2024 KBC Bank SA 17 VAR 301024 2.500.000,00 2. Bond - Capital EUR 27/03/2018 27/03/2025 KBC Bank 18 var% 270325 1.500.000,00 1. Bond - Capital EUR 07/06/2018 07/06/2025 KBC Bank 18 var% 270325 2.700.000,00 2. Bond - Capital EUR 28/03/2024 28/03/2026 KBC Bank SA 24 VAR% 280326 5.730.000,00 2.		TOTAL		TOTAL 1.502.224.869,38	
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 060626 4.154.000,00 4. Bond - Capital EUR 30/10/2017 30/10/2024 KBC Bank SA 17 VAR 301024 2.500.000,00 2. Bond - Capital EUR 27/03/2018 27/03/2025 KBC Bank 18 var% 270325 1.500.000,00 1. Bond - Capital EUR 07/06/2018 07/06/2025 KBC BANK 18 VAR% 070625 2.700.000,00 2.	nd - Capital	8% 030526 8.550.000,00	EUR 03/05/2024 03/05/2026	8.550.000,00 8.550.000,00	KBC BANK NV
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 060626 4.154.000,00 4. Bond - Capital EUR 30/10/2017 30/10/2024 KBC Bank SA 17 VAR 301024 2.500.000,00 2. Bond - Capital EUR 27/03/2018 27/03/2025 KBC Bank 18 var% 270325 1.500.000,00 1.	nd - Capital	AR% 280326 5.730.000,00	EUR 28/03/2024 28/03/2026	5.730.000,00 5.730.000,00	KBC BANK NV
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 040326 4.154.000,00 4. Bond - Capital EUR 30/10/2017 30/10/2024 KBC Bank SA 17 VAR 301024 2.500.000,00 2.	nd - Capital	2.700.000,00	EUR 07/06/2018 07/06/2025	2.700.000,00 2.700.000,00	KBC BANK NV
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,000 1. Bond - Capital EUR 06/06/2024 06/06/2026 KBC Bank SA 24 VAR% 040326 1.000.000.000,000 1.	nd - Capital	5 270325 1.500.000,00	EUR 27/03/2018 27/03/2025	1.500.000,00 1.500.000,00	KBC BANK NV
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2. Bond - Capital EUR 04/03/2024 04/03/2026 KBC Bank 24 VAR% 040326 1.000.000.000,00 1.	nd - Capital	AR 301024 2.500.000,00	EUR 30/10/2017 30/10/2024	2.500.000,00 2.500.000,00	KBC BANK NV
Bond - Capital USD 06/06/2024 06/06/2027 KBC Bank 24 4,78% 060627 2.662.000,00 2.	nd - Capital	AR% 060626 4.154.000,00	EUR 06/06/2024 06/06/2026	4.154.000,00 4.154.000,00	KBC BANK NV
	nd - Capital	% 040326 1.000.000.000,00	EUR 04/03/2024 04/03/2026	1.000.000.000,00 1.000.000.000,00	KBC BANK NV
bond - Capital 03D 01/03/2024 01/03/2027 RBC BANK 24 4.00% 010327 1.710.000,00 1.	nd - Capital	% 060627 2.662.000,00	USD 06/06/2024 06/06/2027	2.662.000,00 2.486.688,46	KBC BANK NV
Bond - Capital USD 01/03/2024 01/03/2027 KBC BANK 24 4.08% 010327 1.710.000.00 1.	nd - Capital	3% 010327 1.710.000,00	USD 01/03/2024 01/03/2027	1.710.000,00 1.597.384,40	KBC BANK NV

<u>31/12/2023</u>:

Туре	Currency	Issue date	Maturity date	Description	Amount (Ccy)	Amount (EUR)	Counterparty
Onlending - Capital	CZK	07/04/2022	07/04/2025		1.625.000,00	65.725,61	KBC BANK NV
Onlending - Capital	EUR	15/12/2008	09/04/2040		4.500.000,00	4.500.000,00	KBC BANK NV
Onlending - Capital	EUR	23/01/2017	23/01/2024	KBC IFIMA 17 0% 230124 KBC IFIMA 17 VAR	3.500.000,00	3.500.000,00	KBC BANK NV
Onlending - Capital	EUR	23/01/2017	23/01/2024	230 KBC IFIMA 17 var%	4.700.000,00	4.700.000,00	KBC BANK NV
Onlending - Capital	EUR	01/09/2017	02/09/2024	r00130 0109 KBC IFIMA 17 VAR	13.794.000,00	13.794.000,00	KBC BANK NV
Onlending - Capital	EUR	31/03/2017	28/03/2024	310	2.200.000,00	2.200.000,00	KBC BANK NV
Onlending - Capital	USD	07/02/2005	07/02/2025	KBC Bank SA 22 4,23%	125.000.000,00	113.122.171,95	KBC BANK NV
Bond - Capital	AUD	04/11/2022	04/11/2025	041125 KBC Bank 19 0,49%	3.224.000,00	1.982.414,07	KBC BANK NV
Bond - Capital	EUR	11/01/2019	11/01/2024	110124 KBC Bank SA 22 1,08%	5.000.000,00	5.000.000,00	KBC BANK NV
Bond - Capital	EUR	07/07/2022	07/07/2025	070725 KBC Bank SA 22 2,18%	3.157.000,00	3.157.000,00	KBC BANK NV
Bond - Capital	EUR	16/09/2022	16/09/2027	160927 KBC BANK 23 2,63%	2.000.000,00	2.000.000,00	KBC BANK NV
Bond - Capital	EUR	03/01/2023	03/01/2026	030126 KBC Bank SA 23 2,88%	24.712.000,00	24.712.000,00	KBC BANK NV
Bond - Capital	EUR	02/02/2023	02/02/2026	020226 KBC BANK SA 23 2,73%	25.203.000,00	25.203.000,00	KBC BANK NV
Bond - Capital	EUR	02/03/2023	02/03/2026	020326 KBC BANK 23 3,13%	14.450.000,00	14.450.000,00	KBC BANK NV
Bond - Capital	EUR	30/03/2023	30/03/2026	300326 MTN KBC BANK 23 3,08%	24.612.000,00	24.612.000,00	KBC BANK NV
Bond - Capital	EUR	05/05/2023	05/05/2026	050526 KBC Bank SA 23 3,28%	19.198.000,00	19.198.000,00	KBC BANK NV
Bond - Capital	EUR	08/06/2023	08/06/2026	080626 KBC BANK 23 2,98%	21.361.000,00	21.361.000,00	KBC BANK NV
Bond - Capital	EUR	06/07/2023	06/07/2026	060726 MTN KBC Bank SA 23 3.33%	15.852.000,00	15.852.000,00	KBC BANK NV
Bond - Capital	EUR	31/08/2023	31/08/2026	310826 EMTN KBC Bank 23 3,26%	12.819.000,00	12.819.000,00	KBC BANK NV
Bond - Capital	EUR	01/09/2023	01/09/2025	010925 KBC Bank SA 23 3,33%	2.000.000,00	2.000.000,00	KBC BANK NV
Bond - Capital	EUR	28/09/2023	28/09/2026	280926 KBC BANK 23 3,33%	12.431.000,00	12.431.000,00	KBC BANK NV
Bond - Capital	EUR	26/10/2023	26/10/2026	261026 KBC Bank 23 3,28%	12.038.000,00	12.038.000,00	KBC BANK NV
Bond - Capital	EUR	30/11/2023	30/11/2026	301126 KBC Bank 19 2,28%	9.765.000,00	9.765.000,00	KBC BANK NV
Bond - Capital	NOK	03/01/2019	03/01/2024	030124 KBC BANK 19 1,83%	13.940.000,00	1.240.158,36	KBC BANK NV
Bond - Capital	NOK	08/08/2019	08/08/2024	080824 KBC Bank SA 19 1,93%	38.490.000,00	3.424.224,90	KBC BANK NV
Bond - Capital	NOK	05/09/2019	05/09/2024	050924 KBC BANK 22 2,08%	32.010.000,00	2.847.738,09	KBC BANK NV
Bond - Capital	NOK	07/04/2022	07/04/2025	070425 KBC Bank SA 22 2,58%	22.410.000,00	1.993.683,56	KBC BANK NV
Bond - Capital	NOK	05/05/2022	05/05/2025	050525 KBC Bank SA 22 2,78%	11.510.000,00	1.023.975,80	KBC BANK NV
Bond - Capital	NOK	07/07/2022	07/07/2025	070725 KBC Bank SA 22 3,28%	14.720.000,00	1.309.550,29	KBC BANK NV
Bond - Capital	NOK	08/09/2022	08/09/2025	080925 KBC BANK NV 22 3,88%	52.480.000,00	4.668.831,46	KBC BANK NV
Bond - Capital	NOK	06/10/2022	06/10/2025	061025 KBC BANK 22 4,03%	59.810.000,00	5.320.937,68	KBC BANK NV
Bond - Capital	NOK	01/12/2022	01/12/2025	011225 MTN KBC BANK 23 3,38%	66.070.000,00	5.877.852,41	KBC BANK NV
Bond - Capital	NOK	03/01/2023	03/01/2026	030126 KBC BANK 23 3,33%	39.410.000,00	3.506.071,80	KBC BANK NV
Bond - Capital	NOK	30/03/2023	30/03/2026	300326 MTN	26.760.000,00	2.380.677,02	KBC BANK NV
							23

					TOTAL	463.472.638,02	
Bond - Capital	EUR	07/06/2018	07/06/2025	070625	2.700.000,00	2.700.000,00	KBC BANK NV
Bond - Capital	LUN	27/03/2018	21/03/2023	KBC BANK 18 VAR%	1.300.000,00	1.500.000,00	
Bond - Capital	EUR	27/03/2018	27/03/2025	KBC Bank 18 var% 270325	1.500.000,00	1.500.000,00	KBC BANK NV
Bond - Capital	EUR	30/10/2017	30/10/2024	301024	2.500.000,00	2.500.000,00	KBC BANK NV
Bond - Capital	USD	28/09/2023	28/09/2026	280926 KBC Bank SA 17 VAR	5.326.000,00	4.819.909,50	KBC BANK NV
conta capital	050	51,00,2025		KBC Bank SA 23 4,78%	0.052.000,00		
Bond - Capital	USD	31/08/2023	31/08/2026	KBC Bank SA 23 4,53% 310826	6.632.000,00	6.001.809,95	KBC BANK NV
Bond - Capital	USD	08/06/2023	08/06/2026	080626 EMTN	4.242.000,00	3.838.914,03	KBC BANK NV
Bond - Capital	USD	05/05/2023	05/05/2026	050526 KBC Bank 23 4,08%	3.706.000,00	3.353.846,15	KBC BANK NV
				KBC Bank SA 23 3,93%			
Bond - Capital	USD	30/03/2023	30/03/2026	KBC BANK 23 4,58% 300326 MTN	5.578.000,00	5.047.963,80	KBC BANK NV
Bond - Capital	USD	02/02/2023	02/02/2026	020226	6.292.000,00	5.694.117,65	KBC BANK NV
Bonu - Capital	030	03/01/2023	03/01/2020	KBC Bank SA 23 4,23%	5.510.000,00	4.300.423,34	
Bond - Capital	USD	03/01/2023	03/01/2026	KBC BANK 23 4,48% 030126	5.510.000,00	4.986.425,34	KBC BANK NV
Bond - Capital	USD	01/12/2022	01/12/2025	011225	8.192.000,00	7.413.574,66	KBC BANK NV
Bond - Capital	030	04/11/2022	04/11/2023	KBC Bank 22 4,88%	0.438.000,00	3.044.343,09	
Bond - Capital	USD	04/11/2022	04/11/2025	KBC Bank 22 4,43% 041125	6.458.000,00	5.844.343,89	KBC BANK NV
Bond - Capital	USD	06/10/2022	06/10/2025	061025	3.396.000,00	3.073.303,17	KBC BANK NV
Bonu - Capitai	030	00/03/2022	00/03/2023	KBC BANK EMTN 22 3,68%	4.312.000,00	7.773.240,07	
Bond - Capital	USD	08/09/2022	08/09/2025	KBC BANK SA 22 3,38% 080925	4.912.000,00	4.445.248,87	KBC BANK NV
Bond - Capital	USD	07/07/2022	07/07/2025	070725	2.546.000,00	2.304.072,40	KBC BANK NV
Joina Capital	000	10,00,1011	10,00,1010	KBC BANK EMTN 22 3,08%	010021000,00	0.001.077,000	
Bond - Capital	USD	10/06/2022	10/06/2025	KBC BANK SA 22 3.08% 100625	5.862.000,00	5.304.977,38	KBC BANK NV
Bond - Capital	NZD	30/11/2023	30/11/2028	301128	2.110.000,00	1.205.438,76	KBC BANK NV
				KBC BANK EMTN 23 5,28%			
Bond - Capital	NZD	16/03/2023	16/03/2026	160326	5.966.000,00	3.408.363,80	KBC BANK NV
Bond - Capital	NZD	05/09/2019	05/09/2024	050924 KBC BANK NV 23 4,48%	2.126.000,00	1.214.579,52	KBC BANK NV
			05/00/2023	KBC Bank 19 1,88%	2 426 226 25	4 94 4 579 55	
Bond - Capital	NZD	08/08/2019	08/08/2024	080824	2.492.000,00	1.423.674,59	KBC BANK NV
Bond - Capital	NOK	26/10/2023	26/10/2026	261026 KBC BANK 19 1,98%	22.960.000,00	2.042.613,76	KBC BANK NV
Pond Conital	NOV	26/10/2022	26/10/2020	KBC Bank 23 4,28%	22.060.000.00	2 042 612 70	
Bond - Capital	NOK	06/07/2023	06/07/2026	060726	37.020.000,00	3.293.447,80	KBC BANK NV
				KBC BANK 23 3,58%			

As at 30 June 2024, the Board of Directors is of the opinion that no impairment is necessary.

Note 4 – Prepayments

EUR	30/06/2024	31/12/2023
Accrued premiums	2.074.564	2.110.365
Accrued commission	3.359	13.815
Accrued pension benefit	27.821	27.821
Other	282.869	272.308
TOTAL	2.388.613	2.424.310

Note 5 - Capital and reserves

EUR	Subscribed capital	Legal reserve	Other non- available reserves	Profit or loss for the financial year	Result of the financial year
31/12/2023	5.296.266	373.473	926.600	0	-275.457
AGM 28/05/2024		0	-181.725	-93.732	275.457
Divdend					0
Result 30/06/2024					424.751
	5.296.266	373.473	744.875	-93.732	424.751

Subscribed capital

The subscribed share capital is set at EUR 5 296 266 divided into 22 679 shares with no designation of a nominal value.

Reserve

The Company is required under Luxembourg law to allocate a minimum of 5% of its annual statutory net profit to a legal reserve until the aggregate reserve equals 10% of the subscribed share capital. Such reserve is not available for distribution, except in case of dissolution.

A special Net Wealth Tax (NWT) reserve has been created in order to reduce the Net Wealth Tax of the Company. This special reserve amounts to five times the envisaged Net Wealth Tax credit. This special Net Wealth Tax reserve has to remain unavailable for distribution for five years, to take advantage of the reduction in Net Wealth Tax liability. Following amounts have already been liberated:

- 2023: EUR 181 725 (NWT 2019)
- 2022: EUR 315 475 (NWT 2018)
- 2021: EUR 516 250 (NWT 2017)
- 2020: EUR 281 975 (NWT 2016)

Note 6 – Debenture bonds - Non convertible bonds

The caption relates to notes issued by the Company and is composed of:

- Long term notes: EUR 1 477 121 045 (2023: EUR 421 628 263);
- Short term notes: EUR 25 103 824 (2023: EUR 41 844 375);
- Accrued interests on notes and related derivatives: EUR 11 421 074 (2023: EUR 8 234 044).

The Debenture bonds - Non convertible bonds are broken down as follows:

30/06/2024:

-	•		Maturity		D	• • • • • •	• • • • • • • • • •	
Туре	Currency	Issue date	date	ISIN code	Description KBC IFIMA 22 4,15%	Amount (Ccy)	Amount (EUR)	Counterparty
Senior Issues	AUD	04/11/2022	04/11/2025	XS2539468731	041125 KBC IFIMA 22 3,3%	3.224.000,00	2.005.099,82	IFIMANOTEHOLDERS
Senior Issues	CZK	07/04/2022	07/04/2025	XS2453873346	070425 KBC IFIMA 22 1%	1.625.000,00	64.935,07	IFIMANOTEHOLDERS
Senior Issues	EUR	07/07/2022	07/07/2025	XS2486132546	070725 KBC IFIMA 22 2,1%	3.157.000,00	3.157.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	16/09/2022	16/09/2027	XS2530412340	160927 KBC IFIMA 23 2,55%	2.000.000,00	2.000.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	03/01/2023	03/01/2026	XS2562039284	030126 KBC IFIMA 23 2,8%	24.712.000,00	24.712.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	02/02/2023	02/02/2026	XS2570116744	020226 KBC IFIMA 23 2,65%	25.203.000,00	25.203.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	02/03/2023	02/03/2026	XS2580889561	020326 KBC IFIMA 23 3,05%	14.450.000,00	14.450.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	30/03/2023	30/03/2026	XS2591233304	300326 KBC IFIMA 23 3%	24.612.000,00	24.612.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	05/05/2023	05/05/2026	XS2602524709	050526 KBC Ifima 23 3,2%	19.198.000,00	19.198.000,00	
Senior Issues Senior Issues	EUR	08/06/2023	08/06/2026	XS2616436346 XS2627328946	080626 KBC IFIMA 23 2,9% 060726	21.361.000,00	21.361.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	31/08/2023	31/08/2026	XS2656581720	KBC IFIMA SA 23 3.25% 310826	12.819.000,00	12.819.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	01/09/2023	01/09/2025	XS2665985995	KBC IFIMA 23 3,18% 010925	2.000.000,00	2.000.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	28/09/2023	28/09/2026	XS2672302853	KBC IFIMA 23 3,25% 280926	12.431.000,00	12.431.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	26/10/2023	26/10/2026	XS2693303922	KBC IFIMA 23 3,25% 261026	12.038.000,00	12.038.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	30/11/2023	30/11/2026	XS2706276842	KBC IFIMA 23 3,2% 301126	9.765.000,00	9.765.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	10/01/2024	10/01/2026	XS2741344530	KBC IFIMA 24 2,55% 100126	8.411.000,00	8.411.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	11/01/2024	11/01/2027	XS2729847868	KBC IFIMA 24 2,9% 110127	4.860.000,00	4.860.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	01/02/2024	01/02/2026	XS2741418599	KBC IFIMA 24 2,5% 010226 KBC IFIMA 24 2,6%	2.921.000,00	2.921.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	01/03/2024	01/03/2026	XS2754899305	010326 KBC IFIMA 24 2,75%	5.471.000,00	5.471.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	28/03/2024	28/03/2026	XS2771659963	280326 KBC IFIMA 08 VAR	3.594.000,00	3.594.000,00	IFIMANOTEHOLDERS
Senior Issues	EUR	15/12/2008	09/04/2040	XS0403669624	070 KBC IFIMA 19 1,75%	4.500.000,00	4.500.000,00	IFIMANOTEHOLDERS
Senior Issues	NOK	08/08/2019	08/08/2024	XS2017798559	080824 KBC IFIMA 19 1,85%	38.490.000,00	3.377.352,70	IFIMANOTEHOLDERS
Senior Issues	NOK	05/09/2019	05/09/2024	XS2034682539	050924	32.010.000,00	2.808.757,08	IFIMANOTEHOLDERS
Senior Issues	NOK	07/04/2022	07/04/2025	XS2453872884	KBC Ifima 22 2% 070425 KBC IFIMA 22 2,5%	22.410.000,00	1.966.393,19	IFIMANOTEHOLDERS
Senior Issues	NOK	05/05/2022	05/05/2025	XS2463978721	050525 KBC IFIMA 22 2,7%	11.510.000,00	1.009.959,20	IFIMANOTEHOLDERS
Senior Issues	NOK	07/07/2022	07/07/2025	XS2485815141	070725 KBC IFIMA 22 3,2%	14.720.000,00	1.291.624,62	IFIMANOTEHOLDERS
Senior Issues	NOK	08/09/2022	08/09/2025	XS2508088288	080925 KBC IFIMA 22 3,8%	52.480.000,00	4.604.922,56	IFIMANOTEHOLDERS
Senior Issues	NOK	06/10/2022	06/10/2025	XS2528316818	061025 KBC IFIMA 22 3,95%	59.810.000,00	5.248.102,49	IFIMANOTEHOLDERS
Senior Issues	NOK	01/12/2022	01/12/2025	XS2550121268	011225 KBC IFIMA 23 3,3%	66.070.000,00	5.797.393,94	
Senior Issues	NOK	03/01/2023	03/01/2026	XS2560046828	030126	39.410.000,00	3.458.079,24	IFIMANOTEHOLDERS

						TOTAL	1.502.224.869,38	
Subordinated ssues	USD	07/02/2005	07/02/2025	XS0210976329	KBC IFIMA 05 VAR 070	123.000.000,00	114.899.579,64	IFIMANOTEHOLDE
enior Issues Senior Issues	EUR EUR	28/03/2024 03/05/2024	28/03/2026 03/05/2026	XS2771660110 XS2790331594	VAR% 280326 KBC IFIMA 24 4%-VAR% 030526	5.730.000,00	5.730.000,00	IFIMANOTEHOLDE
enior Issues	EUR	07/06/2018	07/06/2025	XS1828123072	070625 KBC IFIMA 24 3,75%-	2.700.000,00	2.700.000,00	IFIMANOTEHOLDE
enior Issues	EUR	27/03/2018	27/03/2025	XS1794668480	270325 KBC Ifima 18 var%	1.500.000,00	1.500.000,00	IFIMANOTEHOLDE
enior Issues	EUR	30/10/2017	30/10/2024	XS1703058096	301024 KBC Ifima 18 var%	2.500.000,00	2.500.000,00	IFIMANOTEHOLDE
enior Issues	EUR	01/09/2017	01/09/2024	XS1647823100	r00130 0109 KBC Ifima 17 VAR	13.794.000,00	13.794.000,00	IFIMANOTEHOLDE
enior Issues	EUR	06/06/2024	08/06/2026	XS2805445744	060626 kbc ifima 17 var%	4.154.000,00	4.154.000,00	IFIMANOTEHOLD
enior Issues	EUR	04/03/2024	04/03/2026	XS2775174340	040326 KBC Ifima SA 24 VAR%	1.000.000.000,00	1.000.000.000,00	IFIMANOTEHOLDE
enior Issues	USD	06/06/2024	06/06/2027	XS2805446981	KBC IIIIIIa SA 24 4.7% 060627 KBC IFIMA 24 Var%	2.662.000,00	2.486.688,46	IFIMANOTEHOLD
enior Issues	USD	01/03/2024	01/03/2027	XS2754788813	KBC IFIMA 24 4% 010327 KBC Ifima SA 24 4.7%	1.710.000,00	1.597.384,40	IFIMANOTEHOLD
enior Issues	USD	11/01/2024	11/01/2027	XS2723612409	KBC IFIMA 24 4,55% 110127	3.454.000,00	3.226.529,66	IFIMANOTEHOLD
enior Issues	USD	28/09/2023	28/09/2026	XS2672306508	KBC IFIMA 23 4,7% 280926	5.326.000,00	4.975.245,21	IFIMANOTEHOLD
enior Issues	USD	31/08/2023	31/08/2026	XS2656586794	KBC IFIMA SA 23 4.45% 310826	6.632.000,00	6.195.235,87	IFIMANOTEHOLDI
enior Issues	USD	08/06/2023	08/06/2026	XS2616436262	KBC IFIMA 23 4% 080626	4.242.000,00	3.962.634,28	IFIMANOTEHOLD
enior Issues	USD	05/05/2023	05/05/2026	XS2602525268	KBC IFIMA 23 3,85% 050526	3.706.000,00	3.461.933,68	IFIMANOTEHOLD
enior Issues	USD	30/03/2023	30/03/2026	XS2591233643	KBC IFIMA 23 4,5% 300326	5.578.000,00	5.210.649,23	IFIMANOTEHOLD
enior Issues	USD	02/02/2023	02/02/2026	XS2569771509	KBC IFIMA 23 4,15% 020226	6.292.000,00	5.877.627,28	IFIMANOTEHOLD
enior Issues	USD	03/01/2023	03/01/2026	XS2560046075	KBC IFIMA 23 4,4% 030126	5.510.000,00	5.147.127,51	IFIMANOTEHOLD
enior Issues	USD	01/12/2022	01/12/2025	XS2550121771	KBC IFIMA 22 4,8% 011225	8.192.000,00	7.652.498,83	IFIMANOTEHOLD
enior Issues	USD	04/11/2022	04/11/2025	XS2539439393	KBC IFIMA 22 4,35% 041125	6.458.000,00	6.032.695,00	IFIMANOTEHOLD
enior Issues	USD	06/10/2022	06/10/2025	XS2528316222	KBC IFIMA 22 3,6% 061025	3.396.000,00	3.172.349,37	IFIMANOTEHOLD
enior Issues enior Issues	USD USD	07/07/2022	08/09/2025	XS2485814847 XS2508086407	070725 KBC IFIMA 22 3,3% 080925	4.912.000,00	4.588.510,04	IFIMANOTEHOLDI
enior Issues	USD	10/06/2022	10/06/2025	XS2473541071 XS2485814847	100625 KBC IFIMA 22 3% 070725	5.862.000,00	5.475.945,82 2.378.327,88	
enior Issues	NZD	30/11/2023	30/11/2028	XS2706277147	301128 KBC IFIMA 22 3%	2.110.000,00	1.198.795,52	IFIMANOTEHOLDI
enior Issues	NZD	16/03/2023	16/03/2026	XS2580890148	160326 KBC IFIMA 23 5,2%	5.966.000,00	3.389.580,14	IFIMANOTEHOLDI
enior Issues	NZD	05/09/2019	05/09/2024	XS2034686365	050924 KBC IFIMA 23 4,4%	2.126.000,00	1.207.885,92	IFIMANOTEHOLD
enior Issues	NZD	08/08/2019	08/08/2024	XS2017800983	080824 KBC IFIMA 19 1,8%	2.492.000,00	1.415.828,65	IFIMANOTEHOLD
enior Issues	NOK	01/02/2024	01/02/2027	XS2741418672	010227 KBC IFIMA 19 1,9%	13.050.000,00	1.145.088,40	IFIMANOTEHOLD
enior Issues	NOK	26/10/2023	26/10/2026	XS2693303682	261026 KBC IFIMA 24 3,3%	22.960.000,00	2.014.653,62	IFIMANOTEHOLD
enior Issues	NOK	06/07/2023	06/07/2026	XS2627327971	060726 KBC IFIMA 23 4,2%	37.020.000,00	3.248.365,73	IFIMANOTEHOLD
enior Issues	NOK	30/03/2023	30/03/2026	XS2591233726	300326 KBC IFIMA 23 3,5%	26.760.000,00	2.348.089,33	IFIMANOTEHOLD

<u>31/12/2023</u>:

TypeCurrencyissue datedatedate(BN codeDescriptionAmount (EQN)Amount (EQN)CounterpartySenior issuesAUD0/11/20220/11/2025X2233983224.000,01.982.414.07FIMANOTEHOLDERS KRC IMAASenior issuesCZ0/04/2020/04/2020X24388733460/04.201.625.000,0065.725.61FIMANOTEHOLDERS KRC IMAASenior issuesEUR11/01/202911/01/2024X519294080001102145.000.000,005.000.000,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/07/20220/07/7/2022X52368122401602773.157.000,002.000.000,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/07/202216/09/2027X52308122401609772.000.000,002.000.000,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/07/20230/07/2023X52509328424.712.000,0024.712.000,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/09/20230/09/2023K252501161420226225.203.000,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/09/20230/09/202320/02/2026X52501896414.450.000,0019.080.00,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/09/20230/09/20238/09/2026X52602896414.450.000,0019.080.00,00FIMANOTEHOLDERS KRC IMAASenior issuesEUR0/09/20230/09/2023K5261843644880.676 KRC IMAA19.189.00,0019.080.00,00 </th <th></th> <th></th> <th></th> <th>Maturity</th> <th></th> <th></th> <th></th> <th></th> <th></th>				Maturity					
Senior Issues AUD 04/11/2022 04/11/2022 722,31% 322,308/671 3,224,000,00 4102/5 1,922,414,07 FIMANOTEHOLDERS FIMANOTEHOLDERS FIGURAD Senior Issues C/X 07/04/202 07/04/202 %21,35% %21,202 1,625,000,00 5,000,000,00 5,000,000,00 FIMANOTEHOLDERS FIGURAD Senior Issues EUR 11/01/202 11/01/202 X325304234 60077 72,017 3,157,000,00 5,000,000,00 FIMANOTEHOLDERS FIMANOTEHOLDERS FIGURAD Senior Issues EUR 03/01/2023 03/01/2027 X225603928 60077 72,25% 2,4712,000,00 2,000,000,00 FIMANOTEHOLDERS FIMANOTEHOLDERS FIGURAD Senior Issues EUR 03/01/2023 03/01/2027 X2256039284 2,4712,000,00 2,4712,000,00 FIMANOTEHOLDERS FIGURAD Senior Issues EUR 03/03/2023 2/02/202 X2256039284 020256 2,4712,000,00 2,412,000,00 FIMANOTEHOLDERS FIGURAD Senior Issues EUR 03/03/2023 2/02/202 X2260238/70 020256 2,412,000,00 1,4450,000,00 FIMANOTEHOLDERS FIGURAD<	Туре	Currency	Issue date	date	ISIN code		Amount (Ccy)	Amount (EUR)	Counterparty
Senior Issues AUD 04/11/202 VSZ539468/37 04125 KRC [FINAA 70242 3.224.000.00 KRC [FINAA 7074252 1.625.000.00 1.982.414,07 IFIMANOTEHOLDERS KRC [FINA 7074253 Senior Issues CZK 07/04/2022 07/04/2022 VS2453873.40 1.625.000.00 65.725.61 FIMANOTEHOLDERS KRC [FINAA 190.415 Senior Issues EUR 07/07/2022 07/07/2022 VS249408206 10124 5.000.000.00 FIMANOTEHOLDERS KRC [FINAA 22.15% Senior Issues EUR 07/07/2022 07/07/2022 VS256203928 3.157.000.00 2.000.00.00 FIMANOTEHOLDERS KRC [FINAA 23.25% Senior Issues EUR 03/01/2023 07/07/2022 VS256203928 60126 2.203.000.00 2.000.000 FIMANOTEHOLDERS KRC [FINA 32.25% Senior Issues EUR 02/02/2023 0/02/2026 VS256203928 60126 2.203.000.00 FIMANOTEHOLDERS KRC [FINA 32.25% Senior Issues EUR 02/03/2023 0/03/2026 VS256203928 602.25% 700.00 FIMANOTEHOLDERS KRC [FINA 33.05% Senior Issues EUR 05/05/2023 0/03/2026 <									
Senior Issues C/K 07/04/202 V/24/202 V/24/202 V/24/202 I/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/2012 I/25/25/25/25/25/25/25/2012	Senior Issues	AUD	04/11/2022	04/11/2025	XS2539468731		3.224.000,00	1.982.414,07	IFIMANOTEHOLDERS
Senior Issues CZK 07/04/2022 07/04/2025 XS245387346 07/0425 L25.000.00 65.725.61 IFIMANOTEHOLDERS KC IFIMA 22.13 Senior Issues EUR 11/01/2021 11/01/2024 XS192948000 10124 5.000.000.00 3.157.000.001 IFIMANOTEHOLDERS KC IFIMA 22.13 Senior Issues EUR 07/07/2022 07/07/202 XS248613246 070725 2.000.000.00 3.157.000.00 IFIMANOTEHOLDERS KC IFIMA 22.13 Senior Issues EUR 03/01/2022 16/09/2022 XS2550412340 1600276 2.000.000.00 2.4712.000.00 IFIMANOTEHOLDERS KC IFIMA 23.255 Senior Issues EUR 03/01/2023 02/03/2026 XS256039854 00126 2.4712.000.00 IFIMANOTEHOLDERS KC IFIMA 23.255 Senior Issues EUR 02/03/2023 02/03/2026 XS256038561 030126 1.4450.000.00 IFIMANOTEHOLDERS KC IFIMA 23.255 Senior Issues EUR 02/03/2023 02/03/2026 XS256038561 030326 1.4450.000.00 IFIMANOTEHOLDERS KC IFIMA 23.355 Senior Issues EUR 06/07/2023 06/05/				. ,			,	,,,,	
Senior Issues EUR 11/01/2019 11/01/2024 X51929408000 KE (FIMAA KE (FIMA 22 1% Senior Issues EUR 07/07/2022 07/07/2022 X52486132546 07/0725 3.157.000,00 3.157.000,00 IFIMANOTEHOLDERS KE (FIMA 22 1% Senior Issues EUR 16/08/2022 16/08/2022 X5253042240 16/097 2.000.000,00 2.000.000,00 IFIMANOTEHOLDERS KE (FIMA 22 1% Senior Issues EUR 03/01/2023 03/01/2026 X52550412340 16/097 2.000.000,00 2.4.712.000,00 IFIMANOTEHOLDERS KE (FIMA 23 2,55% Senior Issues EUR 02/02/2023 02/02/2026 X5255016744 020226 14.450.000,00 14.450.000,00 IFIMANOTEHOLDERS KE (FIMA 32 2,65% Senior Issues EUR 02/03/2023 02/03/2026 X5259089561 020326 14.450.000,00 14.450.000,00 IFIMANOTEHOLDERS KE (FIMA 23 2,65% Senior Issues EUR 05/05/2023 05/05/2026 X5261646866 020326 14.450.000,00 19.10ANOTEHOLDERS KE (FIMA 23 2,5% Senior Issues EUR 08/06/2023 05/05/2026	Cont. 1	6714	07/04/2005	07/01/010	V6245205555		1 000 000 00		
Senior Issues FUR 11/01/202 71/01/202 75/39246000 5.000.00,00 FIMANOTEHOLDERS Senior Issues FUR 07/07/2022 07/07/202 75/39246123240 07/0725 2.3.15 0.000,00 3.157.000,00 161MANOTEHOLDERS Senior Issues FUR 16/09/2022 07/07/2023 75/30207 75/30207 2.000,000,00 2.000,000,00 161MANOTEHOLDERS Senior Issues FUR 03/01/2023 03/01/2026 75/257016744 02/02/206 2.2.03/00,00 2.000,000,00 161MANOTEHOLDERS Senior Issues FUR 02/02/2023 03/03/202 75/257016744 02/02/26 2.2.03/00,00 2.000,000 161MANOTEHOLDERS Senior Issues FUR 02/02/2023 02/03/2023 72/2526 75/257016744 02/03/266 2.2.03/00,00 161MANOTEHOLDERS Senior Issues FUR 02/03/2023 02/03/2023 75/257026 75/257026 75/267026 75/267026 75/267026 75/267026 73/267 73/267 74/21/200,00 14/450.000,00 161MANOTEHOLDERS	Senior Issues	CZK	07/04/2022	07/04/2025	XS2453873346		1.625.000,00	65.725,61	IFIMANOTEHOLDERS
Senior Issues EUR 11/01/2019 11/01/2024 XS1929408000 11/0124 RC S000.00,00 5.000.00,00 FIMANOTEHOLDERS (KC Senior Issues EUR 07/07/2022 07/07/2023 XS248613254 07/07/202 3.157.000,00 3.157.000,00 FIMANOTEHOLDERS (KC Senior Issues EUR 16/09/2027 S255012240 16/0927 0.00.000,00 2.000.000,00 FIMANOTEHOLDERS (KC Senior Issues EUR 02/01/2023 02/01/2024 XS2550129324 16/097 2.000.000,00 2.000.000,00 FIMANOTEHOLDERS (KC Senior Issues EUR 02/01/2023 02/01/2024 XS255018948 020226 2.03.000,00 2.03.00,00 HIMANOTEHOLDERS (KC Senior Issues EUR 02/03/2023 02/03/2026 XS255018948 03.03.6 14.450.000,00 14.450.000,00 HIMANOTEHOLDERS (KC Senior Issues EUR 03/03/2024 XS256028924 10.032.6 14.450.000,00 14.450.000,00 HIMANOTEHOLDERS (KC Senior Issues EUR 08/06/2023 05/05/2024 XS2602524709									
Senior Issues EUR 07/07/2022 07/07/2022 75/248613256 07/0725 REC (FINA 22, 23/5 3.157.000,00 3.157.000,00 FINANOTEHOLDERS REC (FINA 22, 25/5 Senior Issues EUR 16/09/2022 16/09/2022 75/25 2.000.000,00 2.000.000,00 1FINANOTEHOLDERS REC (FINA 22, 25/55 Senior Issues EUR 03/01/2023 03/01/2026 K3256203928 00126 24.712.000,00 24.712.000,00 1FINANOTEHOLDERS REC (FINA 22, 25/55 Senior Issues EUR 02/02/2023 02/02/2026 K3257011674 25.003.000,00 24.612.000,00 1FINANOTEHOLDERS REC (FINA 22, 25/55 Senior Issues EUR 02/03/2023 02/03/2026 K3256123304 000276 24.612.000,00 1FINANOTEHOLDERS REC (FINA 22, 25/55 Senior Issues EUR 05/05/2023 05/05/2026 K326052470 100326 21.61.000,00 19.198.000,00 19.198.000,00 1FINANOTEHOLDERS KEC (FINA 22, 32/56 Senior Issues EUR 06/07/2023 05/05/2026 K326052470 100526 21.361.000,00 19.198.000,00 19.198.000,00 19.198.000,00 19.19	Senior Issues	EUR	11/01/2019	11/01/2024	XS1929408000	,	5.000.000,00	5.000.000,00	IFIMANOTEHOLDERS
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Senior Issues EUR 26/10/2023 26/10/2026 XS2693303922 KBC IFIMA 23 3,25% 12.038.000,00 12.038.000,00 IFIMANOTEHOLDERS Senior Issues EUR 30/11/2023 30/11/2026 XS2706276842 301126 9.765.000,00 9.765.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS									
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Senior Issues EUR 26/10/2023 26/10/2026 XS2693303922 261026 12.038.000,00 12.038.000,00 IFIMANOTEHOLDERS Senior Issues EUR 30/11/2023 30/11/2026 XS2706276842 301126 9.765.000,00 9.765.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS KBC IFIMA SA 19 2,20% 03/01/2014 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 1,75% 19.75% 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS									
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Senior Issues EUR 30/11/2023 30/11/2026 XS2706276842 301126 9.765.000,00 9.765.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 1,75% 19.75% 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS		-	.,,0	, , _,0					
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Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 08 070 VAR 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 19 1,75% 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS	Senior Issues	EUR	30/11/2023	30/11/2026	XS2706276842		9.765.000,00	9.765.000,00	IFIMANOTEHOLDERS
Senior Issues EUR 15/12/2008 09/04/2040 XS0403669624 070 4.500.000,00 4.500.000,00 IFIMANOTEHOLDERS Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 19,75% 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS									
SA 19 2,20% Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 1,75%	Senior Issues	EUR	15/12/2008	09/04/2040	XS0403669624		4.500.000,00	4.500.000,00	IFIMANOTEHOLDERS
2,20% Senior Issues NOK 03/01/2019 03/01/2024 X51916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 1,75%									
Senior Issues NOK 03/01/2019 03/01/2024 XS1916214171 030124 13.940.000,00 1.240.158,36 IFIMANOTEHOLDERS KBC IFIMA 19 1,75%									
KBC IFIMA 19 1,75%	Senior Issues	NOK	03/01/2019	03/01/2024	XS1916214171		13,940,000,00	1,240,158 36	IFIMANOTEHOLDERS
	561101 155065	HUN	00,01,2013	55, 51, 2024			10.000,00	1.2 10.100,00	
Senior Issues NOK 08/08/2019 08/08/2024 XS2017798559 080824 38.490.000,00 3.424.224,90 IFIMANOTEHOLDERS									
	Senior Issues	NOK	08/08/2019	08/08/2024	XS2017798559	080824	38.490.000,00	3.424.224,90	IFIMANOTEHOLDERS

					KBC IFIMA			
Senior Issues	NOK	05/09/2019	05/09/2024	XS2034682539	19 1,85% 050924 KBC IFIMA	32.010.000,00	2.847.738,09	IFIMANOTEHOLDERS
Senior Issues	NOK	07/04/2022	07/04/2025	XS2453872884	22 2% 070425 KBC IFIMA	22.410.000,00	1.993.683,56	IFIMANOTEHOLDERS
Senior Issues	NOK	05/05/2022	05/05/2025	XS2463978721	22 2,5% 050525 KBC IFIMA	11.510.000,00	1.023.975,80	IFIMANOTEHOLDERS
Senior Issues	NOK	07/07/2022	07/07/2025	XS2485815141	22 2,7% 070725 KBC IFIMA 22 3,2%	14.720.000,00	1.309.550,29	IFIMANOTEHOLDERS
Senior Issues	NOK	08/09/2022	08/09/2025	XS2508088288	080925 KBC IFIMA 22 3,8%	52.480.000,00	4.668.831,46	IFIMANOTEHOLDERS
Senior Issues	NOK	06/10/2022	06/10/2025	XS2528316818	061025 KBC IFIMA 22 3,95%	59.810.000,00	5.320.937,68	IFIMANOTEHOLDERS
Senior Issues	NOK	01/12/2022	01/12/2025	XS2550121268	011225 KBC IFIMA 23 3,3%	66.070.000,00	5.877.852,41	IFIMANOTEHOLDERS
Senior Issues	NOK	03/01/2023	03/01/2026	XS2560046828	030126 KBC IFIMA 23 3,25%	39.410.000,00	3.506.071,80	IFIMANOTEHOLDERS
Senior Issues	NOK	30/03/2023	30/03/2026	XS2591233726	300326 KBC IFIMA 23 3,5%	26.760.000,00	2.380.677,02	IFIMANOTEHOLDERS
Senior Issues	NOK	06/07/2023	06/07/2026	XS2627327971	060726 KBC IFIMA 23 4,2%	37.020.000,00	3.293.447,80	IFIMANOTEHOLDERS
Senior Issues	NOK	26/10/2023	26/10/2026	XS2693303682	261026 KBC IFIMA 19 1,9%	22.960.000,00	2.042.613,76	IFIMANOTEHOLDERS
Senior Issues	NZD	08/08/2019	08/08/2024	XS2017800983	080824 KBC IFIMA 19 1,8%	2.492.000,00	1.423.674,59	IFIMANOTEHOLDERS
Senior Issues	NZD	05/09/2019	05/09/2024	XS2034686365	050924 KBC IFIMA 23 4,4%	2.126.000,00	1.214.579,52	IFIMANOTEHOLDERS
Senior Issues	NZD	16/03/2023	16/03/2026	XS2580890148	160326 KBC IFIMA 23 5,2%	5.966.000,00	3.408.363,80	IFIMANOTEHOLDERS
Senior Issues	NZD	30/11/2023	30/11/2028	XS2706277147	301128 KBC IFIMA 22 3%	2.110.000,00	1.205.438,76	IFIMANOTEHOLDERS
Senior Issues	USD	10/06/2022	10/06/2025	XS2473541071	100625 KBC IFIMA 22 3%	5.862.000,00	5.304.977,38	
Senior Issues	USD	07/07/2022	07/07/2025	XS2485814847 XS2508086407	070725 KBC IFIMA 22 3,3% 080925	2.546.000,00	2.304.072,40 4.445.248,87	IFIMANOTEHOLDERS
Senior Issues	USD	06/10/2022	06/10/2025	XS2528316222	KBC IFIMA 22 3,6% 061025	3.396.000,00	3.073.303,17	IFIMANOTEHOLDERS
Senior Issues	USD	04/11/2022	04/11/2025	XS2539439393	KBC IFIMA 22 4,35% 041125	6.458.000,00	5.844.343,89	IFIMANOTEHOLDERS
Senior Issues	USD	01/12/2022	01/12/2025	XS2550121771	KBC IFIMA 22 4,8% 011225	8.192.000,00	7.413.574,66	IFIMANOTEHOLDERS
Senior Issues	USD	03/01/2023	03/01/2026	XS2560046075	KBC IFIMA 23 4,4% 030126	5.510.000,00	4.986.425,34	IFIMANOTEHOLDERS
Senior Issues	USD	02/02/2023	02/02/2026	XS2569771509	KBC IFIMA 23 4,15% 020226	6.292.000,00	5.694.117,65	IFIMANOTEHOLDERS
					-		,-5	

						TOTAL	463.472.638,02	
Issues	USD	07/02/2005	07/02/2025	XS0210976329	070	125.000.000,00	113.122.171,95	IFIMANOTEHOLDERS
Subordinated					05 VAR			
Senior Issues	EUR	07/06/2018	07/06/2025	XS1828123072	18 var% 070625 KBC IFIMA	2.700.000,00	2.700.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	27/03/2018	27/03/2025	XS1794668480	18 var% 270325 KBC IFIMA	1.500.000,00	1.500.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	30/10/2017	30/10/2024	XS1703058096	17 VAR 301024 KBC IFIMA	2.500.000,00	2.500.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	01/09/2017	01/09/2024	XS1647823100	17 var% r00130 0109 KBC IFIMA	13.794.000,00	13.794.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	31/03/2017	31/03/2024	XS1584873902	17 VAR 310 KBC IFIMA	2.200.000,00	2.200.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	23/01/2017	23/01/2024	XS1542985921	17 VAR 230 KBC IFIMA	4.700.000,00	4.700.000,00	IFIMANOTEHOLDER
Senior Issues	EUR	23/01/2017	23/01/2024	XS1542985335	17 0% 230124 KBC IFIMA	3.500.000,00	3.500.000,00	IFIMANOTEHOLDER
Senior Issues	USD	28/09/2023	28/09/2026	XS2672306508	23 4,7% 280926 KBC IFIMA	5.326.000,00	4.819.909,50	IFIMANOTEHOLDER
Senior Issues	USD	31/08/2023	31/08/2026	XS2656586794	SA 23 4.45% 310826 KBC IFIMA	6.632.000,00	6.001.809,95	IFIMANOTEHOLDER
Senior Issues	USD	08/06/2023	08/06/2026	XS2616436262	23 4% 080626 KBC IFIMA	4.242.000,00	3.838.914,03	IFIMANOTEHOLDER
Senior Issues	USD	05/05/2023	05/05/2026	XS2602525268	23 3,85% 050526 KBC IFIMA	3.706.000,00	3.353.846,15	IFIMANOTEHOLDER
Senior Issues	USD	30/03/2023	30/03/2026	XS2591233643	KBC IFIMA 23 4,5% 300326 KBC IFIMA	5.578.000,00	5.047.963,80	IFIMANOTEHOLDER

Note 7 – Tax authorities

Since the Company is registered in Luxembourg, the Company is subject to all taxes applicable to a fully taxable company in Luxembourg.

The Tax provision concerns the fiscal debts to KBC Group Re, head of the fiscal unity.

Note 8 – Deferred income

This account includes the sum of the accrued premium amount from liabilities side.

EUR	30/06/2024	31/12/2023
Premiums accruals	2.077.993	2.124.308

Note 9 - Other operating income

This account includes the amount reinvoiced to KBC Bank and to the new Luxembourg branch. Indeed all the fees involved to establish the new Luxembourg branch have been reinvoiced including a markup. In 2024, the Company reinvoiced EUR 24 644 to KBC Bank and to the new Luxembourg branch.

Note 10 - Other external expenses

The Company and its affiliates provide to each other certain support and other services thanks to service level agreements. Other external charges refer to other professional service providers fees.

EUR	30/06/2024	31/12/2023
Net intra group		
charges	-125.904	-293.914
External charges	-117.143	-159.287
TOTAL	-243.047	-453.201

Note 11 - Emoluments granted to the members of the management and supervisory bodies and commitments in respect of retirement pensions for former members of those bodies

The Directors did not receive any remuneration as at 30 June 2024.

Note 12 – Staff costs

The Company has an average of 0.80 employees on 30 June 2024 (2023: 5.80 full-time employees) represented by the following categories:

- Directors: 0 FTE
- Management: 0 FTE
- Employees: 0.80 FTE

EUR	30/06/2023	31/12/2023
Salaries and wages	38.289	689.872
Social security on salaries and wages	264	100.382
Pensions	0	55.989
Other social costs	0	40.696
Other employees benefits	357	713
TOTAL	38.910	887.652

Note 13 – Income from other investments and loans forming part of the fixed assets and interest payable and similar expenses

Income from fixed interest investments results from a fixed interest deposit placed with KBC Bank NV. The interest receivable income results from the loans granted by KBC IFIMA S.A. to KBC Bank NV, Brussels, Belgium and the related derivatives. The interest expense relates to bonds issued and related derivatives.

EUR	30/06/2024	31/12/2023
Interest income* from:	24.275.743	15.421.873
fixed interest deposit	0	0
granted loans and related derivatives	24.275.743	15.408.884
other income	0	12.989
Interest expenses** from:	-23.562.935	-15.155.053
bonds and related derivatives	-23.553.428	-15.155.053
other	-9.508	0

* the interest income account does not include any amortization of the premiums on the non-convertible bonds. ** the interest expenses account does not include any amortization on the discounts on the non-convertible bonds.

Note 14 - Auditor's fees

The accrued fees (excluding VAT and out-of-pocket Expenses) of the auditor of the Company are detailed as per below:

Auditor's fees Audit fees	30/06/2024 EUR 16 976	31/12/2023 EUR 31 149
Audit - related fees	-	-
Tax fees	-	-
Other fees related to permissible non-audit services	30 125	3 250
Total	47 101	34 399

The non-audit services that the auditor provided to the Company and its controlled undertakings for the year then ended is the issuance of comfort letter in relation to the issuance of a wholesale note.

Note 15 - Subsequent event

The Company is expected to continue its normal development with, among other things, a note of EUR 1 000 000 000 issued during the first quarter 2024.

Note 16 - Off-balance sheet commitments

The fair value and notional value of the Company's derivative financial instruments at 30 June 2024 is reflected in the table below (base currency is EUR):

Derivatives Assets

Derivatives	Notional (EUR)	Fair-value (EUR)
Equity Option	178.926.163	182.177.824
Interest Rate Swap	251.775.882	474.445
Total	430.702.045	182.652.269

Derivatives Liabilities

Derivatives	Notional (EUR)	Fair-value (EUR)
Equity Option	178.926.163	182.177.664
Interest Rate Swap	251.775.882	474.445
Total	430.702.045	182.652.109

The derivative products are linked to the main issuance contract for hedging purpose.