

## **1. SUPPLEMENT**

dated 12 January 2024

regarding the

Prospectus dated 2 June 2023

### **GREEN FINANCE CAPITAL AG SUBORDINATED STEP-UP BOND 2023 – 2031**

of

Green Finance Capital AG

The supplement (hereinafter, "**Supplement**") of Green Finance Capital AG (hereinafter, the "**Issuer**") constitutes a supplement in the sense of article 23 of Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC "**Prospectus Regulation**"), which supplements the prospectus dated 2 June 2023 (hereinafter, the "**Prospectus**") regarding the public offer of Green Finance Capital AG Subordinated Step-Up Bond 2023 - 2031 (hereinafter, the "**Bonds**"). The Prospectus and the Supplement shall hereinafter be referred to as "**Supplemented Prospectus**". This Supplement supplements and amends the Prospectus and shall be read in conjunction with the Prospectus

The Prospectus has been approved by the Financial Market Authority of the Principality of Liechtenstein (hereinafter, "**FMA Liechtenstein**") on 2 June 2023 and notified with the competent supervisory authorities in Austria, Bulgaria, Croatia, Czech Republic, Germany, Italy, Luxembourg, Poland, Romania, Slovakia and Slovenia. In Switzerland the Prospectus has been approved in accordance with the Financial Services Act.

The Prospectus has been filed with the FMA Liechtenstein in its capacity as competent authority and has been made available to ESMA by the FMA Liechtenstein and has been published on the website of the Issuer under the link [www.greenfinance-capital.com](http://www.greenfinance-capital.com).

This Supplement was submitted for approval with the FMA Liechtenstein on 11 January 2024 in accordance with the Prospectus Regulation. The approved Supplement dated 12 January 2024 was notified by the FMA Liechtenstein with the competent supervisory authorities in Austria, Bulgaria, Croatia, Czech Republic, Germany, Italy, Luxembourg, Poland, Romania, Slovakia and Slovenia. After having been approved, the Supplement has been filed with the FMA Liechtenstein in its capacity as competent authority and has been made available to ESMA by the FMA Liechtenstein and has been published on the website of the Issuer under [www.greenfinance-capital.com](http://www.greenfinance-capital.com). Hence, the Supplement is available for investors on the website of the Issuer.

**The Supplement does not constitute an offer to buy or sell, or a solicitation of an offer to purchase, Bonds.**

#### **RIGHTS OF WITHDRAWAL FOR INVESTORS**

Information in this Supplement which concerns a significant new factor, a material mistake or an inaccuracy relating to the information contained in the Prospectus and which is

capable of affecting the assessment of the Bonds in accordance with article 23 of the Prospectus Regulation, shall entitle investors who have already agreed to purchase or subscribe for the Bonds before the Supplement has been published to withdraw their acceptances within a time limit of two working days after the Publication of the Supplement, provided that the significant new factor, material mistake or material inaccuracy have arose or was noted before the closing of the offer period or the delivery of the securities, whichever occurs first. prior to the end of the offer of the Bonds and the delivery of the Bonds.

**The accuracy of the content of the information provided in this Supplement was not reviewed by the FMA Liechtenstein under the corresponding legal provisions.**

Vaduz, 11 January 2024

The following factors have been determined to be significant new factors, material mistakes or material inaccuracies relating to the information included in the Prospectus which are capable of affecting the assessment of the Bonds and are therefore being supplemented.

The Prospectus is amended and supplemented as follows (the page numbers which are mentioned in this Supplement are referring to the page numbers in the Prospectus).

## **1. Amendments and supplements to the summary of the Prospectus**

### **1.1. Page 16 of the summary - Principal Activities of the Issuer?**

Due to the fact that a new group company, Green Hotel Römerstein GmbH, has been founded, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows:

*"Proceeds to be collected in the course of such issuances, offers and placements will be made available via subordinated loan agreements to borrowing companies of the Green Finance Group ("**Green Finance Group**", basically consisting of: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH and Zenith GmbH; the "**Group Companies**")."*

### **1.2. Page 16 of the summary – Key managing directors**

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows:

*"Key managing director of the Issuer is Dipl. Ing. (FH) Christian Schauer, who is also a member of the board of directors (Verwaltungsrat) with sole signatory rights. As of the date hereof, it is planned that Mag. Ekaterina Todorova Yaneva will be appointed as managing director and member of the board of directors with sole signatory rights as well. The corresponding general meeting is to be held in the first quarter of 2024."*

### **1.3. Page 17 of the summary – Statutory auditors**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows:

*"The statutory auditors of the Issuer are AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Liechtenstein."*

### **1.4. Page 17 to 18 of the summary – What is the key financial information regarding the issuer?**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows:

"The key financial information is derived from the financial statements of the Issuer as of 31 December 2021 and as of 31 December 2022, which have been prepared in accordance with the provisions of the Persons and Companies Act of the Principality of Liechtenstein (PGR) and with generally accepted accounting principles. Source of the following information: audited annual financial statements of the Issuer as of 31 December 2021 and as of 31 December 2022."

Balance Sheet (in EUR)	31/12/2022	31/12/2021
<b>ASSETS</b>		
A. Financial Assets		
I. Loan receivables from related parties	44,155,888.25	27,637,522.02
<b>Total Financial Assets</b>	<b>44,155,880.25</b>	<b>27,637,522.02</b>
B. Current Assets		
I. Receivables	91,390.00	91,390.00
II. Deposits with banks	685,637.02	425,173.33
<b>Total Current Assets</b>	<b>777,027.02</b>	<b>516,563.33</b>
<b>C. Prepaid expenses</b>	<b>3,225.18</b>	<b>11,764.36</b>
<b>TOTAL ASSETS</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>
<b>LIABILITIES</b>		
A. Equity		
I. Share capital	50,000.00	50,000.00
II. Legal reserves	1,967.00	1,023.00
III. Brought Forward	0.00	0.00
IV. Annual profit for the year	10,956.02	9,651.41
<b>Total Equity</b>	<b>62,923.02</b>	<b>60,674.41</b>
<b>B. Provision for income tax</b>	<b>1,822.88</b>	<b>1,737.20</b>
C. Liabilities		
I. Tax liability VAT	1,534.14	2,587.20
II. Loans third	43,613,087.00	28,093,805.82
III. Liabilities against related parties	1,246,638.31	96.38
<b>Total Liabilities</b>	<b>44,861,259.45</b>	<b>28,096,489.40</b>
<b>D. Expenses not yet paid</b>	<b>10,127.10</b>	<b>6,948.70</b>
<b>TOTAL LIABILITIES</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>

Income Statement (in EUR)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
Personnel expenses	-19,036.77	0.00
Other operating expensed	-54,462.49	-106,040.98
<b>Operational Result</b>	<b>-73,499.26</b>	<b>-106,040.98</b>
Interest income	1,372,509.76	914,060.12
Interest expense on liabilities	-1,286,134.87	-796,556.68
<b>Result of ordinary expenses</b>	<b>12,875.63</b>	<b>11,462.46</b>
Taxes	-1,919.61	-1,811.05
<b>Annual Profit/Loss</b>	<b>10,956.02</b>	<b>9,651.41</b>

<i>Cash flow Statement (in EUR)</i>	<i>01/01/2022 to 31/12/2022</i>	<i>01/01/2021 to 31/12/2021</i>
<i>Profit / (loss) for the year</i>	<i>10,956</i>	<i>9,651</i>
<i>Changes in provisions</i>	<i>86</i>	<i>73</i>
<i>Changes in receivables</i>	<i>0</i>	<i>91,390</i>
<i>Changes in loans</i>	<i>-16,518,358</i>	<i>-16,059,338</i>
<i>Changes in prepaid expenses and deferred charges</i>	<i>8,539</i>	<i>44,946</i>
<i>Changes in liabilities</i>	<i>16,764,770</i>	<i>16,299,238</i>
<i>Changes in accruals and deferred income</i>	<i>3,178</i>	<i>1,401</i>
<b><i>Cash flow from operating activities</i></b>	<b><i>269,171</i></b>	<b><i>387,361</i></b>
<i>Investment payments</i>	<i>0</i>	<i>0</i>
<b><i>Cash flow from investing activities</i></b>	<b><i>0</i></b>	<b><i>0</i></b>
<i>Capital payment</i>	<i>-8,707</i>	<i>-10,724</i>
<i>Cash flow from financing activities</i>	<i>-8,707</i>	<i>-10,724</i>
<b><i>CHANGE IN CASH AND CASH EQUIVALENTS</i></b>	<b><i>260,464</i></b>	<b><i>376,638</i></b>
<i>Cash and cash equivalents as at January 1</i>	<i>425,173</i>	<i>48,535</i>
<i>Cash and cash equivalents as at December 31</i>	<i>685,637</i>	<i>425,173</i>
<b><i>CHANGE IN CASH AND CASH EQUIVALENTS</i></b>	<b><i>260,464</i></b>	<b><i>376,638</i></b>

## 2. Amendments and supplements to the Risk Factors of the Prospectus

### 2.1. Page 27 of the Risk Factors – The Issuer is not restricted to incur additional indebtedness or to request guarantees ranking senior or pari passu with the Bonds

Due to the fact that the Issuer has issued new bonds, the following paragraphs shall be added below section (vi) of the risk factor *The Issuer is not restricted to incur additional indebtedness or to request guarantees ranking senior or pari passu with the Bonds*:

#### **(vii) Green Finance Capital AG CHF Senior Bond 2028**

*On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being publicly offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being aimed at investors who acquire bonds with a total value of at least CHF 100,000.00. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Bond 2028 in a total amount of CHF 200,000.00 were subscribed by investors and accepted by the Issuer.*

#### **(viii) Green Finance Capital AG CHF Senior Private Bond 2028**

*On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Private Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being privately offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being addressed to fewer than 500 natural or legal persons. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Private Bond 2028 in a total amount of CHF 595,000.00 were subscribed by investors and accepted by the Issuer.*

### 2.2. Page 27 of the Risk Factors – Reliance on key personnel

Due to the fact that a new group company has been founded, the first sentence of the third paragraph in the section under the heading *Reliance on key personnel* shall be amended and shall read as follows:

*"Additionally, as of the date of this Prospectus, Dipl. Ing. (FH) Christian Schauer holds executive roles in the Issuer, Green Finance Group AG, ImmoWerte GmbH, Green Finance Broker AG, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Zenith GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Assets AT GmbH and Green Hotel Römerstein GmbH "*

### 2.3. Page 47 of the Risk Factors – The Issuer and its ability to pay interest on, and redeem, the Bonds will be subject to all the risks to which each of the borrowing Group Companies is exposed

Due to the fact that a new group company has been founded, the following paragraphs shall be added below section (x) of the risk factor *The Issuer and its ability to pay interest on, and redeem, the Bonds will be subject to all the risks to which each of the borrowing Group Companies is exposed*:

- (xi) *The risks to which **Green Hotel Römerstein GmbH** is exposed in connection with its business model include:*

**Risk of real estate projects failing.**

*Green Hotel Römerstein GmbH is exposed to the risk that real estate projects fail. Green Hotel Römerstein GmbH plans to acquire two properties in 8282 Jennersdorf (Burgenland), Austria. All purchase agreements have already been signed and notarised, but the company's ownership has not yet been recorded. As, under Austrian law, a transfer of ownership of real estate is only finalised when it is recorded in the land register, there is a risk that an unforeseen event could prevent the realisation of the purchase agreement, which may result in the loss of any advance payments having been made. Furthermore, other failure concerning the real estate project may result in negative returns or in generated earnings being less than expected.*

*Green Hotel Römerstein GmbH is in the business of acquiring and developing two properties in 8282 Jennersdorf (Burgenland), Austria. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*

**Risk of a downturn in the real estate market.**

*Green Hotel Römerstein GmbH is engaged in the real estate market. The real estate market depends on many factors that cannot be influenced by Green Hotel Römerstein GmbH. In particular, changes in net income, an increase of taxes on income, the development of the gross domestic product, changes in the interest rate level for loans, changes in land transfer acts, in tenancy law and in the legal framework surrounding residential construction, changes in taxation, changes in the authorities competent for construction measures and the like, may influence the demand for real estate and the construction and refurbishment activities in the real estate sector. In addition, the current sharp rise in financing costs for real estate developers, caused by the current interest rate hikes by the European Central Bank, is creating problems for the real estate sector. Rising construction costs due to inflation and the threat of recession can also lead to a decline in demand in the real estate sector. In the course of these developments, it is to be expected that valuation corrections will have to be made in real estate portfolios and that properties can only be sold in a much more difficult way and at possibly lower prices. This may lead to lower yields (rents), higher construction and refurbishment costs and purchase prices of real estate, but also to poor sales prices of real estate and increased funding costs.*

*Green Hotel Römerstein GmbH plans to lease out the properties in 8282 Jennersdorf (Burgenland), Austria, which it is in the process of acquiring. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*

**Risk that the assets of Green Hotel Römerstein GmbH are significantly reduced due to a downturn in the real estate market.**

*Green Hotel Römerstein GmbH is subject to the risk that the value of the assets being held directly or indirectly will decrease significantly in value due to a downturn or a general collapse of the real estate market.*

*Green Hotel Römerstein GmbH is in the business of acquiring and developing two properties in 8282 Jennersdorf (Burgenland), Austria. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*

**Risk that real estate cannot be used as intended.**

*In case of real estate, changes in, or restrictions due to, applicable law, rededication, public road and transport projects, buildings in the neighbourhood or similar events may influence the value of the property and its intended use. As a consequence, Green Hotel Römerstein GmbH may not be able to procure tenants and/or buyers for such properties.*

*Green Hotel Römerstein GmbH is dependent on leasing out the properties in 8282 Jennersdorf (Burgenland), Austria, which it is in the process of acquiring. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*

***Risk that properties cannot be let to lessees.***

*Vacancy risks arise from the fact that the usability and saleability of real estate is dependent on – inter alia – its location, the current market environment, interest rates, project development and demand for a particular property. Green Hotel Römerstein GmbH is exposed to the risk of any vacancies which may have a material adverse effect on its business, financial condition, results of operations and prospects.*

*Green Hotel Römerstein GmbH is dependent on leasing out the properties in 8282 Jennersdorf (Burgenland), Austria, which it is in the process of acquiring. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*

***Risk of poor decision-making.***

*There is a risk that the properties in 8282 Jennersdorf (Burgenland), Austria, are being acquired by Green Hotel Römerstein GmbH at a price above its actual value and that devaluations may occur and that the property may have to be resold below the acquisition price.*

*The two properties in 8282 Jennersdorf (Burgenland), Austria, which it is in the process of acquiring, are planned to be the central assets of Green Hotel Römerstein GmbH. The aforementioned risks are therefore of specific materiality for Green Hotel Römerstein GmbH.*



### **3. Amendments and supplements to the Registration Document for Retail Non-Equity Securities**

#### **3.1. Page 54 – section 4.2.1. Names and addresses of the issuer’s auditors for the period covered by the historical financial information (together with their membership in a professional body)**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first paragraph of section 4.2.1. *Names and addresses of the issuer’s auditors for the period covered by the historical financial information (together with their membership in a professional body)* shall be amended and shall read as follows:

*"The historical financial information may be found (i) in the audited financial statements of the Issuer as of 31 December 2020, which are incorporated in this Prospectus as **Annex II**, (ii) in the audited financial statements of the Issuer as of 31 December 2021, which are incorporated in this Prospectus as **Annex IV**, (iii) in the interim financial statements of the Issuer as of 31 December 2022, which have neither been audited nor reviewed, which are incorporated in this Prospectus as **Annex VI** and (iv) in the audited financial statements of the Issuer as of 31 December 2022, which are incorporated in this Prospectus as **Annex VIII**."*

#### **3.2. Page 55 – section 4.2.1. Names and addresses of the issuer’s auditors for the period covered by the historical financial information (together with their membership in a professional body)**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the second-to-last paragraph of section 4.2.1. *Names and addresses of the issuer’s auditors for the period covered by the historical financial information (together with their membership in a professional body)* shall be amended and shall read as follows:

*"The annual financial statements of the Issuer as of 31 December 2022 were audited by AREVA Allgemeine Revisions- und Treuhand AG as statutory auditors, with Matthias Hemmerle and Thomas Rügsegger as auditors with principal responsibility. AREVA Allgemeine Revisions- und Treuhand AG issued an unqualified audit opinion with respect to the annual financial statements of the Issuer as of 31 December 2022."*

#### **3.3. Page 57 – section 4.4.1. History and Development of the issuer**

Due to the fact that the Issuer has issued new bonds, the following paragraphs shall be added below section (vi) of section 4.4.1. *History and Development of the issuer*:

##### **(vii) Green Finance Capital AG CHF Senior Bond 2028**

*On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being publicly offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being aimed at investors who acquire bonds with a total value of at least CHF 100,000.00. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Bond 2028 in a total amount of CHF 200,000.00 were subscribed by investors and accepted by the Issuer.*

**(viii) Green Finance Capital AG CHF Senior Private Bond 2028**

*On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Private Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being privately offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being addressed to fewer than 500 natural or legal persons. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Private Bond 2028 in a total amount of CHF 595,000.00 were subscribed by investors and accepted by the Issuer.*

3.4. Page 58 – section 4.4.1. History and Development of the issuer

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence the fifth paragraph of section 4.4.1. *History and Development of the issuer* shall be amended and shall read as follows:

*"According to the annual report for the financial year that ended on 31 December 2022, the revenues of the Issuer as of 31 December 2022 (reported as "Interest income" in the income statement) amounted to EUR 1,372,509.76. Subtracting "Personnel expenses", "Other operating expenses" and "Interest expense on liabilities" (EUR 1,359,634.13) from the amount reported as "Interest income" the "Result of ordinary expenses" amounted to EUR 12,875.63. The annual profit (hence after deducting taxes) amounted to EUR 10,956.02."*

3.5. Page 60 – section 4.4.1. History and Development of the issuer

Due to the fact that a new group company has been founded, the following paragraph shall be added below the final paragraph of section 4.4.1. *History and Development of the issuer*:

*"In November 2023, Green Finance Group AG founded Green Hotel Römerstein GmbH (registered with the commercial register of the Regional Court in Eisenstadt (Landesgericht Eisenstadt) under the registration number FN 617478 g on 14 December 2023). The share capital amounts to EUR 600,000.00."*

3.6. Page 61 – section 4.4.6. Details of any recent events particular to the issuer and which are to a material extent relevant to an evaluation of the issuer's solvency

Due to the fact that a new group company has been founded, the following paragraph shall be added below the sixth paragraph of section 4.4.6. *Details of any recent events particular to the issuer and which are to a material extent relevant to an evaluation of the issuer's solvency*:

*"In November 2023, Green Finance Group AG founded Green Hotel Römerstein GmbH (registered with the commercial register of the Regional Court in Eisenstadt (Landesgericht Eisenstadt) under the registration number FN 617478 g on 14 December 2023). The share capital amounts to EUR 600,000.00."*

3.7. Page 62 – section 4.4.8. Information on the material changes in the issuer's borrowing and funding structure since the last financial year

Due to the fact that the Issuer has issued new bonds, this section shall be amended and shall read as follows:

*"On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being publicly offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being aimed at investors who acquire bonds with a total value of at least CHF 100,000.00. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Bond 2028 in a total amount of CHF 200,000.00 were subscribed by investors and accepted by the Issuer.*

*On 1 September 2023, the Issuer has issued a bond – the "Green Finance Capital AG CHF Senior Private Bond 2028" – with an issue volume of up to CHF 10,000,000.00, which bond is currently being privately offered in Switzerland under an exemption from the requirement to prepare and publish a prospectus under the Swiss Financial Services Act (FinSA) due to the offer being addressed to fewer than 500 natural or legal persons. As of 29 December 2023 bonds of the Green Finance Capital AG CHF Senior Private Bond 2028 in a total amount of CHF 595,000.00 were subscribed by investors and accepted by the Issuer."*

3.8. Page 62 – section 4.4.9. Description of the expected financing of the issuer's activities

Due to the fact that the Issuer has issued new bonds, the first paragraph of section 4.4.9. *Description of the expected financing of the issuer's activities* shall be amended and shall read as follows:

*"The activities of the Issuer and the Group Companies will be primarily financed (i) from the net proceeds of the issue of debt instruments, (ii) from the net proceeds of the issue of the Bonds (being subject of this Prospectus) of up to EUR 23,750,000.00 (in case of a successful placement of Bonds), (iii) from the net proceeds related to the offer of subordinated loans (qualifiziertes Nachrangdarlehen), which offer is being made in Austria on the basis of the prospectus dated 25 February 2021 as well as the supplement dated 13 October 2022, (iv) from the issue of the Green Finance Capital AG CHF Senior Bond 2028 and (v) from the issue of the Green Finance Capital AG CHF Senior Private Bond 2028."*

3.9. Page 64 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new group company has been founded, the chart under the heading *Green Finance Group AG has shareholdings in the following companies* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:

<b>Companies</b>	<b>Shareholdings</b>
<i>Green Finance Capital AG (FL, the Issuer)</i>	100 %
<i>Green Finance Broker AG (FL)</i>	100 %
<i>ImmoWerte GmbH (AT)</i>	94 %
<i>LVA24 Prozessfinanzierung GmbH (AT)</i>	100 %
<i>Green Business Center Linz GmbH (AT)</i>	100 %
<i>Green Business Center Graz GmbH (AT)</i>	100 %
<i>Zenith GmbH (AT)</i>	100 %
<i>Green Assets AT GmbH (AT)</i>	100 %
<i>Green Business Center Wien GmbH (AT)</i>	100 %
<i>Green Castle Hantberg GmbH (AT)</i>	94 %
<i>Green Hotel Römerstein GmbH (AT)</i>	100 %

3.10. Page 65 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new group company has been founded, the chart under the heading *Group Structure Chart / Group Companies* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:

# Green Finance Group AG

- Green Finance Capital AG (100 %)
- Green Finance Broker AG (100 %)
- Green Assets AT GmbH (100 %)
- ImmoWerte GmbH (94 %)
- LVA24 Prozessfinanzierung GmbH (100 %)
- Green Business Center Linz GmbH (100 %)
- Green Business Center Graz GmbH (100%)
- Green Business Center Wien GmbH (100%)
- Green Castle Hantberg GmbH (94 %)
- Zenith GmbH (100 %)
- Green Hotel Römerstein GmbH (100 %)

3.11. Page 66 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that the competences of Michael Kottnig shall be expanded, the following paragraph shall be added below the fourth paragraph of section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure:*

*"As of the date hereof, it is planned that Michael Kottnig will be granted sole signatory rights as a member of the board of directors of Green Finance Broker AG. The corresponding general meeting is to be held in the first quarter of 2024."*

3.12. Page 69 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that new business information concerning ImmoWerte GmbH is available, the first paragraph under the heading *Weng, District Court Braunau am Inn (Bezirksgericht Braunau am Inn)* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or*

accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be amended and shall read as follows:

*"In October 2021 ImmoWerte GmbH purchased a property in Weng, which is located in the district of Braunau am Inn, Upper Austria (Oberösterreich), Austria. The size of the property is 2,826 sq m. ImmoWerte GmbH is intending to construct a residential building which will contain 30 apartments. The project value is EUR 10,000,000.00. As of the date hereof, a construction permission (Baugenehmigung) was granted and the construction prices are being calculated by means of tenders. A decision on the start of construction will be made at the beginning of 2024."*

3.13. Page 72 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new managing director shall be appointed, the second paragraph under the heading *Green Business Center Linz GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be amended and shall read as follows:*

*"Green Business Center Linz GmbH registered office and principal place of business is 4020 Linz, Europaplatz 4. As of the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024."*

3.14. Page 72 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that new business information concerning *Green Business Center Linz GmbH* is available, the paragraph under the heading *Strategy* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be amended and shall read as follows:*

*"Green Business Center Linz GmbH is the sole owner of a real estate in 4020 Linz, Wegscheider Straße 26, Austria. The size of the property is 3,165 sq. m. Green Business Center Linz GmbH constructed a multi-story and multi-tenant office complex with a gross floor area of 7,900 sq. m. of office and restaurant space and underground parking. Green Business Center Linz GmbH has been receiving subsidies (inter alia funding from the Austrian Wirtschaftservice Gesellschaft mbH, with respect to the use of photovoltaics, installation of ev-charging stations). Green Business Center Linz GmbH is calculating with monthly rent fees of EUR 80,000.00 in the event of full capacity utilisation. The office complex was put into operation at the end of June 2023 and has been almost fully tenanted since July 2023."*

3.15. Page 72 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or

accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new managing director shall be appointed, the second paragraph under the heading *Green Business Center Graz GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be amended and shall read as follows:*

*"Green Business Center Graz GmbH registered office and principal place of business is 8041 Graz, Liebenauer Hauptstraße 82c. As of the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024."*

3.16. Page 72-73 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new managing director shall be appointed, the first paragraph under the heading *Zenith GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be amended and shall read as follows:*

*"Zenith GmbH has been incorporated and registered with the commercial register (Firmenbuch) of the Regional Court Linz (Landesgericht Linz) on 5 March 2013 and is validly existing as a limited liability company in accordance with Austrian law. Zenith GmbH is established for an indefinite period of time and is incorporated, organized and existing under the laws of Austria and registered with the commercial register of the Regional Court Linz (Landesgericht Linz) under registration number FN 393231 g. The total nominal share capital of Zenith GmbH as registered in the commercial register amounts to EUR 35,000.00. As of the date of this Prospectus the shares in Zenith GmbH are wholly owned by Green Finance Group AG. The capital contribution is paid in full. The registered office and the principal place of business of Zenith GmbH is 4020 Linz, Europaplatz 4. As of the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kottnig will also be appointed as managing director in 2024."*

3.17. Page 74 – section 4.6.1. If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure

Due to the fact that a new managing director shall be appointed, a second paragraph under the heading *Green Assets AT GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure shall be added:*

*"Green Assets AT GmbH registered office and principal place of business is 4020 Linz, Wegscheider Straße 26. As of the date of this Prospectus, the sole managing director is*

*Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024."*

3.18. Page 74 – section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure*

Due to the fact that a new managing director shall be appointed, the second paragraph under the heading *Green Business Center Wien GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:

*"Green Business Center Wien GmbH registered office and principal place of business is 1110 Wien, Leberstraße 122. As of the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024."*

3.19. Page 74 – section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure*

Due to the fact that new business information concerning *Green Business Center Wien GmbH* is available, the paragraph under the heading *Strategy* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:

*"Green Business Center Wien GmbH is the sole owner of a real estate in 1110 Wien, Leberstraße 122, Austria. The size of the property is 5,457 sq. m. Green Business Center Wien GmbH intends to construct a multi-story and multi-tenant office complex with a gross floor area of 29,800 sq. m. of office and restaurant space and underground parking. The project value is EUR 96,400,000. The construction application was submitted to the Vienna Building Authority (Baubehörde) on 12 October 2023. The general planning office expects planning permission to be granted by autumn 2024. Follow-up financing will be applied for in 2024. Construction is scheduled to start at the end of 2024 as soon as the follow-up financing and building permit are available. Completion of construction is calculated for 2027."*

3.20. Page 75 – section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure*

Due to the fact that a new managing director shall be appointed, the second paragraph under the heading *Green Castle Hantberg GmbH* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:



*"Green Castle Hantberg GmbH registered office and principal place of business is 8350 Fehring, Johnsdorf 4. As of the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024."*

3.21. Page 75 – section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure*

Due to the fact that new business information concerning Green Castle Hantberg GmbH is available, the paragraph under the heading *Strategy* under section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure* shall be amended and shall read as follows:

*"Green Castle Hantberg GmbH (formerly: Pscheidl GmbH) is the sole owner of real estate properties in 8350 Fehring and 8350 Pertlstein, Austria. The size of the combined real estate properties is 155,000 sq. m., including the historic Hantberg Castle with a gross floor area of 4,775 sq. m. Green Castle Hantberg GmbH (formerly: Pscheidl GmbH) plans to run the historic Hantberg Castle as an Event and wedding location from 2024 onwards. The construction application for a new event building including holiday flats will be submitted to the building authority by the end of 2023. Construction is expected to start in the second quarter of 2024 and to be completed by the end of 2024."*

3.22. Page 75 – section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure*

Due to the fact that a new group company has been founded, the following paragraph shall be added below the final paragraph of section 4.6.1. *If the issuer is part of a group, a brief description of the group and the issuer's position within the group. This may be in the form of, or accompanied by, a diagram of the organisational structure if this helps to clarify the structure:*

***"Green Hotel Römerstein GmbH***

*Green Hotel Römerstein GmbH has been incorporated and registered with the commercial register (Firmenbuch) of the Regional Court Eisenstadt (Landesgericht Eisenstadt) on 14 December 2023 and is validly existing as a limited liability company in accordance with Austrian law. Green Hotel Römerstein GmbH is incorporated, organized and existing under the laws of Austria and registered with the commercial register of the Regional Court Eisenstadt (Landesgericht Eisenstadt) under registration number FN 617478 g. The total nominal share capital of Green Hotel Römerstein GmbH as registered in the commercial register amounts to EUR 600,000.00. As of the date of this Prospectus the shares in Green Hotel Römerstein GmbH are wholly owned by Green Finance Group AG.*

*Green Hotel Römerstein GmbH's office and principal place of office is 8282 Jennersdorf, Henndorf-Therme 18. As the date of this Prospectus, the sole managing director is Dipl. Ing. (FH) Christian Schauer. As of the date hereof, it is planned that Michael Kaiserseder will also be appointed as managing director in 2024.*

## **Strategy**

*Green Hotel Römerstein GmbH is projected to be the sole owner of two properties in 8282 Jennersdorf (Burgenland), Austria. The size of the properties is 10,658 sq. m. Green Hotel Römerstein GmbH intends to lease out those properties, which include a completed, operational and established hotel complex, after a comprehensive refurbishment that is due to be completed by summer 2024."*

3.23. Page 75 – section 4.7.1. A description of: (a) any material adverse change in the prospects of the issuer since the date of its last published audited financial statements; and (b) any significant change in the financial performance of the group since the end of the last financial period for which financial information has been published to the date of the registration document. If neither of the above are applicable then the issuer should include (an) appropriate negative statement(s)

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, this section shall be amended and shall read as follows:

*"There have not been any material adverse changes in the prospects of the Issuer since the date of publication of the Issuer's audited financial statement as of 31 December 2022."*

3.24. Page 77 – section 4.9.1. Names, business addresses and functions within the issuer of the following persons and an indication of the principal activities performed by them outside of that issuer where these are significant with respect to that issuer: (a) members of the administrative, management or supervisory bodies; (b) partners with unlimited liability, in the case of a limited partnership with a share capital

Due to the fact that a new managing director and member of the board of directors shall be appointed, the following paragraph shall be added below the final paragraph of section 4.9.1. Names, business addresses and functions within the issuer of the following persons and an indication of the principal activities performed by them outside of that issuer where these are significant with respect to that issuer: (a) members of the administrative, management or supervisory bodies; (b) partners with unlimited liability, in the case of a limited partnership with a share capital:

*"As of the date hereof, it is planned that Mag. Ekaterina Todorova Yaneva will be appointed as managing director and member of the board of directors with sole signatory rights as well. The corresponding general meeting is to be held in the first quarter of 2024."*

3.25. Page 77 – section 4.9.1. Names, business addresses and functions within the issuer of the following persons and an indication of the principal activities performed by them outside of that issuer where these are significant with respect to that issuer: (a) members of the administrative, management or supervisory bodies; (b) partners with unlimited liability, in the case of a limited partnership with a share capital

Due to the fact that a new group company has been founded, the chart in the final paragraph under section 4.9.1. Names, business addresses and functions within the issuer of the following persons and an indication of the principal activities performed by them outside of that issuer where these are significant with respect to that issuer: (a) members of the administrative, management or supervisory bodies; (b) partners with unlimited liability, in the case of a limited partnership with a share capital shall be amended and shall read as follows:

<u>Company</u>	<u>Position</u>
<i>ImmoWerte GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Finance Group AG</i>	<i>Chairman of the Board of Directors</i>
<i>Green Finance Broker AG</i>	<i>Chairman of the Board of Directors</i>
<i>Green Business Center Linz GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Business Center Graz GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Assets AT GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Zenith GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Business Center Wien GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Castle Hantberg GmbH</i>	<i>Managing Director (Geschäftsführer)</i>
<i>Green Hotel Römerstein GmbH</i>	<i>Managing Director (Geschäftsführer)</i>

3.26. Page 78 – section 4.9.2. Administrative, management, and supervisory bodies conflicts of interests

Due to the fact that a new group company has been founded, the first sentence of the second paragraph under section 4.9.2. *Administrative, management, and supervisory bodies conflicts of interests* shall be amended and shall read as follows:

*"As of the date of this Prospectus, Dipl. Ing. (FH) Christian Schauer holds executive roles in the Issuer, Green Finance Group AG, ImmoWerte GmbH, Green Finance Broker AG, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH and Zenith GmbH."*

3.27. Page 79 – section 4.11.1.1. Audited historical financial information covering the latest two financial years (or such shorter period as the issuer has been in operation) and the audit report in respect of each year

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the second paragraph of section 4.11.1.1. *Audited historical financial information covering the latest two financial years (or such shorter period as the issuer has been in operation) and the audit report in respect of each year* shall be amended and shall read as follows:

*"The historical financial information may be found in (i) the audited financial statements of the Issuer as of 31 December 2020, which are attached to this Prospectus as **Annex II** and (ii) the audited financial statements of the Issuer as of 31 December 2021, which are attached to this Prospectus as **Annex IV** and (iii) the interim financial statements of the Issuer as of 31 December 2022, which have neither been audited nor reviewed, which are attached to this Prospectus as **Annex VI** and (iv) the audited financial statements of the Issuer as of 31 December 2022, which are attached to this Prospectus as **Annex VIII**."*

3.28. Page 80 – section 4.11.1.5. *Financial information of the issuer*

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the following paragraphs shall be added below the first paragraph of section 4.11.1.5. *Financial information of the issuer*:

"The selected financial financial information is derived from the audited financial statements of the Issuer as of 31 December 2022 (**Annex VIII**) and the audited annual financial statements of the Issuer as of 31 December 2021 (**Annex IV**).

**(a) Balance Sheet**

Balance Sheet (in EUR)	31/12/2022	31/12/2021
<b>ASSETS</b>		
A. Financial Assets		
I. Loan receivables from related parties	44,155,888.25	27,637,522.02
<b>Total Financial Assets</b>	<b>44,155,880.25</b>	<b>27,637,522.02</b>
B. Current Assets		
I. Receivables	91,390.00	91,390.00
II. Deposits with banks	685,637.02	425,173.33
<b>Total Current Assets</b>	<b>777,027.02</b>	<b>516,563.33</b>
<b>C. Prepaid expenses</b>	<b>3,225.18</b>	<b>11,764.36</b>
<b>TOTAL ASSETS</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>
<b>LIABILITIES</b>		
A. Equity		
I. Share capital	50,000.00	50,000.00
II. Legal reserves	1,967.00	1,023.00
III. Brought Forward	0.00	0.00
IV. Annual profit for the year	10,956.02	9,651.41
<b>Total Equity</b>	<b>62,923.02</b>	<b>60,674.41</b>
<b>B. Provision for income tax</b>	<b>1,822.88</b>	<b>1,737.20</b>
C. Liabilities		
I. Tax liability VAT	1,534.14	2,587.20
II. Loans third	43,613,087.00	28,093,805.82
III. Liabilities against related parties	1,246,638.31	96.38
<b>Total Liabilities</b>	<b>44,861,259.45</b>	<b>28,096,489.40</b>
<b>D. Expenses not yet paid</b>	<b>10,127.10</b>	<b>6,948.70</b>
<b>TOTAL LIABILITIES</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>

(Source: audited annual financial statements of the Issuer as of 31 December 2021 and as of 31 December 2022)

**(b) Income Statement**

Income Statement (in EUR)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
Personnel expences	-19,036.77	0.00
Other operating expensed	-54,462.49	-106,040.98
<b>Operational Result</b>	<b>-73,499.26</b>	<b>-106,040.98</b>

Interest income	1,372,509.76	914,060.12
Interest expense on liabilities	-1,286,134.87	-796,556.68
<b>Result of ordinary expenses</b>	<b>12,875.63</b>	<b>11,462.46</b>
Taxes	-1,919.61	-1,811.05
<b>Annual Profit/Loss</b>	<b>10,956.02</b>	<b>9,651.41</b>

(Source: audited annual financial statements of the Issuer as of 31 December 2021 and as of 31 December 2022)

### (c) Cash Flow Statement

Cash flow Statement (in EUR)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
Profit / (loss) for the year	10,956	9,651
Changes in provisions	86	73
Changes in receivables	0	91,390
Changes in loans	-16,518,358	-16,059,338
Changes in prepaid expenses and deferred charges	8,539	44,946
Changes in liabilities	16,764,770	16,299,238
Changes in accruals and deferred income	3,178	1,401
<b>Cash flow from operating activities</b>	<b>269,171</b>	<b>387,361</b>
Investment payments	0	0
<b>Cash flow from investing activities</b>	<b>0</b>	<b>0</b>
Capital payment	-8,707	-10,724
Cash flow from financing activities	-8,707	-10,724
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>260,464</b>	<b>376,638</b>
Cash and cash equivalents as at January 1	425,173	48,535
Cash and cash equivalents as at December 31	685,637	425,173
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>260,464</b>	<b>376,638</b>

(Source: audited annual financial statements of the Issuer as of 31 December 2021 and as of 31 December 2022)

### 3.29. Page 83 – section 4.11.2.1. Age of financial information

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, this section shall be amended and shall read as follows:

*"The date of the balance sheet of the last year of audited financial information is 31 December 2022."*

3.30. Page 87 – section 4.11.4.1. The historical annual financial information must be independently audited. The audit report shall be prepared in accordance with the Directive 2014/56/EU and Regulation (EU) No 537/2014

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the following paragraph shall be added below the final paragraph of section 4.11.4.1. *The historical annual financial information must be independently audited. The audit report shall be prepared in accordance with the Directive 2014/56/EU and Regulation (EU) No 537/2014:*

*"Annual financial statements 2022*

*The Issuer's annual financial statements as of 31 December 2022 were audited by AREVA Allgemeine Revisions- und Treuhand AG for the purpose of auditing annual accounts in accordance with the standards of the Liechtenstein Association of Auditors, and the following statement was made in the accompanying report on the annual financial statement:*

***"Report on the audit of the financial statements***

*Opinion*

*We have audited the financial statements of GREEN FINANCE CAPITAL AG (company), which comprise the balance sheet as at 31 December 2022, the income statement for the year then ended and the notes to the financial statements.*

*In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 31 December 2022 and its financial performance for the year then ended in accordance with Liechtensteinischen law.*

*Basis for opinion*

*We conducted our audit in accordance with Liechtenstein law and International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities for the audit of the financial statements" section of our report.*

*We are independent of the company in accordance with the provisions of Liechtenstein law and the requirements of the audit profession, as well as the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements.*

*We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.*

*Other matters*

*The financial statements of GREEN FINANCE CAPITAL AG for the year ended 31 December 2021 were audited by another auditor whose report, dated 27 April 2022, expressed an unmodified opinion on those statements.*

*Responsibilities of the board of directors for the financial statements*

*The board of directors is responsible for the preparation of the financial statements that give a true and fair view in accordance with Liechtenstein law, and for such internal control as the board of directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.*

*In preparing the financial statements, the board of directors is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.*

#### *Auditor's responsibilities for the audit of the financial statements*

*Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Liechtenstein law and ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.*

*As part of an audit in accordance with Liechtenstein law and ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:*

- Identify and assess the risks of material misstatement of the financial statements or, whether due to fraud design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.*
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.*
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.*
- Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.*

- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

*We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.*

### **Report on other legal and regulatory requirements**

*Further confirmations pursuant to article 196 PGR*

*We further confirm that the financial statements and the proposed appropriation of retained earnings comply with Liechtenstein law and the articles of incorporation. We recommend that the accompanying financial statements submitted to you be approved.*

*Other matters pursuant to the PGR*

*We would like to draw your attention to Art. 1048 para 2 resp Art. 339 para 1 PGR. The rendering of accounts must be completed and the general meeting held within a term of 6 months calculated from the end of the year. This term has not been complied with.*

*Vaduz, 11 October 2023*

*AREVA GENERAL AUDITING AND TRUST COMPANY LIMITED"*

*3.31. Page 88 to 89 – section 4.11.5.1. Information on any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the issuer is aware), during a period covering at least the previous 12 months which may have, or have had in the recent past significant effects on the issuer and/or group’s financial position or profitability, or provide an appropriate negative statement*

*Due to the fact that the Federal Administrative Court Austria has ruled on the appeals of LVA24 Prozessfinanzierung GmbH, the fourth paragraph under the heading *Information on any governmental, legal or arbitration proceedings with respect to LVA24 Prozessfinanzierung GmbH (which may have a material adverse effect) under section 4.11.5.1. Information on any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the issuer is aware), during a period covering at least the previous 12 months which may have, or have had in the recent past significant effects on the issuer and/or group’s financial position or profitability, or provide an appropriate negative statement* shall be amended and shall read as follows:*

*"LVA24 Prozessfinanzierung GmbH is unaware of any wrongdoings and believes that it is not subject to the Austrian Alternative Investmentfunds Manager-Act. LVA24 Prozessfinanzierung GmbH does not believe to be a collective investment undertaking. It does not have an investment policy whatsoever, and has therefore appealed the decision of FMA Austria (both with regard to its merits and the exclusion of the suspensive effect). On 17 March 2021, the appeal was not granted suspensive effect by the Federal Administrative Court of Austria. With judgement (Erkenntnis) dated 3 August 2023, the Federal Administrative Court of Austria ruled in favor of the appeal of LVA24 Prozessfinanzierung GmbH and stated that it is not subject to the Austrian Alternative*



*Investmentfunds Manager-Act. An appeal against the judgement was precluded, however, FMA Austria filed an extraordinary administrative appeal against this decision to the Supreme Administrative Court (Verwaltungsgerichtshof) on 11 September 2023 and applied for the extraordinary administrative appeal to be granted suspensive effect. With decision (Beschluss) dated 24 October 2023 the extraordinary administrative appeal by FMA Austria was not granted suspensive effect by the Supreme Administrative Court. At the date hereof, no decision has been made yet and and proceedings are still pending."*

### 3.32. Page 90 – section 4.11.6. Significant change in the issuer's financial position

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, this section shall be amended and shall read as follows:

*"There has not been a significant change in the Issuer's financial position or performance since the latest audited annual financial information as of 31 December 2022. Further, there has not been any material adverse change in the prospects of the Issuer since the latest audited annual financial information as of 31 December 2022."*

### 3.33. Page 93 – section 4.13.2. Documents available

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, this section shall be amended and shall read as follows:

*"At the registered office of the Issuer (FL-9490 Vaduz, Fürst-Josef-Strasse 68, Principality of Liechtenstein), the following documents may be reviewed or received free of charge during usual business hours:*

- *Terms and Conditions of the Bonds*
- *Prospectus*
- *Articles of Association*
- *Annual financial statements as of 31 December 2018*
- *Annual financial statements as of 31 December 2019*
- *Annual financial statements as of 31 December 2020*
- *Annual financial statements as of 31 December 2021*
- *Annual financial statements as of 31 December 2022*

*These documents are also available for download on the website of the Issuer under [www.greenfinance-capital.com](http://www.greenfinance-capital.com)."*

#### **4. Amendments and supplements to the Securities Note for Retail Non-Equity Securities**

- 4.1. Page 95 – section 5.3.1. Interest of natural and legal persons involved in the issue/offer. A description of any interest, including a conflict of interest that is material to the issue/offer, detailing the persons involved and the nature of the interest

Due to the fact that a new group company has been founded, the first sentence of the second paragraph under section 5.3.1. *Interest of natural and legal persons involved in the issue/offer. A description of any interest, including a conflict of interest that is material to the issue/offer, detailing the persons involved and the nature of the interest* shall be amended and shall read as follows:

*"As of the date of this Prospectus, Dipl. Ing. (FH) Christian Schauer holds executive roles in the Issuer, Green Finance Group AG, ImmoWerte GmbH, Green Finance Broker AG, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH and Zenith GmbH."*

## 5. Amendments and supplements to the translation of the summary of the Prospectus (German Translation / Deutsche Zusammenfassung)

### 5.1. Page 2 of the German translation of the summary – Haupttätigkeiten des Emittenten

Due to the fact that a new group company, Green Hotel Römerstein GmbH, has been founded, the fourth sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (Aufgrund des Umstands, dass eine neue Gruppengesellschaft, die Green Hotel Römerstein GmbH, gegründet wurde, wird der vierte Satz im Abschnitt unterhalb der Überschrift *Haupttätigkeiten des Emittenten* geändert und lautet wie folgt):

*"Zu den Green Finance Gruppengesellschaften („Green Finance Gruppe“) zählen: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, Green Finance GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH und Zenith GmbH (im Folgenden die "Gruppengesellschaften")."*

### 5.2. Page 2 of the German translation of the summary – Identität der Hauptgeschäftsführer

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (Aufgrund des Umstands, dass eine neue geschäftsführende Verwaltungsrätin gewählt werden soll, wird der Abschnitt unterhalb der Überschrift *Identität der Hauptgeschäftsführer* geändert und lautet wie folgt):

*"Der Hauptgeschäftsführer der Emittentin ist Dipl. Ing. (FH) Christian Schauer, der Mitglied des Verwaltungsrates der Emittentin ist. Zum jetzigen Zeitpunkt ist geplant, dass Frau Mag. Ekaterina Todorova Yaneva als geschäftsführende Verwaltungsrätin mit Einzelzeichnungsberechtigung gewählt wird. Die entsprechende Generalversammlung soll im ersten Quartal des Jahres 2024 abgehalten werden."*

### 5.3. Page 2 of the German translation of the summary – Identität der Abschlussprüfer

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the second sentence in the section under the heading *Statutory auditors* shall be removed (Die Abschlussprüfung im Zusammenhang mit der Jahresrechnung der Emittentin für das Geschäftsjahr, das am 31. Dezember 2022 endete, liegt vor. Der zweite Satz im Abschnitt unterhalb der Überschrift *Identität der Abschlussprüfer* wird daher entfernt.

### 5.4. Page 3 to 4 of the German translation of the summary – Welches sind die wesentlichen Finanzinformationen über die Emittentin?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (Die Abschlussprüfung im Zusammenhang mit der Jahresrechnung der Emittentin für das Geschäftsjahr, das am 31. Dezember 2022 endete, liegt vor. Der Abschnitt unterhalb der

Überschrift *Welches sind die wesentlichen Finanzinformationen über den Emittenten?* wird geändert und lautet wie folgt):

*"Die unten angeführten wesentlichen Finanzinformationen sind den geprüften Jahresrechnungen der Emittentin für die Geschäftsjahre, die am 31. Dezember 2021 und am 31. Dezember 2022 endeten, entnommen. Die Jahresrechnungen der Emittentin werden unter Berücksichtigung der Vorschriften des liechtensteinischen Personen- und Gesellschaftsrechts sowie der Grundsätze ordnungsmässiger Rechnungslegung erstellt. Die Quelle der folgenden Informationen ist die geprüften Jahresrechnungen der Emittentin zum 31. Dezember 2021 und zum 31. Dezember 2022."*

Bilanz (in EUR)	31.12.2022	31.12.2021
<b>AKTIVEN</b>		
A. Finanzanlagen		
I. Darlehen Nahestehende	44.155.888,25	27.637.522,02
<b>Anlagevermögen</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
B. Umlaufvermögen		
I. Forderungen	91.390,00	91.390,00
II. Bankguthaben	685.637,02	425.173,33
<b>Umlaufvermögen</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Aktive Rechnungsabgrenzungsposten</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>TOTAL AKTIVEN</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>PASSIVEN</b>		
A. Eigenkapital		
I. Gezeichnetes Aktienkapital	50.000,00	50.000,00
II. Gesetzliche Reserven	1.967,00	1.023,00
III. Gewinnvortrag	0,00	0,00
IV. Jahresgewinn	10.956,02	9.651,41
<b>Eigenkapital</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Rückstellungen</b>	<b>1.822,88</b>	<b>1.737,20</b>
C. Verbindlichkeiten		
I. MWST Lastkonto	1.534,14	2.587,20
II. Anleihen und Nachrangdarlehen	43.613.087,00	28.093.805,82
III. Verbindlichkeiten Nahestehende	1.246.638,31	96,38
<b>Verbindlichkeiten</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>
<b>D. Passive Rechnungsabgrenzungsposten</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>TOTAL PASSIVEN</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Gewinn-/Verlustrechnung (in EUR)	01.01.2022 bis 31.12.2022	01.01.2021 bis 31.12.2021
Personalaufwand	-19.036,77	0,00
Sonstige betriebliche Aufwendungen	-54.462,49	-106.040,98

<b>Betriebsergebnis</b>	<b>-73.499,26</b>	<b>-106.040,98</b>
Zinsen und ähnliche Erträge	1.372.509,76	914.060,12
Zinsen und ähnliche Aufwendungen	-1.286.134,87	-796.556,68
<b>Ergebnis der gewöhnlichen Tätigkeit</b>	<b>12.875,63</b>	<b>11.462,46</b>
Steuern	-1.919,61	-1.811,05
<b>Jahresgewinn</b>	<b>10.956,02</b>	<b>9.651,41</b>

Kapitalflussrechnung (in EUR)	01.01.2022 bis 31.12.2022	01.01.2021 bis 31.12.2021
Jahresergebnis (+Gewinn/-Verlust)	10.956	9.651
Veränderungen Rückstellungen	86	73
Veränderungen Forderungen	0	91.390
Veränderungen Darlehen	-16.518.358	-16.059.338
Veränderungen aktive Rechnungsabgrenzungsposten	8.539	44.946
Veränderungen Verbindlichkeiten	16.764.770	16.299.238
Veränderungen passive Rechnungsabgrenzungsposten	3.178	1.401
<b>Cash flow aus der laufenden Geschäftstätigkeit</b>	<b>269.171</b>	<b>387.361</b>
Investitionstätigkeiten	0	0
<b>Cash flow aus Investitionstätigkeiten</b>	<b>0</b>	<b>0</b>
Ausschüttungen	-8.707	-10.724
<b>Cash flow aus Finanzierungstätigkeiten</b>	<b>-8.707</b>	<b>-10.724</b>
<b>Veränderungen Zahlungsmittel und Zahlungsmitteläquivalente</b>	<b>260.464</b>	<b>376.638</b>
Zahlungsmittel und Zahlungsmitteläquivalente zum 1. Jänner	425.173	48.535
Zahlungsmittel und Zahlungsmitteläquivalente zum 31. Dezember	685.637	425.173
<b>Veränderungen Zahlungsmittel und Zahlungsmitteläquivalente</b>	<b>260.464</b>	<b>376.638</b>

## **6. Amendments and supplements to the summary of the Prospectus (Romanian Translation/ Traducerea în română)**

### **6.1. Page 16 of the summary – Care sunt principalele activități ale Emitentului?**

Due to the fact that a new group company, Green Hotel Römerstein GmbH, has been founded, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (Dat fiind că s-a înființat o nouă societate în cadrul grupului, Green Hotel Römerstein GmbH, se va modifica a doua frază din secțiunea *Care sunt principalele activități ale Emitentului?*, iar aceasta va avea următorul conținut):

*„Veniturile care vor fi încasate în decursul acestor emiteri, oferte și plasamente vor fi puse la dispoziție prin contracte de împrumut subordonate către societățile împrumutate din cadrul Grupului Green Finance („**Grupul Green Finance**”, care practic cuprinde: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH și Zenith GmbH; „**Societățile din Grup**”).”*

### **6.2. Page 16 of the summary – Principalii administratori**

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (Dat fiind că va fi numit un nou administrator și membru al consiliului de administrație, se va modifica secțiunea *Principalii administratori*, iar aceasta va avea următorul conținut):

*„Principalul administrator al Emitentului este is Ing. Dipl. (FH) Christian Schauer, care este și membru al consiliului de administrație (Verwaltungsrat), cu drept individual de semnătură. De la această dată, se intenționează ca și Mag. Ekaterina Todorova Yaneva să fie numită ca administrator și membru al consiliului de administrație cu drept individual de semnătură. Adunarea generală corespunzătoare va avea loc în primul trimestru al anului 2024.”*

### **6.3. Page 17 of the summary – Auditori statutar**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (Este disponibil raportul de audit cu privire la situațiile financiare ale Emitentului la 31 decembrie 2022. Prin urmare, prima frază din secțiunea *Auditori statutar* se va modifica și va avea următorul conținut):

*„Auditorii statutar ai Emitentului sunt AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Liechtenstein.”*

### **6.4. Page 17 to 18 of the summary – Care sunt informațiile financiare principale referitoare la Emitent?**

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial*

information regarding the issuer? shall be amended and shall read as follows (Este disponibil raportul de audit cu privire la situațiile financiare ale Emitentului la 31 decembrie 2022. Prin urmare, secțiunea Care sunt informațiile financiare principale referitoare la Emitent? se va modifica și va avea următorul conținut):

„Informațiile financiare principale rezultă din situațiile financiare auditate ale Emitentului la 31 decembrie 2021, 31 decembrie 2022 și 31 decembrie 2021, care au fost întocmite în conformitate cu prevederile Legii privind persoanele fizice și societățile din Principatul Liechtenstein (PGR) și cu principiile contabile general acceptate. Sursa informațiilor de mai jos: situațiile financiare anuale auditate ale Emitentului la 31 decembrie 2021 și la 31 decembrie 2022.”

Bilanț (în EUR)	31/12/2022	31/12/2021
<b>ACTIVE</b>		
A. Active financiare		
I. Creanțe de la părți afiliate	44.155.888,25	27.637.522,02
<b>Total active financiare</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
B. Active circulante		
I. Creanțe	91.390,00	91.390,00
II. Depozite la bănci	685.637,02	425.173,33
<b>Total active circulante</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Cheltuieli înregistrate în avans</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>TOTAL ACTIVE</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>PASIVE</b>		
A. Capitaluri proprii		
I. Capital social	50.000,00	50.000,00
II. Rezerve legale	1.967,00	1.023,00
III. Reportat	0,00	0,00
IV. Profit anual	10.956,02	9.651,41
<b>Total pasive</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Provizioane pentru impozite</b>	<b>1.822,88</b>	<b>1.737,20</b>
C. Obligații de plată		
I. Obligații fiscale TVA	1.534,14	2.587,20
II. Creditori terți	43.613.087,00	28.093.805,82
III. Împrumuturi către terți	1.246.638,31	96,38
<b>Total datorii</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>
<b>D. Cheltuielile exercițiului curent neplătite încă</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>TOTAL PASIVE</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Contul de profit și pierdere (în EUR)	01/01/2022 - 31/12/2022	01/01/2021 - 31/12/2021
Cheltuieli cu personalul	-19.036,77	0,00
Alte cheltuieli de exploatare	-54.462,49	-106.040,98
<b>Rezultat operațional</b>	<b>-73.499,26</b>	<b>-106.040,98</b>

Venit din dobânzi	1.372.509,76	914.060,12
Cheltuieli cu dobânzile aferente datoriilor	-1.286.134,87	-796.556,68
<b>Rezultatul cheltuielilor ordinare</b>	<b>12.875,63</b>	<b>11.462,46</b>
Impozit	-1.919,61	-1.811,05
<b>Profit/Pierdere anuală</b>	<b>10.956,02</b>	<b>9.651,41</b>

Contul de profit și pierdere (în EUR)	01/01/2022 - 31/12/2022	01/01/2021 - 31/12/2021
Profit / (pierdere) pentru exercițiul financiar	10.956	9.651
Variația provizioanelor	86	73
Variația creanțelor	0	91.390
Modificarea valorii creditelor	-16.518.358	-16.059.338
Modificări ale cheltuielilor înregistrate în avans și ale obligațiilor amânate	8.539	44.946
Variația datoriilor	16.764.770	16.299.238
Variații ale veniturilor înregistrate în avans și ale datoriilor angajate	3.178	1.401
<b>Flux de trezorerie din exploatare</b>	<b>269.171</b>	<b>387.361</b>
Plăți pentru investiții	0	0
<b>Flux de trezorerie din activitatea de investiții</b>	<b>0</b>	<b>0</b>
Plăți de capital	-8.707	-10.724
Flux de trezorerie din activitatea de finanțare	-8.707	-10.724
<b>VARIAȚII DE NUMERAR ȘI ECHIVALENTE DE NUMERAR</b>	<b>260.464</b>	<b>376.638</b>
Numerar și echivalente de numerar la 1 ianuarie	425.173	48.535
Numerar și echivalente de numerar la 31 decembrie	685.637	425.173
<b>VARIAȚII DE NUMERAR ȘI ECHIVALENTE DE NUMERAR</b>	<b>260.464</b>	<b>376.638</b>



## 7. Amendments and supplements to the summary of the Prospectus (Slovak Translation / Slovenský preklad)

### 7.1. Page 16 of the summary – Hlavné činnosti Emitenta?

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (Vzhľadom na skutočnosť, že bola založená nová spoločnosť skupiny, Green Hotel Römerstein GmbH, druhá veta v časti s názvom *Hlavné činnosti Emitenta?* sa mení a znie takto):

*"Výnosy, ktoré sa získajú v priebehu takýchto emisií, ponúk a umiestnení, budú poskytnuté prostredníctvom zmlúv o podriadených úveroch požičiavajúcim si spoločnostiam zo skupiny Green Finance Group ("**Green Finance Group**", ktorú v podstate tvoria: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH a Zenith GmbH; "**Spoločnosti skupiny**")."*

### 7.2. Page 16 of the summary – Hlavní výkonní řaditelia

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (Vzhľadom na skutočnosť, že sa vymenúva nový výkonný riaditeľ a člen predstavenstva, časť s názvom *Hlavní výkonní řaditelia* sa mení a znie takto):

*"Hlavným konateľom Emitenta je Dipl. Ing. (FH) Christian Schauer, ktorý je zároveň členom predstavenstva (Verwaltungsrat) s výhradným podpisovým právom. Od dátumu tohto dokumentu sa plánuje, že Mag. Ekaterina Todorova Yaneva bude vymenovaná za výkonnú riaditeľku a členku predstavenstva taktiež s výlučným podpisovým právom. Príslušné valné zhromaždenie sa má konať v prvom štvrtroku 2024."*

### 7.3. Page 17 of the summary – Štatutárni audítori

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (K dispozícii je správa audítora týkajúca sa účtovnej závierky Emitenta k 31.12.2022. Preto sa prvá veta v časti pod nadpisom *Štatutárni audítori* mení a znie takto):

*"Štatutárnym audítorom Emitenta je spoločnosť AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Lichtenštajnsko"*

### 7.4. Page 17 to 18 of the summary – Aké sú kľúčové finančné informácie týkajúce sa Emitenta?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (K dispozícii je správa audítora týkajúca sa účtovnej závierky Emitenta k 31.12.2022. Preto sa časť pod nadpisom *Aké sú kľúčové finančné informácie týkajúce sa Emitenta?* mení a znie takto):

"Kľúčové finančné informácie sú odvodené z účtovnej závierky Emitenta k 31.12.2021 a účtovnej závierky Emitenta k 31.12.2022, ktoré boli zostavené v súlade so zákonom o osobách a spoločnostiach Lichtenštajnskeho kniežatstva (Persons and Companies Act of the Principality of Liechtenstein) (PGR) a so všeobecne uznávanými účtovnými zásadami. Zdroj nasledujúcich informácií: auditovaná ročná účtovná závierka Emitenta k 31.12.2021 a auditovaná ročná účtovná závierka Emitenta k 31.12.2022."

Súvaha (v EUR)	31.12.2022	31.12.2021
<b>AKTÍVA</b>		
A. Finančné aktíva		
I. Pohľadávky z úverov voči spriazneným stranám	44 155 888,25	27 637 522,02
<b>Finančné aktíva spolu</b>	<b>44 155 880,25</b>	<b>27 637 522,02</b>
B. Krátkodobý majetok		
I. Pohľadávky	91 390,00	91 390,00
II. Vklady v bankách	685 637,02	425 173,33
<b>Krátkodobý majetok spolu</b>	<b>777 027,02</b>	<b>516 563,33</b>
<b>C. Výdavky budúcich období</b>	<b>3 225,18</b>	<b>11 764,36</b>
<b>AKTÍVA SPOLU</b>	<b>44 936 132,45</b>	<b>28 165 849,71</b>
<b>ZÁVÄZKY</b>		
A. Vlastné imanie		
I. Základné imanie	50 000,00	50 000,00
II. Zákonné rezervy	1 967,00	1 023,00
III. Prenesený zisk	0,00	0,00
IV. Ročný zisk za rok	10 956,02	9 651,41
<b>Vlastné imanie spolu</b>	<b>62 923,02</b>	<b>60 674,41</b>
<b>B. Rezerva na daň z príjmu</b>	<b>1 822,88</b>	<b>1 737,20</b>
C. Záväzky		
I. Daňová povinnosť DPH	1 534,14	2 587,20
II. Úvery	43 613 087,00	28 093 805,82
III. Záväzky voči spriazneným stranám	1 246 638,31	96,38
<b>Záväzky spolu</b>	<b>44 861 259,45</b>	<b>28 096 489,40</b>
<b>D. Ešte neuhradené výdavky</b>	<b>10 127,10</b>	<b>6 948,70</b>
<b>ZÁVÄZKY SPOLU</b>	<b>44 936 132,45</b>	<b>28 165 849,71</b>

Výkaz ziskov a strát (v EUR)	od 01.01.2022 do 31.12.2022	od 01.01.2021 do 31.12.2021
Personálne výdavky	-19 036,77	0,00
Ostatné prevádzkové náklady	-54 462,49	-106 040,98
<b>Prevádzkový výsledok</b>	<b>-73 499,26</b>	<b>-106 040,98</b>
Príjmy z úrokov	1 372 509,76	914 060,12
Úrokové náklady na záväzky	-1 286 134,87	-796 556,68

<b>Výsledok</b>	<b>bežných</b>	<b>12 875,63</b>	<b>11 462,46</b>
<b>výdavkov</b>			
Dane		-1 919,61	-1 811,05
<b>Ročný zisk/strata</b>		<b>10 956,02</b>	<b>9 651,41</b>

Výkaz peňažných tokov (v EUR)	od 01.01.2022 31.12.2022	do	od 01.01.2021 31.12.2021	do
Zisk / (strata) za rok	10 956		9 651	
Zmeny v rezervách	86		73	
Zmeny v pohľadávkach	0		91 390	
Zmeny v úveroch	-16 518 358		-16 059 338	
Zmeny v nákladoch budúcich období a výdavkoch budúcich období	8 539		44 946	
Zmeny v pasívach	16 764 770		16 299 238	
Zmeny v časovom rozlíšení a výnosoch budúcich období	3 178		1 401	
<b>Peňažný tok z prevádzkových činností</b>	<b>269 171</b>		<b>387 361</b>	
Investičné platby	0		0	
<b>Peňažný tok z investičnej činnosti</b>	<b>0</b>		<b>0</b>	
Kapitálová platba	-8 707		-10 724	
Peňažný tok z finančných činností	-8 707		-10 724	
<b>ZMENA STAVU PEŇAŽNÝCH PROSTRIEDKOV PEŇAŽNÝCH EKVIVALENTOV</b>	<b>260 464</b>		<b>376 638</b>	
Peňažné prostriedky a peňažné ekvivalenty k 1. januáru	425 173		48 535	
Peňažné prostriedky a peňažné ekvivalenty k 31. decembru	685 637		425 173	
<b>ZMENA STAVU PEŇAŽNÝCH PROSTRIEDKOV PEŇAŽNÝCH EKVIVALENTOV</b>	<b>260 464</b>		<b>376 638</b>	

## 8. Amendments and supplements to the translation of the summary of the Prospectus (Czech Translation / český překlad)

### 8.1. Page 16 of the Czech Translation of the summary - Hlavní činnosti Emitenta?

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (V důsledku založení nové společnosti ve skupině, Green Hotel Römerstein GmbH, byla druhá věta odstavce pod nadpisem *Hlavní činnosti Emitenta?* změněna a zní následovně):

"Výnosy, které budou získány v průběhu těchto emisí, nabídek a umístění, budou poskytnuty prostřednictvím smluv o zápůjčce společností (v postavení vydlužitele) skupiny Green Finance Group ("**Skupina Green Finance**"; sestávající se v zásadě z: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH and Zenith GmbH; „**Společnosti ve skupině**“)."

### 8.2. Page 16 of the Czech Translation of the summary – Klíčové členové představenstva

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (V důsledku jmenování nového člena představenstva a člena správní rady byl odstavec pod nadpisem *Klíčové členové představenstva* změněn a zní následovně):

"Hlavním členem představenstva je Dipl. Ing. (FH) Christian Schauer, který je rovněž členem správní rady (Verwaltungsrat) s právem jednat za Emitenta samostatně. K dnešnímu dni je plánováno, že do funkce člena představenstva a člena správní rady, rovněž s právem jednat za Emitenta samostatně, bude jmenována Mag. Ekaterina Todorova Yaneva . Příslušná valná hromada se bude konat v prvním čtvrtletí roku 2024."

### 8.3. Page 17 of the Czech Translation of the summary – Statutární auditoři

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (Zpráva o auditu účetní závěrky Emitenta ke dni 31. prosince 2022 je dostupná. Proto byla první věta odstavce pod nadpisem *Statutární auditoři* změněna a zní následovně):

"Statutární auditoři Emitenta jsou AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Lichtenštejnské knížectví."

### 8.4. Page 17 to 18 of the Czech Translation of the summary – Které finanční informace o emitentovi jsou klíčové?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (Zpráva o auditu účetní závěrky Emitenta ke dni 31. prosince 2022 je dostupná. Proto byl odstavec

pod nadpisem *Které finanční informace o emitentovi jsou klíčové?* změněn a zní následovně):

"Klíčové finanční informace se odvozují z účetních závěrek Emitenta k 31.12.2022 a k 31.12.2021, které byly připraveny v souladu s lichtenštejnským zákonem o osobách a společnostech (Persons and Companies Act of the Principality of Liechtenstein („PGR")) a s obecně uznávanými účetními principy. Zdroje následujících informací: auditované účetní závěrky Emitenta sestavené ke dni 31.12.2021 a ke dni 31.12.2022."

Rozvaha (v EUR)	31/12/2022	31/12/2021
<b>AKTIVA</b>		
A. Finanční majetek		
I. Úvěry přijaté od propojených osob	44,155,888.25	27,637,522.02
<b>Finanční majetek celkem</b>	<b>44,155,880.25</b>	<b>27,637,522.02</b>
B. Oběžná aktiva		
I. Pohledávky	91,390.00	91,390.00
II. Bankovní vklady	685,637.02	425,173.33
<b>Oběžná aktiva celkem</b>	<b>777,027.02</b>	<b>516,563.33</b>
<b>C. Náklady příštích období</b>	<b>3,225.18</b>	<b>11,764.36</b>
<b>AKTIVA CELKEM</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>
<b>PASIVA</b>		
A. Vlastní kapitál		
I. Základní kapitál	50,000.00	50,000.00
II. Zákonné rezervy	1,967.00	1,023.00
III. Výsledek hospodaření minulých let	0.00	0.00
IV. Výsledek hospodaření běžného účetního období	10,956.02	9,651.41
<b>Vlastní kapitál celkem</b>	<b>62,923.02</b>	<b>60,674.41</b>
<b>B. Záloha na daň z příjmů</b>	<b>1,822.88</b>	<b>1,737.20</b>
C. Závazky		
I. Daňová povinnost k DPH	1,534.14	2,587.20
II. Úvěry třetí osoby	43,613,087.00	28,093,805.82
III. Závazky vůči propojeným osobám	1,246,638.31	96.38
<b>Závazky celkem</b>	<b>44,861,259.45</b>	<b>28,096,489.40</b>
<b>D. Neuhrazené výdaje</b>	<b>10,127.10</b>	<b>6,948.70</b>
<b>PASIVA CELKEM</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>

Výkaz zisků a ztrát (v EUR)	od 01/01/2022 do 31/12/2022	od 01/01/2021 do 31/12/2021
Náklady na zaměstnance	-19,036.77	0.00
Ostatní provozní náklady	-54,462.49	-106,040.98
<b>Provozní výsledek</b>	<b>-73,499.26</b>	<b>-106,040.98</b>
Příjem z úroků	1,372,509.76	914,060.12
Výdaje na úroky ze závazků	-1,286,134.87	-796,556.68

<b>Výsledek běžných výdajů</b>	<b>12,875.63</b>	<b>11,462.46</b>
Daně	-1,919.61	-1,811.05
<b>Roční výsledek (+ zisk/-ztráta)</b>	<b>10,956.02</b>	<b>9,651.41</b>

Přehled o peněžních tocích (v EUR)	od 01/01/2022 31/12/2022	do 01/01/2021 31/12/2021
Roční výsledek hospodaření (+ zisk/- ztráta)	10,956	9,651
Změny ve stavu rezerv	86	73
Změny ve stavu pohledávek	0	91,390
Změny ve stavu úvěrů	-16,518,358	-16,059,338
Změny ve stavu nákladů příštích období	8,539	44,946
Změny v závazcích	16,764,770	16,299,238
Změny v časovém rozlišení	3,178	1,401
<b>Peněžní toky z provozní činnosti</b>	<b>269,171</b>	<b>387,361</b>
Investiční výdaje	0	0
<b>Peněžní toky z investiční činnosti</b>	<b>0</b>	<b>0</b>
Kapitálové výdaje	-8,707	-10,724
Peněžní toky z finančních činností	-8,707	-10,724
<b>ZMĚNA VE STAVU PENĚŽNÍCH PROSTŘEDKŮ A PENĚŽNÍCH EKVIVALENTŮ</b>	<b>260,464</b>	<b>376,638</b>
Peněžní prostředky a peněžní ekvivalenty ke dni 1.1.	425,173	48,535
Peněžní prostředky a peněžní ekvivalenty ke dni 31.12.	685,637	425,173
<b>ZMĚNA VE STAVU PENĚŽNÍCH PROSTŘEDKŮ A PENĚŽNÍCH EKVIVALENTŮ</b>	<b>260,464</b>	<b>376,638</b>

## 9. Amendments and supplements to the translation of the summary of the Prospectus (Slovenian Translation / Spremembe in dopolnitve povzetka Prospekta)

### 9.1. Stran 16 povzetka – Glavne dejavnosti Izdajatelja?

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (Zaradi ustanovitve nove Družbe v skupini, Green Hotel Römerstein GmbH, se drugi stavek v oddelku z naslovom *Glavne dejavnosti Izdajatelja?* spremeni tako, da se glasi):

*"Prihodki, ki bodo zbrani v okviru takšnih izdaj, ponudb in plasiranj, bodo s pogodbami o podrejenih posojilih na voljo družbam posojilojemalkam skupine Green Finance Group ("**Green Finance Group**", ki jo v osnovi sestavljajo: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH in Zenith GmbH; "**Družbe Skupine**")."*

### 9.2. Stran 16 povzetka – Ključni direktorji

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (Zaradi imenovanja novega generalnega direktorja in člana upravnega odbora se oddelek pod naslovom *Ključni direktorji* spremeni tako, da se glasi):

*"Ključni direktor Izdajatelja je dipl. ing. (FH) Christian Schauer, ki je tudi član upravnega odbora (Verwaltungsrat) z izključno pravico do podpisovanja. Z dnem izdaje tega dokumenta je predvideno, da bo tudi mag. Ekaterina Todorova Yaneva imenovana za generalno direktorico in članico upravnega odbora z izključno pravico do podpisovanja. Ustrezna skupščina delničarjev bo potekala v prvem četrtletju leta 2024."*

### 9.3. Stran 17 povzetka – Zakoniti revizorji

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (Na voljo je revizijsko poročilo v zvezi z računovodskimi izkazi Izdajatelja na dan 31. decembra 2022. Zato se prvi stavek v oddelku pod naslovom *Zakoniti revizorji* spremeni tako, da se glasi):

*"Zakoniti revizorji Izdajatelja so AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Lihtenštajn."*

### 9.4. Stran 17 do 18 povzetka – Katere so ključne finančne informacije o Izdajatelju?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (Na voljo je revizijsko poročilo v zvezi z računovodskimi izkazi izdajatelja na dan 31. decembra 2022. Zato se oddelek pod naslovom *Katere so ključne finančne informacije o Izdajatelju?* spremeni tako, da se glasi):

"Ključne finančne informacije izhajajo iz računovodskih izkazov Izdajatelja na dan 31. decembra 2021 in 31. decembra 2022, ki so bili pripravljene v skladu z določbami Zakona o osebah in družbah Kneževine Lihtenštajn (PGR) in splošno sprejetimi računovodskimi načeli. Vir naslednjih informacij: revidirani letni računovodski izkazi Izdajatelja na dan 31. decembra 2021 in na dan 31. decembra 2022."

Bilanca stanja (v EUR)	31/12/2022	31/12/2021
<b>SREDSTVA</b>		
A. Finančna sredstva		
I. Terjatve iz naslova posojil do povezanih oseb	44.155.888,25	27.637.522,02
<b>Skupaj finančna sredstva</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
B. Kratkoročna sredstva		
I. Terjatve	91.390,00	91.390,00
II. Depoziti pri bankah	685.637,02	425.173,33
<b>Skupaj kratkoročna sredstva</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Vnaprej vračunani odhodki</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>SKUPAJ SREDSTVA</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>OBVEZNOSTI DO VIROV SREDSTEV</b>		
A. Lastniški kapital		
I. Osnovni kapital	50.000,00	50.000,00
II. Zakonske rezerve	1.967,00	1.023,00
III. Preneseni kapital	0,00	0,00
IV. Letni dobiček	10.956,02	9.651,41
<b>Skupaj lastniški kapital</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Rezervacije za davek od dobička</b>	<b>1.822,88</b>	<b>1.737,20</b>
C. Obveznosti do virov sredstev		
I. Davčne obveznosti za DDV	1.534,14	2.587,20
II. Tretja posojila	43.613.087,00	28.093.805,82
III. Obveznosti do povezanih oseb	1.246.638,31	96,38
<b>Skupaj obveznosti</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>
<b>D. Še neplačani odhodki</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>SKUPAJ OBVEZNOSTI DO VIROV SREDSTEV</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Izkaz poslovnega izida (v EUR)	01/01/2022 do 31/12/2022	01/01/2021 do 31/12/2021
Izdatki za zaposlene	-19.036,77	0,00
Drugi operativni stroški	-54.462,49	-106.040,98
<b>Poslovni rezultat</b>	<b>-73.499,26</b>	<b>-106.040,98</b>
Prihodki od obresti	1.372.509,76	914.060,12



<i>Odhodki za obresti od obveznosti</i>	-1.286.134,87	-796.556,68
<b>Rezultat rednih odhodkov</b>	<b>12.875,63</b>	<b>11.462,46</b>
<i>Davki</i>	-1.919,61	-1.811,05
<b>Letni dobiček/izguba</b>	<b>10.956,02</b>	<b>9.651,41</b>

<i>Izkaz denarnih tokov (v EUR)</i>	<i>01/01/2022 do 31/12/2022</i>	<i>01/01/2021 do 31/12/2021</i>
<i>Letni dobiček / (izguba)</i>	10.956	9.651
<i>Spremembe v rezervacijah</i>	86	73
<i>Spremembe terjatev</i>	0	91.390
<i>Spremembe posojil</i>	-16.518.358	-16.059.338
<i>Spremembe vnaprej vračunanih stroškov in odloženih odhodkov</i>	8.539	44.946
<i>Spremembe obveznosti</i>	16.764.770	16.299.238
<i>Spremembe vnaprej obračunanih in odloženih prihodkov</i>	3.178	1.401
<b>Denarni tok iz poslovanja</b>	<b>269.171</b>	<b>387.361</b>
<i>Plačila naložb</i>	0	0
<b>Denarni tok iz naložbenih dejavnosti</b>	<b>0</b>	<b>0</b>
<i>Plačilo kapitala</i>	-8.707	-10.724
<b>Denarni tok iz financiranja</b>	<b>-8.707</b>	<b>-10.724</b>
<b>SPREMEMBA DENARNIH SREDSTEV IN NJIHOVIH USTREZNIKOV</b>	<b>260.464</b>	<b>376.638</b>
<i>Denar in denarni ustrezniki na dan 1. januarja</i>	425.173	48.535
<i>Denar in denarni ustrezniki na dan 31. decembra</i>	685.637	425.173
<b>SPREMEMBA DENARNIH SREDSTEV IN NJIHOVIH USTREZNIKOV</b>	<b>260.464</b>	<b>376.638</b>

## **10. Amendments and supplements to the summary of the Prospectus (Italian Translation / Nota di Sintesi)**

### 10.1. Page 16 of the summary - Principal Activities of the Issuer? (Italian Translation / Principali Attività dell'Emittente?)

A causa della costituzione di una nuova società del gruppo, Green Hotel Römerstein GmbH, la seconda frase della sezione intitolata *Principali Attività dell'Emittente?* è modificata e deve essere letta come segue:

*"I proventi che saranno raccolti nel corso di tali emissioni, offerte e collocamenti saranno messi a disposizione tramite contratti di finanziamento subordinato alle società mutualistiche del Gruppo Green Finance ("**Gruppo Green Finance**", composto essenzialmente da: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH e Zenith GmbH; le "**Società del Gruppo**")."*

### 10.2. Page 16 of the summary - Key managing directors (Italian Translation / Amministratori delegati chiave)

A causa della nomina di un nuovo amministratore delegato e di un nuovo membro del Consiglio di Amministrazione, la sezione *Amministratori delegati chiave* è modificata come segue:

*"L'amministratore delegato dell'Emittente è il Dipl. Ing. (FH) Christian Schauer, che è anche membro del consiglio di amministrazione (Verwaltungsrat) con diritto di firma singola. Alla data del presente documento, è previsto che Mag. Ekaterina Todorova Yaneva sarà nominata amministratore delegato e membro del Consiglio di Amministrazione con firma singola. L'assemblea corrispondente si terrà nel primo trimestre del 2024."*

### 10.3. Page 17 of the summary - Statutory auditors (Italian Translation: Revisori legali dei conti)

La relazione di revisione relativa al bilancio dell'Emittente al 31 dicembre 2022 è disponibile. Pertanto, il primo periodo della sezione intitolata *Revisori legali dei conti* è modificato come segue:

*"Il revisore legale dei conti dell'Emittente è AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Liechtenstein."*

### 10.4. Page 17 to 18 of the summary - What is the key financial information regarding the issuer? (Italian Translation - Quali sono le informazioni finanziarie chiave riguardanti l'emittente?)

È disponibile la relazione di revisione sul bilancio dell'Emittente al 31 dicembre 2022. Pertanto, la sezione intitolata *Quali sono le informazioni finanziarie chiave riguardanti l'emittente?* è modificata come segue:

*"La fonte delle principali informazioni finanziarie relative all'Emittente al 31 dicembre 2021 e al 31 dicembre 2022, che sono stati redatti in conformità alle disposizioni della Legge*

sulle persone e sulle società del Principato del Liechtenstein (PGR) e ai principi contabili generalmente accettati. Fonte delle seguenti informazioni: bilanci annuali certificati dell'Emittente al 31 dicembre 2021 e al 31 dicembre 2022."

Stato Patrimoniale (in EURO)	31/12/2022	31/12/2021
<b>ATTIVITÀ</b>		
A. Attività finanziarie		
I. Crediti verso parti correlate	44.155.888,25	27.637.522,02
<b>Totale Attività Finanziarie</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
B. Attività correnti		
I. Crediti	91.390,00	91.390,00
II. Deposito presso banche	685.637,02	425.173,33
<b>Totale Attività Correnti</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Risconti attivi</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>TOTALE ATTIVITÀ</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>PASSIVITÀ</b>		
A. Patrimonio netto		
I. Capitale sociale	50.000,00	50.000,00
II. Riserva legale	1.967,00	1.023,00
III. Utili portati a nuovo	0,00	0,00
IV. Utile annuo	10.956,02	9.651,41
<b>Totale patrimonio netto</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Provision for income tax</b>	<b>1.822,88</b>	<b>1.737,20</b>
C. Debiti		
I. Debiti fiscali IVA	1.534,14	2.587,20
II. Debito verso terzi	43.613.087,00	28.093.805,82
III. Debiti verso parti correlate	1.246.638,31	96,38
<b>Totale Passività</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>
<b>D. Ratei passivi</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>TOTALE PASSIVITÀ</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Conto Economico (in EURO)	Dal 01/01/2022 al 31/12/2022	Dal 01/01/2021 al 31/12/2021
Costi per il personale	-19.036,77	0,00
Altre spese operative	-54.462,49	-106.040,98
<b>Risultato operativo</b>	<b>-73.499,26</b>	<b>-106.040,98</b>
Interessi attivi	1.372.509,76	914.060,12
Interessi su prestiti	-1.286.134,87	-796.556,68
<b>Risultato delle spese ordinarie</b>	<b>12.875,63</b>	<b>11.462,46</b>
Imposte	-1.919,61	-1.811,05
<b>Profitto/Perdita Annuale</b>	<b>10.956,02</b>	<b>9.651,41</b>

<i>Rendiconto Finanziario (in EUR)</i>	<i>Dal 01/01/2022 al 31/12/2022</i>	<i>Dal 01/01/2021 al 31/12/2021</i>
<i>Utile / (perdita) annua</i>	10.956	9.651
<i>Variazione degli accantonamenti</i>	86	73
<i>Variazione dei crediti</i>	0	91.390
<i>Variazione dei prestiti</i>	-16.518.358	-16.059.338
<i>Variazione dei risconti attivi e passivi</i>	8,539	44,946
<i>Variazione delle passività</i>	16.764.770	16.299.238
<i>Variazione dei ratei e risconti passivi</i>	3.178	1.401
<b><i>Flusso di cassa operativo</i></b>	<b>269.171</b>	<b>387.361</b>
<i>Investimenti effettuati</i>	0	0
<b><i>Flusso di cassa reddituale</i></b>	<b>0</b>	<b>0</b>
<i>Pagamento in conto capitale</i>	-8.707	-10.724
<i>Flusso di cassa da attività di finanziamento</i>	-8.707	-10.724
<b><i>VARIAZIONE DELLE DISPONIBILITÀ LIQUIDE E DEI MEZZI EQUIVALENTI</i></b>	<b>260.464</b>	<b>376.638</b>
<i>Disponibilità liquide ed equivalenti al 1° gennaio</i>	425.173	48.535
<i>Disponibilità liquide ed equivalenti al 31 dicembre</i>	685.637	425.173
<b><i>VARIAZIONE DELLE DISPONIBILITÀ LIQUIDE E DEI MEZZI EQUIVALENTI</i></b>	<b>260.464</b>	<b>37.638</b>

## **11. Amendments and supplements to the summary of the Prospectus (Bulgarian Translation)**

### 11.1. Page 16 of the summary - Основни дейности на Емитента?

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows: (Поради факта, че е основано ново дружество от групата, Green Hotel Römerstein GmbH, второто изречение в раздела под заглавието *Основни дейности на Емитента?* се изменя и гласи следното:)

*„Постъпленията, които ще бъдат събрани в хода на такива емисии, оферти и пласменти, ще бъдат предоставени чрез споразумения за подчинен заем на заемачи дружества от Групата Green Finance („Групата Green Finance“, основно състояща се от: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH и Zenith GmbH; „Дружествата от групата“).*

### 11.2. Page 16 of the summary – Основни управляващи директори

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows: (Във връзка с назначаването на нов изпълнителен директор и член на съвета на директорите се изменя разделът *Основни управляващи директори*, който гласи следното:)

*„Основен управляващ директор на Емитента е дипл. инж. (FH) Кристиан Шауер, който също е член на борда на директорите (Verwaltungsrat) с еднолични права на подписване. Към датата на настоящото се планира маг. Екатерина Тодорова Янева да бъде назначена и за управляващ директор и член на борда на директорите с еднолично право на подписване. Съответното общо събрание ще се проведе през първото тримесечие на 2024 г.“*

### 11.3. Page 17 of the summary – Законово определени одитори

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows: (Одиторският доклад по отношение на финансовия отчет на Емитента към 31 декември 2022 г. е наличен. Поради това първото изречение в раздела под заглавието *„Законово определени одитори“* се изменя и гласи следното:)

*„Законово определените одитори на Емитента са AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Вадуц, Drescheweg 2, Лихтенщайн.“*

### 11.4. Page 17 to 18 of the summary – Каква е основната финансова информация относно емитента?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial*

information regarding the issuer? shall be amended and shall read as follows: (Одиторският доклад по отношение на финансовия отчет на Емитента към 31 декември 2022 г. е наличен. Поради това разделът под заглавието *Каква е основната финансова информация относно емитента?* се изменя и гласи следното:)

„Основната финансова информация е извлечена от финансовите отчети на Емитента към 31 декември 2021 г. и към 31 декември 2022 г., които са изготвени в съответствие с разпоредбите на Закона за лицата и дружествата на Княжество Лихтенщайн (PGR) и с общоприети счетоводни принципи. Източник на следната информация: одитиран годишен финансов отчет на Емитента към 31 декември 2021 г. и към 31 декември 2022 г.“

Баланс (в Евро)	31/12/2022	31/12/2021
<b>АКТИВИ</b>		
<i>А. Финансови активи</i>		
<i>I. Вземания по заеми от свързани лица</i>	44,155,888.25	27,637,522.02
<b>Общо финансови активи</b>	<b>44,155,880.25</b>	<b>27,637,522.02</b>
<i>В. Текущи активи</i>		
<i>I. Вземания</i>	91,390.00	91,390.00
<i>II. Депозити в банки</i>	685,637.02	425,173.33
<b>Общо текущи активи</b>	<b>777,027.02</b>	<b>516,563.33</b>
<b>С. Предплатени разходи</b>	<b>3,225.18</b>	<b>11,764.36</b>
<b>ОБЩО АКТИВИ</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>
<b>ПАСИВИ</b>		
<i>А. Собствен капитал</i>		
<i>I. Акционерен капитал</i>	50,000.00	50,000.00
<i>II. Законови резерви</i>	1,967.00	1,023.00
<i>III. Пренесени</i>	0.00	0.00
<i>IV. Годишна печалба за годината</i>	10,956.02	9,651.41
<b>Общо капитал</b>	<b>62,923.02</b>	<b>60,674.41</b>
<b>В. Провизия за данък общ доход</b>	<b>1,822.88</b>	<b>1,737.20</b>
<i>С. Задължения</i>		
<i>I. Данъчно задължение ДДС</i>	1,534.14	2,587.20
<i>II. Заеми към трети лица</i>	43,613,087.00	28,093,805.82
<i>III. Задължения към свързани лица</i>	1,246,638.31	96.38
<b>Общо задължения</b>	<b>44,861,259.45</b>	<b>28,096,489.40</b>
<b>D. Неплатени разходи</b>	<b>10,127.10</b>	<b>6,948.70</b>
<b>ОБЩО ПАСИВИ</b>	<b>44,936,132.45</b>	<b>28,165,849.71</b>

Отчет за приходите (в Евро)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
<i>Разходи за персонал</i>	-19,036.77	0.00
<i>Други оперативни разходи</i>	-54,462.49	-106,040.98
<b>Оперативен резултат</b>	<b>-73,499.26</b>	<b>-106,040.98</b>

Приходи от лихви	1,372,509.76	914,060.12
Разходи за лихви по задължения	-1,286,134.87	-796,556.68
<b>Резултат от обичайни разходи</b>	<b>12,875.63</b>	<b>11,462.46</b>
Данъци	-1,919.61	-1,811.05
<b>Годишна печалба / загуба</b>	<b>10,956.02</b>	<b>9,651.41</b>

Отчет за паричния поток (в Евро)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
Печалба / (загуба) за годината	10,956	9,651
Промени в провизиите	86	73
Промени във вземанията	0	91,390
Промени в заемите	-16,518,358	-16,059,338
Промени в предплатени разходи и разсрочени такси	8,539	44,946
Промени в пасивите	16,764,770	16,299,238
Промени в начисленията и приходите за бъдещи периоди	3,178	1,401
<b>Паричен поток от оперативни дейности</b>	<b>269,171</b>	<b>387,361</b>
Инвестиционни плащания	0	0
<b>Паричен поток от инвестиционни дейности</b>	<b>0</b>	<b>0</b>
Капиталово плащане	-8,707	-10,724
Паричен поток от финансови дейности	-8,707	-10,724
<b>ПРОМЯНА В ПАРИЧНИТЕ СРЕДСТВА И ПАРИЧНИТЕ ЕКВИВАЛЕНТИ</b>	<b>260,464</b>	<b>376,638</b>
Парични средства и парични еквиваленти към 1 януари	425,173	48,535
Парични средства и парични еквиваленти към 31 декември	685,637	425,173
<b>ПРОМЯНА В ПАРИЧНИТЕ СРЕДСТВА И ПАРИЧНИТЕ ЕКВИВАЛЕНТИ</b>	<b>260,464</b>	<b>376,638</b>

## **12. Amendments and supplements to the summary of the Prospectus (Croatian translation)**

### 12.1. Page 16 of the summary - Principal Activities of the Issuer?

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (S obzirom na činjenicu da je osnovano novo društvo u grupaciji, Green Hotel Römerstein GmbH, nužno je izmijeniti drugu rečenicu u podnaslovu *Glavne djelatnosti Izdavatelja?* koja sada glasi kako slijedi):

*"Prihodi ostvareni tim izdavanjima, ponude i plasiranja stavit će se putem podređenih ugovora o zajmu na raspolaganje društvima zajmoprimcima iz grupacije Green Finance ("**Grupacija Green Finance**", koju čine: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH i Zenith GmbH; "**Društva iz grupacije**")."*

### 12.2. Page 16 of the summary - Glavni direktori

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (S obzirom na činjenicu da će se imenovati novi glavni direktor i član upravnog odbora, nužno je izmijeniti odjeljak pod naslovom *Glavni direktori* koji sada glasi kako slijedi):

*"Glavni direktor Izdavatelja je Dipl. Ing. (FH) Christian Schauer koji je također član uprave društva (Verwaltungsrat) s pravom samostalnog zastupanja. Na ovaj dan planirano je da se i Mag. Ekaterina Todorova Yaneva imenuje glavnom direktoricom i članicom upravnog odbora s pravom samostalnog zastupanja. Glavna skupština u te svrhe održat će se u prvom kvartalu 2024. godine."*

### 12.3. Page 17 of the summary - Ovlašteni revizori

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (Revizorsko izvješće u vezi financijskih izvještaja Izdavatelja na dan 31. prosinca 2022. godine je dostupno. Stoga je nužno izmijeniti prvu rečenicu odjeljka *Ovlašteni revizori* koji sada glasi kako slijedi):

*"Ovlašteni revizor Izdavatelja je društvo AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Lihtenštajn."*

### 12.4. Page 17 to 18 of the summary - Koje su ključne financijske informacije o Izdavatelju?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (Revizorsko izvješće u vezi financijskih izvještaja Izdavatelja na dan 31. prosinca 2022. godine je dostupno. Stoga je nužno izmijeniti odjeljak pod naslovom *Koje su ključne financijske informacije o Izdavatelju?* koji sada glasi kako slijedi):



"Ključne financijske informacije preuzete su iz godišnjih financijskih izvještaja Izdavatelja na dan 31. prosinca 2021. godine i na dan 31. prosinca 2022. godine koji su izrađeni u skladu sa Zakonom o osobama i trgovačkim društvima Kneževine Lihtenštajn (Personen- und Gesellschaftsrecht, PGR) i općeprihvaćenim računovodstvenim načelima. Izvor sljedećih informacija: revidirani godišnji financijski izvještaj Izdavatelja od dana 31. prosinca 2021. godine i od dana 31. prosinca 2022."

Bilanca (u EUR)	31/12/2022	31/12/2021
<b>AKTIVA</b>		
A. Financijska imovina		
I. Potraživanja po zajmovima od povezanih osoba	44.155.888,25	27.637.522,02
<b>Ukupna financijska imovina</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
B. Kratkotrajna imovina		
I. Potraživanja	91.390,00	91.390,00
II. Depoziti kod banaka	685.637,02	425.173,33
<b>Ukupna kratkotrajna imovina</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Unaprijed plaćeni troškovi</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>UKUPNA AKTIVA</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>PASIVA</b>		
A. Kapital		
I. Temeljni kapital	50.000,00	50.000,00
II. Zakonske rezerve	1.967,00	1.023,00
III. Preneseno	0,00	0,00
IV. Godišnja dobit razdoblja	10.956,02	9.651,41
<b>Ukupni kapital</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Zaliha za porez na dobit</b>	<b>1.822,88</b>	<b>1.737,20</b>
C. Obveze		
I. Porezna obveza PDV	1.534,14	2.587,20
II. Zajmovi trećim osobama	43.613.087,00	28.093.805,82
III. Obveze prema povezanim osobama	1.246.638,31	96,38
<b>Ukupne obveze</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>
<b>D. Odgođeno plaćanje troškova</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>UKUPNA PASIVA</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Račun dobiti i gubitka (u EUR)	01/01/2022 do 31/12/2022	01/01/2021 do 31/12/2021
Troškovi osoblja	-19.036,77	0,00
Ostali poslovni rashodi	-54.462,49	-106.040,98
<b>Rezultat poslovanja</b>	<b>-73.499,26</b>	<b>-106.040,98</b>
Prihodi s osnove kamata	1.372.509,76	914.060,12

<i>Kamatni rashodi po obvezama</i>	-1.286.134,87	-796.556,68
<b>Rezultat redovnih troškova</b>	<b>12.875,63</b>	<b>11.462,46</b>
<i>Porezi</i>	-1.919,61	-1.811,05
<b>Dobit/gubitak razdoblja</b>	<b>10.956,02</b>	<b>9.651,41</b>

<i>Izveštaj o novčanom tijeku (u EUR)</i>	<i>01/01/2022 do 31/12/2022</i>	<i>01/01/2021 do 31/12/2021</i>
<i>Godišnja dobit / (gubitak)</i>	10.956	9.651
<i>Promjene u zalihama</i>	86	73
<i>Promjene u potraživanjima</i>	0	91.390
<i>Promjene u zajmovima</i>	-16.518.358	-16.059.338
<i>Promjene u unaprijed plaćenim troškovima i odgođenim troškovima</i>	8.539	44.946
<i>Promjene u obvezama</i>	16.764.770	16.299.238
<i>Promjene u obračunatim obvezama i prihodima budućeg razdoblja</i>	3.178	1.401
<b>Novčani tijek od poslovnih aktivnosti</b>	<b>269.171</b>	<b>387.361</b>
<i>Plaćanja investicijskih aktivnosti</i>	0	0
<b>Novčani tijek od investicijskih aktivnosti</b>	<b>0</b>	<b>0</b>
<i>Kapitalna plaćanja</i>	-8.707	-10.724
<i>Novčani tijek od financijskih aktivnosti</i>	-8.707	-10.724
<b>TOKOVI NOVCA I NOVČANIH EKVIVALENTA</b>	<b>260.464</b>	<b>376.638</b>
<i>Novac i novčani ekvivalenti na dan 1. siječnja</i>	425.173	48.535
<i>Novac i novčani ekvivalenti na dan 31. prosinca</i>	685.637	425.173
<b>TOKOVI NOVCA I NOVČANIH EKVIVALENTA</b>	<b>260.464</b>	<b>376.638</b>

### **13. Amendments and supplements to the summary of the Prospectus (Polish Translation / Zmiany i uzupełnienia podsumowania Prospektu)**

#### 13.1. Page 16 of the summary - Principal Activities of the Issuer? (Strona 16 podsumowania - Jaka jest podstawowa działalność Emitenta?)

Due to the fact that a new group company has been founded, Green Hotel Römerstein GmbH, the second sentence in the section under the heading *Principal Activities of the Issuer?* shall be amended and shall read as follows (W związku z utworzeniem nowej spółki w ramach grupy spółek, Green Hotel Römerstein GmbH, zmienia się zdanie drugie w podsekcji zatytułowanej *Jaka jest podstawowa działalność Emitenta?*, które przyjmuje następujące brzmienie):

*"Wpływy uzyskane z tytułu emisji, ofert oraz plasowania, będą udostępnione w drodze podporządkowanych pożyczek spółkom z Grupy Green Finance ("**Grupa Green Finance**", w skład której wchodzi przede wszystkim: Green Finance Group AG, Green Finance Capital AG, Green Finance Broker AG, ImmoWerte GmbH, LVA24 Prozessfinanzierung GmbH, Green Business Center Linz GmbH, Green Business Center Graz GmbH, Green Assets AT GmbH, Green Business Center Wien GmbH, Green Castle Hantberg GmbH, Green Hotel Römerstein GmbH oraz Zenith GmbH; "**Spółki Grupy**")."*

#### 13.2. Page 16 of the summary - Key managing directors (Strona 16 podsumowania - Główni dyrektorzy zarządzający)

Due to the fact that a new managing director and member of the board of directors shall be appointed, the section under the heading *Key managing directors* shall be amended and shall read as follows (W związku z tym, że zostanie powołany nowy dyrektor zarządzający i członek zarządu, podsekcja zatytułowana *Główni dyrektorzy zarządzający* zmienia się i przyjmuje poniższe brzmienie):

*"Głównym dyrektorem zarządzającym Emitenta jest mgr inż. [niem. Dipl. Ing. (FH)] Christian Schauer, który jest również członkiem zarządu (Verwaltungsrat) uprawnionym do jednoosobowej reprezentacji. Na dzień sporządzenia niniejszego dokumentu planuje się, że mgr [niem. Mag.] Ekaterina Todorova Yaneva zostanie powołana na stanowisko dyrektora zarządzającego i członka zarządu, także uprawnionego do jednoosobowej reprezentacji. W tym celu walne zgromadzenie odbędzie się w pierwszym kwartale 2024 roku."*

#### 13.3. Strona 17 podsumowania - Biegli rewidenci

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the first sentence in the section under the heading *Statutory auditors* shall be amended and shall read as follows (Raport z badania sprawozdania finansowego Emitenta na dzień 31 grudnia 2022 r. jest dostępny. W związku z tym pierwsze zdanie w podsekcji zatytułowanej *Biegli rewidenci* zmienia się i otrzymuje następujące brzmienie):

*"Biegłym rewidentem Emitenta jest AREVA Allgemeine Revisions- und Treuhand AG, FL-9490 Vaduz, Drescheweg 2, Liechtenstein."*

13.4. Strony 17-18 podsumowania - Jakie są kluczowe informacje finansowe dotyczące Emitenta?

The audit report with respect to the financial statements of the Issuer as of 31 December 2022 is available. Hence, the section under the heading *What is the key financial information regarding the issuer?* shall be amended and shall read as follows (Raport z badania sprawozdania finansowego Emitenta na dzień 31 grudnia 2022 r. jest dostępny. W związku z tym podsekcja zatytułowana *Jakie są kluczowe informacje finansowe dotyczące Emitenta?* zmienia się i otrzymuje następujące brzmienie):

*"Kluczowe informacje finansowe pochodzą ze sprawozdań finansowych Emitenta na dzień 31 grudnia 2021 r. i na dzień 31 grudnia 2022 r., które zostały sporządzone zgodnie z przepisami Ustawy o osobach i spółkach Księstwa Liechtenstein (PGR) [ang. Persons and Companies Act of Principality of Liechtenstein] oraz ogólnie przyjętymi zasadami rachunkowości. Źródło poniższych informacji: zbadane roczne sprawozdania finansowe Emitenta na dzień 31 grudnia 2021 r. i na dzień 31 grudnia 2022 r."*

<i>Bilans (w EUR)</i>	<i>31/12/2022</i>	<i>31/12/2021</i>
<b>AKTYWA</b>		
<i>A. Aktywa finansowe</i>		
<i>I. Należności z tytułu pożyczek od podmiotów powiązanych</i>	<i>44.155.888,25</i>	<i>27.637.522,02</i>
<b>Aktywa finansowe ogółem</b>	<b>44.155.880,25</b>	<b>27.637.522,02</b>
<i>B. Aktywa obrotowe</i>		
<i>I. Należności</i>	<i>91.390,00</i>	<i>91.390,00</i>
<i>II. Depozyty w bankach (ang. Deposits with banks)</i>	<i>685.637,02</i>	<i>425.173,33</i>
<b>Aktywa obrotowe razem</b>	<b>777.027,02</b>	<b>516.563,33</b>
<b>C. Rozliczenia międzyokresowe czynne (ang. prepaid expenses)</b>	<b>3.225,18</b>	<b>11.764,36</b>
<b>AKTYWA RAZEM</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>
<b>ZOBOWIĄZANIA</b>		
<i>A. Kapitał</i>		
<i>I. Kapitał akcyjny</i>	<i>50.000,00</i>	<i>50.000,00</i>
<i>II. Kapitał rezerwowy</i>	<i>1.967,00</i>	<i>1.023,00</i>
<i>III. Zysk z lat ubiegłych</i>	<i>0.00</i>	<i>0.00</i>
<i>IV. Zysk za rok obrotowy</i>	<i>10.956,02</i>	<i>9.651,41</i>
<b>Kapitał razem</b>	<b>62.923,02</b>	<b>60.674,41</b>
<b>B. Rezerwa na podatek dochodowy</b>	<b>1.822,88</b>	<b>1.737,20</b>
<i>C. Zobowiązania</i>		
<i>I. Zobowiązanie z tyt. VAT</i>	<i>1.534,14</i>	<i>2.587,20</i>
<i>II. Pożyczki od os. trzeich</i>	<i>43.613.087,00</i>	<i>28.093.805,82</i>
<i>III. Zobowiązania wobec podmiotów powiązanych</i>	<i>1.246.638,31</i>	<i>96,38</i>
<b>Zobowiązania razem</b>	<b>44.861.259,45</b>	<b>28.096.489,40</b>

<b>D. Koszty nie poniesione (ang. Expenses not yet paid)</b>	<b>10.127,10</b>	<b>6.948,70</b>
<b>ZOBOWIĄZANIA RAZEM</b>	<b>44.936.132,45</b>	<b>28.165.849,71</b>

Rachunek zysków i strat (w EUR)	01/01/2022 do 31/12/2022	01/01/2021 do 31/12/2021
Koszty osobowe	-19.036,77	0,00
Pozostałe koszty operacyjne	-54.462,49	-106.040,98
<b>Wynik operacyjny</b>	<b>-73.499,26</b>	<b>-106.040,98</b>
Przychody z tytułu odsetek	1.372.509,76	914.060,12
Odsetki od zobowiązań	-1.286.134,87	-796.556,68
<b>Wynik ze zwykłej działalności operacyjnej</b>	<b>12.875,63</b>	<b>11.462,46</b>
Podatki	-1.919,61	-1.811,05
<b>Zysk/strata za rok obrotowy</b>	<b>10.956,02</b>	<b>9.651,41</b>

Rachunek przepływów pieniężnych (w EUR)	01/01/2022 do 31/12/2022	01/01/2021 do 31/12/2021
Zysk / (strata) za rok obrotowy	10.956	9.651
Zmiany stanu rezerw	86	73
Zmiany stanu należności	0	91,390
Zmiany stanu pożyczek	-16.518.358	-16.059.338
Zmiana stanu czynnych rozliczeń międzyokresowych kosztów i kosztów przyszłych okresów	8.539	44.946
Zmiany stanu zobowiązań	16.764.770	16.299.238
Zmiana stanu biernych rozliczeń międzyokresowych kosztów i przychodów przyszłych okresów	3.178	1.401
<b>Przepływy środków pieniężnych z działalności operacyjnej</b>	<b>269.171</b>	<b>387.361</b>
Płatności inwestycyjne	0	0
<b>Przepływy środków pieniężnych z działalności inwestycyjnej</b>	<b>0</b>	<b>0</b>
Kapitał wpłaty (ang. capital payment)	-8.707	-10.724
Przepływy środków pieniężnych z działalności finansowej	-8.707	-10.724

<b>ZMIANA STANU ŚRODKÓW PIENIĘŻNYCH I ICH EKWIWALENTÓW</b>	<b>260.464</b>	<b>376.638</b>
<i>Środki pieniężne i ich ekwiwalenty na dzień 1 stycznia</i>	425.173	48.535
<i>Środki pieniężne i ich ekwiwalenty na dzień 31 grudnia</i>	685.637	425.173
<b>ZMIANA STANU ŚRODKÓW PIENIĘŻNYCH I ICH EKWIWALENTÓW</b>	<b>260.464</b>	<b>376.638</b>

**14. No further significant new factors, material mistakes or inaccuracies**

Save for the information provided in this Supplement, there are no further significant new factors, material mistakes or inaccuracies relating to the information contained in the Prospectus since the Prospectus has been published.

**DECLARATION**

**according to**

**Regulation (EU) 2017/1129 of 14 June 2017**

**and**

**according to the**

**Act regarding the implementation of Regulation (EU) 2017/1129 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market (EWR-Wertpapier-Prospekt-Durchführungsgesetz; "EWR-WPPDG") of the Principality of Liechtenstein**

Green Finance Capital AG, as the Issuer, is responsible for this Supplement and declares that it has taken all reasonable care to ensure that the information contained in this Supplement is, to the best of its knowledge, in accordance with the facts and contains no omission likely to affect its import.

This Supplement is signed by Green Finance Capital AG as Issuer pursuant to Art 2 (h) Regulation (EU) 2017/1129.

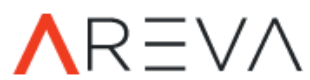
Green Finance Capital AG (as Issuer)

  
Dipl. Ing. (FH) Christian Schauer

Vaduz, January 2024



**ANNEX VIII: Annual Financial Statements of the Issuer as of 31 December 2022**



Allgemeine Revisions- und Treuhand AG

**GREEN FINANCE CAPITAL AG  
BALZERS**

**REPORT OF THE AUDITORS  
for the business year 2022**



Statutory auditor's report  
to the general meeting of

## **GREEN FINANCE CAPITAL AG, BALZERS**

### **Report on the audit of the financial statements**

#### *Opinion*

We have audited the financial statements of GREEN FINANCE CAPITAL AG (company), which comprise the balance sheet as at 31 December 2022, the income statement for the year then ended and the notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 31 December 2022 and its financial performance for the year then ended in accordance with Liechtenstein law.

#### *Basis for opinion*

We conducted our audit in accordance with Liechtenstein law and International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the company in accordance with the provisions of Liechtenstein law and the requirements of the audit profession, as well as the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Other matters*

The financial statements of GREEN FINANCE CAPITAL AG for the year ended 31 December 2021 were audited by another auditor whose report, dated 27 April 2022, expressed an unmodified opinion on those statements.

#### *Responsibilities of the board of directors for the financial statements*

The board of directors is responsible for the preparation of the financial statements that give a true and fair view in accordance with Liechtenstein law, and for such internal control as the board of directors determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board of directors is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.



Allgemeine Revisions- und Treuhand AG

#### *Auditor's responsibilities for the audit of the financial statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Liechtenstein law and ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Liechtenstein law and ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements or, whether due to fraud design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the board of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Allgemeine Revisions- und Treuhand AG

## Report on other legal and regulatory requirements

### *Further confirmations pursuant to article 196 PGR*

We further confirm that the financial statements and the proposed appropriation of retained earnings comply with Liechtenstein law and the articles of incorporation. We recommend that the accompanying financial statements submitted to you be approved.

### *Other matters pursuant to the PGR*

We would like to draw your attention to Art. 1048 para 2 resp Art. 339 para 1 PGR. The rendering of accounts must be completed and the general meeting held within a term of 6 months calculated from the end of the year. This term has not been complied with.

Vaduz, 11 October 2023 /mh

AREVA GENERAL AUDITING  
AND TRUST COMPANY LIMITED

Qualifizierter Unternehmensprüfer (St. Gallen)  
Dr. M. Hemmerle  
Certified Accountant  
(Auditor in charge)

Qualifizierter Unternehmensprüfer (St. Gallen)  
T. Rügsegger  
Certified Accountant

### Enclosures

- financial statements (balance sheet, income statement and notes)
- proposal for the appropriation of available earnings

**Green Finance Capital AG (FL-0002.581.256-8)**  
**Vaduz**

<b>Balance sheet as at</b>	<b>31.12.2022</b>	<b>31.12.2021</b>
	<b>EUR</b>	<b>EUR</b>
<b>ASSETS</b>		
Financial assets		
Loan receivables from related parties	44'155'880.25	27'637'522.02
<b>Total Financial Assets</b>	<b>44'155'880.25</b>	<b>27'637'522.02</b>
Receivables	91'390.00	91'390.00
Deposit with banks	685'637.02	425'173.33
<b>Total Current assets</b>	<b>777'027.02</b>	<b>516'563.33</b>
<b>Prepaid expenses</b>	<b>3'225.18</b>	<b>11'764.36</b>
<b>TOTAL ASSETS</b>	<b>44'936'132.45</b>	<b>28'165'849.71</b>
<b>LIABILITIES</b>		
Share Capital	50'000.00	50'000.00
Legal reserves	1'967.00	1'023.00
Brought Forward	0.00	0.00
Profit or loss for the year	10'956.02	9'651.41
<b>Total Equity</b>	<b>62'923.02</b>	<b>60'674.41</b>
<b>Provision for income tax</b>	<b>1'822.88</b>	<b>1'737.20</b>
Tax liability VAT	1'534.14	2'587.20
Loans third	43'613'087.00	28'093'805.82
Liabilities against related parties	1'246'638.31	96.38
<b>Total Liabilities</b>	<b>44'861'259.45</b>	<b>28'096'489.40</b>
<b>Expenses not yet paid</b>	<b>10'127.10</b>	<b>6'948.70</b>
<b>Total Liabilities</b>	<b>44'936'132.45</b>	<b>28'165'849.71</b>

Green Finance Capital AG (FL-0002.581.256-8)  
Vaduz

	01.01.2022 -31.12.2022	01.01.2021 -31.12.2021
	EUR	EUR
Income statement		
Personnel expenses	-19'036.77	0.00
Other operating expenses	-54'462.49	-106'040.98
<b>Operational result</b>	<b>-73'499.26</b>	<b>-106'040.98</b>
Interest income	1'372'509.76	914'060.12
Interest expense on liabilities	-1'286'134.87	-796'556.68
<b>Result of ordinary expenses</b>	<b>12'875.63</b>	<b>11'462.46</b>
Taxes	-1'919.61	-1'811.05
<b>Annual Profit + / Loss -</b>	<b>10'956.02</b>	<b>9'651.41</b>

## Notes to the financial statements 31 December 2022

---

### Legal obligation data

General Explanations	31.12.2022	31.12.2021
----------------------	------------	------------

*All amounts in EUR other currencies are marked*

#### Accounting and valuation methods

The accounting is carried out in accordance with the provisions of Liechtenstein Persons and Companies Law (PGR). The annual financial statements have been prepared in consideration of legal requirements and generally accepted accounting principles. The main goal of financial reporting is to present a true and fair view of the net assets, financial position, and results of operations of the Company (true and fair view).

Asset and liability accounts are valued individually. Assets and liability accounts are not netted.

Assets are stated at acquisition or production cost or less the scheduled and unscheduled depreciation and value adjustments provided for by the PGR.

#### The accounts are kept in EUR

The tax rate was used for the exchange of foreign currencies on the balance sheet date.

There are no deviations from the valuation principles, accounting methods, accounting regulations and the principle of the "true and fair view" according to PGR in these financial statements.

Deviations from presentation consistency No deviations

#### Guarantees, warranty obligations, pledges and other contingent liabilities

No contingent liabilities (collateral provided) were made.

### Notes to the balance sheet

Average number of employees in financial year	31.12.2022	31.12.2021
Total	< 10	< 10

### Proposal for the use of profits

	31.12.2022	31.12.2021
Profit brought forward (+) / Loss brought forward (-)	0.00	0.00
Annual Profit (+) / Annual Loss (-)	10'956.02	9'651.41
Distribution to shareholders	0.00	-8'707.41
Allocation to the legal reserve	0.00	-944.00
New balance Profit- (+) / Loss brought forward (-)	<u>10'956.02</u>	<u>0.00</u>

There are no other positions requiring disclosure pursuant to Art. 1091 ff PGR.



**ANNEX IX: Cash Flow Statement of the Issuer 2022**

Cash flow Statement (in EUR)	01/01/2022 to 31/12/2022	01/01/2021 to 31/12/2021
Profit / (loss) for the year	10,956	9,651
Changes in provisions	86	73
Changes in receivables	0	91,390
Changes in loans	-16,518,358	-16,059,338
Changes in prepaid expenses and deferred charges	8,539	44,946
Changes in liabilities	16,764,770	16,299,238
Changes in accruals and deferred income	3,178	1,401
<b>Cash flow from operating activities</b>	<b>269,171</b>	<b>387,361</b>
Investment payments	0	0
<b>Cash flow from investing activities</b>	<b>0</b>	<b>0</b>
Capital payment	-8,707	-10,724
Cash flow from financing activities	-8,707	-10,724
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>260,464</b>	<b>376,638</b>
Cash and cash equivalents as at January 1	425,173	48,535
Cash and cash equivalents as at December 31	685,637	425,173
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>260,464</b>	<b>376,638</b>