

Opus – Chartered Issuances S.A.
Société Anonyme

Audited annual accounts
as of December 31, 2022

6, Rue Eugène Ruppert
L-2453 Luxembourg
R.C.S Luxembourg B 180.859

TABLE OF CONTENTS

	Pages(s)
Audit Report	1 - 3
Balance Sheet	4 - 8
Profit and Loss Account	9 -10
Notes to the Annual Accounts	11 - 380

Independent auditor's report

To the Shareholders of
Opus – Chartered Issuances S.A.
6, rue Eugène Ruppert
L-2453 Luxembourg

Opinion

We have audited the financial statements of Opus – Chartered Issuances S.A. (the “Company”), which comprise the balance sheet as at 31 December 2022, and the profit and loss account for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

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 of the results of its operations for the year then ended in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the financial statements.

Basis for Opinion

We conducted our audit in accordance with the Law of 23 July 2016 on the audit profession (the “Law of 23 July 2016”) and with International Standards on Auditing (“ISAs”) as adopted for Luxembourg by the “Commission de Surveillance du Secteur Financier” (“CSSF”). Our responsibilities under the Law of 23 July 2016 and ISAs as adopted for Luxembourg by the CSSF are further described in the “responsibilities of the “réviseur d’entreprises agréé” for the audit of the financial statements” section of our report. We are also independent of the Company in accordance with the International Code of Ethics for Professional Accountants, including International Independence Standards, issued by the International Ethics Standards Board for Accountants (“IESBA Code”) as adopted for Luxembourg by the CSSF together with the ethical requirements that are relevant to our audit of the financial statements, and have fulfilled our other ethical responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Directors for the financial statements

The Board of Directors is responsible for the preparation and fair presentation of these financial statements in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the financial statements, 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.

Responsibilities of the “réviseur d'entreprises agréé” 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 a report of the “réviseur d'entreprises agréé” that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF 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 the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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 by the Board of Directors.
- Conclude on the appropriateness of 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 report of the “réviseur d'entreprises agréé” 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 report of the “réviseur d'entreprises agréé”. 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 those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

Ernst & Young
Société anonyme
Cabinet de révision agréé

Oliver Cloess

Luxembourg, 28 July 2023

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RCSL Nr. : B180859

Matricule : 2013 2219 967

BALANCE SHEET

Financial year from ⁰¹ 01/01/2022 **to** ⁰² 31/12/2022 (in ⁰³ EUR)

Opus - Chartered Issuances S.A.

6, Rue Eugène Ruppert

L-2453 Luxembourg

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid	1101	101	102
I. Subscribed capital not called	1103	103	104
II. Subscribed capital called but unpaid	1105	105	106
B. Formation expenses	1107	107	108
C. Fixed assets	1109	2.199.688.515,00	1.700.211.344,00
I. Intangible assets	1111	111	112
1. Costs of development	1113	113	114
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were	1115	115	116
a) acquired for valuable consideration and need not be shown under C.I.3	1117	117	118
b) created by the undertaking itself	1119	119	120
3. Goodwill, to the extent that it was acquired for valuable consideration	1121	121	122
4. Payments on account and intangible assets under development	1123	123	124
II. Tangible assets	1125	125	126
1. Land and buildings	1127	127	128
2. Plant and machinery	1129	129	130

	Reference(s)	Current year	Previous year
3. Other fixtures and fittings, tools and equipment	1131	131	132
4. Payments on account and tangible assets in the course of construction	1133	133	134
III. Financial assets	1135 4	135 2.199.688.515,00	136 1.700.211.344,00
1. Shares in affiliated undertakings	1137	137	138
2. Loans to affiliated undertakings	1139	139	140
3. Participating interests	1141	141	142
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	1143	143	144
5. Investments held as fixed assets	1145 4	145 1.764.841.386,00	146 1.319.568.451,00
6. Other loans	1147 4	147 434.847.129,00	148 380.642.893,00
D. Current assets	1151	151 175.835.427,00	152 200.018.500,00
I. Stocks	1153	153	154
1. Raw materials and consumables	1155	155	156
2. Work in progress	1157	157	158
3. Finished goods and goods for resale	1159	159	160
4. Payments on account	1161	161	162
II. Debtors	1163	163 35.080.159,00	164 72.730.187,00
1. Trade debtors	1165	165	166
a) becoming due and payable within one year	1167	167	168
b) becoming due and payable after more than one year	1169	169	170
2. Amounts owed by affiliated undertakings	1171	171	172
a) becoming due and payable within one year	1173	173	174
b) becoming due and payable after more than one year	1175	175	176
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177	177	178
a) becoming due and payable within one year	1179	179	180
b) becoming due and payable after more than one year	1181	181	182
4. Other debtors	1183	183 35.080.159,00	184 72.730.187,00
a) becoming due and payable within one year	1185 5	185 35.080.159,00	186 72.730.187,00
b) becoming due and payable after more than one year	1187	187	188

RCSL Nr. : B180859

Matricule : 2013 2219 967

	Reference(s)	Current year	Previous year
III. Investments	1189 _____	189 _____	190 _____
1. Shares in affiliated undertakings	1191 _____	191 _____	192 _____
2. Own shares	1209 _____	209 _____	210 _____
3. Other investments	1195 _____	195 _____	196 _____
IV. Cash at bank and in hand	1197 _____	197 <u>140.755.268,00</u>	198 <u>127.288.313,00</u>
E. Prepayments	1199 <u>6</u>	199 <u>393.627,00</u>	200 <u>1.364.764,00</u>
TOTAL (ASSETS)		201 <u>2.375.917.569,00</u>	202 <u>1.901.594.608,00</u>

CAPITAL, RESERVES AND LIABILITIES
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	Reference(s)		Current year		Previous year
A. Capital and reserves	7		104.243,00		98.795,00
I. Subscribed capital	1301	301	31.000,00	302	31.000,00
II. Share premium account	1303	303		304	
III. Revaluation reserve	1305	305		306	
IV. Reserves	1307	307		308	
1. Legal reserve	1309	309	3.100,00	310	3.100,00
2. Reserve for own shares	1311	311	3.100,00	312	3.100,00
3. Reserves provided for by the articles of association	1313	313		314	
4. Other reserves, including the fair value reserve	1315	315		316	
a) other available reserves	1429	429		430	
b) other non available reserves	1431	431		432	
V. Profit or loss brought forward	1433	433		434	
VI. Profit or loss for the financial year	1319	319	59.495,00	320	46.517,00
VII. Interim dividends	1321	321	10.648,00	322	18.178,00
VIII. Capital investment subsidies	1323	323		324	
	1325	325		326	
B. Provisions	1331	331		332	
1. Provisions for pensions and similar obligations	1333	333		334	
2. Provisions for taxation	1335	335		336	
3. Other provisions	1337	337		338	
C. Creditors	1435	435	2.375.813.327,00	436	1.901.495.813,00
1. Debenture loans	1437	437	2.359.856.568,00	438	1.880.161.970,00
a) Convertible loans	1439	439		440	
i) becoming due and payable within one year	1441	441		442	
ii) becoming due and payable after more than one year	1443	443		444	
b) Non convertible loans	1445	445	2.359.856.568,00	446	1.880.161.970,00
i) becoming due and payable within one year	1447	447	138.162.535,00	448	71.256.628,00
ii) becoming due and payable after more than one year	1449	449	2.221.694.033,00	450	1.808.905.342,00
2. Amounts owed to credit institutions	1355	355	12.970.679,00	356	18.706.083,00
a) becoming due and payable within one year	1357	357	12.970.679,00	358	18.706.083,00
b) becoming due and payable after more than one year	1359	359		360	

	Reference(s)	Current year	Previous year
3. Payments received on account of orders in so far as they are shown separately as deductions from stocks	1361	361	362
a) becoming due and payable within one year	1363	363	364
b) becoming due and payable after more than one year	1365	365	366
4. Trade creditors	1367	367	368
a) becoming due and payable within one year	1369	369	370
b) becoming due and payable after more than one year	1371	371	372
5. Bills of exchange payable	1373	373	374
a) becoming due and payable within one year	1375	375	376
b) becoming due and payable after more than one year	1377	377	378
6. Amounts owed to affiliated undertakings	1379	379	380
a) becoming due and payable within one year	1381	381	382
b) becoming due and payable after more than one year	1383	383	384
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385	385	386
a) becoming due and payable within one year	1387	387	388
b) becoming due and payable after more than one year	1389	389	390
8. Other creditors	1451	9 2.986.079,00	452 2.627.760,00
a) Tax authorities	1393	393 -	394 15.000,00
b) Social security authorities	1395	395	396
c) Other creditors	1397	397 2.986.079,00	398 2.612.760,00
i) becoming due and payable within one year	1399	399 2.986.079,00	400 2.612.760,00
ii) becoming due and payable after more than one year	1401	401	402
D. Deferred income	1403	403	404
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		405 2.375.917.569,00	406 1.901.594.608,00

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PROFIT AND LOSS ACCOUNT

Financial year from ⁰¹ 01/01/2022 **to** ⁰² 31/12/2022 (in ⁰³ EUR)

Opus - Chartered Issuances S.A

6, Rue Eugène Ruppert

L-2453 Luxembourg

PROFIT AND LOSS ACCOUNT

	Reference(s)	Current year	Previous year
1. Net turnover	1701 _____	701 _____	702 _____
2. Variation in stocks of finished goods and in work in progress	1703 _____	703 _____	704 _____
3. Work performed by the undertaking for its own purposes and capitalised	1705 _____	705 _____	706 _____
4. Other operating income	1713 10 _____	713 1.321.127,00	714 508.099,00
5. Raw materials and consumables and other external expenses	1671 _____	671 -33.558.980,00	672 -28.764.031,00
a) Raw materials and consumables	1601 _____	601 _____	602 _____
b) Other external expenses	1603 11 _____	603 -33.558.980,00	604 -28.764.031,00
6. Staff costs	1605 _____	605 _____	606 _____
a) Wages and salaries	1607 _____	607 _____	608 _____
b) Social security costs	1609 _____	609 _____	610 _____
i) relating to pensions	1653 _____	653 _____	654 _____
ii) other social security costs	1655 _____	655 _____	656 _____
c) Other staff costs	1613 _____	613 _____	614 _____
7. Value adjustments	1657 _____	657 _____	658 _____
a) in respect of formation expenses and of tangible and intangible fixed assets	1659 _____	659 _____	660 _____
b) in respect of current assets	1661 _____	661 _____	662 _____
8. Other operating expenses	1621 _____	621 _____	622 _____

	Reference(s)	Current year	Previous year
9. Income from participating interests	1715	715	716
a) derived from affiliated undertakings	1717	717	718
b) other income from participating interests	1719	719	720
10. Income from other investments and loans forming part of the fixed assets	1721	721	722
a) derived from affiliated undertakings	1723	723	724
b) other income not included under a)	1725 12	725 124.552.755,00	726 96.764.179,00
11. Other interest receivable and similar income	1727	727	728
a) derived from affiliated undertakings	1729	729	730
b) other interest and similar income	1731 13	731 159.962.996,00	732 67.243.380,00
12. Share of profit or loss of undertakings accounted for under the equity method	1663	663	664
13. Value adjustments in respect of financial assets and of investments held as current assets	1665 4	665 -26.536.982,00	666 -15.148.595,00
14. Interest payable and similar expenses	1627	627	628
a) concerning affiliated undertakings	1629	629	630
b) other interest and similar expenses	1631 14	631 -225.727.675,00	632 -120.584.295,00
15. Tax on profit or loss	1635	635	636
16. Profit or loss after taxation	1667	667	668
17. Other taxes not shown under items 1 to 16	1637 15	637 -2.593,00	638 -559,00
18. Profit or loss for the financial year	1669	669	670

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 1 – GENERAL INFORMATION

Opus - Chartered Issuances S.A. (the "Company") was incorporated on October 1, 2013 as a société anonyme and is organized under the Laws of the Grand Duchy of Luxembourg as a public limited liability company for an unlimited period and is subject to the Law of March 22, 2004 on securitisation (the "Securitisation Law").

The Company has its registered office at 6, rue Eugène Ruppert, L-2453 Luxembourg. The Company is registered in the Luxembourg register of commerce and companies under Section B, number B 180.859.

The Company's financial year starts on January 1 and ends on December 31 of each year.

The corporate object of the Company is to act as an issuing entity in the context of one or several securitisation operations governed by and under the Securitisation Law.

The Company may enter into, execute and deliver and perform any swaps, futures, forwards, derivatives, options, repurchase, stock lending and similar transactions. Without prejudice to the generality of the previous sentence, the Company may also generally employ any techniques and instruments relating to investments for the purpose of their efficient management, including, but not limited to, techniques and instruments designed to protect it against credit, currency exchange, interest rate risks and other risks.

Compartments

The Board of Directors is entitled to create one or more compartments, each corresponding to a separate part of the Company's estate.

The rights of holders of instruments issued in respect of a compartment and the rights of creditors that relate to or have arisen in connection with the creation, the operation or the liquidation of a compartment are limited to the assets of that compartment.

The assets of each compartment are exclusively available to satisfy the rights of the holders of instruments issued in respect of that compartment and the rights of creditors that have arisen in connection with the creation, the operation or the liquidation of that compartment.

Notwithstanding the foregoing, if following the redemption or repayment in full of the instruments issued in respect of a compartment and the satisfaction in full and termination of all obligations of the Company to the creditors whose claims have arisen in connection with the creation, operation or liquidation of that compartment, there remain assets in such compartment, the Board of Directors may allocate such assets to another compartment or to the general estate of the Company.

The Board of Directors shall establish and maintain separate accounting records for each of the compartments of the Company for the purpose of ascertaining the assets affected to each compartment, such accounting records to be conclusive evidence of the assets contained in each compartment in the absence of manifest error.

Claims which are not incurred in relation to the creation, operation or liquidation of a specific compartment maybe paid out of the general estate of the Company or may be apportioned by the Board of Directors between the Company's compartments on a pro rata basis of the assets of those compartments or on such other basis as it may deem more appropriate.

The liquidation of a compartment may be decided by the Board of Directors.

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1. General principles

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

2.2. Financial instruments

2.2.1. Financial fixed assets

Investments held as fixed assets / other loans are valued at purchase price / nominal value (other loans) including the expenses incidental thereto. In case of durable depreciation in value according to the opinion of the Board of Directors, value adjustments are made in respect of financial fixed assets, so that they are valued at the lower figure to be attributed to them at the balance sheet date. These value adjustments are not continued if the reasons for which the value adjustments were made ceased to apply.

Derivatives are initially recorded at their acquisition cost. Margin calls during the lifetime of the derivatives are recognized within the bank accounts in the moment they are settled. Results are recognized in the profit and loss account in the moment they realize. Unrealized losses are provisioned through profit and loss.

2.2.2. Discount and Premium

Discounts and premiums arising from the issuance of notes or purchase of financial fixed assets or hedging instruments are amortized on a straight-line basis over the life of the underlying note, financial asset or hedging instrument. The amortization is accounted for with the value of the corresponding asset or liability.

2.2.3. Non convertible loans

The Company issues notes through its compartments. The pay-off can be contingent to the performance of certain underlyings such as interest rates, indices or securities. The notes are recorded at cost and the difference between the nominal value and the cost is recognized as a discount or premium which is then amortized over the life of the notes using the straight line method and recorded in the profit and loss account.

Non-convertible loans have been reassessed on their maturity and were reclassified partially from non-convertible loans becoming due and payable within one year to non-convertible loans becoming due and payable after more than one year.

Accrued interests on notes issued have been reclassified to non convertible loans becoming due and payable within one year. Such reclassifications were made in order to improve presentation of related items with no impact on profit and loss as well as equity of the Company.

2.2.4. Equalisation provision

Due to the limited recourse nature of the notes issued, losses during the year as a result from sales, default, lower market values or cost may reduce the value of the notes issued. Such shortfalls are normally borne by the note holders in inverse order of the priority of payments.

Consequently, a provision for diminution in value will be made and deducted from the amount repayable of the notes issued. Correspondingly, such amounts will be mirrored in the profit and loss account as equalisation provision in "Other interest and similar income". Gains during the year as a result of reversal of value adjustments, realized profit or exceptional gains may cause a partial increase in value of the notes issued. Such excesses for value increases will be added to the issued notes and recorded in the profit and loss account as equalisation provision in "Other interest and similar expenses"

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.3. Debtors

Debtors are recorded at their reimbursement value. They are subject to value adjustments where their recovery is compromised. These value adjustments are not continued if the reasons for which the value adjustments were made have been ceased to apply. This caption also includes accrued interest with respect to investments into zerobonds.

2.4. Prepayments and Deferred income

Prepayments include expenditure incurred during the financial year but relating to a subsequent financial year. Deferred income includes income received during the financial year but relating to a subsequent financial year.

2.5. Translation of foreign currencies

The Company maintains its accounts in Euro ("EUR") and the annual accounts are expressed in this currency. Amounts in foreign currencies are translated into EUR on the following basis:

Assets and liabilities items denominated in a currency other than EUR are translated at the exchange rate prevailing on the balance sheet date with the exception of long-term assets and notes issued which are maintained at their historical foreign exchange rate.

Income and expenses denominated in a currency other than EUR are translated into EUR at the exchange rate effective at the time of the transaction.

2.6. Value adjustments

Value adjustments are deducted directly from the related asset, i.e. using the net book value disclosure.

2.7. Revenue / Expense Reporting

Income and expenses are recognized on an accrual basis.

Payments of a compartment to cover general and administrative expenses of the Company as well as remaining assets are recognized as revenues when they are paid from a compartment to the general estate of the Company according to the terms of the notes issued by such compartment.

2.8. Intercompartment eliminations

Transactions between compartments are eliminated in the combined balance sheet and in the combined profit and loss account.

2.9. Consolidation

The Company is included in the consolidated accounts of Encore Holding S.à r.l. which forms the smallest and largest group of consolidated undertakings. The consolidated accounts will be available at the registered seat of Encore Holding S.a r.l. 6, Rue Eugène Ruppert, L-2453 Luxembourg.

2.10. Rounding Differences

Amounts are rounded to EUR in each balance. Sum may deviate by +/- 1 EUR.

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 3 – BALANCE SHEET AND PROFIT AND LOSS ACCOUNT PER COMPARTMENT

General Compartment

(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		1.793.210	1.295.339
II. Debtors		1.542.995	1.060.738
4. Other debtors		1.542.995	1.060.738
a) becoming due and payable within one year	5	1.542.995	1.060.738
IV. Cash at bank and in hand		250.215	234.601
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.793.210</u>	<u>1.295.339</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		104.243	98.795
I. Subscribed capital		31.000	31.000
IV. Reserves		3.100	3.100
1. Legal Reserves		3.100	3.100
V. Profit and loss brought forward		59.495	46.517
VI. Profit or loss for the financial year		10.648	18.178
C. Creditors		1.688.967	1.196.544
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
4. Trade creditors		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	1.688.967	1.196.544
a) Tax authorities		-	15.000
c) Other creditors		1.688.967	1.181.544
i) becoming due and payable within one year		1.688.967	1.181.544
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.793.210</u>	<u>1.295.339</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	9.045.687	7.241.632
5. Raw materials and consumables and other external expenses		(9.029.608)	(7.226.984)
b) other external expenses	11	(9.029.608)	(7.226.984)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		1.607	7.534
b) other interest and similar income	13	1.607	7.534
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(4.445)	(4.004)
b) other interest and similar expenses	14	(4.445)	(4.004)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		13.241	18.178
17. Other taxes not shown under items 1 to 16	15	-	-
		<u>2.593</u>	<u>-</u>
18. Profit or loss for the financial year		<u>10.648</u>	<u>18.178</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 3
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		373.958	373.958
III. Financial assets	4	373.958	373.958
5. Investments held as fixed assets		373.958	373.958
6. Other loans		-	-
D. Current assets		9	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		9	-
E. Prepayments	6	119.627	133.764
TOTAL (ASSETS)		493.594	507.722
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		493.594	507.722
1. Debenture loans		493.594	507.722
b) Non convertible loans	8	493.594	507.722
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		493.594	507.722
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		493.594	507.722
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	4	5
5. Raw materials and consumables and other external expenses		-	(165)
b) other external expenses	11	-	(165)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		28.632	-
b) other income not included under a)	12	28.632	-
11. Other interest receivable and similar income		13.480	51.351
b) other interest and similar income	13	13.480	51.351
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(42.116)	(51.191)
b) other interest and similar expenses	14	(42.116)	(51.191)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 7
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		948	952
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		948	952
E. Prepayments	6	-	-
TOTAL (ASSETS)		948	952
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		948	952
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	948	952
a) Tax authorities		-	-
c) Other creditors		948	952
i) becoming due and payable within one year		948	952
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		948	952
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		4	6
b) other interest and similar income	13	4	6
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(4)	(6)
b) other interest and similar expenses	14	(4)	(6)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 8
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		790.338	818.091
III. Financial assets	4	790.338	818.091
5. Investments held as fixed assets		790.338	818.091
6. Other loans		-	-
D. Current assets		39.953	5.242
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		39.953	5.242
E. Prepayments	6	-	-
TOTAL (ASSETS)		830.291	823.333
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		830.291	823.333
1. Debenture loans		830.291	823.333
b) Non convertible loans	8	830.291	823.333
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		830.291	823.333
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		830.291	823.333
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	329
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		6.283	-
b) other income not included under a)	12	6.283	-
11. Other interest receivable and similar income		691	68.408
b) other interest and similar income	13	691	68.408
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(6.974)	(68.737)
b) other interest and similar expenses	14	(6.974)	(68.737)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 10
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.890.593	12.199.454
III. Financial assets	4	10.890.593	12.199.454
5. Investments held as fixed assets		10.890.593	12.199.454
6. Other loans		-	-
D. Current assets		2.374.588	728.283
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		2.374.588	728.283
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>13.265.181</u>	<u>12.927.737</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		13.265.181	12.927.737
1. Debenture loans		13.265.181	12.927.737
b) Non convertible loans	8	13.265.181	12.927.737
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		13.265.181	12.927.737
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>13.265.181</u>	<u>12.927.737</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(198.584)	(35.993)
b) other external expenses	11	(198.584)	(35.993)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		896.975	295.416
b) other income not included under a)	12	896.975	295.416
11. Other interest receivable and similar income		-	215.821
b) other interest and similar income	13	-	215.821
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(698.391)	(475.244)
b) other interest and similar expenses	14	(698.391)	(475.244)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 12
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		9.578.035	19.109.570
III. Financial assets	4	9.578.035	19.109.570
5. Investments held as fixed assets		9.578.035	19.109.570
6. Other loans		-	-
D. Current assets		6.845.211	986
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		6.845.211	986
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>16.423.246</u>	<u>19.110.556</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		16.423.246	19.110.556
1. Debenture loans		16.423.246	19.110.501
b) Non convertible loans	8	16.423.246	19.110.501
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		16.423.246	19.110.501
2. Amounts owed to credit institutions		-	55
a) becoming due and payable within one year		-	55
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>16.423.246</u>	<u>19.110.556</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(398.491)	(77.690)
b) other external expenses	11	(398.491)	(77.690)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.888.493	365.121
b) other income not included under a)	12	2.888.493	365.121
11. Other interest receivable and similar income		1.204.305	186.774
b) other interest and similar income	13	1.204.305	186.774
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(3.694.307)	(474.205)
b) other interest and similar expenses	14	(3.694.307)	(474.205)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 13
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.641.918	7.101.089
III. Financial assets	4	6.641.918	7.101.089
5. Investments held as fixed assets		6.641.918	7.101.089
6. Other loans		-	-
D. Current assets		26.429	895
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		26.429	895
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.668.347</u>	<u>7.101.984</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.668.347	7.101.984
1. Debenture loans		6.668.347	7.101.984
b) Non convertible loans	8	6.668.347	7.101.984
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.668.347	7.101.984
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.668.347</u>	<u>7.101.984</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	25.362	12.466
5. Raw materials and consumables and other external expenses		-	(22.943)
b) other external expenses	11	-	(22.943)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		73.752	-
b) other income not included under a)	12	73.752	-
11. Other interest receivable and similar income		436.475	538.886
b) other interest and similar income	13	436.475	538.886
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(535.589)	(528.409)
b) other interest and similar expenses	14	(535.589)	(528.409)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 14
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		39.525.685	43.856.979
III. Financial assets	4	39.525.685	43.856.979
5. Investments held as fixed assets		39.103.178	43.856.979
6. Other loans		422.507	-
D. Current assets		64.919	9.334
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		64.919	9.334
E. Prepayments	6	-	957.000
TOTAL (ASSETS)		<u>39.590.604</u>	<u>44.823.313</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		39.590.604	44.823.313
1. Debenture loans		39.590.604	44.823.313
b) Non convertible loans	8	39.590.604	44.823.313
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		39.590.604	44.823.313
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>39.590.604</u>	<u>44.823.313</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	255.009	105.470
5. Raw materials and consumables and other external expenses		(121.407)	(118.042)
b) other external expenses	11	(121.407)	(118.042)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		885.149	5
b) other income not included under a)	12	885.149	5
11. Other interest receivable and similar income		1.269.021	490.758
b) other interest and similar income	13	1.269.021	490.758
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.287.772)	(478.191)
b) other interest and similar expenses	14	(2.287.772)	(478.191)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 15
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.233.625	10.245.227
III. Financial assets	4	10.233.625	10.245.227
5. Investments held as fixed assets		10.233.625	8.287.784
6. Other loans		-	1.957.443
D. Current assets		3.417	29
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.417	29
E. Prepayments	6	-	-
TOTAL (ASSETS)		10.237.042	10.245.256
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.237.042	10.245.256
1. Debenture loans		10.237.042	9.854.656
b) Non convertible loans	8	10.237.042	9.854.656
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		10.237.042	9.854.656
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	390.600
a) Tax authorities		-	-
c) Other creditors		-	390.600
i) becoming due and payable within one year		-	390.600
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		10.237.042	10.245.256
PROFIT AND LOSS ACCOUNT		2022	2021
4. Other operating income	10	29.545	16.770
5. Raw materials and consumables and other external expenses		(28.170)	(24.728)
b) other external expenses	11	(28.170)	(24.728)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		365.738	423.572
b) other interest and similar income	13	365.738	423.572
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(367.113)	(415.614)
b) other interest and similar expenses	14	(367.113)	(415.614)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 19
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	-
b) other interest and similar income	13	-	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	-
b) other interest and similar expenses	14	-	-
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 20
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		7.401	27.180
II. Debtors		-	19.750
4. Other debtors		-	19.750
a) becoming due and payable within one year	5	-	19.750
IV. Cash at bank and in hand		7.401	7.430
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.401</u>	<u>27.180</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.401	27.180
1. Debenture loans		-	7.430
b) Non convertible loans	8	-	7.430
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	7.430
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	7.401	19.750
a) Tax authorities		-	-
c) Other creditors		7.401	19.750
i) becoming due and payable within one year		7.401	19.750
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.401</u>	<u>27.180</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	19.750	5.000
5. Raw materials and consumables and other external expenses		(19.750)	-
b) other external expenses	11	(19.750)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		100.419	19.993
b) other interest and similar income	13	100.419	19.993
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(100.419)	(24.993)
b) other interest and similar expenses	14	(100.419)	(24.993)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 23
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		5.567	19.166
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		5.567	19.166
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>5.567</u></u>	<u><u>19.166</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.567	19.166
1. Debenture loans		5.567	19.166
b) Non convertible loans	8	5.567	19.166
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.567	19.166
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>5.567</u></u>	<u><u>19.166</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(13.560)	-
b) other external expenses	11	(13.560)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	16.160
b) other income not included under a)	12	-	16.160
11. Other interest receivable and similar income		13.599	47
b) other interest and similar income	13	13.599	47
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(39)	(16.207)
b) other interest and similar expenses	14	(39)	(16.207)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 24
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	3.382.436
III. Financial assets	4	-	3.382.436
5. Investments held as fixed assets		-	3.382.436
6. Other loans		-	-
D. Current assets		14.130	78.154
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		14.130	78.154
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>14.130</u>	<u>3.460.590</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		14.130	3.460.590
1. Debenture loans		-	3.460.590
b) Non convertible loans	8	-	3.460.590
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	3.460.590
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	14.130	-
a) Tax authorities		-	-
c) Other creditors		14.130	-
i) becoming due and payable within one year		14.130	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>14.130</u>	<u>3.460.590</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(33.881)	(38.815)
b) other external expenses	11	(33.881)	(38.815)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	143.200
b) other income not included under a)	12	-	143.200
11. Other interest receivable and similar income		526.356	4.130
b) other interest and similar income	13	526.356	4.130
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	3.979.337
14. Interest payable and similar expenses		(492.475)	(4.087.852)
b) other interest and similar expenses	14	(492.475)	(4.087.852)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 27
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(1.201)
b) other external expenses	11	-	(1.201)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	1.331
b) other interest and similar income	13	-	1.331
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(130)
b) other interest and similar expenses	14	-	(130)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 28
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(7.330)
b) other external expenses	11	-	(7.330)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	246.606
b) other interest and similar income	13	-	246.606
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(239.276)
b) other interest and similar expenses	14	-	(239.276)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 31
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(35.395)
b) other external expenses	11	-	(35.395)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	35.422
b) other interest and similar income	13	-	35.422
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(27)
b) other interest and similar expenses	14	-	(27)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 32
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		873.383	873.383
III. Financial assets	4	873.383	873.383
5. Investments held as fixed assets		873.383	381.301
6. Other loans		-	492.082
D. Current assets		58.984	80.077
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		58.984	80.077
E. Prepayments	6	-	-
TOTAL (ASSETS)		932.367	953.460
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		932.367	953.460
1. Debenture loans		932.367	953.460
b) Non convertible loans	8	932.367	953.460
i) becoming due and payable within one year		932.367	33.688
ii) becoming due and payable after more than one year		-	919.772
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		932.367	953.460
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.677)	(5.950)
b) other external expenses	11	(2.677)	(5.950)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		32.955	65.494
b) other income not included under a)	12	32.955	65.494
11. Other interest receivable and similar income		6.723	2.890
b) other interest and similar income	13	6.723	2.890
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(37.001)	(62.434)
b) other interest and similar expenses	14	(37.001)	(62.434)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 35
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		39.000.000	63.000.000
III. Financial assets	4	39.000.000	63.000.000
5. Investments held as fixed assets		-	-
6. Other loans		39.000.000	63.000.000
D. Current assets		389.704	626.967
II. Debtors		387.863	568.030
4. Other debtors		387.863	568.030
a) becoming due and payable within one year	5	387.863	568.030
IV. Cash at bank and in hand		1.841	58.937
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>39.389.704</u>	<u>63.626.967</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		39.389.704	63.626.967
1. Debenture loans		39.389.704	63.626.967
b) Non convertible loans	8	39.389.704	63.626.967
i) becoming due and payable within one year		387.863	625.625
ii) becoming due and payable after more than one year		39.001.841	63.001.342
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>39.389.704</u>	<u>63.626.967</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	244.204	6.875
5. Raw materials and consumables and other external expenses		(117.750)	(198.187)
b) other external expenses	11	(117.750)	(198.187)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		3.281.142	2.765.853
b) other income not included under a)	12	3.281.142	2.765.853
11. Other interest receivable and similar income		1.107	198.352
b) other interest and similar income	13	1.107	198.352
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(3.408.703)	(2.772.893)
b) other interest and similar expenses	14	(3.408.703)	(2.772.893)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 37
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		88	82
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		88	82
E. Prepayments	6	-	-
TOTAL (ASSETS)		88	82
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		88	82
1. Debenture loans		88	82
b) Non convertible loans	8	88	82
i) becoming due and payable within one year		-	82
ii) becoming due and payable after more than one year		88	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		88	82
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		59.901	10.603
b) other interest and similar income	13	59.901	10.603
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(59.901)	(10.603)
b) other interest and similar expenses	14	(59.901)	(10.603)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 40
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.385.444	5.385.444
III. Financial assets	4	5.385.444	5.385.444
5. Investments held as fixed assets		5.385.444	-
6. Other loans		-	5.385.444
D. Current assets		250.372	377.044
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		250.372	377.044
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.635.816</u>	<u>5.762.488</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.635.816	5.762.488
1. Debenture loans		5.635.816	5.762.488
b) Non convertible loans	8	5.635.816	5.762.488
i) becoming due and payable within one year		5.635.816	29.223
ii) becoming due and payable after more than one year		-	5.733.265
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.635.816</u>	<u>5.762.488</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(18.222)	(35.958)
b) other external expenses	11	(18.222)	(35.958)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		198.556	396.019
b) other income not included under a)	12	198.556	396.019
11. Other interest receivable and similar income		174.011	23.633
b) other interest and similar income	13	174.011	23.633
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(354.345)	(383.694)
b) other interest and similar expenses	14	(354.345)	(383.694)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 41
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.706.685	3.479.482
III. Financial assets	4	2.706.685	3.479.482
5. Investments held as fixed assets		2.706.685	3.479.482
6. Other loans		-	-
D. Current assets		1.065.014	883.806
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.065.014	883.806
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.771.699</u>	<u>4.363.288</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.771.699	4.363.288
1. Debenture loans		3.771.699	4.363.288
b) Non convertible loans	8	3.771.699	4.363.288
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.771.699	4.363.288
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.771.699</u>	<u>4.363.288</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(110.096)	(105.291)
b) other external expenses	11	(110.096)	(105.291)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		216.443	158.013
b) other income not included under a)	12	216.443	158.013
11. Other interest receivable and similar income		469.937	143.067
b) other interest and similar income	13	469.937	143.067
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(96.648)	-
14. Interest payable and similar expenses		(479.636)	(195.789)
b) other interest and similar expenses	14	(479.636)	(195.789)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 42
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	2.103
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	2.103
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>2.103</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	2.103
1. Debenture loans		-	2.103
b) Non convertible loans	8	-	2.103
i) becoming due and payable within one year		-	2.103
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>2.103</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.103)	(300)
b) other external expenses	11	(2.103)	(300)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	318.438
b) other income not included under a)	12	-	318.438
11. Other interest receivable and similar income		2.103	250.409
b) other interest and similar income	13	2.103	250.409
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(568.547)
b) other interest and similar expenses	14	-	(568.547)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 45
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		675.191	915.634
III. Financial assets	4	675.191	915.634
5. Investments held as fixed assets		675.191	915.634
6. Other loans		-	-
D. Current assets		2.561	2.245
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		2.561	2.245
E. Prepayments	6	-	-
TOTAL (ASSETS)		677.752	917.879
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		677.752	917.879
1. Debenture loans		677.752	917.879
b) Non convertible loans	8	677.752	917.879
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		677.752	917.879
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		677.752	917.879
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		29.166	168.073
b) other income not included under a)	12	29.166	168.073
11. Other interest receivable and similar income		6.053	23.858
b) other interest and similar income	13	6.053	23.858
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(35.219)	(191.931)
b) other interest and similar expenses	14	(35.219)	(191.931)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 47
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	2.426.373
b) other interest and similar income	13	-	2.426.373
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(2.426.373)
b) other interest and similar expenses	14	-	(2.426.373)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 48
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		12.656.877	12.656.877
III. Financial assets	4	12.656.877	12.656.877
5. Investments held as fixed assets		12.656.877	12.656.877
6. Other loans		-	-
D. Current assets		351	329
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		351	329
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>12.657.228</u>	<u>12.657.206</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		12.657.228	12.657.206
1. Debenture loans		12.657.228	12.657.206
b) Non convertible loans	8	12.657.228	12.657.206
i) becoming due and payable within one year		-	12.657.206
ii) becoming due and payable after more than one year		12.657.228	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>12.657.228</u>	<u>12.657.206</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		74.144	223.128
b) other interest and similar income	13	74.144	223.128
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(74.144)	(223.128)
b) other interest and similar expenses	14	(74.144)	(223.128)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 50
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	92
II. Debtors		-	92
4. Other debtors		-	92
a) becoming due and payable within one year	5	-	92
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>92</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	92
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	92
a) becoming due and payable within one year		-	92
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>92</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	94	-
5. Raw materials and consumables and other external expenses		-	(3.767)
b) other external expenses	11	-	(3.767)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	139.557
b) other interest and similar income	13	-	139.557
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(94)	(135.790)
b) other interest and similar expenses	14	(94)	(135.790)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 53
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.998.027	6.998.026
III. Financial assets	4	6.998.027	6.998.026
5. Investments held as fixed assets		6.998.027	6.998.026
6. Other loans		-	-
D. Current assets		188.013	367.697
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		188.013	367.697
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.186.040</u>	<u>7.365.723</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.186.040	7.365.723
1. Debenture loans		7.186.040	7.365.723
b) Non convertible loans	8	7.186.040	7.365.723
i) becoming due and payable within one year		38.950	38.950
ii) becoming due and payable after more than one year		7.147.090	7.326.773
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.186.040</u>	<u>7.365.723</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(23.648)	(46.253)
b) other external expenses	11	(23.648)	(46.253)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		254.294	503.010
b) other income not included under a)	12	254.294	503.010
11. Other interest receivable and similar income		222.919	20.223
b) other interest and similar income	13	222.919	20.223
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(453.565)	(476.980)
b) other interest and similar expenses	14	(453.565)	(476.980)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 54
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		24.750.000	24.750.000
III. Financial assets	4	24.750.000	24.750.000
5. Investments held as fixed assets		24.750.000	24.750.000
6. Other loans		-	-
D. Current assets		435.773	378.950
II. Debtors		246.144	246.144
4. Other debtors		246.144	246.144
a) becoming due and payable within one year	5	246.144	246.144
IV. Cash at bank and in hand		189.629	132.806
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>25.185.773</u>	<u>25.128.950</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		25.185.773	25.128.950
1. Debenture loans		25.185.773	25.128.950
b) Non convertible loans	8	25.185.773	25.128.950
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		25.185.773	25.128.950
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>25.185.773</u>	<u>25.128.950</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	521.411	-
5. Raw materials and consumables and other external expenses		(636.466)	-
b) other external expenses	11	(636.466)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.361.246	1.361.250
b) other income not included under a)	12	1.361.246	1.361.250
11. Other interest receivable and similar income		66.794	58.954
b) other interest and similar income	13	66.794	58.954
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.312.985)	(1.420.204)
b) other interest and similar expenses	14	(1.312.985)	(1.420.204)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 55
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		15.466.618	14.715.552
III. Financial assets	4	15.466.618	14.715.552
5. Investments held as fixed assets		15.466.618	14.715.552
6. Other loans		-	-
D. Current assets		1.091.644	957.794
II. Debtors		279.494	225.941
4. Other debtors		279.494	225.941
a) becoming due and payable within one year	5	279.494	225.941
IV. Cash at bank and in hand		812.150	731.853
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>16.558.262</u>	<u>15.673.346</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		16.558.262	15.673.346
1. Debenture loans		16.558.262	15.673.346
b) Non convertible loans	8	16.558.262	15.673.346
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		16.558.262	15.673.346
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>16.558.262</u>	<u>15.673.346</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(63.536)	(68.929)
b) other external expenses	11	(63.536)	(68.929)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.497.788	1.455.468
b) other income not included under a)	12	1.497.788	1.455.468
11. Other interest receivable and similar income		179.957	192.329
b) other interest and similar income	13	179.957	192.329
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(305.971)	29.729
14. Interest payable and similar expenses		(1.308.238)	(1.608.038)
b) other interest and similar expenses	14	(1.308.238)	(1.608.038)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	559
17. Other taxes not shown under items 1 to 16	15	-	(559)
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 56
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		49.407.621	44.915.271
III. Financial assets	4	49.407.621	44.915.271
5. Investments held as fixed assets		49.407.621	44.915.271
6. Other loans		-	-
D. Current assets		1.067.448	2.465.602
II. Debtors		1.065.918	2.465.500
4. Other debtors		1.065.918	2.465.500
a) becoming due and payable within one year	5	1.065.918	2.465.500
IV. Cash at bank and in hand		1.530	102
E. Prepayments	6	-	-
TOTAL (ASSETS)		50.475.069	47.380.873
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		50.475.069	47.380.873
1. Debenture loans		39.405.570	29.529.561
b) Non convertible loans	8	39.405.570	29.529.561
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		39.405.570	29.529.561
2. Amounts owed to credit institutions		11.069.499	17.851.312
a) becoming due and payable within one year		11.069.499	17.851.312
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		50.475.069	47.380.873
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(958.748)	(132.249)
b) other external expenses	11	(958.748)	(132.249)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		3.319.102	8.540.793
b) other income not included under a)	12	3.319.102	8.540.793
11. Other interest receivable and similar income		991.129	14.426.346
b) other interest and similar income	13	991.129	14.426.346
13. Value adjustment in respects of financial assets and of investments held as current assets	4	16.473.674	(11.600.237)
14. Interest payable and similar expenses		(19.825.157)	(11.234.653)
b) other interest and similar expenses	14	(19.825.157)	(11.234.653)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 57
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		175	175
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		175	175
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>175</u>	<u>175</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		175	175
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	175	175
a) Tax authorities		-	-
c) Other creditors		175	175
i) becoming due and payable within one year		175	175
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>175</u>	<u>175</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(12.600)
b) other external expenses	11	-	(12.600)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	22.693
b) other income not included under a)	12	-	22.693
11. Other interest receivable and similar income		1	441
b) other interest and similar income	13	1	441
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1)	(10.534)
b) other interest and similar expenses	14	(1)	(10.534)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 58
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		72.560.461	83.687.398
III. Financial assets	4	72.560.461	83.687.398
5. Investments held as fixed assets		72.560.461	83.687.398
6. Other loans		-	-
D. Current assets		10.549.746	57.908.457
II. Debtors		10.209.783	52.772.224
4. Other debtors		10.209.783	52.772.224
a) becoming due and payable within one year	5	10.209.783	52.772.224
IV. Cash at bank and in hand		339.963	5.136.233
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>83.110.207</u>	<u>141.595.855</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		83.110.207	141.595.855
1. Debenture loans		83.110.207	141.595.855
b) Non convertible loans	8	83.110.207	141.595.855
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		83.110.207	141.595.855
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>83.110.207</u>	<u>141.595.855</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.825.411)	(8.097.426)
b) other external expenses	11	(2.825.411)	(8.097.426)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		7.581.688	18.788.065
b) other income not included under a)	12	7.581.688	18.788.065
11. Other interest receivable and similar income		35.833.140	7.033.241
b) other interest and similar income	13	35.833.140	7.033.241
13. Value adjustment in respects of financial assets and of investments held as current assets	4	5.882.295	(8.748.534)
14. Interest payable and similar expenses		(46.471.712)	(8.975.346)
b) other interest and similar expenses	14	(46.471.712)	(8.975.346)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 59
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.438.975	4.451.642
III. Financial assets	4	5.438.975	4.451.642
5. Investments held as fixed assets		5.438.975	4.451.642
6. Other loans		-	-
D. Current assets		229.981	278.408
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		229.981	278.408
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.668.956</u>	<u>4.730.050</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.668.956	4.730.050
1. Debenture loans		5.668.956	4.730.050
b) Non convertible loans	8	5.668.956	4.730.050
i) becoming due and payable within one year		5.668.956	-
ii) becoming due and payable after more than one year		-	4.730.050
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.668.956</u>	<u>4.730.050</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(54.198)	(44.986)
b) other external expenses	11	(54.198)	(44.986)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		419.878	959.409
b) other income not included under a)	12	419.878	959.409
11. Other interest receivable and similar income		354.108	98.290
b) other interest and similar income	13	354.108	98.290
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	(34.100)
14. Interest payable and similar expenses		(719.788)	(978.613)
b) other interest and similar expenses	14	(719.788)	(978.613)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 61
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3	3
III. Financial assets	4	3	3
5. Investments held as fixed assets		-	-
6. Other loans		3	3
D. Current assets		7.257.623	16.718.494
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		7.257.623	16.718.494
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>7.257.626</u></u>	<u><u>16.718.497</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.257.626	16.718.497
1. Debenture loans		7.257.626	16.718.497
b) Non convertible loans	8	7.257.626	16.718.497
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.257.626	16.718.497
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>7.257.626</u></u>	<u><u>16.718.497</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	1.875
5. Raw materials and consumables and other external expenses		(1.742.556)	(1.739.781)
b) other external expenses	11	(1.742.556)	(1.739.781)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		4.912.825	2.710.853
b) other income not included under a)	12	4.912.825	2.710.853
11. Other interest receivable and similar income		2.641.358	1.601.495
b) other interest and similar income	13	2.641.358	1.601.495
13. Value adjustment in respects of financial assets and of investments held as current assets	4	11.820.038	8.850.986
14. Interest payable and similar expenses		(17.631.665)	(11.425.428)
b) other interest and similar expenses	14	(17.631.665)	(11.425.428)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 62
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	8.660.346
III. Financial assets	4	-	8.660.346
5. Investments held as fixed assets		-	-
6. Other loans		-	8.660.346
D. Current assets		6.677	160.636
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		6.677	160.636
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>6.677</u></u>	<u><u>8.820.982</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.677	8.820.982
1. Debenture loans		6.677	8.820.982
b) Non convertible loans	8	6.677	8.820.982
i) becoming due and payable within one year		6.677	-
ii) becoming due and payable after more than one year		-	8.820.982
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>6.677</u></u>	<u><u>8.820.982</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(155.654)	(27.620)
b) other external expenses	11	(155.654)	(27.620)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	442.538
b) other income not included under a)	12	-	442.538
11. Other interest receivable and similar income		9.230.030	238.450
b) other interest and similar income	13	9.230.030	238.450
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(8.660.346)	-
14. Interest payable and similar expenses		(414.030)	(653.368)
b) other interest and similar expenses	14	(414.030)	(653.368)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 63
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		812.430	1.614.426
III. Financial assets	4	812.430	1.614.426
5. Investments held as fixed assets		-	-
6. Other loans		812.430	1.614.426
D. Current assets		10.779	13.138
II. Debtors		4.401	7.880
4. Other debtors		4.401	7.880
a) becoming due and payable within one year	5	4.401	7.880
IV. Cash at bank and in hand		6.378	5.258
E. Prepayments	6	-	-
TOTAL (ASSETS)		823.209	1.627.564
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		823.209	1.627.564
1. Debenture loans		823.209	1.627.564
b) Non convertible loans	8	823.209	1.627.564
i) becoming due and payable within one year		5.755	7.157
ii) becoming due and payable after more than one year		817.454	1.620.407
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		823.209	1.627.564
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(175)	(3.800)
b) other external expenses	11	(175)	(3.800)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		68.357	71.791
b) other income not included under a)	12	68.357	71.791
11. Other interest receivable and similar income		154.793	40
b) other interest and similar income	13	154.793	40
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(222.975)	(68.031)
b) other interest and similar expenses	14	(222.975)	(68.031)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 64
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		26	83
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		26	83
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>26</u></u>	<u><u>83</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		26	83
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	26	83
a) Tax authorities		-	-
c) Other creditors		26	83
i) becoming due and payable within one year		26	83
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>26</u></u>	<u><u>83</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	150	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		56	-
b) other interest and similar income	13	56	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(206)	-
b) other interest and similar expenses	14	(206)	-
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 65
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.988.122	6.908.879
III. Financial assets	4	3.988.122	6.908.879
5. Investments held as fixed assets		3.988.122	6.908.879
6. Other loans		-	-
D. Current assets		3.838.487	1.152.485
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.838.487	1.152.485
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.826.609</u>	<u>8.061.364</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.826.609	8.061.364
1. Debenture loans		7.826.609	8.061.364
b) Non convertible loans	8	7.826.609	8.061.364
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.826.609	8.061.364
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.826.609</u>	<u>8.061.364</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(758.959)	(630.670)
b) other external expenses	11	(758.959)	(630.670)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		575.615	2.330.078
b) other income not included under a)	12	575.615	2.330.078
11. Other interest receivable and similar income		917.064	433.042
b) other interest and similar income	13	917.064	433.042
13. Value adjustment in respects of financial assets and of investments held as current assets	4	1	-
14. Interest payable and similar expenses		(733.721)	(2.132.450)
b) other interest and similar expenses	14	(733.721)	(2.132.450)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 66
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.916.779	2.711.178
III. Financial assets	4	2.916.779	2.711.178
5. Investments held as fixed assets		2.916.779	2.711.178
6. Other loans		-	-
D. Current assets		360.632	173.758
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		360.632	173.758
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.277.411</u>	<u>2.884.936</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.277.411	2.884.936
1. Debenture loans		3.277.411	2.884.936
b) Non convertible loans	8	3.277.411	2.884.936
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.277.411	2.884.936
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.277.411</u>	<u>2.884.936</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(286.759)	(354.809)
b) other external expenses	11	(286.759)	(354.809)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		151.692	151.216
b) other income not included under a)	12	151.692	151.216
11. Other interest receivable and similar income		4.350	239.124
b) other interest and similar income	13	4.350	239.124
13. Value adjustment in respects of financial assets and of investments held as current assets	4	562.748	-
14. Interest payable and similar expenses		(432.031)	(35.531)
b) other interest and similar expenses	14	(432.031)	(35.531)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 67
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	4.320.000
III. Financial assets	4	-	4.320.000
5. Investments held as fixed assets		-	4.320.000
6. Other loans		-	-
D. Current assets		20.438	3.579
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		20.438	3.579
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>20.438</u>	<u>4.323.579</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		20.438	4.323.579
1. Debenture loans		-	4.323.579
b) Non convertible loans	8	-	4.323.579
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	4.323.579
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	20.438	-
a) Tax authorities		-	-
c) Other creditors		20.438	-
i) becoming due and payable within one year		20.438	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>20.438</u>	<u>4.323.579</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(17.280)
b) other external expenses	11	-	(17.280)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		200.880	200.880
b) other income not included under a)	12	200.880	200.880
11. Other interest receivable and similar income		1.186	-
b) other interest and similar income	13	1.186	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	4.320.000
14. Interest payable and similar expenses		(202.066)	(4.503.600)
b) other interest and similar expenses	14	(202.066)	(4.503.600)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 69
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.584.378	14.461.159
III. Financial assets	4	10.584.378	14.461.159
5. Investments held as fixed assets		10.584.378	14.461.159
6. Other loans		-	-
D. Current assets		98.755	9.248
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		98.755	9.248
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>10.683.133</u>	<u>14.470.407</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.683.133	14.470.407
1. Debenture loans		10.683.133	14.470.407
b) Non convertible loans	8	10.683.133	14.470.407
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		10.683.133	14.470.407
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>10.683.133</u>	<u>14.470.407</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(104.975)	-
b) other external expenses	11	(104.975)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.048.188	-
b) other income not included under a)	12	1.048.188	-
11. Other interest receivable and similar income		5.716	5.888
b) other interest and similar income	13	5.716	5.888
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(948.929)	(5.888)
b) other interest and similar expenses	14	(948.929)	(5.888)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 72
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		297	9.486
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		297	9.486
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>297</u>	<u>9.486</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		297	9.486
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	297	9.486
a) Tax authorities		-	-
c) Other creditors		297	9.486
i) becoming due and payable within one year		297	9.486
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>297</u>	<u>9.486</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(9.175)	(5.683)
b) other external expenses	11	(9.175)	(5.683)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	12.619
b) other income not included under a)	12	-	12.619
11. Other interest receivable and similar income		9.192	410.614
b) other interest and similar income	13	9.192	410.614
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	317.200
14. Interest payable and similar expenses		(17)	(734.750)
b) other interest and similar expenses	14	(17)	(734.750)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 73
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		1.015	985
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.015	985
E. Prepayments	6	-	-
TOTAL (ASSETS)		1.015	985
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.015	985
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	1.015	985
a) Tax authorities		-	-
c) Other creditors		1.015	985
i) becoming due and payable within one year		1.015	985
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		1.015	985
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		46	41
b) other interest and similar income	13	46	41
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(46)	(41)
b) other interest and similar expenses	14	(46)	(41)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 74
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.710.000	1.710.000
III. Financial assets	4	1.710.000	1.710.000
5. Investments held as fixed assets		-	-
6. Other loans		1.710.000	1.710.000
D. Current assets		47.794	30.020
II. Debtors		16.327	15.935
4. Other debtors		16.327	15.935
a) becoming due and payable within one year	5	16.327	15.935
IV. Cash at bank and in hand		31.467	14.085
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.757.794</u>	<u>1.740.020</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.757.794	1.740.020
1. Debenture loans		1.757.794	1.740.020
b) Non convertible loans	8	1.757.794	1.740.020
i) becoming due and payable within one year		16.150	15.948
ii) becoming due and payable after more than one year		1.741.644	1.724.072
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.757.794</u>	<u>1.740.020</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	7.583	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		82.920	79.374
b) other income not included under a)	12	82.920	79.374
11. Other interest receivable and similar income		20	20
b) other interest and similar income	13	20	20
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(90.523)	(79.394)
b) other interest and similar expenses	14	(90.523)	(79.394)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 75
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.213.746	7.258.038
III. Financial assets	4	2.213.746	7.258.038
5. Investments held as fixed assets		2.213.746	7.258.038
6. Other loans		-	-
D. Current assets		6.643.111	4.657.670
II. Debtors		882.464	2.762.087
4. Other debtors		882.464	2.762.087
a) becoming due and payable within one year	5	882.464	2.762.087
IV. Cash at bank and in hand		5.760.647	1.895.583
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>8.856.857</u>	<u>11.915.708</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.856.857	11.915.708
1. Debenture loans		8.856.857	11.915.708
b) Non convertible loans	8	8.856.857	11.915.708
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		8.856.857	11.915.708
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>8.856.857</u>	<u>11.915.708</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(36.650)	(54.312)
b) other external expenses	11	(36.650)	(54.312)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.459.363	1.438.147
b) other income not included under a)	12	1.459.363	1.438.147
11. Other interest receivable and similar income		2.973.580	33.297
b) other interest and similar income	13	2.973.580	33.297
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(2.450.533)	-
14. Interest payable and similar expenses		(1.945.760)	(1.417.132)
b) other interest and similar expenses	14	(1.945.760)	(1.417.132)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 76
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		8.576	8.609
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		8.576	8.609
E. Prepayments	6	-	-
TOTAL (ASSETS)		8.576	8.609
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.576	8.609
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	8.576	8.609
a) Tax authorities		-	-
c) Other creditors		8.576	8.609
i) becoming due and payable within one year		8.576	8.609
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.576	8.609
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		33	57
b) other interest and similar income	13	33	57
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(33)	(57)
b) other interest and similar expenses	14	(33)	(57)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 77
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.483.857	5.583.697
III. Financial assets	4	1.483.857	5.583.697
5. Investments held as fixed assets		1.483.857	5.583.697
6. Other loans		-	-
D. Current assets		851.677	2.205.438
II. Debtors		65.866	163.192
4. Other debtors		65.866	163.192
a) becoming due and payable within one year	5	65.866	163.192
IV. Cash at bank and in hand		785.811	2.042.246
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.335.534</u>	<u>7.789.135</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.335.534	7.789.135
1. Debenture loans		2.335.534	7.789.135
b) Non convertible loans	8	2.335.534	7.789.135
i) becoming due and payable within one year		2.335.534	-
ii) becoming due and payable after more than one year		-	7.789.135
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.335.534</u>	<u>7.789.135</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	2.869
5. Raw materials and consumables and other external expenses		(111.770)	(293.196)
b) other external expenses	11	(111.770)	(293.196)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		531.679	721.923
b) other income not included under a)	12	531.679	721.923
11. Other interest receivable and similar income		1.974.027	391.059
b) other interest and similar income	13	1.974.027	391.059
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(1.082.490)	(53.424)
14. Interest payable and similar expenses		(1.311.446)	(769.231)
b) other interest and similar expenses	14	(1.311.446)	(769.231)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 78
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	302.462
III. Financial assets	4	-	302.462
5. Investments held as fixed assets		-	302.462
6. Other loans		-	-
D. Current assets		9.297	2.049
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		9.297	2.049
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>9.297</u></u>	<u><u>304.511</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.297	304.511
1. Debenture loans		-	304.511
b) Non convertible loans	8	-	304.511
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	304.511
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	9.297	-
a) Tax authorities		-	-
c) Other creditors		9.297	-
i) becoming due and payable within one year		9.297	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>9.297</u></u>	<u><u>304.511</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(928)	(2.548)
b) other external expenses	11	(928)	(2.548)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		58.519	36.416
b) other income not included under a)	12	58.519	36.416
11. Other interest receivable and similar income		33.268	453
b) other interest and similar income	13	33.268	453
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(90.859)	(34.321)
b) other interest and similar expenses	14	(90.859)	(34.321)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 80
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		7.620.145	7.620.145
III. Financial assets	4	7.620.145	7.620.145
5. Investments held as fixed assets		7.620.145	7.620.145
6. Other loans		-	-
D. Current assets		353.580	525.564
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		353.580	525.564
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.973.725</u>	<u>8.145.709</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.973.725	8.145.709
1. Debenture loans		7.973.725	8.145.709
b) Non convertible loans	8	7.973.725	8.145.709
i) becoming due and payable within one year		41.289	44.163
ii) becoming due and payable after more than one year		7.932.436	8.101.546
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.973.725</u>	<u>8.145.709</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(21.883)	(49.729)
b) other external expenses	11	(21.883)	(49.729)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		274.266	563.719
b) other income not included under a)	12	274.266	563.719
11. Other interest receivable and similar income		234.598	31.633
b) other interest and similar income	13	234.598	31.633
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(486.981)	(545.623)
b) other interest and similar expenses	14	(486.981)	(545.623)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 81
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	6
5. Raw materials and consumables and other external expenses		-	(29.870)
b) other external expenses	11	-	(29.870)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	252.068
b) other income not included under a)	12	-	252.068
11. Other interest receivable and similar income		-	117.124
b) other interest and similar income	13	-	117.124
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(339.328)
b) other interest and similar expenses	14	-	(339.328)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 82
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		306	284
II. Debtors		284	284
4. Other debtors		284	284
a) becoming due and payable within one year	5	284	284
IV. Cash at bank and in hand		22	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>306</u>	<u>284</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		306	284
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	284
a) becoming due and payable within one year		-	284
8. Other creditors	9	306	-
a) Tax authorities		-	-
c) Other creditors		306	-
i) becoming due and payable within one year		306	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>306</u>	<u>284</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	488	85
5. Raw materials and consumables and other external expenses		(147)	(360)
b) other external expenses	11	(147)	(360)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	288
b) other income not included under a)	12	-	288
11. Other interest receivable and similar income		-	13.063
b) other interest and similar income	13	-	13.063
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(341)	(13.076)
b) other interest and similar expenses	14	(341)	(13.076)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 83
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	8.367.537
III. Financial assets	4	-	8.367.537
5. Investments held as fixed assets		-	8.367.537
6. Other loans		-	-
D. Current assets		21	20
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		21	20
E. Prepayments	6	-	-
TOTAL (ASSETS)		21	8.367.557
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		21	8.367.557
1. Debenture loans		21	8.367.557
b) Non convertible loans	8	21	8.367.557
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		21	8.367.557
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		21	8.367.557
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	1
b) other income not included under a)	12	-	1
11. Other interest receivable and similar income		8.813.989	124.280
b) other interest and similar income	13	8.813.989	124.280
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(8.367.537)	-
14. Interest payable and similar expenses		(446.452)	(124.281)
b) other interest and similar expenses	14	(446.452)	(124.281)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 84
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	10.106.382
III. Financial assets	4	-	10.106.382
5. Investments held as fixed assets		-	10.106.382
6. Other loans		-	-
D. Current assets		34.768	32.574
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		34.768	32.574
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>34.768</u>	<u>10.138.956</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		34.768	10.138.956
1. Debenture loans		34.768	10.138.956
b) Non convertible loans	8	34.768	10.138.956
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		34.768	10.138.956
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>34.768</u>	<u>10.138.956</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		10.713.526	167.413
b) other interest and similar income	13	10.713.526	167.413
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(10.106.382)	-
14. Interest payable and similar expenses		(607.144)	(167.413)
b) other interest and similar expenses	14	(607.144)	(167.413)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 90
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	339.466
III. Financial assets	4	-	339.466
5. Investments held as fixed assets		-	339.466
6. Other loans		-	-
D. Current assets		665	5.310
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		665	5.310
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>665</u>	<u>344.776</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		665	344.776
1. Debenture loans		-	344.776
b) Non convertible loans	8	-	344.776
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	344.776
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	665	-
a) Tax authorities		-	-
c) Other creditors		665	-
i) becoming due and payable within one year		665	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>665</u>	<u>344.776</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(100)	(1.194)
b) other external expenses	11	(100)	(1.194)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		15.567	22.297
b) other income not included under a)	12	15.567	22.297
11. Other interest receivable and similar income		8.365	1.335
b) other interest and similar income	13	8.365	1.335
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(23.832)	(22.438)
b) other interest and similar expenses	14	(23.832)	(22.438)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 94
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		8	14.823
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		8	14.823
E. Prepayments	6	-	-
TOTAL (ASSETS)		8	14.823
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8	14.823
1. Debenture loans		8	14.823
b) Non convertible loans	8	8	14.823
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		8	14.823
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8	14.823
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(14.775)	(15.500)
b) other external expenses	11	(14.775)	(15.500)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		14.878	15.650
b) other interest and similar income	13	14.878	15.650
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(103)	(150)
b) other interest and similar expenses	14	(103)	(150)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 95
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		683.758	927.183
III. Financial assets	4	683.758	927.183
5. Investments held as fixed assets		683.758	927.183
6. Other loans		-	-
D. Current assets		227	277
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		227	277
E. Prepayments	6	274.000	274.000
TOTAL (ASSETS)		957.985	1.201.460
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		957.985	1.201.460
1. Debenture loans		957.985	1.201.460
b) Non convertible loans	8	957.985	1.201.460
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		957.985	1.201.460
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		957.985	1.201.460
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(1.497)
b) other external expenses	11	-	(1.497)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		61.836	39.779
b) other income not included under a)	12	61.836	39.779
11. Other interest receivable and similar income		22.510	87.003
b) other interest and similar income	13	22.510	87.003
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(84.346)	(125.285)
b) other interest and similar expenses	14	(84.346)	(125.285)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 98
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		32.000.000	32.000.000
III. Financial assets	4	32.000.000	32.000.000
5. Investments held as fixed assets		-	-
6. Other loans		32.000.000	32.000.000
D. Current assets		388.392	356.444
II. Debtors		356.296	356.296
4. Other debtors		356.296	356.296
a) becoming due and payable within one year	5	356.296	356.296
IV. Cash at bank and in hand		32.096	148
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>32.388.392</u>	<u>32.356.444</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		32.388.392	32.356.444
1. Debenture loans		32.388.392	32.356.444
b) Non convertible loans	8	32.388.392	32.356.444
i) becoming due and payable within one year		334.027	334.027
ii) becoming due and payable after more than one year		32.054.365	32.022.417
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>32.388.392</u>	<u>32.356.444</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(32.000)	(71.300)
b) other external expenses	11	(32.000)	(71.300)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.023.993	1.059.437
b) other income not included under a)	12	1.023.993	1.059.437
11. Other interest receivable and similar income		-	9.188
b) other interest and similar income	13	-	9.188
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(991.993)	(997.325)
b) other interest and similar expenses	14	(991.993)	(997.325)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 99
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	102.400
III. Financial assets	4	-	102.400
5. Investments held as fixed assets		-	102.400
6. Other loans		-	-
D. Current assets		84	103
II. Debtors		83	83
4. Other debtors		83	83
a) becoming due and payable within one year	5	83	83
IV. Cash at bank and in hand		1	20
E. Prepayments	6	-	-
TOTAL (ASSETS)		84	102.503
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		84	102.503
1. Debenture loans		84	102.503
b) Non convertible loans	8	84	102.503
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		84	102.503
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		84	102.503
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(439)	(4.926)
b) other external expenses	11	(439)	(4.926)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		26.252	1.522
b) other income not included under a)	12	26.252	1.522
11. Other interest receivable and similar income		974.661	1.403.882
b) other interest and similar income	13	974.661	1.403.882
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.000.474)	(1.400.478)
b) other interest and similar expenses	14	(1.000.474)	(1.400.478)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 100
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		38.791.590	42.916.737
III. Financial assets	4	38.791.590	42.916.737
5. Investments held as fixed assets		38.791.590	42.916.737
6. Other loans		-	-
D. Current assets		7.564.161	3.935.441
II. Debtors		7.427.814	-
4. Other debtors		7.427.814	-
a) becoming due and payable within one year	5	7.427.814	-
IV. Cash at bank and in hand		136.347	3.935.441
E. Prepayments	6	-	-
TOTAL (ASSETS)		46.355.751	46.852.178
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		46.355.751	46.852.178
1. Debenture loans		46.355.751	46.852.178
b) Non convertible loans	8	46.355.751	46.852.178
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		46.355.751	46.852.178
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		46.355.751	46.852.178
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(3.505.740)	(1.432.351)
b) other external expenses	11	(3.505.740)	(1.432.351)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		10.990.891	560.507
b) other income not included under a)	12	10.990.891	560.507
11. Other interest receivable and similar income		74.619	927.372
b) other interest and similar income	13	74.619	927.372
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(7.559.770)	(55.528)
b) other interest and similar expenses	14	(7.559.770)	(55.528)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 101
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		527.726	527.726
III. Financial assets	4	527.726	527.726
5. Investments held as fixed assets		-	-
6. Other loans		527.726	527.726
D. Current assets		3.156	2.937
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.156	2.937
E. Prepayments	6	-	-
TOTAL (ASSETS)		530.882	530.663
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		530.882	530.663
1. Debenture loans		530.882	530.663
b) Non convertible loans	8	530.882	530.663
i) becoming due and payable within one year		530.882	-
ii) becoming due and payable after more than one year		-	530.663
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		530.882	530.663
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		9.462	8.693
b) other income not included under a)	12	9.462	8.693
11. Other interest receivable and similar income		1.459	228
b) other interest and similar income	13	1.459	228
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(10.921)	(8.921)
b) other interest and similar expenses	14	(10.921)	(8.921)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 102
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.411.556	6.411.556
III. Financial assets	4	6.411.556	6.411.556
5. Investments held as fixed assets		6.411.556	6.411.556
6. Other loans		-	-
D. Current assets		1.697	432
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.697	432
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.413.253</u>	<u>6.411.988</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.413.253	6.411.988
1. Debenture loans		6.413.253	6.411.988
b) Non convertible loans	8	6.413.253	6.411.988
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.413.253	6.411.988
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.413.253</u>	<u>6.411.988</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(19.385)	(54.243)
b) other external expenses	11	(19.385)	(54.243)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		597.635	3.385.527
b) other income not included under a)	12	597.635	3.385.527
11. Other interest receivable and similar income		21.279	69.769
b) other interest and similar income	13	21.279	69.769
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(599.529)	(3.401.053)
b) other interest and similar expenses	14	(599.529)	(3.401.053)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 105
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		42.504.252	42.504.252
III. Financial assets	4	42.504.252	42.504.252
5. Investments held as fixed assets		42.504.252	42.504.252
6. Other loans		-	-
D. Current assets		4.255	2.525.451
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		4.255	2.525.451
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>42.508.507</u>	<u>45.029.703</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		42.508.507	45.029.703
1. Debenture loans		42.508.507	45.029.703
b) Non convertible loans	8	42.508.507	45.029.703
i) becoming due and payable within one year		-	45.029.703
ii) becoming due and payable after more than one year		42.508.507	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>42.508.507</u>	<u>45.029.703</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(90.275)	(166.381)
b) other external expenses	11	(90.275)	(166.381)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	5.189.829
b) other income not included under a)	12	-	5.189.829
11. Other interest receivable and similar income		2.457.277	507.042
b) other interest and similar income	13	2.457.277	507.042
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.367.002)	(5.530.490)
b) other interest and similar expenses	14	(2.367.002)	(5.530.490)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 106
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		254.661	308.799
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		254.661	308.799
E. Prepayments	6	-	-
TOTAL (ASSETS)		254.661	308.799
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		254.661	308.799
1. Debenture loans		254.661	308.799
b) Non convertible loans	8	254.661	308.799
i) becoming due and payable within one year		254.661	-
ii) becoming due and payable after more than one year		-	308.799
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		254.661	308.799
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.056)	(2.195)
b) other external expenses	11	(2.056)	(2.195)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		56.047	50.206
b) other interest and similar income	13	56.047	50.206
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(53.991)	(48.011)
b) other interest and similar expenses	14	(53.991)	(48.011)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 107
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		14.504	14.036
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		14.504	14.036
E. Prepayments	6	-	-
TOTAL (ASSETS)		14.504	14.036
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		14.504	14.036
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	14.504	14.036
a) Tax authorities		-	-
c) Other creditors		14.504	14.036
i) becoming due and payable within one year		14.504	14.036
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		14.504	14.036
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(28.160)
b) other external expenses	11	-	(28.160)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	243.920
b) other income not included under a)	12	-	243.920
11. Other interest receivable and similar income		695	417.975
b) other interest and similar income	13	695	417.975
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(695)	(633.735)
b) other interest and similar expenses	14	(695)	(633.735)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 111
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.946.559	5.001.201
III. Financial assets	4	5.946.559	5.001.201
5. Investments held as fixed assets		5.946.559	5.001.201
6. Other loans		-	-
D. Current assets		6.884.645	7.414.300
II. Debtors		384.399	88.292
4. Other debtors		384.399	88.292
a) becoming due and payable within one year	5	384.399	88.292
IV. Cash at bank and in hand		6.500.246	7.326.008
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>12.831.204</u>	<u>12.415.501</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		12.831.204	12.415.501
1. Debenture loans		12.831.070	12.415.501
b) Non convertible loans	8	12.831.070	12.415.501
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		12.831.070	12.415.501
2. Amounts owed to credit institutions		134	-
a) becoming due and payable within one year		134	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>12.831.204</u>	<u>12.415.501</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(85.508)	(151.872)
b) other external expenses	11	(85.508)	(151.872)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		718.644	797.205
b) other interest and similar income	13	718.644	797.205
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(633.136)	(645.333)
b) other interest and similar expenses	14	(633.136)	(645.333)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 113
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		9.020.031	9.373.931
III. Financial assets	4	9.020.031	9.373.931
5. Investments held as fixed assets		9.020.031	9.373.931
6. Other loans		-	-
D. Current assets		526	4.182
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		526	4.182
E. Prepayments	6	-	-
TOTAL (ASSETS)		9.020.557	9.378.113
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.020.557	9.378.113
1. Debenture loans		9.020.557	9.378.113
b) Non convertible loans	8	9.020.557	9.378.113
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		9.020.557	9.378.113
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.020.557	9.378.113
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(154.522)	(151.071)
b) other external expenses	11	(154.522)	(151.071)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		189.980	149.664
b) other income not included under a)	12	189.980	149.664
11. Other interest receivable and similar income		16.779	19.926
b) other interest and similar income	13	16.779	19.926
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(52.237)	(18.519)
b) other interest and similar expenses	14	(52.237)	(18.519)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 114
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		207	208
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		207	208
E. Prepayments	6	-	-
TOTAL (ASSETS)		207	208
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		207	208
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	207	208
a) Tax authorities		-	-
c) Other creditors		207	208
i) becoming due and payable within one year		207	208
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		207	208
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	32
b) other income not included under a)	12	-	32
11. Other interest receivable and similar income		1	-
b) other interest and similar income	13	1	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1)	(32)
b) other interest and similar expenses	14	(1)	(32)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 115
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.749.035	1.749.035
III. Financial assets	4	1.749.035	1.749.035
5. Investments held as fixed assets		1.749.035	1.749.035
6. Other loans		-	-
D. Current assets		5.527	5.178
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		5.527	5.178
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.754.562</u>	<u>1.754.213</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.754.562	1.754.213
1. Debenture loans		1.754.562	1.754.213
b) Non convertible loans	8	1.754.562	1.754.213
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.754.562	1.754.213
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.754.562</u>	<u>1.754.213</u>
PROFIT AND LOSS ACCOUNT		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		29.094	28.944
b) other interest and similar income	13	29.094	28.944
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(29.094)	(28.944)
b) other interest and similar expenses	14	(29.094)	(28.944)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 116
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		31.400.000	36.190.000
III. Financial assets	4	31.400.000	36.190.000
5. Investments held as fixed assets		-	-
6. Other loans		31.400.000	36.190.000
D. Current assets		155.002	171.982
II. Debtors		101.856	128.112
4. Other debtors		101.856	128.112
a) becoming due and payable within one year	5	101.856	128.112
IV. Cash at bank and in hand		53.146	43.870
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>31.555.002</u>	<u>36.361.982</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		31.555.002	36.361.982
1. Debenture loans		31.555.002	36.361.982
b) Non convertible loans	8	31.555.002	36.361.982
i) becoming due and payable within one year		31.555.002	116.182
ii) becoming due and payable after more than one year		-	36.245.800
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>31.555.002</u>	<u>36.361.982</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	11.020
5. Raw materials and consumables and other external expenses		(79.800)	(94.020)
b) other external expenses	11	(79.800)	(94.020)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.403.098	1.525.491
b) other income not included under a)	12	1.403.098	1.525.491
11. Other interest receivable and similar income		-	15.942
b) other interest and similar income	13	-	15.942
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.323.298)	(1.458.433)
b) other interest and similar expenses	14	(1.323.298)	(1.458.433)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 117
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		13	13
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		13	13
E. Prepayments	6	-	-
TOTAL (ASSETS)		13	13
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		13	13
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	13	13
a) Tax authorities		-	-
c) Other creditors		13	13
i) becoming due and payable within one year		13	13
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		13	13
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		-	-
b) other interest and similar income	13	-	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	-
b) other interest and similar expenses	14	-	-
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 119
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		315.975	317.975
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		315.975	317.975
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>315.975</u>	<u>317.975</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		315.975	317.975
1. Debenture loans		-	317.975
b) Non convertible loans	8	-	317.975
i) becoming due and payable within one year		-	317.975
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	315.975	-
a) Tax authorities		-	-
c) Other creditors		315.975	-
i) becoming due and payable within one year		315.975	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>315.975</u>	<u>317.975</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.000)	(43.829)
b) other external expenses	11	(2.000)	(43.829)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	228.694
b) other income not included under a)	12	-	228.694
11. Other interest receivable and similar income		2.000	1.816.879
b) other interest and similar income	13	2.000	1.816.879
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(2.001.744)
b) other interest and similar expenses	14	-	(2.001.744)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 121
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.921.922	1.921.922
III. Financial assets	4	1.921.922	1.921.922
5. Investments held as fixed assets		1.921.922	1.921.922
6. Other loans		-	-
D. Current assets		19.826	11.462
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		19.826	11.462
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.941.748</u>	<u>1.933.384</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.941.748	1.933.384
1. Debenture loans		1.941.748	1.933.384
b) Non convertible loans	8	1.941.748	1.933.384
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.941.748	1.933.384
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.941.748</u>	<u>1.933.384</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(9.800)
b) other external expenses	11	-	(9.800)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		8.385	8.250
b) other income not included under a)	12	8.385	8.250
11. Other interest receivable and similar income		180	1.676
b) other interest and similar income	13	180	1.676
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(8.565)	(126)
b) other interest and similar expenses	14	(8.565)	(126)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 122
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		-	-
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		-	-
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	70.060
5. Raw materials and consumables and other external expenses		-	(65.895)
b) other external expenses	11	-	(65.895)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	317.113
b) other income not included under a)	12	-	317.113
11. Other interest receivable and similar income		-	131.835
b) other interest and similar income	13	-	131.835
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(453.113)
b) other interest and similar expenses	14	-	(453.113)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 123
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.500.000	5.500.000
III. Financial assets	4	5.500.000	5.500.000
5. Investments held as fixed assets		-	-
6. Other loans		5.500.000	5.500.000
D. Current assets		98.413	81.655
II. Debtors		76.389	73.333
4. Other debtors		76.389	73.333
a) becoming due and payable within one year	5	76.389	73.333
IV. Cash at bank and in hand		22.024	8.322
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.598.413</u>	<u>5.581.655</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.598.413	5.581.655
1. Debenture loans		5.598.413	5.581.655
b) Non convertible loans	8	5.598.413	5.581.655
i) becoming due and payable within one year		64.342	71.726
ii) becoming due and payable after more than one year		5.534.071	5.509.929
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.598.413</u>	<u>5.581.655</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(13.750)	(23.000)
b) other external expenses	11	(13.750)	(23.000)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		223.056	217.991
b) other income not included under a)	12	223.056	217.991
11. Other interest receivable and similar income		1.632	4.006
b) other interest and similar income	13	1.632	4.006
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(210.938)	(198.997)
b) other interest and similar expenses	14	(210.938)	(198.997)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 124
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.710.836	5.394.044
III. Financial assets	4	3.710.836	5.394.044
5. Investments held as fixed assets		3.710.836	5.394.044
6. Other loans		-	-
D. Current assets		212	79.809
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		212	79.809
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.711.048</u>	<u>5.473.853</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.711.048	5.473.853
1. Debenture loans		3.711.048	5.473.853
b) Non convertible loans	8	3.711.048	5.473.853
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.711.048	5.473.853
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.711.048</u>	<u>5.473.853</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(94.546)	(537.799)
b) other external expenses	11	(94.546)	(537.799)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		42.443	650.859
b) other income not included under a)	12	42.443	650.859
11. Other interest receivable and similar income		1.840.354	874.495
b) other interest and similar income	13	1.840.354	874.495
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(1.577.329)	-
14. Interest payable and similar expenses		(210.922)	(987.555)
b) other interest and similar expenses	14	(210.922)	(987.555)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 125
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		7.979.739	7.979.739
III. Financial assets	4	7.979.739	7.979.739
5. Investments held as fixed assets		7.979.739	7.979.739
6. Other loans		-	-
D. Current assets		27.207	52.527
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		27.207	52.527
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>8.006.946</u>	<u>8.032.266</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.006.946	8.032.266
1. Debenture loans		8.006.946	8.032.266
b) Non convertible loans	8	8.006.946	8.032.266
i) becoming due and payable within one year		38.509	38.509
ii) becoming due and payable after more than one year		7.968.437	7.993.757
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>8.006.946</u>	<u>8.032.266</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(23.962)	(44.152)
b) other external expenses	11	(23.962)	(44.152)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		460.224	515.554
b) other income not included under a)	12	460.224	515.554
11. Other interest receivable and similar income		26.308	19.394
b) other interest and similar income	13	26.308	19.394
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(462.570)	(490.796)
b) other interest and similar expenses	14	(462.570)	(490.796)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 126
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.507.560	4.616.620
III. Financial assets	4	4.507.560	4.616.620
5. Investments held as fixed assets		4.507.560	4.616.620
6. Other loans		-	-
D. Current assets		347	10.692
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		347	10.692
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.507.907</u>	<u>4.627.312</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.507.907	4.627.312
1. Debenture loans		4.507.907	4.627.312
b) Non convertible loans	8	4.507.907	4.627.312
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.507.907	4.627.312
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.507.907</u>	<u>4.627.312</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	100	-
5. Raw materials and consumables and other external expenses		(104.571)	(177.459)
b) other external expenses	11	(104.571)	(177.459)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		136.065	252.280
b) other income not included under a)	12	136.065	252.280
11. Other interest receivable and similar income		12.528	523
b) other interest and similar income	13	12.528	523
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(44.122)	(75.344)
b) other interest and similar expenses	14	(44.122)	(75.344)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 127
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.101.371	3.056.557
III. Financial assets	4	4.101.371	3.056.557
5. Investments held as fixed assets		4.101.371	3.056.557
6. Other loans		-	-
D. Current assets		212	120
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		212	120
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.101.583	3.056.677
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.101.583	3.056.677
1. Debenture loans		4.101.583	3.056.677
b) Non convertible loans	8	4.101.583	3.056.677
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.101.583	3.056.677
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.101.583	3.056.677
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(920)
b) other external expenses	11	-	(920)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	247.636
b) other income not included under a)	12	-	247.636
11. Other interest receivable and similar income		111.882	3.667.376
b) other interest and similar income	13	111.882	3.667.376
13. Value adjustment in respects of financial assets and of investments held as current assets	4	1.262.543	(3.702.300)
14. Interest payable and similar expenses		(1.374.425)	(211.792)
b) other interest and similar expenses	14	(1.374.425)	(211.792)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 131
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		59.227	82.875
III. Financial assets	4	59.227	82.875
5. Investments held as fixed assets		59.227	82.875
6. Other loans		-	-
D. Current assets		27	151
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		27	151
E. Prepayments	6	-	-
TOTAL (ASSETS)		59.254	83.026
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		59.254	83.026
1. Debenture loans		59.254	83.026
b) Non convertible loans	8	59.254	83.026
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		59.254	83.026
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		59.254	83.026
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(124)	(65)
b) other external expenses	11	(124)	(65)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		23.772	14.691
b) other interest and similar income	13	23.772	14.691
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(23.648)	(14.625)
14. Interest payable and similar expenses		-	(1)
b) other interest and similar expenses	14	-	(1)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 133
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		99.554.693	79.784.255
III. Financial assets	4	99.554.693	79.784.255
5. Investments held as fixed assets		99.554.693	79.784.255
6. Other loans		-	-
D. Current assets		75.080	56.798
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		75.080	56.798
E. Prepayments	6	-	-
TOTAL (ASSETS)		99.629.773	79.841.053
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		99.629.773	79.841.053
1. Debenture loans		99.629.773	79.841.053
b) Non convertible loans	8	99.629.773	79.841.053
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		99.629.773	79.841.053
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		99.629.773	79.841.053
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(90.628)	(131.751)
b) other external expenses	11	(90.628)	(131.751)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		120.438	86.464
b) other income not included under a)	12	120.438	86.464
11. Other interest receivable and similar income		1.108.420	631.139
b) other interest and similar income	13	1.108.420	631.139
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.138.230)	(585.852)
b) other interest and similar expenses	14	(1.138.230)	(585.852)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 134
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.631.712	5.631.712
III. Financial assets	4	5.631.712	5.631.712
5. Investments held as fixed assets		5.631.712	5.631.712
6. Other loans		-	-
D. Current assets		121.883	90.418
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		121.883	90.418
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.753.595</u>	<u>5.722.130</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.753.595	5.722.130
1. Debenture loans		5.753.595	5.722.130
b) Non convertible loans	8	5.753.595	5.722.130
i) becoming due and payable within one year		-	5.722.130
ii) becoming due and payable after more than one year		5.753.595	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.753.595</u>	<u>5.722.130</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		85.895	70.522
b) other income not included under a)	12	85.895	70.522
11. Other interest receivable and similar income		99.748	80.678
b) other interest and similar income	13	99.748	80.678
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(185.643)	(151.200)
b) other interest and similar expenses	14	(185.643)	(151.200)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 135
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		28.458	65.202
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		28.458	65.202
E. Prepayments	6	-	-
TOTAL (ASSETS)		28.458	65.202
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		28.458	65.202
1. Debenture loans		-	65.202
b) Non convertible loans	8	-	65.202
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	65.202
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	28.458	-
a) Tax authorities		-	-
c) Other creditors		28.458	-
i) becoming due and payable within one year		28.458	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		28.458	65.202
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(36.504)	(35.249)
b) other external expenses	11	(36.504)	(35.249)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	161.748
b) other income not included under a)	12	-	161.748
11. Other interest receivable and similar income		36.744	-
b) other interest and similar income	13	36.744	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(240)	(126.499)
b) other interest and similar expenses	14	(240)	(126.499)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 136
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.485.779	3.485.779
III. Financial assets	4	3.485.779	3.485.779
5. Investments held as fixed assets		3.485.779	3.485.779
6. Other loans		-	-
D. Current assets		1	1
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1	1
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.485.780</u>	<u>3.485.780</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.485.780	3.485.780
1. Debenture loans		3.485.780	3.485.780
b) Non convertible loans	8	3.485.780	3.485.780
i) becoming due and payable within one year		-	3.485.780
ii) becoming due and payable after more than one year		3.485.780	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.485.780</u>	<u>3.485.780</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		310.912	79.413
b) other interest and similar income	13	310.912	79.413
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(310.912)	(79.413)
b) other interest and similar expenses	14	(310.912)	(79.413)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 137
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.559.199	18.624.006
III. Financial assets	4	8.559.199	18.624.006
5. Investments held as fixed assets		8.559.199	18.624.006
6. Other loans		-	-
D. Current assets		696.344	6.703.424
II. Debtors		222.384	208.284
4. Other debtors		222.384	208.284
a) becoming due and payable within one year	5	222.384	208.284
IV. Cash at bank and in hand		473.960	6.495.140
E. Prepayments	6	-	-
TOTAL (ASSETS)		9.255.543	25.327.430
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.255.543	25.327.430
1. Debenture loans		9.157.209	24.956.784
b) Non convertible loans	8	9.157.209	24.956.784
i) becoming due and payable within one year		9.157.209	-
ii) becoming due and payable after more than one year		-	24.956.784
2. Amounts owed to credit institutions		98.334	370.646
a) becoming due and payable within one year		98.334	370.646
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.255.543	25.327.430
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	10.127	12.582
5. Raw materials and consumables and other external expenses		(203.714)	(287.653)
b) other external expenses	11	(203.714)	(287.653)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.148.630	1.043.330
b) other income not included under a)	12	1.148.630	1.043.330
11. Other interest receivable and similar income		3.410.660	277.310
b) other interest and similar income	13	3.410.660	277.310
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(1.728.006)	(216.988)
14. Interest payable and similar expenses		(2.637.697)	(828.581)
b) other interest and similar expenses	14	(2.637.697)	(828.581)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 138
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	5
II. Debtors		-	5
4. Other debtors		-	5
a) becoming due and payable within one year	5	-	5
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>5</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	5
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	5
a) becoming due and payable within one year		-	5
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>5</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	5	-
5. Raw materials and consumables and other external expenses		-	(33.445)
b) other external expenses	11	-	(33.445)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	141.228
b) other income not included under a)	12	-	141.228
11. Other interest receivable and similar income		-	61
b) other interest and similar income	13	-	61
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(5)	(107.844)
b) other interest and similar expenses	14	(5)	(107.844)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 139
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.921.715	4.357.787
III. Financial assets	4	3.921.715	4.357.787
5. Investments held as fixed assets		3.921.715	4.357.787
6. Other loans		-	-
D. Current assets		1.994	178.911
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.994	178.911
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.923.709</u>	<u>4.536.698</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.923.709	4.536.698
1. Debenture loans		3.738.848	4.351.837
b) Non convertible loans	8	3.738.848	4.351.837
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.738.848	4.351.837
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	184.861	184.861
a) Tax authorities		-	-
c) Other creditors		184.861	184.861
i) becoming due and payable within one year		184.861	184.861
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.923.709</u>	<u>4.536.698</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	9	-
5. Raw materials and consumables and other external expenses		-	(30.750)
b) other external expenses	11	-	(30.750)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	631.133
b) other income not included under a)	12	-	631.133
11. Other interest receivable and similar income		3.965	3.049
b) other interest and similar income	13	3.965	3.049
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(3.974)	(603.432)
b) other interest and similar expenses	14	(3.974)	(603.432)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 141
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		7.899.593	8.947.076
III. Financial assets	4	7.899.593	8.947.076
5. Investments held as fixed assets		7.899.593	8.947.076
6. Other loans		-	-
D. Current assets		35.326	38.281
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		35.326	38.281
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.934.919</u>	<u>8.985.357</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.934.919	8.985.357
1. Debenture loans		7.934.919	8.985.357
b) Non convertible loans	8	7.934.919	8.985.357
i) becoming due and payable within one year		7.934.919	21.492
ii) becoming due and payable after more than one year		-	8.963.865
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.934.919</u>	<u>8.985.357</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(171.296)	(175.839)
b) other external expenses	11	(171.296)	(175.839)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		97.100	217.316
b) other income not included under a)	12	97.100	217.316
11. Other interest receivable and similar income		723.366	689.426
b) other interest and similar income	13	723.366	689.426
13. Value adjustment in respects of financial assets and of investments held as current assets	4	1	-
14. Interest payable and similar expenses		(649.171)	(730.903)
b) other interest and similar expenses	14	(649.171)	(730.903)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 142
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.516.092	4.509.302
III. Financial assets	4	3.516.092	4.509.302
5. Investments held as fixed assets		3.516.092	4.509.302
6. Other loans		-	-
D. Current assets		1.570.100	4.644.307
II. Debtors		1.384.694	4.263.580
4. Other debtors		1.384.694	4.263.580
a) becoming due and payable within one year	5	1.384.694	4.263.580
IV. Cash at bank and in hand		185.406	380.727
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.086.192</u>	<u>9.153.609</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.086.192	9.153.609
1. Debenture loans		5.086.192	9.153.609
b) Non convertible loans	8	5.086.192	9.153.609
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.086.192	9.153.609
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.086.192</u>	<u>9.153.609</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(624.916)	(518.408)
b) other external expenses	11	(624.916)	(518.408)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.109.427	2.119.455
b) other income not included under a)	12	1.109.427	2.119.455
11. Other interest receivable and similar income		2.255.225	3.498.707
b) other interest and similar income	13	2.255.225	3.498.707
13. Value adjustment in respects of financial assets and of investments held as current assets	4	361.588	(4.974.956)
14. Interest payable and similar expenses		(3.101.324)	(124.798)
b) other interest and similar expenses	14	(3.101.324)	(124.798)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 143
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.106.055	3.033.008
III. Financial assets	4	2.106.055	3.033.008
5. Investments held as fixed assets		2.106.055	3.033.008
6. Other loans		-	-
D. Current assets		249	11.336
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		249	11.336
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.106.304</u>	<u>3.044.344</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.106.304	3.044.344
1. Debenture loans		2.106.304	3.044.344
b) Non convertible loans	8	2.106.304	3.044.344
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.106.304	3.044.344
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.106.304</u>	<u>3.044.344</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	775	-
5. Raw materials and consumables and other external expenses		(200)	(150)
b) other external expenses	11	(200)	(150)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		100.604	51.398
b) other income not included under a)	12	100.604	51.398
11. Other interest receivable and similar income		11.632	27.207
b) other interest and similar income	13	11.632	27.207
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	1
14. Interest payable and similar expenses		(112.811)	(78.456)
b) other interest and similar expenses	14	(112.811)	(78.456)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 144
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		22.876.227	21.139.472
III. Financial assets	4	22.876.227	21.139.472
5. Investments held as fixed assets		22.876.227	21.139.472
6. Other loans		-	-
D. Current assets		4.000.809	5.980.077
II. Debtors		3.786.710	4.030.056
4. Other debtors		3.786.710	4.030.056
a) becoming due and payable within one year	5	3.786.710	4.030.056
IV. Cash at bank and in hand		214.099	1.950.021
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>26.877.036</u>	<u>27.119.549</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		26.877.036	27.119.549
1. Debenture loans		26.877.036	27.119.549
b) Non convertible loans	8	26.877.036	27.119.549
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		26.877.036	27.119.549
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>26.877.036</u>	<u>27.119.549</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(736.328)	(882.585)
b) other external expenses	11	(736.328)	(882.585)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		3.002.190	3.360.234
b) other income not included under a)	12	3.002.190	3.360.234
11. Other interest receivable and similar income		40.001	40.164
b) other interest and similar income	13	40.001	40.164
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.305.863)	(2.517.813)
b) other interest and similar expenses	14	(2.305.863)	(2.517.813)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 146
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		610.150	646.159
III. Financial assets	4	610.150	646.159
5. Investments held as fixed assets		610.150	646.159
6. Other loans		-	-
D. Current assets		2.965	5.518
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		2.965	5.518
E. Prepayments	6	-	-
TOTAL (ASSETS)		613.115	651.677
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		613.115	651.677
1. Debenture loans		613.115	651.677
b) Non convertible loans	8	613.115	651.677
i) becoming due and payable within one year		33.085	34.016
ii) becoming due and payable after more than one year		580.030	617.661
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		613.115	651.677
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(4.373)
b) other external expenses	11	-	(4.373)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		7.856	8.536
b) other income not included under a)	12	7.856	8.536
11. Other interest receivable and similar income		38.814	42.241
b) other interest and similar income	13	38.814	42.241
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(46.670)	(46.404)
b) other interest and similar expenses	14	(46.670)	(46.404)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 147
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		5.963	6.466
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		5.963	6.466
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.963</u>	<u>6.466</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.963	6.466
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	5.963	6.466
a) Tax authorities		-	-
c) Other creditors		5.963	6.466
i) becoming due and payable within one year		5.963	6.466
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.963</u>	<u>6.466</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(22)	-
b) other external expenses	11	(22)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		503	228
b) other interest and similar income	13	503	228
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(481)	(228)
b) other interest and similar expenses	14	(481)	(228)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 149
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.956.279	3.956.279
III. Financial assets	4	3.956.279	3.956.279
5. Investments held as fixed assets		3.956.279	3.956.279
6. Other loans		-	-
D. Current assets		3.671.370	3.441.174
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.671.370	3.441.174
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.627.649</u>	<u>7.397.453</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.627.649	7.397.453
1. Debenture loans		7.627.649	7.397.453
b) Non convertible loans	8	7.627.649	7.397.453
i) becoming due and payable within one year		7.627.649	-
ii) becoming due and payable after more than one year		-	7.397.453
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.627.649</u>	<u>7.397.453</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(127.832)
b) other external expenses	11	-	(127.832)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		352.149	367.224
b) other interest and similar income	13	352.149	367.224
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(352.149)	(239.392)
b) other interest and similar expenses	14	(352.149)	(239.392)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 150
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.909.923	2.571.337
III. Financial assets	4	4.909.923	2.571.337
5. Investments held as fixed assets		4.909.923	2.571.337
6. Other loans		-	-
D. Current assets		48.823	2.180.155
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		48.823	2.180.155
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>4.958.746</u></u>	<u><u>4.751.492</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.958.746	4.751.492
1. Debenture loans		4.958.746	4.751.492
b) Non convertible loans	8	4.958.746	4.751.492
i) becoming due and payable within one year		4.958.746	-
ii) becoming due and payable after more than one year		-	4.751.492
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>4.958.746</u></u>	<u><u>4.751.492</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(114.061)	(91.867)
b) other external expenses	11	(114.061)	(91.867)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		403.125	287.581
b) other interest and similar income	13	403.125	287.581
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(289.064)	(195.714)
b) other interest and similar expenses	14	(289.064)	(195.714)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 151
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		200.700	267.463
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		200.700	267.463
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>200.700</u>	<u>267.463</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		200.700	267.463
1. Debenture loans		200.700	267.463
b) Non convertible loans	8	200.700	267.463
i) becoming due and payable within one year		200.700	-
ii) becoming due and payable after more than one year		-	267.463
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>200.700</u>	<u>267.463</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(79.949)	(11.620)
b) other external expenses	11	(79.949)	(11.620)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		116.472	101.307
b) other interest and similar income	13	116.472	101.307
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(36.523)	(89.687)
b) other interest and similar expenses	14	(36.523)	(89.687)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 152
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.999	5.999
III. Financial assets	4	5.999	5.999
5. Investments held as fixed assets		5.999	5.999
6. Other loans		-	-
D. Current assets		152	1
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		152	1
E. Prepayments	6	-	-
TOTAL (ASSETS)		6.151	6.000
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.151	6.000
1. Debenture loans		6.151	6.000
b) Non convertible loans	8	6.151	6.000
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.151	6.000
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		6.151	6.000
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(1.849)	-
b) other external expenses	11	(1.849)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.000	-
b) other income not included under a)	12	2.000	-
11. Other interest receivable and similar income		234	234
b) other interest and similar income	13	234	234
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	585
14. Interest payable and similar expenses		(385)	(819)
b) other interest and similar expenses	14	(385)	(819)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 153
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.982.761	3.417.326
III. Financial assets	4	3.982.761	3.417.326
5. Investments held as fixed assets		3.982.761	3.417.326
6. Other loans		-	-
D. Current assets		443.161	23.265
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		443.161	23.265
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.425.922</u>	<u>3.440.591</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.425.922	3.440.591
1. Debenture loans		4.425.922	3.440.591
b) Non convertible loans	8	4.425.922	3.440.591
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.425.922	3.440.591
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.425.922</u>	<u>3.440.591</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(77.834)	(38.629)
b) other external expenses	11	(77.834)	(38.629)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		938.000	39.675
b) other income not included under a)	12	938.000	39.675
11. Other interest receivable and similar income		57.774	92.265
b) other interest and similar income	13	57.774	92.265
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	893.248
14. Interest payable and similar expenses		(917.940)	(986.559)
b) other interest and similar expenses	14	(917.940)	(986.559)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 154
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		31.245.864	32.723.425
III. Financial assets	4	31.245.864	32.723.425
5. Investments held as fixed assets		31.245.864	32.723.425
6. Other loans		-	-
D. Current assets		254.085	313.399
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		254.085	313.399
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>31.499.949</u>	<u>33.036.824</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		31.499.949	33.036.824
1. Debenture loans		31.499.949	33.036.824
b) Non convertible loans	8	31.499.949	33.036.824
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		31.499.949	33.036.824
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>31.499.949</u>	<u>33.036.824</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(1.554.791)	(1.203.586)
b) other external expenses	11	(1.554.791)	(1.203.586)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.704.218	2.016.124
b) other income not included under a)	12	2.704.218	2.016.124
11. Other interest receivable and similar income		425.091	297.963
b) other interest and similar income	13	425.091	297.963
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.574.518)	(1.110.501)
b) other interest and similar expenses	14	(1.574.518)	(1.110.501)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 155
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.203.126	3.175.734
III. Financial assets	4	3.203.126	3.175.734
5. Investments held as fixed assets		3.203.126	3.175.734
6. Other loans		-	-
D. Current assets		2.529	134.158
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		2.529	134.158
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.205.655</u>	<u>3.309.892</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.205.655	3.309.892
1. Debenture loans		3.205.655	3.309.892
b) Non convertible loans	8	3.205.655	3.309.892
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.205.655	3.309.892
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.205.655</u>	<u>3.309.892</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(5.728)	(29.318)
b) other external expenses	11	(5.728)	(29.318)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		27.391	251.292
b) other income not included under a)	12	27.391	251.292
11. Other interest receivable and similar income		10.281	499
b) other interest and similar income	13	10.281	499
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(31.944)	(222.473)
b) other interest and similar expenses	14	(31.944)	(222.473)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 156
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.530.627	4.530.627
III. Financial assets	4	4.530.627	4.530.627
5. Investments held as fixed assets		4.530.627	4.530.627
6. Other loans		-	-
D. Current assets		1.854	1.733
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.854	1.733
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.532.481	4.532.360
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.532.481	4.532.360
1. Debenture loans		4.532.481	4.532.360
b) Non convertible loans	8	4.532.481	4.532.360
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.532.481	4.532.360
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.532.481	4.532.360
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		70.384	53.667
b) other interest and similar income	13	70.384	53.667
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(70.384)	(53.667)
b) other interest and similar expenses	14	(70.384)	(53.667)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 157
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.172.876	3.172.876
III. Financial assets	4	3.172.876	3.172.876
5. Investments held as fixed assets		3.172.876	3.172.876
6. Other loans		-	-
D. Current assets		1.159	1.084
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.159	1.084
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.174.035</u>	<u>3.173.960</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.174.035	3.173.960
1. Debenture loans		3.174.035	3.173.960
b) Non convertible loans	8	3.174.035	3.173.960
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.174.035	3.173.960
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.174.035</u>	<u>3.173.960</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		51.273	39.417
b) other interest and similar income	13	51.273	39.417
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(51.273)	(39.417)
b) other interest and similar expenses	14	(51.273)	(39.417)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 158
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	5.346.496
III. Financial assets	4	-	5.346.496
5. Investments held as fixed assets		-	-
6. Other loans		-	5.346.496
D. Current assets		9.487	8.885
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		9.487	8.885
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>9.487</u>	<u>5.355.381</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.487	5.355.381
1. Debenture loans		9.487	5.355.381
b) Non convertible loans	8	9.487	5.355.381
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		9.487	5.355.381
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>9.487</u>	<u>5.355.381</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(68.787)
b) other external expenses	11	-	(68.787)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		5.363.272	89.770
b) other interest and similar income	13	5.363.272	89.770
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(5.346.496)	-
14. Interest payable and similar expenses		(16.776)	(20.983)
b) other interest and similar expenses	14	(16.776)	(20.983)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 161
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		8.412	7.882
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		8.412	7.882
E. Prepayments	6	-	-
TOTAL (ASSETS)		8.412	7.882
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.412	7.882
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	8.412	7.882
a) Tax authorities		-	-
c) Other creditors		8.412	7.882
i) becoming due and payable within one year		8.412	7.882
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.412	7.882
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	1.463
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		554	552
b) other interest and similar income	13	554	552
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(554)	(2.015)
b) other interest and similar expenses	14	(554)	(2.015)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 162
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.993.000	1.993.000
III. Financial assets	4	1.993.000	1.993.000
5. Investments held as fixed assets		1.993.000	1.993.000
6. Other loans		-	-
D. Current assets		1.683	3
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.683	3
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.994.683</u>	<u>1.993.003</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.994.683	1.993.003
1. Debenture loans		1.994.683	1.993.003
b) Non convertible loans	8	1.994.683	1.993.003
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.994.683	1.993.003
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.994.683</u>	<u>1.993.003</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(17.919)	(23.044)
b) other external expenses	11	(17.919)	(23.044)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		19.598	22.944
b) other income not included under a)	12	19.598	22.944
11. Other interest receivable and similar income		2	106
b) other interest and similar income	13	2	106
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.681)	(6)
b) other interest and similar expenses	14	(1.681)	(6)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 163
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.187.721	4.187.721
III. Financial assets	4	4.187.721	4.187.721
5. Investments held as fixed assets		4.187.721	4.187.721
6. Other loans		-	-
D. Current assets		1.122	25.697
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.122	25.697
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.188.843</u>	<u>4.213.418</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.188.843	4.213.418
1. Debenture loans		4.188.843	4.213.418
b) Non convertible loans	8	4.188.843	4.213.418
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.188.843	4.213.418
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.188.843</u>	<u>4.213.418</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(69.136)	(30.877)
b) other external expenses	11	(69.136)	(30.877)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.060.768	1.336.107
b) other income not included under a)	12	1.060.768	1.336.107
11. Other interest receivable and similar income		24.576	577.014
b) other interest and similar income	13	24.576	577.014
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.016.208)	(1.882.244)
b) other interest and similar expenses	14	(1.016.208)	(1.882.244)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 164
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		9.575.431	6.339.498
III. Financial assets	4	9.575.431	6.339.498
5. Investments held as fixed assets		9.175.431	6.339.498
6. Other loans		400.000	-
D. Current assets		388.295	788.560
II. Debtors		53.536	30.205
4. Other debtors		53.536	30.205
a) becoming due and payable within one year	5	53.536	30.205
IV. Cash at bank and in hand		334.759	758.355
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>9.963.726</u>	<u>7.128.058</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.963.726	7.128.058
1. Debenture loans		9.963.726	7.128.058
b) Non convertible loans	8	9.963.726	7.128.058
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		9.963.726	7.128.058
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>9.963.726</u>	<u>7.128.058</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(116.546)	(94.298)
b) other external expenses	11	(116.546)	(94.298)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		919.276	642.332
b) other income not included under a)	12	919.276	642.332
11. Other interest receivable and similar income		17.607	4.466
b) other interest and similar income	13	17.607	4.466
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(820.337)	(552.500)
b) other interest and similar expenses	14	(820.337)	(552.500)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 165
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	40.000
5. Raw materials and consumables and other external expenses		-	(82.617)
b) other external expenses	11	-	(82.617)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	240.419
b) other income not included under a)	12	-	240.419
11. Other interest receivable and similar income		-	46.583
b) other interest and similar income	13	-	46.583
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(244.385)
b) other interest and similar expenses	14	-	(244.385)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 166
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	7.541.911
III. Financial assets	4	-	7.541.911
5. Investments held as fixed assets		-	7.541.911
6. Other loans		-	-
D. Current assets		12.590	2.754
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		12.590	2.754
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>12.590</u>	<u>7.544.665</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		12.590	7.544.665
1. Debenture loans		-	7.544.665
b) Non convertible loans	8	-	7.544.665
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	7.544.665
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	12.590	-
a) Tax authorities		-	-
c) Other creditors		12.590	-
i) becoming due and payable within one year		12.590	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>12.590</u>	<u>7.544.665</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(273.805)	(249.462)
b) other external expenses	11	(273.805)	(249.462)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		321.536	239.964
b) other income not included under a)	12	321.536	239.964
11. Other interest receivable and similar income		6.017.785	86.037
b) other interest and similar income	13	6.017.785	86.037
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(6.065.516)	(76.539)
b) other interest and similar expenses	14	(6.065.516)	(76.539)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 167
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.707.610	5.914.151
III. Financial assets	4	4.707.610	5.914.151
5. Investments held as fixed assets		4.707.610	5.914.151
6. Other loans		-	-
D. Current assets		16.619	41.667
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		16.619	41.667
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.724.229</u>	<u>5.955.818</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.724.229	5.955.818
1. Debenture loans		4.724.229	5.955.818
b) Non convertible loans	8	4.724.229	5.955.818
i) becoming due and payable within one year		4.724.229	-
ii) becoming due and payable after more than one year		-	5.955.818
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.724.229</u>	<u>5.955.818</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(13.363)	(15.324)
b) other external expenses	11	(13.363)	(15.324)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		8.712	2
b) other income not included under a)	12	8.712	2
11. Other interest receivable and similar income		93.669	38.159
b) other interest and similar income	13	93.669	38.159
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(89.018)	(22.837)
b) other interest and similar expenses	14	(89.018)	(22.837)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 168
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		25.182.397	30.270.319
III. Financial assets	4	25.182.397	30.270.319
5. Investments held as fixed assets		25.182.397	30.270.319
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		25.182.397	30.270.319
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		25.182.397	30.270.319
1. Debenture loans		25.182.045	30.270.319
b) Non convertible loans	8	25.182.045	30.270.319
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		25.182.045	30.270.319
2. Amounts owed to credit institutions		352	-
a) becoming due and payable within one year		352	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		25.182.397	30.270.319
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(100)	-
b) other external expenses	11	(100)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		191.487	-
b) other income not included under a)	12	191.487	-
11. Other interest receivable and similar income		50.831	51.442
b) other interest and similar income	13	50.831	51.442
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(242.218)	(51.442)
b) other interest and similar expenses	14	(242.218)	(51.442)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 169
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.796.010	3.796.010
III. Financial assets	4	3.796.010	3.796.010
5. Investments held as fixed assets		3.796.010	3.796.010
6. Other loans		-	-
D. Current assets		105	17.020
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		105	17.020
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.796.115</u>	<u>3.813.030</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.796.115	3.813.030
1. Debenture loans		3.796.115	3.813.030
b) Non convertible loans	8	3.796.115	3.813.030
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.796.115	3.813.030
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.796.115</u>	<u>3.813.030</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(30.170)	-
b) other external expenses	11	(30.170)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		491.647	374.776
b) other income not included under a)	12	491.647	374.776
11. Other interest receivable and similar income		55.474	18.676
b) other interest and similar income	13	55.474	18.676
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(516.951)	(393.452)
b) other interest and similar expenses	14	(516.951)	(393.452)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 170
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.623.930	5.623.012
III. Financial assets	4	6.623.930	5.623.012
5. Investments held as fixed assets		6.623.930	5.623.012
6. Other loans		-	-
D. Current assets		47.036	666.106
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		47.036	666.106
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.670.966</u>	<u>6.289.118</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.670.966	6.289.118
1. Debenture loans		6.670.966	6.289.118
b) Non convertible loans	8	6.670.966	6.289.118
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.670.966	6.289.118
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.670.966</u>	<u>6.289.118</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(23.716)	(16.435)
b) other external expenses	11	(23.716)	(16.435)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		276.000	192.032
b) other income not included under a)	12	276.000	192.032
11. Other interest receivable and similar income		104.658	25.884
b) other interest and similar income	13	104.658	25.884
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(356.942)	(201.481)
b) other interest and similar expenses	14	(356.942)	(201.481)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 171
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		40.902.579	18.119.641
III. Financial assets	4	40.902.579	18.119.641
5. Investments held as fixed assets		40.902.579	18.119.641
6. Other loans		-	-
D. Current assets		1.119.233	5.380.483
II. Debtors		382.678	125.856
4. Other debtors		382.678	125.856
a) becoming due and payable within one year	5	382.678	125.856
IV. Cash at bank and in hand		736.555	5.254.627
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>42.021.812</u>	<u>23.500.124</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		42.021.812	23.500.124
1. Debenture loans		42.021.812	23.500.124
b) Non convertible loans	8	42.021.812	23.500.124
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		42.021.812	23.500.124
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>42.021.812</u>	<u>23.500.124</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(519.433)	(305.748)
b) other external expenses	11	(519.433)	(305.748)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.961.901	785.192
b) other income not included under a)	12	1.961.901	785.192
11. Other interest receivable and similar income		32.054	46.787
b) other interest and similar income	13	32.054	46.787
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	1
14. Interest payable and similar expenses		(1.474.522)	(526.232)
b) other interest and similar expenses	14	(1.474.522)	(526.232)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 173
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		19.098.627	16.009.895
III. Financial assets	4	19.098.627	16.009.895
5. Investments held as fixed assets		19.098.627	16.009.895
6. Other loans		-	-
D. Current assets		21.845	72.878
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		21.845	72.878
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>19.120.472</u>	<u>16.082.773</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		19.120.472	16.082.773
1. Debenture loans		19.120.472	16.082.773
b) Non convertible loans	8	19.120.472	16.082.773
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		19.120.472	16.082.773
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>19.120.472</u>	<u>16.082.773</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(51.350)	(109.454)
b) other external expenses	11	(51.350)	(109.454)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		19.296	-
b) other income not included under a)	12	19.296	-
11. Other interest receivable and similar income		32.054	117.058
b) other interest and similar income	13	32.054	117.058
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(7.604)
b) other interest and similar expenses	14	-	(7.604)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 176
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.512.760	1.313.676
III. Financial assets	4	2.512.760	1.313.676
5. Investments held as fixed assets		2.512.760	1.313.676
6. Other loans		-	-
D. Current assets		262	667
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		262	667
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.513.022</u>	<u>1.314.343</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.513.022	1.314.343
1. Debenture loans		2.513.022	1.314.343
b) Non convertible loans	8	2.513.022	1.314.343
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.513.022	1.314.343
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.513.022</u>	<u>1.314.343</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(47.492)	(5.611)
b) other external expenses	11	(47.492)	(5.611)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		46.702	4.802
b) other income not included under a)	12	46.702	4.802
11. Other interest receivable and similar income		15.235	3.097
b) other interest and similar income	13	15.235	3.097
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(14.445)	(2.288)
b) other interest and similar expenses	14	(14.445)	(2.288)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 177
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.001.673	5.015.893
III. Financial assets	4	5.001.673	5.015.893
5. Investments held as fixed assets		5.001.673	5.015.893
6. Other loans		-	-
D. Current assets		4.567	2.420
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		4.567	2.420
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.006.240</u>	<u>5.018.313</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.006.240	5.018.313
1. Debenture loans		5.006.240	5.018.313
b) Non convertible loans	8	5.006.240	5.018.313
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.006.240	5.018.313
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.006.240</u>	<u>5.018.313</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(405)	(2.550)
b) other external expenses	11	(405)	(2.550)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		163.983	700.821
b) other income not included under a)	12	163.983	700.821
11. Other interest receivable and similar income		5.467	6.740
b) other interest and similar income	13	5.467	6.740
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(169.045)	(705.011)
b) other interest and similar expenses	14	(169.045)	(705.011)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 178
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.723.559	2.723.559
III. Financial assets	4	2.723.559	2.723.559
5. Investments held as fixed assets		2.723.559	2.723.559
6. Other loans		-	-
D. Current assets		388	11.131
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		388	11.131
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.723.947</u>	<u>2.734.690</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.723.947	2.734.690
1. Debenture loans		2.723.947	2.734.690
b) Non convertible loans	8	2.723.947	2.734.690
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.723.947	2.734.690
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.723.947</u>	<u>2.734.690</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(9.891)	(9.215)
b) other external expenses	11	(9.891)	(9.215)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		381.160	675.757
b) other income not included under a)	12	381.160	675.757
11. Other interest receivable and similar income		10.988	3.528
b) other interest and similar income	13	10.988	3.528
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(382.257)	(670.070)
b) other interest and similar expenses	14	(382.257)	(670.070)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 179
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.309.894	2.160.969
III. Financial assets	4	1.309.894	2.160.969
5. Investments held as fixed assets		1.309.894	2.160.969
6. Other loans		-	-
D. Current assets		293	376
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		293	376
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.310.187</u>	<u>2.161.345</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.310.187	2.161.345
1. Debenture loans		1.310.187	2.161.345
b) Non convertible loans	8	1.310.187	2.161.345
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.310.187	2.161.345
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.310.187</u>	<u>2.161.345</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(213.934)	(18.643)
b) other external expenses	11	(213.934)	(18.643)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		657.344	129.618
b) other income not included under a)	12	657.344	129.618
11. Other interest receivable and similar income		106.692	52.323
b) other interest and similar income	13	106.692	52.323
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(550.102)	(163.298)
b) other interest and similar expenses	14	(550.102)	(163.298)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 181
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.581.237	-
III. Financial assets	4	8.581.237	-
5. Investments held as fixed assets		8.581.237	-
6. Other loans		-	-
D. Current assets		499.957	8.986.672
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		499.957	8.986.672
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>9.081.194</u>	<u>8.986.672</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.081.194	8.986.672
1. Debenture loans		9.081.194	8.986.672
b) Non convertible loans	8	9.081.194	8.986.672
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		9.081.194	8.986.672
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>9.081.194</u>	<u>8.986.672</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(350.681)	(94.914)
b) other external expenses	11	(350.681)	(94.914)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		472.010	98.643
b) other interest and similar income	13	472.010	98.643
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(121.329)	(3.729)
b) other interest and similar expenses	14	(121.329)	(3.729)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 182
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		34.201.543	28.026.566
III. Financial assets	4	34.201.543	28.026.566
5. Investments held as fixed assets		34.201.543	28.026.566
6. Other loans		-	-
D. Current assets		31.835	495
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		31.835	495
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>34.233.378</u>	<u>28.027.061</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		34.233.378	28.027.061
1. Debenture loans		34.233.378	28.027.054
b) Non convertible loans	8	34.233.378	28.027.054
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		34.233.378	28.027.054
2. Amounts owed to credit institutions		-	7
a) becoming due and payable within one year		-	7
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>34.233.378</u>	<u>28.027.061</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	8.238
5. Raw materials and consumables and other external expenses		(1.521.610)	(1.541.563)
b) other external expenses	11	(1.521.610)	(1.541.563)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		3.073.415	3.202.909
b) other income not included under a)	12	3.073.415	3.202.909
11. Other interest receivable and similar income		919.075	879.014
b) other interest and similar income	13	919.075	879.014
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.470.880)	(2.548.598)
b) other interest and similar expenses	14	(2.470.880)	(2.548.598)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 184
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	3.021.431
III. Financial assets	4	-	3.021.431
5. Investments held as fixed assets		-	3.021.431
6. Other loans		-	-
D. Current assets		1.079	18.513
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.079	18.513
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>1.079</u></u>	<u><u>3.039.944</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.079	3.039.944
1. Debenture loans		-	3.039.944
b) Non convertible loans	8	-	3.039.944
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	3.039.944
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	1.079	-
a) Tax authorities		-	-
c) Other creditors		1.079	-
i) becoming due and payable within one year		1.079	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>1.079</u></u>	<u><u>3.039.944</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(10.095)	(5.671)
b) other external expenses	11	(10.095)	(5.671)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.081.500	23.554
b) other income not included under a)	12	1.081.500	23.554
11. Other interest receivable and similar income		24.146	-
b) other interest and similar income	13	24.146	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.095.551)	(17.883)
b) other interest and similar expenses	14	(1.095.551)	(17.883)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 185
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.500.000	6.500.000
III. Financial assets	4	6.500.000	6.500.000
5. Investments held as fixed assets		6.500.000	6.500.000
6. Other loans		-	-
D. Current assets		297	5.135
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		297	5.135
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.500.297</u>	<u>6.505.135</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.500.297	6.505.135
1. Debenture loans		6.500.297	6.505.135
b) Non convertible loans	8	6.500.297	6.505.135
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.500.297	6.505.135
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.500.297</u>	<u>6.505.135</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		130.000	129.910
b) other income not included under a)	12	130.000	129.910
11. Other interest receivable and similar income		4.835	3.787
b) other interest and similar income	13	4.835	3.787
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(134.835)	(133.697)
b) other interest and similar expenses	14	(134.835)	(133.697)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 187
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		8.346	27.056
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		8.346	27.056
E. Prepayments	6	-	-
TOTAL (ASSETS)		8.346	27.056
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.346	27.056
1. Debenture loans		-	27.056
b) Non convertible loans	8	-	27.056
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	27.056
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	8.346	-
a) Tax authorities		-	-
c) Other creditors		8.346	-
i) becoming due and payable within one year		8.346	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.346	27.056
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(23.736)	(50)
b) other external expenses	11	(23.736)	(50)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.352	6.200
b) other income not included under a)	12	2.352	6.200
11. Other interest receivable and similar income		21.441	41.898
b) other interest and similar income	13	21.441	41.898
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(57)	(48.048)
b) other interest and similar expenses	14	(57)	(48.048)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 191
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		15.984.495	16.982.595
III. Financial assets	4	15.984.495	16.982.595
5. Investments held as fixed assets		15.984.495	16.982.595
6. Other loans		-	-
D. Current assets		1.532	17.886
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.532	17.886
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>15.986.027</u>	<u>17.000.481</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		15.986.027	17.000.481
1. Debenture loans		15.986.027	17.000.481
b) Non convertible loans	8	15.986.027	17.000.481
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		15.986.027	17.000.481
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>15.986.027</u>	<u>17.000.481</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(689.319)	(1.109.790)
b) other external expenses	11	(689.319)	(1.109.790)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.227.825	5.099.730
b) other income not included under a)	12	1.227.825	5.099.730
11. Other interest receivable and similar income		204.845	1.928.114
b) other interest and similar income	13	204.845	1.928.114
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(743.351)	(5.918.054)
b) other interest and similar expenses	14	(743.351)	(5.918.054)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 193
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		11.162.183	8.703.235
III. Financial assets	4	11.162.183	8.703.235
5. Investments held as fixed assets		10.571.521	8.703.235
6. Other loans		590.662	-
D. Current assets		423.757	1.100.744
II. Debtors		39.623	533.703
4. Other debtors		39.623	533.703
a) becoming due and payable within one year	5	39.623	533.703
IV. Cash at bank and in hand		384.134	567.041
E. Prepayments	6	-	-
TOTAL (ASSETS)		11.585.940	9.803.979
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		11.585.940	9.803.979
1. Debenture loans		11.583.751	9.803.979
b) Non convertible loans	8	11.583.751	9.803.979
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		11.583.751	9.803.979
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	2.189	-
a) Tax authorities		-	-
c) Other creditors		2.189	-
i) becoming due and payable within one year		2.189	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		11.585.940	9.803.979
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(147.612)	(96.509)
b) other external expenses	11	(147.612)	(96.509)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.388.805	401.855
b) other income not included under a)	12	2.388.805	401.855
11. Other interest receivable and similar income		178.174	125.258
b) other interest and similar income	13	178.174	125.258
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(293.313)	-
14. Interest payable and similar expenses		(2.126.054)	(430.604)
b) other interest and similar expenses	14	(2.126.054)	(430.604)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 194
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.061.395	1.640.840
III. Financial assets	4	4.061.395	1.640.840
5. Investments held as fixed assets		4.061.395	1.640.840
6. Other loans		-	-
D. Current assets		527.526	551.752
II. Debtors		43.693	1.599
4. Other debtors		43.693	1.599
a) becoming due and payable within one year	5	43.693	1.599
IV. Cash at bank and in hand		483.833	550.153
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.588.921	2.192.592
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.588.921	2.192.592
1. Debenture loans		4.588.921	2.192.592
b) Non convertible loans	8	4.588.921	2.192.592
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.588.921	2.192.592
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.588.921	2.192.592
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(78.645)	18.361
b) other external expenses	11	(78.645)	18.361
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		58.281	1.479
b) other income not included under a)	12	58.281	1.479
11. Other interest receivable and similar income		27.059	305
b) other interest and similar income	13	27.059	305
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(6.695)	(20.145)
b) other interest and similar expenses	14	(6.695)	(20.145)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 195
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.349.372	3.008.509
III. Financial assets	4	3.349.372	3.008.509
5. Investments held as fixed assets		3.349.372	3.008.509
6. Other loans		-	-
D. Current assets		11.659	10.929
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		11.659	10.929
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.361.031</u>	<u>3.019.438</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.361.031	3.019.438
1. Debenture loans		3.361.031	3.019.438
b) Non convertible loans	8	3.361.031	3.019.438
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.361.031	3.019.438
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.361.031</u>	<u>3.019.438</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(20.675)
b) other external expenses	11	-	(20.675)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		182.290	1.197.547
b) other interest and similar income	13	182.290	1.197.547
13. Value adjustment in respects of financial assets and of investments held as current assets	4	340.863	(979.414)
14. Interest payable and similar expenses		(523.153)	(197.458)
b) other interest and similar expenses	14	(523.153)	(197.458)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 196
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	3.000.000
III. Financial assets	4	-	3.000.000
5. Investments held as fixed assets		-	-
6. Other loans		-	3.000.000
D. Current assets		10.532	168.073
II. Debtors		-	160.229
4. Other debtors		-	160.229
a) becoming due and payable within one year	5	-	160.229
IV. Cash at bank and in hand		10.532	7.844
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>10.532</u></u>	<u><u>3.168.073</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.532	3.168.073
1. Debenture loans		-	3.168.073
b) Non convertible loans	8	-	3.168.073
i) becoming due and payable within one year		-	150.411
ii) becoming due and payable after more than one year		-	3.017.662
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	10.532	-
a) Tax authorities		-	-
c) Other creditors		10.532	-
i) becoming due and payable within one year		10.532	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>10.532</u></u>	<u><u>3.168.073</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(7.830)	(12.095)
b) other external expenses	11	(7.830)	(12.095)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		30.671	191.458
b) other income not included under a)	12	30.671	191.458
11. Other interest receivable and similar income		8.646	831
b) other interest and similar income	13	8.646	831
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(31.487)	(180.194)
b) other interest and similar expenses	14	(31.487)	(180.194)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 197
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		17.636.084	8.211.892
III. Financial assets	4	17.636.084	8.211.892
5. Investments held as fixed assets		17.636.084	8.211.892
6. Other loans		-	-
D. Current assets		501.418	115.929
II. Debtors		60.877	9.449
4. Other debtors		60.877	9.449
a) becoming due and payable within one year	5	60.877	9.449
IV. Cash at bank and in hand		440.541	106.480
E. Prepayments	6	-	-
TOTAL (ASSETS)		18.137.502	8.327.821
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		18.137.502	8.327.821
1. Debenture loans		18.137.502	8.327.821
b) Non convertible loans	8	18.137.502	8.327.821
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		18.137.502	8.327.821
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		18.137.502	8.327.821
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(219.263)	(110.390)
b) other external expenses	11	(219.263)	(110.390)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.806.212	172.833
b) other income not included under a)	12	1.806.212	172.833
11. Other interest receivable and similar income		373.404	72.402
b) other interest and similar income	13	373.404	72.402
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	2
14. Interest payable and similar expenses		(1.960.353)	(134.847)
b) other interest and similar expenses	14	(1.960.353)	(134.847)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 198
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.021.482	1.021.482
III. Financial assets	4	1.021.482	1.021.482
5. Investments held as fixed assets		1.021.482	1.021.482
6. Other loans		-	-
D. Current assets		126	72
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		126	72
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.021.608</u>	<u>1.021.554</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.021.608	1.021.554
1. Debenture loans		1.021.608	1.021.554
b) Non convertible loans	8	1.021.608	1.021.554
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.021.608	1.021.554
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.021.608</u>	<u>1.021.554</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(23.313)	(7.240)
b) other external expenses	11	(23.313)	(7.240)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		23.278	-
b) other income not included under a)	12	23.278	-
11. Other interest receivable and similar income		149	8.105
b) other interest and similar income	13	149	8.105
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(114)	(865)
b) other interest and similar expenses	14	(114)	(865)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 202
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.451.728	3.451.728
III. Financial assets	4	3.451.728	3.451.728
5. Investments held as fixed assets		3.451.728	3.451.728
6. Other loans		-	-
D. Current assets		28.007	26.633
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		28.007	26.633
E. Prepayments	6	-	-
TOTAL (ASSETS)		3.479.735	3.478.361
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.479.735	3.478.361
1. Debenture loans		3.479.735	3.478.361
b) Non convertible loans	8	3.479.735	3.478.361
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.479.735	3.478.361
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		3.479.735	3.478.361
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	42.681
5. Raw materials and consumables and other external expenses		-	(175)
b) other external expenses	11	-	(175)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		19.693	50.871
b) other interest and similar income	13	19.693	50.871
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(19.693)	(93.377)
b) other interest and similar expenses	14	(19.693)	(93.377)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 203
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.338.700	6.504.770
III. Financial assets	4	6.338.700	6.504.770
5. Investments held as fixed assets		6.338.700	6.504.770
6. Other loans		-	-
D. Current assets		835.931	402.414
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		835.931	402.414
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.174.631</u>	<u>6.907.184</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.174.631	6.907.184
1. Debenture loans		7.174.631	6.907.184
b) Non convertible loans	8	7.174.631	6.907.184
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.174.631	6.907.184
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.174.631</u>	<u>6.907.184</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(109.389)	(240.999)
b) other external expenses	11	(109.389)	(240.999)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		743.559	980.668
b) other income not included under a)	12	743.559	980.668
11. Other interest receivable and similar income		11.453	585.394
b) other interest and similar income	13	11.453	585.394
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(645.623)	(1.325.063)
b) other interest and similar expenses	14	(645.623)	(1.325.063)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 204
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(1.136)
b) other external expenses	11	-	(1.136)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	32.217
b) other income not included under a)	12	-	32.217
11. Other interest receivable and similar income		-	4.131
b) other interest and similar income	13	-	4.131
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(35.212)
b) other interest and similar expenses	14	-	(35.212)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 205
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		11.671.908	11.317.969
III. Financial assets	4	11.671.908	11.317.969
5. Investments held as fixed assets		11.671.908	11.317.969
6. Other loans		-	-
D. Current assets		1.686	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.686	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		11.673.594	11.317.969
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		11.673.594	11.317.969
1. Debenture loans		11.673.594	11.317.831
b) Non convertible loans	8	11.673.594	11.317.831
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		11.673.594	11.317.831
2. Amounts owed to credit institutions		-	138
a) becoming due and payable within one year		-	138
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		11.673.594	11.317.969
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	159	-
5. Raw materials and consumables and other external expenses		(200.735)	(83.638)
b) other external expenses	11	(200.735)	(83.638)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		200.834	84.181
b) other income not included under a)	12	200.834	84.181
11. Other interest receivable and similar income		13.092	27.568
b) other interest and similar income	13	13.092	27.568
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(13.350)	(28.111)
b) other interest and similar expenses	14	(13.350)	(28.111)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 207
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.618.440	482.669
III. Financial assets	4	1.618.440	482.669
5. Investments held as fixed assets		1.618.440	482.669
6. Other loans		-	-
D. Current assets		1.057	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		1.057	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		1.619.497	482.669
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.619.497	482.669
1. Debenture loans		1.619.497	482.539
b) Non convertible loans	8	1.619.497	482.539
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.619.497	482.539
2. Amounts owed to credit institutions		-	130
a) becoming due and payable within one year		-	130
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		1.619.497	482.669
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	488	-
5. Raw materials and consumables and other external expenses		(19.615)	(18.146)
b) other external expenses	11	(19.615)	(18.146)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		18.144	14.875
b) other income not included under a)	12	18.144	14.875
11. Other interest receivable and similar income		1.114	15.826
b) other interest and similar income	13	1.114	15.826
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(131)	(12.555)
b) other interest and similar expenses	14	(131)	(12.555)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 209
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.244.098	10.402.403
III. Financial assets	4	10.244.098	10.402.403
5. Investments held as fixed assets		10.244.098	10.402.403
6. Other loans		-	-
D. Current assets		861	29.805
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		861	29.805
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>10.244.959</u>	<u>10.432.208</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.244.959	10.432.208
1. Debenture loans		10.244.959	10.432.208
b) Non convertible loans	8	10.244.959	10.432.208
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		10.244.959	10.432.208
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>10.244.959</u>	<u>10.432.208</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(118.787)	(160.566)
b) other external expenses	11	(118.787)	(160.566)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		21.435	150.395
b) other income not included under a)	12	21.435	150.395
11. Other interest receivable and similar income		191.508	119.443
b) other interest and similar income	13	191.508	119.443
13. Value adjustment in respects of financial assets and of investments held as current assets	4	2	(2)
14. Interest payable and similar expenses		(94.158)	(109.270)
b) other interest and similar expenses	14	(94.158)	(109.270)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 210
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.837.710	5.837.710
III. Financial assets	4	5.837.710	5.837.710
5. Investments held as fixed assets		5.837.710	5.837.710
6. Other loans		-	-
D. Current assets		28.829	64.294
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		28.829	64.294
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.866.539</u>	<u>5.902.004</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.866.539	5.902.004
1. Debenture loans		5.866.539	5.902.004
b) Non convertible loans	8	5.866.539	5.902.004
i) becoming due and payable within one year		41.001	41.001
ii) becoming due and payable after more than one year		5.825.538	5.861.003
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.866.539</u>	<u>5.902.004</u>
PROFIT AND LOSS ACCOUNT		2022	2021
4. Other operating income	10	-	2.580
5. Raw materials and consumables and other external expenses		(22.555)	(163.933)
b) other external expenses	11	(22.555)	(163.933)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		424.540	536.604
b) other income not included under a)	12	424.540	536.604
11. Other interest receivable and similar income		38.482	265.499
b) other interest and similar income	13	38.482	265.499
13. Value adjustment in respects of financial assets and of investments held as current assets	4	1	(354.014)
14. Interest payable and similar expenses		(440.468)	(286.736)
b) other interest and similar expenses	14	(440.468)	(286.736)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 211
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		13.389.581	12.615.028
III. Financial assets	4	13.389.581	12.615.028
5. Investments held as fixed assets		13.389.581	12.615.028
6. Other loans		-	-
D. Current assets		216.005	206.117
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		216.005	206.117
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>13.605.586</u>	<u>12.821.145</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		13.605.586	12.821.145
1. Debenture loans		13.605.586	12.821.145
b) Non convertible loans	8	13.605.586	12.821.145
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		13.605.586	12.821.145
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>13.605.586</u>	<u>12.821.145</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(41.806)	(119.318)
b) other external expenses	11	(41.806)	(119.318)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		47.650	127.296
b) other interest and similar income	13	47.650	127.296
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(5.844)	(7.978)
b) other interest and similar expenses	14	(5.844)	(7.978)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 212
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	2.181.433
III. Financial assets	4	-	2.181.433
5. Investments held as fixed assets		-	-
6. Other loans		-	2.181.433
D. Current assets		63.335	67.578
II. Debtors		62.789	56.143
4. Other debtors		62.789	56.143
a) becoming due and payable within one year	5	62.789	56.143
IV. Cash at bank and in hand		546	11.435
E. Prepayments	6	-	-
TOTAL (ASSETS)		63.335	2.249.011
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		63.335	2.249.011
1. Debenture loans		63.335	2.249.011
b) Non convertible loans	8	63.335	2.249.011
i) becoming due and payable within one year		57.163	54.485
ii) becoming due and payable after more than one year		6.172	2.194.526
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		63.335	2.249.011
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(11.375)	(7.616)
b) other external expenses	11	(11.375)	(7.616)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		95.493	30.278
b) other income not included under a)	12	95.493	30.278
11. Other interest receivable and similar income		2.188.956	54.467
b) other interest and similar income	13	2.188.956	54.467
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(2.181.433)	-
14. Interest payable and similar expenses		(91.641)	(77.129)
b) other interest and similar expenses	14	(91.641)	(77.129)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 213
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>-</u>	<u>-</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	-
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>-</u>	<u>-</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(3.332)
b) other external expenses	11	-	(3.332)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	192.338
b) other income not included under a)	12	-	192.338
11. Other interest receivable and similar income		-	3.424
b) other interest and similar income	13	-	3.424
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		-	(192.430)
b) other interest and similar expenses	14	-	(192.430)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 214
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.139.399	4.190.962
III. Financial assets	4	5.139.399	4.190.962
5. Investments held as fixed assets		5.139.399	4.190.962
6. Other loans		-	-
D. Current assets		988	2.235
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		988	2.235
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.140.387</u>	<u>4.193.197</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.140.387	4.193.197
1. Debenture loans		5.140.387	4.193.197
b) Non convertible loans	8	5.140.387	4.193.197
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.140.387	4.193.197
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.140.387</u>	<u>4.193.197</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(159.585)	(152.535)
b) other external expenses	11	(159.585)	(152.535)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		157.360	182.354
b) other income not included under a)	12	157.360	182.354
11. Other interest receivable and similar income		14.363	25.572
b) other interest and similar income	13	14.363	25.572
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(12.138)	(55.391)
b) other interest and similar expenses	14	(12.138)	(55.391)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 215
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.100.105	2.564.502
III. Financial assets	4	2.100.105	2.564.502
5. Investments held as fixed assets		2.100.105	2.564.502
6. Other loans		-	-
D. Current assets		34	2.871
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		34	2.871
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.100.139</u>	<u>2.567.373</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.100.139	2.567.373
1. Debenture loans		2.100.139	2.567.373
b) Non convertible loans	8	2.100.139	2.567.373
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.100.139	2.567.373
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.100.139</u>	<u>2.567.373</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(56.116)	(144.702)
b) other external expenses	11	(56.116)	(144.702)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		55.090	169.725
b) other income not included under a)	12	55.090	169.725
11. Other interest receivable and similar income		207.199	35.321
b) other interest and similar income	13	207.199	35.321
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(206.173)	(60.344)
b) other interest and similar expenses	14	(206.173)	(60.344)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 216
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		15.462.328	16.000.000
III. Financial assets	4	15.462.328	16.000.000
5. Investments held as fixed assets		-	-
6. Other loans		15.462.328	16.000.000
D. Current assets		548.723	426.849
II. Debtors		177.508	426.849
4. Other debtors		177.508	426.849
a) becoming due and payable within one year	5	177.508	426.849
IV. Cash at bank and in hand		371.215	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		16.011.051	16.426.849
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		16.011.051	16.426.849
1. Debenture loans		16.011.051	16.426.849
b) Non convertible loans	8	16.011.051	16.426.849
i) becoming due and payable within one year		224.280	424.767
ii) becoming due and payable after more than one year		15.786.771	16.002.082
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		16.011.051	16.426.849
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(318.038)	(62.204)
b) other external expenses	11	(318.038)	(62.204)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		111.023	743.769
b) other income not included under a)	12	111.023	743.769
11. Other interest receivable and similar income		1.173.225	65.454
b) other interest and similar income	13	1.173.225	65.454
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(966.210)	(747.019)
b) other interest and similar expenses	14	(966.210)	(747.019)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 220
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		16.901	36.325
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		16.901	36.325
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>16.901</u>	<u>36.325</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		16.901	36.325
1. Debenture loans		-	36.325
b) Non convertible loans	8	-	36.325
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	36.325
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	16.901	-
a) Tax authorities		-	-
c) Other creditors		16.901	-
i) becoming due and payable within one year		16.901	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>16.901</u>	<u>36.325</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(24.100)	(5.293)
b) other external expenses	11	(24.100)	(5.293)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.173	87.561
b) other income not included under a)	12	1.173	87.561
11. Other interest receivable and similar income		23.013	5.521
b) other interest and similar income	13	23.013	5.521
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(86)	(87.789)
b) other interest and similar expenses	14	(86)	(87.789)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 222
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.746.000	2.746.000
III. Financial assets	4	2.746.000	2.746.000
5. Investments held as fixed assets		2.746.000	2.746.000
6. Other loans		-	-
D. Current assets		120	51
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		120	51
E. Prepayments	6	-	-
TOTAL (ASSETS)		2.746.120	2.746.051
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.746.120	2.746.051
1. Debenture loans		2.746.120	2.746.051
b) Non convertible loans	8	2.746.120	2.746.051
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.746.120	2.746.051
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.746.120	2.746.051
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(12.600)	(12.600)
b) other external expenses	11	(12.600)	(12.600)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		472.782	407.997
b) other income not included under a)	12	472.782	407.997
11. Other interest receivable and similar income		3.346	3.858
b) other interest and similar income	13	3.346	3.858
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(463.528)	(399.255)
b) other interest and similar expenses	14	(463.528)	(399.255)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 226
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	12.000.000
III. Financial assets	4	-	12.000.000
5. Investments held as fixed assets		-	-
6. Other loans		-	12.000.000
D. Current assets		5.683	118.648
II. Debtors		-	110.466
4. Other debtors		-	110.466
a) becoming due and payable within one year	5	-	110.466
IV. Cash at bank and in hand		5.683	8.182
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.683</u>	<u>12.118.648</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.683	12.118.648
1. Debenture loans		-	12.118.648
b) Non convertible loans	8	-	12.118.648
i) becoming due and payable within one year		-	105.205
ii) becoming due and payable after more than one year		-	12.013.443
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	5.683	-
a) Tax authorities		-	-
c) Other creditors		5.683	-
i) becoming due and payable within one year		5.683	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.683</u>	<u>12.118.648</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.529.898	524.137
b) other income not included under a)	12	1.529.898	524.137
11. Other interest receivable and similar income		18.772	-
b) other interest and similar income	13	18.772	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.548.670)	(524.137)
b) other interest and similar expenses	14	(1.548.670)	(524.137)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 230
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		5.413	5.870
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		5.413	5.870
E. Prepayments	6	-	-
TOTAL (ASSETS)		5.413	5.870
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.413	5.870
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	5.413	5.870
a) Tax authorities		-	-
c) Other creditors		5.413	5.870
i) becoming due and payable within one year		5.413	5.870
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		5.413	5.870
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		457	207
b) other interest and similar income	13	457	207
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(457)	(207)
b) other interest and similar expenses	14	(457)	(207)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 231
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.724.146	11.076.526
III. Financial assets	4	6.724.146	11.076.526
5. Investments held as fixed assets		6.724.146	6.724.147
6. Other loans		-	4.352.379
D. Current assets		501.700	967.130
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		501.700	967.130
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.225.846</u>	<u>12.043.656</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.225.846	12.043.656
1. Debenture loans		7.225.846	12.043.656
b) Non convertible loans	8	7.225.846	12.043.656
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.225.846	12.043.656
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.225.846</u>	<u>12.043.656</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	39.011
5. Raw materials and consumables and other external expenses		(163.797)	(191.143)
b) other external expenses	11	(163.797)	(191.143)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.171.588	1.015.250
b) other income not included under a)	12	1.171.588	1.015.250
11. Other interest receivable and similar income		1.027.928	-
b) other interest and similar income	13	1.027.928	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.035.719)	(863.118)
b) other interest and similar expenses	14	(2.035.719)	(863.118)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 233
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	4.850.000
III. Financial assets	4	-	4.850.000
5. Investments held as fixed assets		-	-
6. Other loans		-	4.850.000
D. Current assets		58.910	70.832
II. Debtors		56.859	70.755
4. Other debtors		56.859	70.755
a) becoming due and payable within one year	5	56.859	70.755
IV. Cash at bank and in hand		2.051	77
E. Prepayments	6	-	-
TOTAL (ASSETS)		58.910	4.920.832
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		58.910	4.920.832
1. Debenture loans		58.910	4.920.832
b) Non convertible loans	8	58.910	4.920.832
i) becoming due and payable within one year		18.116	51.199
ii) becoming due and payable after more than one year		40.794	4.869.633
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		58.910	4.920.832
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(110.525)	(111.183)
b) other external expenses	11	(110.525)	(111.183)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		386.104	407.879
b) other income not included under a)	12	386.104	407.879
11. Other interest receivable and similar income		4.828.838	19.892
b) other interest and similar income	13	4.828.838	19.892
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(4.850.000)	-
14. Interest payable and similar expenses		(254.417)	(316.588)
b) other interest and similar expenses	14	(254.417)	(316.588)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 235
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.841.000	6.841.000
III. Financial assets	4	6.841.000	6.841.000
5. Investments held as fixed assets		-	-
6. Other loans		6.841.000	6.841.000
D. Current assets		353.901	18.300
II. Debtors		349.712	14.094
4. Other debtors		349.712	14.094
a) becoming due and payable within one year	5	349.712	14.094
IV. Cash at bank and in hand		4.189	4.206
E. Prepayments	6	-	-
TOTAL (ASSETS)		7.194.901	6.859.300
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.194.901	6.859.300
1. Debenture loans		7.194.901	6.859.300
b) Non convertible loans	8	7.194.901	6.859.300
i) becoming due and payable within one year		7.194.901	7.211
ii) becoming due and payable after more than one year		-	6.852.089
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		7.194.901	6.859.300
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(145.911)
b) other external expenses	11	-	(145.911)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		335.618	331.118
b) other income not included under a)	12	335.618	331.118
11. Other interest receivable and similar income		10.529	147.707
b) other interest and similar income	13	10.529	147.707
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(346.147)	(332.914)
b) other interest and similar expenses	14	(346.147)	(332.914)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 236
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		11.612.234	11.698.246
III. Financial assets	4	11.612.234	11.698.246
5. Investments held as fixed assets		11.612.234	11.698.246
6. Other loans		-	-
D. Current assets		400.881	178.593
II. Debtors		68.758	92.610
4. Other debtors		68.758	92.610
a) becoming due and payable within one year	5	68.758	92.610
IV. Cash at bank and in hand		332.123	85.983
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>12.013.115</u>	<u>11.876.839</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		12.013.115	11.876.839
1. Debenture loans		12.013.115	11.876.839
b) Non convertible loans	8	12.013.115	11.876.839
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		12.013.115	11.876.839
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>12.013.115</u>	<u>11.876.839</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(58.481)	(83.995)
b) other external expenses	11	(58.481)	(83.995)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		611.970	275.862
b) other income not included under a)	12	611.970	275.862
11. Other interest receivable and similar income		10.660	54.504
b) other interest and similar income	13	10.660	54.504
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(564.149)	(246.371)
b) other interest and similar expenses	14	(564.149)	(246.371)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 237
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.700.328
III. Financial assets	4	9.700.328
5. Investments held as fixed assets		9.700.328
6. Other loans		-
D. Current assets		8.364.099
II. Debtors		71.627
4. Other debtors		71.627
a) becoming due and payable within one year	5	71.627
IV. Cash at bank and in hand		8.292.472
E. Prepayments	6	-
TOTAL (ASSETS)		18.064.427
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		18.064.427
1. Debenture loans		18.064.427
b) Non convertible loans	8	18.064.427
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		18.064.427
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		18.064.427
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(202.799)
b) other external expenses	11	(202.799)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		644.912
b) other income not included under a)	12	644.912
11. Other interest receivable and similar income		235.425
b) other interest and similar income	13	235.425
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(677.538)
b) other interest and similar expenses	14	(677.538)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 239
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	15.082.945
III. Financial assets	4	-	15.082.945
5. Investments held as fixed assets		-	15.082.945
6. Other loans		-	-
D. Current assets		315.208	499.670
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		315.208	499.670
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>315.208</u>	<u>15.582.615</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		315.208	15.582.615
1. Debenture loans		315.208	15.582.615
b) Non convertible loans	8	315.208	15.582.615
i) becoming due and payable within one year		3.619	115.277
ii) becoming due and payable after more than one year		311.589	15.467.338
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>315.208</u>	<u>15.582.615</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(25.724)	(17.455)
b) other external expenses	11	(25.724)	(17.455)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.147.272	-
b) other income not included under a)	12	1.147.272	-
11. Other interest receivable and similar income		261.529	232.662
b) other interest and similar income	13	261.529	232.662
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.383.077)	(215.207)
b) other interest and similar expenses	14	(1.383.077)	(215.207)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 242
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		9.156.613	10.655.199
III. Financial assets	4	9.156.613	10.655.199
5. Investments held as fixed assets		9.156.613	10.655.199
6. Other loans		-	-
D. Current assets		64.987	556.432
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		64.987	556.432
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>9.221.600</u>	<u>11.211.631</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.221.600	11.211.631
1. Debenture loans		9.221.600	11.211.631
b) Non convertible loans	8	9.221.600	11.211.631
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		9.221.600	11.211.631
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>9.221.600</u>	<u>11.211.631</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(75.099)	(195.820)
b) other external expenses	11	(75.099)	(195.820)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		535.231	479.602
b) other income not included under a)	12	535.231	479.602
11. Other interest receivable and similar income		2.029.466	718.875
b) other interest and similar income	13	2.029.466	718.875
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(1.495.185)	(514.276)
14. Interest payable and similar expenses		(994.413)	(488.381)
b) other interest and similar expenses	14	(994.413)	(488.381)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 244
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		3.754	3.516
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.754	3.516
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>3.754</u></u>	<u><u>3.516</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.754	3.516
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	3.754	3.516
a) Tax authorities		-	-
c) Other creditors		3.754	3.516
i) becoming due and payable within one year		3.754	3.516
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.754</u></u>	<u><u>3.516</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	72
5. Raw materials and consumables and other external expenses		-	(52.723)
b) other external expenses	11	-	(52.723)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	252.574
b) other income not included under a)	12	-	252.574
11. Other interest receivable and similar income		221	32.379
b) other interest and similar income	13	221	32.379
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(221)	(232.302)
b) other interest and similar expenses	14	(221)	(232.302)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 245
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		15.978.091	15.978.091
III. Financial assets	4	15.978.091	15.978.091
5. Investments held as fixed assets		8.072.328	8.072.328
6. Other loans		7.905.763	7.905.763
D. Current assets		-	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		15.978.091	15.978.091
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		15.978.091	15.978.091
1. Debenture loans		15.978.091	15.978.091
b) Non convertible loans	8	15.978.091	15.978.091
i) becoming due and payable within one year		15.978.091	-
ii) becoming due and payable after more than one year		-	15.978.091
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		15.978.091	15.978.091
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	2.770
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		44.085	42.028
b) other interest and similar income	13	44.085	42.028
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(44.085)	(44.798)
b) other interest and similar expenses	14	(44.085)	(44.798)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 246
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.600.000	6.600.000
III. Financial assets	4	8.600.000	6.600.000
5. Investments held as fixed assets		-	-
6. Other loans		8.600.000	6.600.000
D. Current assets		643.335	452.935
II. Debtors		482.330	389.490
4. Other debtors		482.330	389.490
a) becoming due and payable within one year	5	482.330	389.490
IV. Cash at bank and in hand		161.005	63.445
E. Prepayments	6	-	-
TOTAL (ASSETS)		9.243.335	7.052.935
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		9.243.335	7.052.935
1. Debenture loans		9.243.335	7.052.935
b) Non convertible loans	8	9.243.335	7.052.935
i) becoming due and payable within one year		573.962	443.014
ii) becoming due and payable after more than one year		8.669.373	6.609.921
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.243.335	7.052.935
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(10.092)	(6.035)
b) other external expenses	11	(10.092)	(6.035)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		534.939	389.490
b) other income not included under a)	12	534.939	389.490
11. Other interest receivable and similar income		-	-
b) other interest and similar income	13	-	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(524.847)	(383.455)
b) other interest and similar expenses	14	(524.847)	(383.455)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 247
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.145.486	10.145.486
III. Financial assets	4	10.145.486	10.145.486
5. Investments held as fixed assets		10.145.486	10.145.486
6. Other loans		-	-
D. Current assets		12.334	7.588
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		12.334	7.588
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>10.157.820</u>	<u>10.153.074</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.157.820	10.153.074
1. Debenture loans		10.157.820	10.153.074
b) Non convertible loans	8	10.157.820	10.153.074
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		10.157.820	10.153.074
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>10.157.820</u>	<u>10.153.074</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(56.331)	(42.800)
b) other external expenses	11	(56.331)	(42.800)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.825.347	358.517
b) other income not included under a)	12	1.825.347	358.517
11. Other interest receivable and similar income		502.545	171.059
b) other interest and similar income	13	502.545	171.059
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.271.561)	(486.776)
b) other interest and similar expenses	14	(2.271.561)	(486.776)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 248
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	11.395
III. Financial assets	4	-	11.395
5. Investments held as fixed assets		-	11.395
6. Other loans		-	-
D. Current assets		-	5.564
II. Debtors		-	5.564
4. Other debtors		-	5.564
a) becoming due and payable within one year	5	-	5.564
IV. Cash at bank and in hand		-	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		-	16.959
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		-	16.959
1. Debenture loans		-	-
b) Non convertible loans	8	-	-
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	-
2. Amounts owed to credit institutions		-	34
a) becoming due and payable within one year		-	34
8. Other creditors	9	-	16.925
a) Tax authorities		-	-
c) Other creditors		-	16.925
i) becoming due and payable within one year		-	16.925
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		-	16.959
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	6	-
5. Raw materials and consumables and other external expenses		(38.602)	(133.083)
b) other external expenses	11	(38.602)	(133.083)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		33.526	261.942
b) other income not included under a)	12	33.526	261.942
11. Other interest receivable and similar income		13.814	2.098.840
b) other interest and similar income	13	13.814	2.098.840
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(8.744)	(2.227.699)
b) other interest and similar expenses	14	(8.744)	(2.227.699)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 250
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.790.749	3.173.595
III. Financial assets	4	2.790.749	3.173.595
5. Investments held as fixed assets		2.790.749	3.173.595
6. Other loans		-	-
D. Current assets		476	3.488
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		476	3.488
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.791.225</u>	<u>3.177.083</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.791.225	3.177.083
1. Debenture loans		2.791.225	3.177.083
b) Non convertible loans	8	2.791.225	3.177.083
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.791.225	3.177.083
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.791.225</u>	<u>3.177.083</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(55.923)	(96.646)
b) other external expenses	11	(55.923)	(96.646)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		63.063	83.952
b) other income not included under a)	12	63.063	83.952
11. Other interest receivable and similar income		1.371	16.150
b) other interest and similar income	13	1.371	16.150
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(8.511)	(3.456)
b) other interest and similar expenses	14	(8.511)	(3.456)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 251
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		12.104.594	12.104.594
III. Financial assets	4	12.104.594	12.104.594
5. Investments held as fixed assets		12.104.594	12.104.594
6. Other loans		-	-
D. Current assets		396	5.483
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		396	5.483
E. Prepayments	6	-	-
TOTAL (ASSETS)		12.104.990	12.110.077
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		12.104.990	12.110.077
1. Debenture loans		12.104.990	12.110.077
b) Non convertible loans	8	12.104.990	12.110.077
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		12.104.990	12.110.077
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		12.104.990	12.110.077
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(314.002)	(211.926)
b) other external expenses	11	(314.002)	(211.926)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		313.287	198.338
b) other income not included under a)	12	313.287	198.338
11. Other interest receivable and similar income		31.425	42.250
b) other interest and similar income	13	31.425	42.250
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(30.710)	(28.662)
b) other interest and similar expenses	14	(30.710)	(28.662)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 254
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.955.596	2.840.278
III. Financial assets	4	4.955.596	2.840.278
5. Investments held as fixed assets		4.955.596	2.840.278
6. Other loans		-	-
D. Current assets		387.640	2.491.043
II. Debtors		25.973	27.945
4. Other debtors		25.973	27.945
a) becoming due and payable within one year	5	25.973	27.945
IV. Cash at bank and in hand		361.667	2.463.098
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.343.236</u>	<u>5.331.321</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.343.236	5.331.321
1. Debenture loans		5.343.236	5.270.285
b) Non convertible loans	8	5.343.236	5.270.285
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.343.236	5.270.285
2. Amounts owed to credit institutions		-	61.036
a) becoming due and payable within one year		-	61.036
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.343.236</u>	<u>5.331.321</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(159.126)	(149.763)
b) other external expenses	11	(159.126)	(149.763)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		192.835	106.182
b) other income not included under a)	12	192.835	106.182
11. Other interest receivable and similar income		179.272	248.615
b) other interest and similar income	13	179.272	248.615
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(212.981)	(205.034)
b) other interest and similar expenses	14	(212.981)	(205.034)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 256
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.337.886	1.715.517
III. Financial assets	4	2.337.886	1.715.517
5. Investments held as fixed assets		2.337.886	1.715.517
6. Other loans		-	-
D. Current assets		394	7.708
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		394	7.708
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.338.280</u>	<u>1.723.225</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.338.280	1.723.225
1. Debenture loans		2.338.280	1.723.225
b) Non convertible loans	8	2.338.280	1.723.225
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.338.280	1.723.225
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.338.280</u>	<u>1.723.225</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(45.724)	(176)
b) other external expenses	11	(45.724)	(176)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		32.639	-
b) other income not included under a)	12	32.639	-
11. Other interest receivable and similar income		15.384	3.190
b) other interest and similar income	13	15.384	3.190
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.299)	(3.014)
b) other interest and similar expenses	14	(2.299)	(3.014)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 257
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	1.698.569
III. Financial assets	4	-	1.698.569
5. Investments held as fixed assets		-	1.698.569
6. Other loans		-	-
D. Current assets		53.299	625.604
II. Debtors		-	36.030
4. Other debtors		-	36.030
a) becoming due and payable within one year	5	-	36.030
IV. Cash at bank and in hand		53.299	589.574
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>53.299</u></u>	<u><u>2.324.173</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		53.299	2.324.173
1. Debenture loans		-	2.324.173
b) Non convertible loans	8	-	2.324.173
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	2.324.173
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	53.299	-
a) Tax authorities		-	-
c) Other creditors		53.299	-
i) becoming due and payable within one year		53.299	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>53.299</u></u>	<u><u>2.324.173</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(46.855)	(26.387)
b) other external expenses	11	(46.855)	(26.387)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		296.866	145.018
b) other income not included under a)	12	296.866	145.018
11. Other interest receivable and similar income		897.638	61.133
b) other interest and similar income	13	897.638	61.133
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	(11.955)
14. Interest payable and similar expenses		(1.147.649)	(167.809)
b) other interest and similar expenses	14	(1.147.649)	(167.809)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 258
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.454.287	25.122.464
III. Financial assets	4	8.454.287	25.122.464
5. Investments held as fixed assets		-	-
6. Other loans		8.454.287	25.122.464
D. Current assets		4.961.662	6.677.400
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		4.961.662	6.677.400
E. Prepayments	6	-	-
TOTAL (ASSETS)		13.415.949	31.799.864
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		13.415.949	31.799.864
1. Debenture loans		13.415.949	31.799.864
b) Non convertible loans	8	13.415.949	31.799.864
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		13.415.949	31.799.864
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		13.415.949	31.799.864
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	114	-
5. Raw materials and consumables and other external expenses		(490.018)	(525.574)
b) other external expenses	11	(490.018)	(525.574)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.201.260	694.765
b) other income not included under a)	12	2.201.260	694.765
11. Other interest receivable and similar income		1.232.510	503.127
b) other interest and similar income	13	1.232.510	503.127
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.943.866)	(672.318)
b) other interest and similar expenses	14	(2.943.866)	(672.318)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 260
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		316.137	355.509
III. Financial assets	4	316.137	355.509
5. Investments held as fixed assets		316.137	355.509
6. Other loans		-	-
D. Current assets		22	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		22	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		316.159	355.509
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		316.159	355.509
1. Debenture loans		316.159	355.509
b) Non convertible loans	8	316.159	355.509
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		316.159	355.509
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		316.159	355.509
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	2.756
5. Raw materials and consumables and other external expenses		(5.449)	(2.930)
b) other external expenses	11	(5.449)	(2.930)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		5.472	-
b) other income not included under a)	12	5.472	-
11. Other interest receivable and similar income		39.355	143.323
b) other interest and similar income	13	39.355	143.323
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(39.372)	(142.920)
14. Interest payable and similar expenses		(6)	(229)
b) other interest and similar expenses	14	(6)	(229)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 261
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.144.210	4.144.210
III. Financial assets	4	4.144.210	4.144.210
5. Investments held as fixed assets		4.144.210	4.144.210
6. Other loans		-	-
D. Current assets		284.888	70
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		284.888	70
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.429.098	4.144.280
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.429.098	4.144.280
1. Debenture loans		4.429.098	4.144.280
b) Non convertible loans	8	4.429.098	4.144.280
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.429.098	4.144.280
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.429.098	4.144.280
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(115.723)	(27.257)
b) other external expenses	11	(115.723)	(27.257)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		888.354	-
b) other income not included under a)	12	888.354	-
11. Other interest receivable and similar income		93.675	38.037
b) other interest and similar income	13	93.675	38.037
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(866.306)	(10.780)
b) other interest and similar expenses	14	(866.306)	(10.780)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 262
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.571.768	11.961.750
III. Financial assets	4	4.571.768	11.961.750
5. Investments held as fixed assets		4.571.768	11.961.750
6. Other loans		-	-
D. Current assets		2.495.953	3.315.426
II. Debtors		64.259	132.054
4. Other debtors		64.259	132.054
a) becoming due and payable within one year	5	64.259	132.054
IV. Cash at bank and in hand		2.431.694	3.183.372
E. Prepayments	6	-	-
TOTAL (ASSETS)		7.067.721	15.277.176
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.067.721	15.277.176
1. Debenture loans		7.067.721	15.277.176
b) Non convertible loans	8	7.067.721	15.277.176
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.067.721	15.277.176
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		7.067.721	15.277.176
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(45.493)	(34.175)
b) other external expenses	11	(45.493)	(34.175)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		280.666	249.147
b) other income not included under a)	12	280.666	249.147
11. Other interest receivable and similar income		1.445	779
b) other interest and similar income	13	1.445	779
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(236.618)	(215.751)
b) other interest and similar expenses	14	(236.618)	(215.751)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 263
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		17.000.000	17.000.000
III. Financial assets	4	17.000.000	17.000.000
5. Investments held as fixed assets		-	-
6. Other loans		17.000.000	17.000.000
D. Current assets		386.515	397.831
II. Debtors		386.183	336.219
4. Other debtors		386.183	336.219
a) becoming due and payable within one year	5	386.183	336.219
IV. Cash at bank and in hand		332	61.612
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>17.386.515</u>	<u>17.397.831</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		17.386.515	17.397.831
1. Debenture loans		17.386.515	17.397.831
b) Non convertible loans	8	17.386.515	17.397.831
i) becoming due and payable within one year		17.386.515	413.310
ii) becoming due and payable after more than one year		-	16.984.521
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>17.386.515</u>	<u>17.397.831</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(220.462)	(236.802)
b) other external expenses	11	(220.462)	(236.802)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		948.986	574.359
b) other income not included under a)	12	948.986	574.359
11. Other interest receivable and similar income		-	14.296
b) other interest and similar income	13	-	14.296
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(728.524)	(351.853)
b) other interest and similar expenses	14	(728.524)	(351.853)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 264
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.866.424	1.329.045
III. Financial assets	4	1.866.424	1.329.045
5. Investments held as fixed assets		1.866.424	1.329.045
6. Other loans		-	-
D. Current assets		28.887	556.691
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		28.887	556.691
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.895.311</u>	<u>1.885.736</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.895.311	1.885.736
1. Debenture loans		1.895.311	1.885.736
b) Non convertible loans	8	1.895.311	1.885.736
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.895.311	1.885.736
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.895.311</u>	<u>1.885.736</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(75)	(78.122)
b) other external expenses	11	(75)	(78.122)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		22.428	85.511
b) other interest and similar income	13	22.428	85.511
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(22.353)	(7.389)
b) other interest and similar expenses	14	(22.353)	(7.389)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 270
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	99.250
III. Financial assets	4	-	99.250
5. Investments held as fixed assets		-	99.250
6. Other loans		-	-
D. Current assets		91.365	623
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		91.365	623
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>91.365</u>	<u>99.873</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		91.365	99.873
1. Debenture loans		91.365	99.873
b) Non convertible loans	8	91.365	99.873
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		91.365	99.873
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>91.365</u>	<u>99.873</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(2.233)	(70)
b) other external expenses	11	(2.233)	(70)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.915	-
b) other income not included under a)	12	1.915	-
11. Other interest receivable and similar income		8.510	77
b) other interest and similar income	13	8.510	77
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(8.192)	(7)
b) other interest and similar expenses	14	(8.192)	(7)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 271
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		115.727.891	66.975.127
III. Financial assets	4	115.727.891	66.975.127
5. Investments held as fixed assets		-	-
6. Other loans		115.727.891	66.975.127
D. Current assets		1.355.123	972.714
II. Debtors		392.305	-
4. Other debtors		392.305	-
a) becoming due and payable within one year	5	392.305	-
IV. Cash at bank and in hand		962.818	972.714
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>117.083.014</u>	<u>67.947.841</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		117.083.014	67.947.841
1. Debenture loans		117.083.014	67.947.841
b) Non convertible loans	8	117.083.014	67.947.841
i) becoming due and payable within one year		336.219	525.370
ii) becoming due and payable after more than one year		116.746.795	67.422.471
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>117.083.014</u>	<u>67.947.841</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	20	-
5. Raw materials and consumables and other external expenses		(451.825)	(246.178)
b) other external expenses	11	(451.825)	(246.178)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		2.942.784	380.723
b) other income not included under a)	12	2.942.784	380.723
11. Other interest receivable and similar income		861	486.639
b) other interest and similar income	13	861	486.639
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.491.840)	(621.184)
b) other interest and similar expenses	14	(2.491.840)	(621.184)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 272
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		17.921.181	13.703.885
III. Financial assets	4	17.921.181	13.703.885
5. Investments held as fixed assets		17.921.181	13.703.885
6. Other loans		-	-
D. Current assets		22.459	21.700
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		22.459	21.700
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>17.943.640</u>	<u>13.725.585</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		17.943.640	13.725.585
1. Debenture loans		17.943.640	13.725.585
b) Non convertible loans	8	17.943.640	13.725.585
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		17.943.640	13.725.585
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>17.943.640</u>	<u>13.725.585</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(374.751)	(35.248)
b) other external expenses	11	(374.751)	(35.248)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		445.007	24.423
b) other income not included under a)	12	445.007	24.423
11. Other interest receivable and similar income		57.755	34.240
b) other interest and similar income	13	57.755	34.240
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(128.011)	(23.415)
b) other interest and similar expenses	14	(128.011)	(23.415)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 273
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.207.505	-
III. Financial assets	4	6.207.505	-
5. Investments held as fixed assets		6.207.505	-
6. Other loans		-	-
D. Current assets		386	1.717.882
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		386	1.717.882
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.207.891</u>	<u>1.717.882</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.207.891	1.717.882
1. Debenture loans		6.207.891	1.717.882
b) Non convertible loans	8	6.207.891	1.717.882
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.207.891	1.717.882
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.207.891</u>	<u>1.717.882</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	3.700	-
5. Raw materials and consumables and other external expenses		(165.838)	(151)
b) other external expenses	11	(165.838)	(151)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		246.365	10.065
b) other interest and similar income	13	246.365	10.065
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(84.227)	(9.914)
b) other interest and similar expenses	14	(84.227)	(9.914)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 275
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		10.351.188	10.351.188
III. Financial assets	4	10.351.188	10.351.188
5. Investments held as fixed assets		10.351.188	10.351.188
6. Other loans		-	-
D. Current assets		385	149
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		385	149
E. Prepayments	6	-	-
TOTAL (ASSETS)		10.351.573	10.351.337
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		10.351.573	10.351.337
1. Debenture loans		10.351.573	10.351.337
b) Non convertible loans	8	10.351.573	10.351.337
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		10.351.573	10.351.337
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		10.351.573	10.351.337
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(77.954)	(56.618)
b) other external expenses	11	(77.954)	(56.618)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		78.201	-
b) other income not included under a)	12	78.201	-
11. Other interest receivable and similar income		-	57.688
b) other interest and similar income	13	-	57.688
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(247)	(1.070)
b) other interest and similar expenses	14	(247)	(1.070)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 276
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.001.447	1.755.761
III. Financial assets	4	1.001.447	1.755.761
5. Investments held as fixed assets		1.001.447	1.755.761
6. Other loans		-	-
D. Current assets		145.301	180.331
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		145.301	180.331
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.146.748</u>	<u>1.936.092</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.146.748	1.936.092
1. Debenture loans		1.146.748	1.936.092
b) Non convertible loans	8	1.146.748	1.936.092
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.146.748	1.936.092
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.146.748</u>	<u>1.936.092</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(25.838)	(24.347)
b) other external expenses	11	(25.838)	(24.347)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		17.143	-
b) other income not included under a)	12	17.143	-
11. Other interest receivable and similar income		99.788	30.635
b) other interest and similar income	13	99.788	30.635
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(91.093)	(6.288)
b) other interest and similar expenses	14	(91.093)	(6.288)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 277
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	4.298.968
III. Financial assets	4	-	4.298.968
5. Investments held as fixed assets		-	4.298.968
6. Other loans		-	-
D. Current assets		4.680.280	83.513
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		4.680.280	83.513
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.680.280</u>	<u>4.382.481</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.680.280	4.382.481
1. Debenture loans		4.680.280	4.382.481
b) Non convertible loans	8	4.680.280	4.382.481
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.680.280	4.382.481
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.680.280</u>	<u>4.382.481</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(31.689)	(15.400)
b) other external expenses	11	(31.689)	(15.400)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.063.726	-
b) other income not included under a)	12	1.063.726	-
11. Other interest receivable and similar income		22.995	15.408
b) other interest and similar income	13	22.995	15.408
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.055.032)	(8)
b) other interest and similar expenses	14	(1.055.032)	(8)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 279
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.000.000	8.000.000
III. Financial assets	4	8.000.000	8.000.000
5. Investments held as fixed assets		-	-
6. Other loans		8.000.000	8.000.000
D. Current assets		247.545	267.040
II. Debtors		246.225	245.623
4. Other debtors		246.225	245.623
a) becoming due and payable within one year	5	246.225	245.623
IV. Cash at bank and in hand		1.320	21.417
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>8.247.545</u>	<u>8.267.040</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.247.545	8.267.040
1. Debenture loans		8.247.545	8.267.040
b) Non convertible loans	8	8.247.545	8.267.040
i) becoming due and payable within one year		8.247.545	258.805
ii) becoming due and payable after more than one year		-	8.008.235
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>8.247.545</u>	<u>8.267.040</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	104.084	-
5. Raw materials and consumables and other external expenses		(124.020)	(92.619)
b) other external expenses	11	(124.020)	(92.619)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		328.598	340.520
b) other income not included under a)	12	328.598	340.520
11. Other interest receivable and similar income		1.936	-
b) other interest and similar income	13	1.936	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(310.598)	(247.901)
b) other interest and similar expenses	14	(310.598)	(247.901)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 282
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		7.484.416	7.382.144
III. Financial assets	4	7.484.416	7.382.144
5. Investments held as fixed assets		7.484.416	7.382.144
6. Other loans		-	-
D. Current assets		238	865
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		238	865
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.484.654</u>	<u>7.383.009</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.484.654	7.383.009
1. Debenture loans		7.484.654	7.383.009
b) Non convertible loans	8	7.484.654	7.383.009
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.484.654	7.383.009
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.484.654</u>	<u>7.383.009</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	41.898
5. Raw materials and consumables and other external expenses		(121.455)	(54.400)
b) other external expenses	11	(121.455)	(54.400)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		120.647	-
b) other income not included under a)	12	120.647	-
11. Other interest receivable and similar income		840	13.491
b) other interest and similar income	13	840	13.491
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(32)	(989)
b) other interest and similar expenses	14	(32)	(989)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 283
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.300.235	6.641.225
III. Financial assets	4	6.300.235	6.641.225
5. Investments held as fixed assets		6.300.235	6.641.225
6. Other loans		-	-
D. Current assets		3.120	525.417
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.120	525.417
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.303.355</u>	<u>7.166.642</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.303.355	7.166.642
1. Debenture loans		6.303.355	7.166.642
b) Non convertible loans	8	6.303.355	7.166.642
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.303.355	7.166.642
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.303.355</u>	<u>7.166.642</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	21.218
5. Raw materials and consumables and other external expenses		(132.470)	(40.102)
b) other external expenses	11	(132.470)	(40.102)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		55.477	137.685
b) other income not included under a)	12	55.477	137.685
11. Other interest receivable and similar income		927.273	26.046
b) other interest and similar income	13	927.273	26.046
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(840.990)	-
14. Interest payable and similar expenses		(9.290)	(144.847)
b) other interest and similar expenses	14	(9.290)	(144.847)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 284
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.845.000	4.845.000
III. Financial assets	4	4.845.000	4.845.000
5. Investments held as fixed assets		-	-
6. Other loans		4.845.000	4.845.000
D. Current assets		122.473	104.424
II. Debtors		103.610	96.742
4. Other debtors		103.610	96.742
a) becoming due and payable within one year	5	103.610	96.742
IV. Cash at bank and in hand		18.863	7.682
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.967.473	4.949.424
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.967.473	4.949.424
1. Debenture loans		4.967.473	4.949.424
b) Non convertible loans	8	4.967.473	4.949.424
i) becoming due and payable within one year		89.599	89.599
ii) becoming due and payable after more than one year		4.877.874	4.859.825
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.967.473	4.949.424
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(15.410)
b) other external expenses	11	-	(15.410)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		163.463	113.702
b) other income not included under a)	12	163.463	113.702
11. Other interest receivable and similar income		-	-
b) other interest and similar income	13	-	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(163.463)	(98.292)
b) other interest and similar expenses	14	(163.463)	(98.292)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 285
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.352.518	6.352.518
III. Financial assets	4	6.352.518	6.352.518
5. Investments held as fixed assets		6.352.518	6.352.518
6. Other loans		-	-
D. Current assets		31.061	32.968
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		31.061	32.968
E. Prepayments	6	-	-
TOTAL (ASSETS)		6.383.579	6.385.486
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.383.579	6.385.486
1. Debenture loans		6.383.579	6.385.486
b) Non convertible loans	8	6.383.579	6.385.486
i) becoming due and payable within one year		43.312	44.709
ii) becoming due and payable after more than one year		6.340.267	6.340.777
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		6.383.579	6.385.486
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(16.331)	(367.492)
b) other external expenses	11	(16.331)	(367.492)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		470.642	103.536
b) other income not included under a)	12	470.642	103.536
11. Other interest receivable and similar income		4.365	2.018.592
b) other interest and similar income	13	4.365	2.018.592
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	(1.589.157)
14. Interest payable and similar expenses		(458.676)	(165.479)
b) other interest and similar expenses	14	(458.676)	(165.479)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 286
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.192.000	5.340.575
III. Financial assets	4	5.192.000	5.340.575
5. Investments held as fixed assets		5.192.000	5.340.575
6. Other loans		-	-
D. Current assets		917	50.597
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		917	50.597
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.192.917</u>	<u>5.391.172</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.192.917	5.391.172
1. Debenture loans		5.192.917	5.391.172
b) Non convertible loans	8	5.192.917	5.391.172
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.192.917	5.391.172
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.192.917</u>	<u>5.391.172</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(29.398)	(13.843)
b) other external expenses	11	(29.398)	(13.843)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		54.750	6.085
b) other income not included under a)	12	54.750	6.085
11. Other interest receivable and similar income		198.347	8.828
b) other interest and similar income	13	198.347	8.828
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(223.699)	(1.070)
b) other interest and similar expenses	14	(223.699)	(1.070)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 287
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		21.894.591	23.930.199
III. Financial assets	4	21.894.591	23.930.199
5. Investments held as fixed assets		21.894.591	23.930.199
6. Other loans		-	-
D. Current assets		14.827	93.127
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		14.827	93.127
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>21.909.418</u>	<u>24.023.326</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		21.909.418	24.023.326
1. Debenture loans		21.909.418	24.023.326
b) Non convertible loans	8	21.909.418	24.023.326
i) becoming due and payable within one year		1.059.592	1.080.536
ii) becoming due and payable after more than one year		20.849.826	22.942.790
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>21.909.418</u>	<u>24.023.326</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(407.309)	(33.010)
b) other external expenses	11	(407.309)	(33.010)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		248.005	11
b) other income not included under a)	12	248.005	11
11. Other interest receivable and similar income		1.626.631	1.142.160
b) other interest and similar income	13	1.626.631	1.142.160
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(2)	2
14. Interest payable and similar expenses		(1.467.325)	(1.109.163)
b) other interest and similar expenses	14	(1.467.325)	(1.109.163)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 291
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		-
III. Financial assets	4	-
5. Investments held as fixed assets		-
6. Other loans		-
D. Current assets		1.726
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.726
E. Prepayments	6	-
TOTAL (ASSETS)		<u>1.726</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.726
1. Debenture loans		-
b) Non convertible loans	8	-
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		-
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	1.726
a) Tax authorities		-
c) Other creditors		1.726
i) becoming due and payable within one year		1.726
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.726</u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(58.194)
b) other external expenses	11	(58.194)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		57.875
b) other income not included under a)	12	57.875
11. Other interest receivable and similar income		385.114
b) other interest and similar income	13	385.114
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(384.795)
b) other interest and similar expenses	14	(384.795)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 292
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.000.000	6.000.000
III. Financial assets	4	6.000.000	6.000.000
5. Investments held as fixed assets		-	-
6. Other loans		6.000.000	6.000.000
D. Current assets		156.845	151.223
II. Debtors		147.267	151.183
4. Other debtors		147.267	151.183
a) becoming due and payable within one year	5	147.267	151.183
IV. Cash at bank and in hand		9.578	40
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.156.845</u>	<u>6.151.223</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.156.845	6.151.223
1. Debenture loans		6.156.845	6.151.223
b) Non convertible loans	8	6.156.845	6.151.223
i) becoming due and payable within one year		6.156.845	155.883
ii) becoming due and payable after more than one year		-	5.995.340
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.156.845</u>	<u>6.151.223</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(71.420)	(106.800)
b) other external expenses	11	(71.420)	(106.800)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		359.083	273.684
b) other income not included under a)	12	359.083	273.684
11. Other interest receivable and similar income		-	-
b) other interest and similar income	13	-	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(287.663)	(166.884)
b) other interest and similar expenses	14	(287.663)	(166.884)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 293
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.828.686	3.828.686
III. Financial assets	4	3.828.686	3.828.686
5. Investments held as fixed assets		3.828.686	3.828.686
6. Other loans		-	-
D. Current assets		41	37.822
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		41	37.822
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.828.727</u>	<u>3.866.508</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.828.727	3.866.508
1. Debenture loans		3.828.727	3.866.508
b) Non convertible loans	8	3.828.727	3.866.508
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.828.727	3.866.508
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.828.727</u>	<u>3.866.508</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(37.565)	(225)
b) other external expenses	11	(37.565)	(225)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	1
b) other income not included under a)	12	-	1
11. Other interest receivable and similar income		39.642	11.498
b) other interest and similar income	13	39.642	11.498
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.077)	(11.274)
b) other interest and similar expenses	14	(2.077)	(11.274)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 294
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.209.081	1.331.702
III. Financial assets	4	1.209.081	1.331.702
5. Investments held as fixed assets		1.209.081	1.331.702
6. Other loans		-	-
D. Current assets		69.857	19.915
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		69.857	19.915
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.278.938</u>	<u>1.351.617</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.278.938	1.351.617
1. Debenture loans		1.278.938	1.351.617
b) Non convertible loans	8	1.278.938	1.351.617
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		1.278.938	1.351.617
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.278.938</u>	<u>1.351.617</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(22)	(13.317)
b) other external expenses	11	(22)	(13.317)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		5.031	-
b) other income not included under a)	12	5.031	-
11. Other interest receivable and similar income		24.790	13.673
b) other interest and similar income	13	24.790	13.673
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(29.799)	(356)
b) other interest and similar expenses	14	(29.799)	(356)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 295
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	264.730
III. Financial assets	4	-	264.730
5. Investments held as fixed assets		-	264.730
6. Other loans		-	-
D. Current assets		84.536	325.699
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		84.536	325.699
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>84.536</u>	<u>590.429</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		84.536	590.429
1. Debenture loans		84.536	451.500
b) Non convertible loans	8	84.536	451.500
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		84.536	451.500
2. Amounts owed to credit institutions		-	138.929
a) becoming due and payable within one year		-	138.929
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>84.536</u>	<u>590.429</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(15.762)	(2.859)
b) other external expenses	11	(15.762)	(2.859)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		46.256	50.324
b) other income not included under a)	12	46.256	50.324
11. Other interest receivable and similar income		184.618	14.867
b) other interest and similar income	13	184.618	14.867
13. Value adjustment in respects of financial assets and of investments held as current assets	4	1.367	(1.367)
14. Interest payable and similar expenses		(216.479)	(60.965)
b) other interest and similar expenses	14	(216.479)	(60.965)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 297
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.884.620	7.050.655
III. Financial assets	4	6.884.620	7.050.655
5. Investments held as fixed assets		6.884.620	7.050.655
6. Other loans		-	-
D. Current assets		1.905.297	1.167.790
II. Debtors		26.052	24.723
4. Other debtors		26.052	24.723
a) becoming due and payable within one year	5	26.052	24.723
IV. Cash at bank and in hand		1.879.245	1.143.067
E. Prepayments	6	-	-
TOTAL (ASSETS)		8.789.917	8.218.445
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.789.917	8.218.445
1. Debenture loans		8.789.917	8.218.445
b) Non convertible loans	8	8.789.917	8.218.445
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		8.789.917	8.218.445
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.789.917	8.218.445
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(155.760)	(24.772)
b) other external expenses	11	(155.760)	(24.772)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		297.364	16.784
b) other income not included under a)	12	297.364	16.784
11. Other interest receivable and similar income		210.698	100.370
b) other interest and similar income	13	210.698	100.370
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(352.302)	(92.382)
b) other interest and similar expenses	14	(352.302)	(92.382)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 299
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.519.537	3.627.309
III. Financial assets	4	5.519.537	3.627.309
5. Investments held as fixed assets		-	-
6. Other loans		5.519.537	3.627.309
D. Current assets		371.607	1.124.286
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		371.607	1.124.286
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.891.144</u>	<u>4.751.595</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.891.144	4.751.595
1. Debenture loans		5.891.144	4.751.595
b) Non convertible loans	8	5.891.144	4.751.595
i) becoming due and payable within one year		128.172	102.711
ii) becoming due and payable after more than one year		5.762.972	4.648.884
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.891.144</u>	<u>4.751.595</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(82.637)	(22.760)
b) other external expenses	11	(82.637)	(22.760)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		214.964	33.345
b) other income not included under a)	12	214.964	33.345
11. Other interest receivable and similar income		104.539	208.951
b) other interest and similar income	13	104.539	208.951
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(236.866)	(219.536)
b) other interest and similar expenses	14	(236.866)	(219.536)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 300
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.265.807	6.265.807
III. Financial assets	4	6.265.807	6.265.807
5. Investments held as fixed assets		-	-
6. Other loans		6.265.807	6.265.807
D. Current assets		153.949	141.963
II. Debtors		5.524	3.901
4. Other debtors		5.524	3.901
a) becoming due and payable within one year	5	5.524	3.901
IV. Cash at bank and in hand		148.425	138.062
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.419.756</u>	<u>6.407.770</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.419.756	6.407.770
1. Debenture loans		6.419.756	6.407.770
b) Non convertible loans	8	6.419.756	6.407.770
i) becoming due and payable within one year		6.419.756	123.155
ii) becoming due and payable after more than one year		-	6.284.615
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.419.756</u>	<u>6.407.770</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(25.155)	(19.348)
b) other external expenses	11	(25.155)	(19.348)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		601.498	261.278
b) other income not included under a)	12	601.498	261.278
11. Other interest receivable and similar income		403	33
b) other interest and similar income	13	403	33
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(576.746)	(241.963)
b) other interest and similar expenses	14	(576.746)	(241.963)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 301
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		8.409.722	8.409.722
III. Financial assets	4	8.409.722	8.409.722
5. Investments held as fixed assets		8.409.722	8.409.722
6. Other loans		-	-
D. Current assets		8.478	7.904
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		8.478	7.904
E. Prepayments	6	-	-
TOTAL (ASSETS)		8.418.200	8.417.626
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		8.418.200	8.417.626
1. Debenture loans		8.418.200	8.417.626
b) Non convertible loans	8	8.418.200	8.417.626
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		8.418.200	8.417.626
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.418.200	8.417.626
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(402.084)
b) other external expenses	11	-	(402.084)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	2
b) other income not included under a)	12	-	2
11. Other interest receivable and similar income		135.944	463.185
b) other interest and similar income	13	135.944	463.185
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(135.944)	(61.103)
b) other interest and similar expenses	14	(135.944)	(61.103)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 303
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.111.029	3.139.940
III. Financial assets	4	6.111.029	3.139.940
5. Investments held as fixed assets		6.111.029	3.139.940
6. Other loans		-	-
D. Current assets		741.726	1.230.734
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		741.726	1.230.734
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.852.755</u>	<u>4.370.674</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.852.755	4.370.674
1. Debenture loans		6.852.755	4.370.674
b) Non convertible loans	8	6.852.755	4.370.674
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		6.852.755	4.370.674
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.852.755</u>	<u>4.370.674</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	88	-
5. Raw materials and consumables and other external expenses		(130.665)	(37.436)
b) other external expenses	11	(130.665)	(37.436)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		713.869	2.012.546
b) other income not included under a)	12	713.869	2.012.546
11. Other interest receivable and similar income		15.128	1.001
b) other interest and similar income	13	15.128	1.001
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(10.915)	-
14. Interest payable and similar expenses		(587.505)	(1.976.111)
b) other interest and similar expenses	14	(587.505)	(1.976.111)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 305
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.000.000	5.000.000
III. Financial assets	4	5.000.000	5.000.000
5. Investments held as fixed assets		5.000.000	5.000.000
6. Other loans		-	-
D. Current assets		78.645	136.595
II. Debtors		78.639	77.056
4. Other debtors		78.639	77.056
a) becoming due and payable within one year	5	78.639	77.056
IV. Cash at bank and in hand		6	59.539
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.078.645</u>	<u>5.136.595</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.078.645	5.136.595
1. Debenture loans		5.078.645	5.136.595
b) Non convertible loans	8	5.078.645	5.136.595
i) becoming due and payable within one year		75.479	76.000
ii) becoming due and payable after more than one year		5.003.166	5.060.595
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.078.645</u>	<u>5.136.595</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	60.000
5. Raw materials and consumables and other external expenses		(59.400)	(50)
b) other external expenses	11	(59.400)	(50)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		191.583	77.056
b) other income not included under a)	12	191.583	77.056
11. Other interest receivable and similar income		57.512	-
b) other interest and similar income	13	57.512	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(189.695)	(137.006)
b) other interest and similar expenses	14	(189.695)	(137.006)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 306
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.801.276	4.120.465
III. Financial assets	4	2.801.276	4.120.465
5. Investments held as fixed assets		-	-
6. Other loans		2.801.276	4.120.465
D. Current assets		22.322	98.605
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		22.322	98.605
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.823.598</u>	<u>4.219.070</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.823.598	4.219.070
1. Debenture loans		2.823.598	4.219.070
b) Non convertible loans	8	2.823.598	4.219.070
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.823.598	4.219.070
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.823.598</u>	<u>4.219.070</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(11.568)	(39.383)
b) other external expenses	11	(11.568)	(39.383)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		25.500	62.923
b) other income not included under a)	12	25.500	62.923
11. Other interest receivable and similar income		16.776	4.265
b) other interest and similar income	13	16.776	4.265
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(30.708)	(27.805)
b) other interest and similar expenses	14	(30.708)	(27.805)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 307
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.426.327	1.194.133
III. Financial assets	4	2.426.327	1.194.133
5. Investments held as fixed assets		2.426.327	1.194.133
6. Other loans		-	-
D. Current assets		41.406	151.244
II. Debtors		6.567	-
4. Other debtors		6.567	-
a) becoming due and payable within one year	5	6.567	-
IV. Cash at bank and in hand		34.839	151.244
E. Prepayments	6	-	-
TOTAL (ASSETS)		2.467.733	1.345.377
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.467.733	1.345.377
1. Debenture loans		2.467.733	1.345.377
b) Non convertible loans	8	2.467.733	1.345.377
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.467.733	1.345.377
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.467.733	1.345.377
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(10.401)	(48.300)
b) other external expenses	11	(10.401)	(48.300)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.276.065	-
b) other income not included under a)	12	1.276.065	-
11. Other interest receivable and similar income		310	663.023
b) other interest and similar income	13	310	663.023
13. Value adjustment in respects of financial assets and of investments held as current assets	4	198.687	(601.415)
14. Interest payable and similar expenses		(1.464.661)	(13.308)
b) other interest and similar expenses	14	(1.464.661)	(13.308)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 308
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	10.558.195
III. Financial assets	4	-	10.558.195
5. Investments held as fixed assets		-	10.558.195
6. Other loans		-	-
D. Current assets		57.879	169.989
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		57.879	169.989
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>57.879</u></u>	<u><u>10.728.184</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		57.879	10.728.184
1. Debenture loans		57.879	10.728.184
b) Non convertible loans	8	57.879	10.728.184
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		57.879	10.728.184
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>57.879</u></u>	<u><u>10.728.184</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	35	-
5. Raw materials and consumables and other external expenses		(32.274)	(4.749)
b) other external expenses	11	(32.274)	(4.749)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		653	-
b) other income not included under a)	12	653	-
11. Other interest receivable and similar income		2.274.232	12.132
b) other interest and similar income	13	2.274.232	12.132
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.242.646)	(7.383)
b) other interest and similar expenses	14	(2.242.646)	(7.383)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 309
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	4.224.915
III. Financial assets	4	-	4.224.915
5. Investments held as fixed assets		-	4.224.915
6. Other loans		-	-
D. Current assets		62.305	364.023
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		62.305	364.023
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>62.305</u>	<u>4.588.938</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		62.305	4.588.938
1. Debenture loans		62.235	4.578.179
b) Non convertible loans	8	62.235	4.578.179
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		62.235	4.578.179
2. Amounts owed to credit institutions		70	-
a) becoming due and payable within one year		70	-
8. Other creditors	9	-	10.759
a) Tax authorities		-	-
c) Other creditors		-	10.759
i) becoming due and payable within one year		-	10.759
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>62.305</u>	<u>4.588.938</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	322	-
5. Raw materials and consumables and other external expenses		(18.380)	(4.448)
b) other external expenses	11	(18.380)	(4.448)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		310.168	135.491
b) other income not included under a)	12	310.168	135.491
11. Other interest receivable and similar income		1.288.714	18.557
b) other interest and similar income	13	1.288.714	18.557
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(1.580.824)	(149.600)
b) other interest and similar expenses	14	(1.580.824)	(149.600)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 310
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.594.707	2.594.707
III. Financial assets	4	2.594.707	2.594.707
5. Investments held as fixed assets		2.594.707	2.594.707
6. Other loans		-	-
D. Current assets		60.570	56.474
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		60.570	56.474
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.655.277</u>	<u>2.651.181</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.655.277	2.651.181
1. Debenture loans		2.655.277	2.651.181
b) Non convertible loans	8	2.655.277	2.651.181
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.655.277	2.651.181
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.655.277</u>	<u>2.651.181</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(133.857)
b) other external expenses	11	-	(133.857)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		41.672	139.330
b) other interest and similar income	13	41.672	139.330
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(41.672)	(5.473)
b) other interest and similar expenses	14	(41.672)	(5.473)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 311
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	13.616.824
III. Financial assets	4	-	13.616.824
5. Investments held as fixed assets		-	13.616.824
6. Other loans		-	-
D. Current assets		2.421	1.786.644
II. Debtors		-	32.400
4. Other debtors		-	32.400
a) becoming due and payable within one year	5	-	32.400
IV. Cash at bank and in hand		2.421	1.754.244
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.421</u>	<u>15.403.468</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.421	15.403.468
1. Debenture loans		-	15.403.468
b) Non convertible loans	8	-	15.403.468
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		-	15.403.468
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	2.421	-
a) Tax authorities		-	-
c) Other creditors		2.421	-
i) becoming due and payable within one year		2.421	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.421</u>	<u>15.403.468</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(8.550)	(25.643)
b) other external expenses	11	(8.550)	(25.643)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		974.040	151.613
b) other income not included under a)	12	974.040	151.613
11. Other interest receivable and similar income		3.491.145	1.144
b) other interest and similar income	13	3.491.145	1.144
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(4.456.635)	(127.114)
b) other interest and similar expenses	14	(4.456.635)	(127.114)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 313
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	493.948
III. Financial assets	4	-	493.948
5. Investments held as fixed assets		-	493.948
6. Other loans		-	-
D. Current assets		13.307	42.537
II. Debtors		-	14.736
4. Other debtors		-	14.736
a) becoming due and payable within one year	5	-	14.736
IV. Cash at bank and in hand		13.307	27.801
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>13.307</u></u>	<u><u>536.485</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		13.307	536.485
1. Debenture loans		13.307	536.485
b) Non convertible loans	8	13.307	536.485
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		13.307	536.485
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>13.307</u></u>	<u><u>536.485</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	4	-
5. Raw materials and consumables and other external expenses		(4.660)	(595)
b) other external expenses	11	(4.660)	(595)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		132.813	11.390
b) other income not included under a)	12	132.813	11.390
11. Other interest receivable and similar income		157.034	7.300
b) other interest and similar income	13	157.034	7.300
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(285.191)	(18.095)
b) other interest and similar expenses	14	(285.191)	(18.095)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 316
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.760.949	5.059.865
III. Financial assets	4	3.760.949	5.059.865
5. Investments held as fixed assets		3.760.949	5.059.865
6. Other loans		-	-
D. Current assets		2.108.189	674.822
II. Debtors		85.410	50.532
4. Other debtors		85.410	50.532
a) becoming due and payable within one year	5	85.410	50.532
IV. Cash at bank and in hand		2.022.779	624.290
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>5.869.138</u>	<u>5.734.687</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		5.869.138	5.734.687
1. Debenture loans		5.325.760	4.702.575
b) Non convertible loans	8	5.325.760	4.702.575
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		5.325.760	4.702.575
2. Amounts owed to credit institutions		-	282.772
a) becoming due and payable within one year		-	282.772
8. Other creditors	9	543.378	749.340
a) Tax authorities		-	-
c) Other creditors		543.378	749.340
i) becoming due and payable within one year		543.378	749.340
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>5.869.138</u>	<u>5.734.687</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(79.491)	(4.714)
b) other external expenses	11	(79.491)	(4.714)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		5.589.880	147.836
b) other income not included under a)	12	5.589.880	147.836
11. Other interest receivable and similar income		58.109	911.272
b) other interest and similar income	13	58.109	911.272
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(2.807.643)	(1)
14. Interest payable and similar expenses		(2.760.855)	(1.054.393)
b) other interest and similar expenses	14	(2.760.855)	(1.054.393)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 317
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		13.785.337	2.633.753
III. Financial assets	4	13.785.337	2.633.753
5. Investments held as fixed assets		-	-
6. Other loans		13.785.337	2.633.753
D. Current assets		642.800	1.436.453
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		642.800	1.436.453
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>14.428.137</u>	<u>4.070.206</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		14.428.137	4.070.206
1. Debenture loans		14.428.137	4.070.206
b) Non convertible loans	8	14.428.137	4.070.206
i) becoming due and payable within one year		254.685	73.644
ii) becoming due and payable after more than one year		14.173.452	3.996.562
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>14.428.137</u>	<u>4.070.206</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(21.876)	(11.588)
b) other external expenses	11	(21.876)	(11.588)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		568.952	56.222
b) other income not included under a)	12	568.952	56.222
11. Other interest receivable and similar income		2.967	3.438
b) other interest and similar income	13	2.967	3.438
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(550.043)	(48.072)
b) other interest and similar expenses	14	(550.043)	(48.072)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 318
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	1.103.565
III. Financial assets	4	-	1.103.565
5. Investments held as fixed assets		-	1.103.565
6. Other loans		-	-
D. Current assets		786	48.062
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		786	48.062
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>786</u>	<u>1.151.627</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		786	1.151.627
1. Debenture loans		786	1.151.627
b) Non convertible loans	8	786	1.151.627
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		786	1.151.627
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>786</u>	<u>1.151.627</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(51.563)	(24.025)
b) other external expenses	11	(51.563)	(24.025)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		1.158.058	26.414
b) other interest and similar income	13	1.158.058	26.414
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(1.103.565)	-
14. Interest payable and similar expenses		(2.930)	(2.389)
b) other interest and similar expenses	14	(2.930)	(2.389)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 321
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.100.000	5.500.000
III. Financial assets	4	6.100.000	5.500.000
5. Investments held as fixed assets		-	-
6. Other loans		6.100.000	5.500.000
D. Current assets		157.076	2.292
II. Debtors		1.271	2.292
4. Other debtors		1.271	2.292
a) becoming due and payable within one year	5	1.271	2.292
IV. Cash at bank and in hand		155.805	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.257.076</u>	<u>5.502.292</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.257.076	5.502.292
1. Debenture loans		6.257.076	5.501.649
b) Non convertible loans	8	6.257.076	5.501.649
i) becoming due and payable within one year		125.342	3.014
ii) becoming due and payable after more than one year		6.131.734	5.498.635
2. Amounts owed to credit institutions		-	643
a) becoming due and payable within one year		-	643
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.257.076</u>	<u>5.502.292</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	643	-
5. Raw materials and consumables and other external expenses		(210)	(70)
b) other external expenses	11	(210)	(70)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		152.137	2.292
b) other income not included under a)	12	152.137	2.292
11. Other interest receivable and similar income		-	1.092
b) other interest and similar income	13	-	1.092
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(152.570)	(3.314)
b) other interest and similar expenses	14	(152.570)	(3.314)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 322
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.530.494	2.567.991
III. Financial assets	4	3.530.494	2.567.991
5. Investments held as fixed assets		-	-
6. Other loans		3.530.494	2.567.991
D. Current assets		354.620	30.894
II. Debtors		336.312	712
4. Other debtors		336.312	712
a) becoming due and payable within one year	5	336.312	712
IV. Cash at bank and in hand		18.308	30.182
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.885.114</u>	<u>2.598.885</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.885.114	2.598.885
1. Debenture loans		3.885.114	2.598.885
b) Non convertible loans	8	3.885.114	2.598.885
i) becoming due and payable within one year		314.797	8.101
ii) becoming due and payable after more than one year		3.570.317	2.590.784
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.885.114</u>	<u>2.598.885</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(56.014)	(46.619)
b) other external expenses	11	(56.014)	(46.619)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		335.600	712
b) other income not included under a)	12	335.600	712
11. Other interest receivable and similar income		27.835	60.623
b) other interest and similar income	13	27.835	60.623
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(307.421)	(14.716)
b) other interest and similar expenses	14	(307.421)	(14.716)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 323
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		74.193	-
III. Financial assets	4	74.193	-
5. Investments held as fixed assets		74.193	-
6. Other loans		-	-
D. Current assets		-	73.992
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	73.992
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u><u>74.193</u></u>	<u><u>73.992</u></u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		74.193	73.992
1. Debenture loans		74.193	73.992
b) Non convertible loans	8	74.193	73.992
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		74.193	73.992
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>74.193</u></u>	<u><u>73.992</u></u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	148	-
5. Raw materials and consumables and other external expenses		(40)	(419)
b) other external expenses	11	(40)	(419)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		166	1.140
b) other interest and similar income	13	166	1.140
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(274)	(721)
b) other interest and similar expenses	14	(274)	(721)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u><u>-</u></u>	<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 324
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		72.939	-
III. Financial assets	4	72.939	-
5. Investments held as fixed assets		72.939	-
6. Other loans		-	-
D. Current assets		-	72.828
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		-	72.828
E. Prepayments	6	-	-
TOTAL (ASSETS)		72.939	72.828
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		72.939	72.828
1. Debenture loans		72.938	72.828
b) Non convertible loans	8	72.938	72.828
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		72.938	72.828
2. Amounts owed to credit institutions		1	-
a) becoming due and payable within one year		1	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		72.939	72.828
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	32	-
5. Raw materials and consumables and other external expenses		(39)	(417)
b) other external expenses	11	(39)	(417)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		142	890
b) other interest and similar income	13	142	890
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(135)	(473)
b) other interest and similar expenses	14	(135)	(473)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 325
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		54.169	52.002
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		54.169	52.002
E. Prepayments	6	-	-
TOTAL (ASSETS)		54.169	52.002
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		54.169	52.002
1. Debenture loans		54.169	52.002
b) Non convertible loans	8	54.169	52.002
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		54.169	52.002
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		54.169	52.002
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(140)	(258)
b) other external expenses	11	(140)	(258)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		2.541	740
b) other interest and similar income	13	2.541	740
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(2.401)	(482)
b) other interest and similar expenses	14	(2.401)	(482)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 326
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		1.500.000	1.500.000
III. Financial assets	4	1.500.000	1.500.000
5. Investments held as fixed assets		1.500.000	1.500.000
6. Other loans		-	-
D. Current assets		5	5
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		5	5
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>1.500.005</u>	<u>1.500.005</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		1.500.005	1.500.005
1. Debenture loans		1.499.305	1.499.305
b) Non convertible loans	8	1.499.305	1.499.305
i) becoming due and payable within one year		1.499.305	-
ii) becoming due and payable after more than one year		-	1.499.305
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	700	700
a) Tax authorities		-	-
c) Other creditors		700	700
i) becoming due and payable within one year		700	700
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.500.005</u>	<u>1.500.005</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	(300)
b) other external expenses	11	-	(300)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	240
b) other income not included under a)	12	-	240
11. Other interest receivable and similar income		59	481
b) other interest and similar income	13	59	481
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(59)	(421)
b) other interest and similar expenses	14	(59)	(421)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 327
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		7.392.737	7.392.737
III. Financial assets	4	7.392.737	7.392.737
5. Investments held as fixed assets		7.392.737	7.392.737
6. Other loans		-	-
D. Current assets		185.760	225.876
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		185.760	225.876
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.578.497</u>	<u>7.618.613</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.578.497	7.618.613
1. Debenture loans		7.578.497	7.618.613
b) Non convertible loans	8	7.578.497	7.618.613
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.578.497	7.618.613
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.578.497</u>	<u>7.618.613</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	12.277	-
5. Raw materials and consumables and other external expenses		(28.650)	(59.254)
b) other external expenses	11	(28.650)	(59.254)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		1.099.139	218.311
b) other income not included under a)	12	1.099.139	218.311
11. Other interest receivable and similar income		51.870	9.205
b) other interest and similar income	13	51.870	9.205
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	(2)
14. Interest payable and similar expenses		(1.134.636)	(168.260)
b) other interest and similar expenses	14	(1.134.636)	(168.260)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 331
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		6.829.710	3.020.763
III. Financial assets	4	6.829.710	3.020.763
5. Investments held as fixed assets		6.829.710	3.020.763
6. Other loans		-	-
D. Current assets		265.206	4.024.359
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		265.206	4.024.359
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>7.094.916</u>	<u>7.045.122</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		7.094.916	7.045.122
1. Debenture loans		7.094.916	7.045.122
b) Non convertible loans	8	7.094.916	7.045.122
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		7.094.916	7.045.122
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>7.094.916</u>	<u>7.045.122</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(72.039)	(25.554)
b) other external expenses	11	(72.039)	(25.554)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		473	-
b) other income not included under a)	12	473	-
11. Other interest receivable and similar income		130.780	25.554
b) other interest and similar income	13	130.780	25.554
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(59.214)	-
b) other interest and similar expenses	14	(59.214)	-
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 333
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		172.161.767	178.913.693
III. Financial assets	4	172.161.767	178.913.693
5. Investments held as fixed assets		172.161.767	178.913.693
6. Other loans		-	-
D. Current assets		277.962	97.698
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		277.962	97.698
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>172.439.729</u>	<u>179.011.391</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		172.439.729	179.011.391
1. Debenture loans		172.439.729	179.011.391
b) Non convertible loans	8	172.439.729	179.011.391
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		172.439.729	179.011.391
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>172.439.729</u>	<u>179.011.391</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(43.643)	(1.095)
b) other external expenses	11	(43.643)	(1.095)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		536.329	1.482.659
b) other income not included under a)	12	536.329	1.482.659
11. Other interest receivable and similar income		9.262.420	1.080
b) other interest and similar income	13	9.262.420	1.080
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(9.286.293)	-
14. Interest payable and similar expenses		(468.813)	(1.482.644)
b) other interest and similar expenses	14	(468.813)	(1.482.644)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 334
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		880.798
III. Financial assets	4	880.798
5. Investments held as fixed assets		880.798
6. Other loans		-
D. Current assets		814
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		814
E. Prepayments	6	-
TOTAL (ASSETS)		881.612
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		881.612
1. Debenture loans		881.612
b) Non convertible loans	8	881.612
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		881.612
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		881.612
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(21.461)
b) other external expenses	11	(21.461)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		19.500
b) other income not included under a)	12	19.500
11. Other interest receivable and similar income		3.099
b) other interest and similar income	13	3.099
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(1.138)
b) other interest and similar expenses	14	(1.138)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 335
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		5.819.049	2.535.372
III. Financial assets	4	5.819.049	2.535.372
5. Investments held as fixed assets		5.819.049	2.535.372
6. Other loans		-	-
D. Current assets		576.673	2.734.014
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		576.673	2.734.014
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>6.395.722</u>	<u>5.269.386</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		6.395.722	5.269.386
1. Debenture loans		6.395.722	5.269.386
b) Non convertible loans	8	6.395.722	5.269.386
i) becoming due and payable within one year		62.111	47.778
ii) becoming due and payable after more than one year		6.333.611	5.221.608
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>6.395.722</u>	<u>5.269.386</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(106.849)	(10.514)
b) other external expenses	11	(106.849)	(10.514)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	280.955
b) other income not included under a)	12	-	280.955
11. Other interest receivable and similar income		324.965	-
b) other interest and similar income	13	324.965	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(218.116)	(270.441)
b) other interest and similar expenses	14	(218.116)	(270.441)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 337
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.637.966	4.863.273
III. Financial assets	4	3.637.966	4.863.273
5. Investments held as fixed assets		3.637.966	4.863.273
6. Other loans		-	-
D. Current assets		879.131	391.787
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		879.131	391.787
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.517.097</u>	<u>5.255.060</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.517.097	5.255.060
1. Debenture loans		4.517.097	5.255.060
b) Non convertible loans	8	4.517.097	5.255.060
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.517.097	5.255.060
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.517.097</u>	<u>5.255.060</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	99	-
5. Raw materials and consumables and other external expenses		(44.452)	(26.537)
b) other external expenses	11	(44.452)	(26.537)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		825.794	213.476
b) other income not included under a)	12	825.794	213.476
11. Other interest receivable and similar income		3.216	216
b) other interest and similar income	13	3.216	216
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(784.657)	(187.155)
b) other interest and similar expenses	14	(784.657)	(187.155)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 341
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.039.527	833.695
III. Financial assets	4	4.039.527	833.695
5. Investments held as fixed assets		4.039.527	833.695
6. Other loans		-	-
D. Current assets		21.457	26.708
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		21.457	26.708
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.060.984	860.403
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.060.984	860.403
1. Debenture loans		4.060.984	860.403
b) Non convertible loans	8	4.060.984	860.403
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.060.984	860.403
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.060.984	860.403
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(18.641)	(3.055)
b) other external expenses	11	(18.641)	(3.055)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		121.392	-
b) other income not included under a)	12	121.392	-
11. Other interest receivable and similar income		20.912	12.615
b) other interest and similar income	13	20.912	12.615
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(123.663)	(9.560)
b) other interest and similar expenses	14	(123.663)	(9.560)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 345
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		15.000.000	3.000.000
III. Financial assets	4	15.000.000	3.000.000
5. Investments held as fixed assets		15.000.000	3.000.000
6. Other loans		-	-
D. Current assets		116.313	902
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		116.313	902
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>15.116.313</u>	<u>3.000.902</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		15.116.313	3.000.902
1. Debenture loans		15.116.313	3.000.902
b) Non convertible loans	8	15.116.313	3.000.902
i) becoming due and payable within one year		31.000	6.000
ii) becoming due and payable after more than one year		15.085.313	2.994.902
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>15.116.313</u>	<u>3.000.902</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(25.354)	(70)
b) other external expenses	11	(25.354)	(70)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		4.500	-
b) other income not included under a)	12	4.500	-
11. Other interest receivable and similar income		378.919	5.098
b) other interest and similar income	13	378.919	5.098
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(358.065)	(5.028)
b) other interest and similar expenses	14	(358.065)	(5.028)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 346
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		16.341.287	5.874.804
III. Financial assets	4	16.341.287	5.874.804
5. Investments held as fixed assets		16.341.287	5.874.804
6. Other loans		-	-
D. Current assets		348.842	1.372.470
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		348.842	1.372.470
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>16.690.129</u>	<u>7.247.274</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		16.690.129	7.247.274
1. Debenture loans		16.690.129	7.247.274
b) Non convertible loans	8	16.690.129	7.247.274
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		16.690.129	7.247.274
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>16.690.129</u>	<u>7.247.274</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(55.775)	(96.689)
b) other external expenses	11	(55.775)	(96.689)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		148.113	132.938
b) other interest and similar income	13	148.113	132.938
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(92.338)	(36.249)
b) other interest and similar expenses	14	(92.338)	(36.249)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 348
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.082.260	2.653.696
III. Financial assets	4	3.082.260	2.653.696
5. Investments held as fixed assets		3.082.260	2.653.696
6. Other loans		-	-
D. Current assets		495.029	348.057
II. Debtors		42.813	15.189
4. Other debtors		42.813	15.189
a) becoming due and payable within one year	5	42.813	15.189
IV. Cash at bank and in hand		452.216	332.868
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.577.289</u>	<u>3.001.753</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.577.289	3.001.753
1. Debenture loans		3.577.289	3.001.753
b) Non convertible loans	8	3.577.289	3.001.753
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.577.289	3.001.753
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.577.289</u>	<u>3.001.753</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(46.221)	(1.050)
b) other external expenses	11	(46.221)	(1.050)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		537.123	2.919
b) other income not included under a)	12	537.123	2.919
11. Other interest receivable and similar income		482.760	1.293
b) other interest and similar income	13	482.760	1.293
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(40.656)	-
14. Interest payable and similar expenses		(933.006)	(3.162)
b) other interest and similar expenses	14	(933.006)	(3.162)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 349
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.828.798	1.870.436
III. Financial assets	4	2.828.798	1.870.436
5. Investments held as fixed assets		-	-
6. Other loans		2.828.798	1.870.436
D. Current assets		673.246	4.055.406
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		673.246	4.055.406
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.502.044</u>	<u>5.925.842</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.502.044	5.925.842
1. Debenture loans		3.502.044	5.925.842
b) Non convertible loans	8	3.502.044	5.925.842
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.502.044	5.925.842
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.502.044</u>	<u>5.925.842</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(73.158)	(4.870)
b) other external expenses	11	(73.158)	(4.870)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		225.191	-
b) other income not included under a)	12	225.191	-
11. Other interest receivable and similar income		172.112	59.565
b) other interest and similar income	13	172.112	59.565
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(324.145)	(54.695)
b) other interest and similar expenses	14	(324.145)	(54.695)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 351
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.907.552	3.902.666
III. Financial assets	4	4.907.552	3.902.666
5. Investments held as fixed assets		4.907.552	3.902.666
6. Other loans		-	-
D. Current assets		3.683	82.233
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.683	82.233
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.911.235	3.984.899
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.911.235	3.984.899
1. Debenture loans		4.911.235	3.984.899
b) Non convertible loans	8	4.911.235	3.984.899
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.911.235	3.984.899
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.911.235	3.984.899
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(13.484)	(824)
b) other external expenses	11	(13.484)	(824)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		260.203	1
b) other income not included under a)	12	260.203	1
11. Other interest receivable and similar income		20.675	12.670
b) other interest and similar income	13	20.675	12.670
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(267.394)	(11.847)
b) other interest and similar expenses	14	(267.394)	(11.847)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 353
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.000.000
III. Financial assets	4	2.000.000
5. Investments held as fixed assets		-
6. Other loans		2.000.000
D. Current assets		56.731
II. Debtors		48.438
4. Other debtors		48.438
a) becoming due and payable within one year	5	48.438
IV. Cash at bank and in hand		8.293
E. Prepayments	6	-
TOTAL (ASSETS)		2.056.731
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.056.731
1. Debenture loans		2.056.731
b) Non convertible loans	8	2.056.731
i) becoming due and payable within one year		56.986
ii) becoming due and payable after more than one year		1.999.745
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.056.731
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(3.218)
b) other external expenses	11	(3.218)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		48.438
b) other income not included under a)	12	48.438
11. Other interest receivable and similar income		6.918
b) other interest and similar income	13	6.918
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(52.138)
b) other interest and similar expenses	14	(52.138)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 354
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		12.320.370
III. Financial assets	4	12.320.370
5. Investments held as fixed assets		12.320.370
6. Other loans		-
D. Current assets		18.515
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		18.515
E. Prepayments	6	-
TOTAL (ASSETS)		12.338.885
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		12.338.885
1. Debenture loans		12.338.885
b) Non convertible loans	8	12.338.885
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		12.338.885
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		12.338.885
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(90.084)
b) other external expenses	11	(90.084)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		61.688
b) other income not included under a)	12	61.688
11. Other interest receivable and similar income		33.215
b) other interest and similar income	13	33.215
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(4.819)
b) other interest and similar expenses	14	(4.819)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 355
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		11.803.357	4.522.754
III. Financial assets	4	11.803.357	4.522.754
5. Investments held as fixed assets		11.803.357	4.522.754
6. Other loans		-	-
D. Current assets		3.324	43.045
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		3.324	43.045
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>11.806.681</u>	<u>4.565.799</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		11.806.681	4.565.799
1. Debenture loans		11.806.681	4.565.799
b) Non convertible loans	8	11.806.681	4.565.799
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		11.806.681	4.565.799
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>11.806.681</u>	<u>4.565.799</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(55.310)	(14.569)
b) other external expenses	11	(55.310)	(14.569)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		38.582	-
b) other income not included under a)	12	38.582	-
11. Other interest receivable and similar income		27.527	14.574
b) other interest and similar income	13	27.527	14.574
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(10.799)	(5)
b) other interest and similar expenses	14	(10.799)	(5)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 356
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.895.735
III. Financial assets	4	1.895.735
5. Investments held as fixed assets		1.895.735
6. Other loans		-
D. Current assets		2.324
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		2.324
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>1.898.059</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.898.059
1. Debenture loans		1.898.059
b) Non convertible loans	8	1.898.059
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.898.059
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>1.898.059</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(143.213)
b) other external expenses	11	(143.213)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		145.568
b) other interest and similar income	13	145.568
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(2.355)
b) other interest and similar expenses	14	(2.355)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 357
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.696.685
III. Financial assets	4	2.696.685
5. Investments held as fixed assets		2.696.685
6. Other loans		-
D. Current assets		294.005
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		294.005
E. Prepayments	6	-
TOTAL (ASSETS)		2.990.690
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.990.690
1. Debenture loans		2.990.690
b) Non convertible loans	8	2.990.690
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.990.690
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.990.690
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(195.570)
b) other external expenses	11	(195.570)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		201.554
b) other interest and similar income	13	201.554
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(5.984)
b) other interest and similar expenses	14	(5.984)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 360
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		2.235.294	1.366.590
III. Financial assets	4	2.235.294	1.366.590
5. Investments held as fixed assets		2.235.294	1.366.590
6. Other loans		-	-
D. Current assets		325.672	645.325
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		325.672	645.325
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>2.560.966</u>	<u>2.011.915</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		2.560.966	2.011.915
1. Debenture loans		2.560.966	2.011.915
b) Non convertible loans	8	2.560.966	2.011.915
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		2.560.966	2.011.915
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.560.966</u>	<u>2.011.915</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	3.431	-
5. Raw materials and consumables and other external expenses		(93.646)	(610)
b) other external expenses	11	(93.646)	(610)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		250.265	5.413
b) other income not included under a)	12	250.265	5.413
11. Other interest receivable and similar income		1.456	-
b) other interest and similar income	13	1.456	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(161.506)	(4.803)
b) other interest and similar expenses	14	(161.506)	(4.803)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 363
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		4.274.871
III. Financial assets	4	4.274.871
5. Investments held as fixed assets		4.274.871
6. Other loans		-
D. Current assets		53.513
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		53.513
E. Prepayments	6	-
TOTAL (ASSETS)		4.328.384
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.328.384
1. Debenture loans		4.328.384
b) Non convertible loans	8	4.328.384
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.328.384
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.328.384
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		2.587
b) other interest and similar income	13	2.587
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(2.587)
b) other interest and similar expenses	14	(2.587)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 365
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		-	-
III. Financial assets	4	-	-
5. Investments held as fixed assets		-	-
6. Other loans		-	-
D. Current assets		52.205	32.521
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		52.205	32.521
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>52.205</u>	<u>32.521</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		52.205	32.521
1. Debenture loans		52.205	32.521
b) Non convertible loans	8	52.205	32.521
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		52.205	32.521
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>52.205</u>	<u>32.521</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		-	-
b) other external expenses	11	-	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		316	11
b) other interest and similar income	13	316	11
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(316)	(11)
b) other interest and similar expenses	14	(316)	(11)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 366
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		7.967.702
III. Financial assets	4	7.967.702
5. Investments held as fixed assets		7.967.702
6. Other loans		-
D. Current assets		14.626
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		14.626
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>7.982.328</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		7.982.328
1. Debenture loans		7.982.328
b) Non convertible loans	8	7.982.328
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		7.982.328
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>7.982.328</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	3.000
5. Raw materials and consumables and other external expenses		(50.116)
b) other external expenses	11	(50.116)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		4.240.870
b) other income not included under a)	12	4.240.870
11. Other interest receivable and similar income		273.943
b) other interest and similar income	13	273.943
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(4.467.697)
b) other interest and similar expenses	14	(4.467.697)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 370
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.957.636	499.500
III. Financial assets	4	3.957.636	499.500
5. Investments held as fixed assets		3.957.636	499.500
6. Other loans		-	-
D. Current assets		989.294	1.504.552
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		989.294	1.504.552
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>4.946.930</u>	<u>2.004.052</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.946.930	2.004.052
1. Debenture loans		4.946.930	2.004.052
b) Non convertible loans	8	4.946.930	2.004.052
i) becoming due and payable within one year		14.722	6.356
ii) becoming due and payable after more than one year		4.932.208	1.997.696
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>4.946.930</u>	<u>2.004.052</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(85.644)	(100)
b) other external expenses	11	(85.644)	(100)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		204.785	2.304
b) other interest and similar income	13	204.785	2.304
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(119.141)	(2.204)
b) other interest and similar expenses	14	(119.141)	(2.204)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 373
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		77.348.676
III. Financial assets	4	77.348.676
5. Investments held as fixed assets		77.348.676
6. Other loans		-
D. Current assets		3.063.406
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		3.063.406
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>80.412.082</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		80.412.082
1. Debenture loans		80.412.082
b) Non convertible loans	8	80.412.082
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		80.412.082
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>80.412.082</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	1.303
5. Raw materials and consumables and other external expenses		(11.512)
b) other external expenses	11	(11.512)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		317.982
b) other income not included under a)	12	317.982
11. Other interest receivable and similar income		22.157
b) other interest and similar income	13	22.157
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(329.930)
b) other interest and similar expenses	14	(329.930)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 376
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		20.468.092	15.890.945
III. Financial assets	4	20.468.092	15.890.945
5. Investments held as fixed assets		20.468.092	15.890.945
6. Other loans		-	-
D. Current assets		40.838	75.054
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		40.838	75.054
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>20.508.930</u>	<u>15.965.999</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		20.508.930	15.965.999
1. Debenture loans		20.508.930	15.965.999
b) Non convertible loans	8	20.508.930	15.965.999
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		20.508.930	15.965.999
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>20.508.930</u>	<u>15.965.999</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(42.072)	(225)
b) other external expenses	11	(42.072)	(225)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	75.207
b) other income not included under a)	12	-	75.207
11. Other interest receivable and similar income		89.833	2
b) other interest and similar income	13	89.833	2
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(47.761)	(74.984)
b) other interest and similar expenses	14	(47.761)	(74.984)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 377
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		4.266.620	-
III. Financial assets	4	4.266.620	-
5. Investments held as fixed assets		4.266.620	-
6. Other loans		-	-
D. Current assets		451	2.984.575
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		451	2.984.575
E. Prepayments	6	-	-
TOTAL (ASSETS)		4.267.071	2.984.575
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		4.267.071	2.984.575
1. Debenture loans		4.267.071	2.984.575
b) Non convertible loans	8	4.267.071	2.984.575
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		4.267.071	2.984.575
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.267.071	2.984.575
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(30.649)	(500)
b) other external expenses	11	(30.649)	(500)
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		-	-
b) other income not included under a)	12	-	-
11. Other interest receivable and similar income		86.309	6.885
b) other interest and similar income	13	86.309	6.885
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(55.660)	(6.385)
b) other interest and similar expenses	14	(55.660)	(6.385)
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 378
(denominated in EUR)

	Note	31/12/2022	31/12/2021
ASSETS			
C. Fixed assets		3.407.385	2.100.000
III. Financial assets	4	3.407.385	2.100.000
5. Investments held as fixed assets		3.407.385	2.100.000
6. Other loans		-	-
D. Current assets		28.514	-
II. Debtors		-	-
4. Other debtors		-	-
a) becoming due and payable within one year	5	-	-
IV. Cash at bank and in hand		28.514	-
E. Prepayments	6	-	-
TOTAL (ASSETS)		<u>3.435.899</u>	<u>2.100.000</u>
CAPITAL, RESERVES AND LIABILITIES			
A. Capital and reserves		-	-
I. Subscribed capital		-	-
V. Profit and loss brought forward		-	-
VI. Profit or loss for the financial year		-	-
C. Creditors		3.435.899	2.100.000
1. Debenture loans		3.435.899	2.100.000
b) Non convertible loans	8	3.435.899	2.100.000
i) becoming due and payable within one year		-	-
ii) becoming due and payable after more than one year		3.435.899	2.100.000
2. Amounts owed to credit institutions		-	-
a) becoming due and payable within one year		-	-
8. Other creditors	9	-	-
a) Tax authorities		-	-
c) Other creditors		-	-
i) becoming due and payable within one year		-	-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>3.435.899</u>	<u>2.100.000</u>
PROFIT AND LOSS ACCOUNT			
		2022	2021
4. Other operating income	10	-	-
5. Raw materials and consumables and other external expenses		(37.787)	-
b) other external expenses	11	(37.787)	-
7. Value adjustments		-	-
b) in respect of current Assets	5	-	-
8. Other operating expenses		-	-
10. Income from other investments and loans forming part of the fixed assets		66.698	-
b) other income not included under a)	12	66.698	-
11. Other interest receivable and similar income		1.132	-
b) other interest and similar income	13	1.132	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-	-
14. Interest payable and similar expenses		(30.043)	-
b) other interest and similar expenses	14	(30.043)	-
15. Tax on profit and loss		-	-
16. Profit or loss after taxation		-	-
17. Other taxes not shown under items 1 to 16	15	-	-
18. Profit or loss for the financial year		<u>-</u>	<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 382
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		677.810
III. Financial assets	4	677.810
5. Investments held as fixed assets		677.810
6. Other loans		-
D. Current assets		62.395
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		62.395
E. Prepayments	6	-
TOTAL (ASSETS)		740.205
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		740.205
1. Debenture loans		740.205
b) Non convertible loans	8	740.205
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		740.205
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		740.205
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(2.352)
b) other external expenses	11	(2.352)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		48.893
b) other income not included under a)	12	48.893
11. Other interest receivable and similar income		22.464
b) other interest and similar income	13	22.464
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(69.005)
b) other interest and similar expenses	14	(69.005)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 383
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		8.161.054
III. Financial assets	4	8.161.054
5. Investments held as fixed assets		8.161.054
6. Other loans		-
D. Current assets		342.216
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		342.216
E. Prepayments	6	-
TOTAL (ASSETS)		8.503.270
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		8.503.270
1. Debenture loans		8.503.270
b) Non convertible loans	8	8.503.270
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		8.503.270
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.503.270
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(91.587)
b) other external expenses	11	(91.587)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		221.642
b) other income not included under a)	12	221.642
11. Other interest receivable and similar income		16.106
b) other interest and similar income	13	16.106
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(146.161)
b) other interest and similar expenses	14	(146.161)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 384
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		7.978.970
III. Financial assets	4	7.978.970
5. Investments held as fixed assets		7.978.970
6. Other loans		-
D. Current assets		1.229.670
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.229.670
E. Prepayments	6	-
TOTAL (ASSETS)		<u>9.208.640</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		9.208.640
1. Debenture loans		9.208.640
b) Non convertible loans	8	9.208.640
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		9.208.640
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>9.208.640</u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(58.247)
b) other external expenses	11	(58.247)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		1.836.641
b) other income not included under a)	12	1.836.641
11. Other interest receivable and similar income		1.194.121
b) other interest and similar income	13	1.194.121
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(2.972.515)
b) other interest and similar expenses	14	(2.972.515)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 385
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.299.538
III. Financial assets	4	1.299.538
5. Investments held as fixed assets		1.299.538
6. Other loans		-
D. Current assets		261.556
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		261.556
E. Prepayments	6	-
TOTAL (ASSETS)		1.561.094
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.561.094
1. Debenture loans		1.561.094
b) Non convertible loans	8	1.561.094
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.561.094
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		1.561.094
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(14.750)
b) other external expenses	11	(14.750)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		44.493
b) other income not included under a)	12	44.493
11. Other interest receivable and similar income		41.804
b) other interest and similar income	13	41.804
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(71.547)
b) other interest and similar expenses	14	(71.547)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 386
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.064.830
III. Financial assets	4	3.064.830
5. Investments held as fixed assets		3.064.830
6. Other loans		-
D. Current assets		656
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		656
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.065.486</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.065.486
1. Debenture loans		3.065.486
b) Non convertible loans	8	3.065.486
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.065.486
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.065.486</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(26.140)
b) other external expenses	11	(26.140)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		21.859
b) other income not included under a)	12	21.859
11. Other interest receivable and similar income		39.167
b) other interest and similar income	13	39.167
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(34.886)
b) other interest and similar expenses	14	(34.886)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 388
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.420.000
III. Financial assets	4	3.420.000
5. Investments held as fixed assets		-
6. Other loans		3.420.000
D. Current assets		355.800
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		355.800
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.775.800</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.775.800
1. Debenture loans		3.775.800
b) Non convertible loans	8	3.775.800
i) becoming due and payable within one year		57.468
ii) becoming due and payable after more than one year		3.718.332
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.775.800</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(22.652)
b) other external expenses	11	(22.652)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		28.054
b) other income not included under a)	12	28.054
11. Other interest receivable and similar income		115.164
b) other interest and similar income	13	115.164
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(120.566)
b) other interest and similar expenses	14	(120.566)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 395
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		837.210
III. Financial assets	4	837.210
5. Investments held as fixed assets		837.210
6. Other loans		-
D. Current assets		95.432
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		95.432
E. Prepayments	6	-
TOTAL (ASSETS)		932.642
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		932.642
1. Debenture loans		932.642
b) Non convertible loans	8	932.642
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		932.642
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		932.642
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(6.139)
b) other external expenses	11	(6.139)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		7.171
b) other interest and similar income	13	7.171
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(1.032)
b) other interest and similar expenses	14	(1.032)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 396
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		100.000
III. Financial assets	4	100.000
5. Investments held as fixed assets		100.000
6. Other loans		-
D. Current assets		94.103
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		94.103
E. Prepayments	6	-
TOTAL (ASSETS)		194.103
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		194.103
1. Debenture loans		194.103
b) Non convertible loans	8	194.103
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		194.103
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		194.103
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.158)
b) other external expenses	11	(1.158)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		1.169
b) other interest and similar income	13	1.169
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(11)
b) other interest and similar expenses	14	(11)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 398
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.526.525
III. Financial assets	4	2.526.525
5. Investments held as fixed assets		2.526.525
6. Other loans		-
D. Current assets		1.990.968
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.990.968
E. Prepayments	6	-
TOTAL (ASSETS)		4.517.493
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.517.493
1. Debenture loans		4.517.493
b) Non convertible loans	8	4.517.493
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.517.493
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.517.493
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(55.899)
b) other external expenses	11	(55.899)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		63.908
b) other interest and similar income	13	63.908
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(8.009)
b) other interest and similar expenses	14	(8.009)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 401
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		8.482.248
III. Financial assets	4	8.482.248
5. Investments held as fixed assets		8.482.248
6. Other loans		-
D. Current assets		1.220.985
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.220.985
E. Prepayments	6	-
TOTAL (ASSETS)		9.703.233
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		9.703.233
1. Debenture loans		9.703.233
b) Non convertible loans	8	9.703.233
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		9.703.233
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.703.233
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	249
5. Raw materials and consumables and other external expenses		(50.414)
b) other external expenses	11	(50.414)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		822.687
b) other income not included under a)	12	822.687
11. Other interest receivable and similar income		64.119
b) other interest and similar income	13	64.119
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(836.641)
b) other interest and similar expenses	14	(836.641)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 402
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		4.325.143
III. Financial assets	4	4.325.143
5. Investments held as fixed assets		4.325.143
6. Other loans		-
D. Current assets		501.153
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		501.153
E. Prepayments	6	-
TOTAL (ASSETS)		4.826.296
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.826.296
1. Debenture loans		4.826.296
b) Non convertible loans	8	4.826.296
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.826.296
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.826.296
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(43.663)
b) other external expenses	11	(43.663)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		1.744.146
b) other income not included under a)	12	1.744.146
11. Other interest receivable and similar income		16.044
b) other interest and similar income	13	16.044
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(371.918)
14. Interest payable and similar expenses		(1.344.609)
b) other interest and similar expenses	14	(1.344.609)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 403
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.945.606
III. Financial assets	4	3.945.606
5. Investments held as fixed assets		3.945.606
6. Other loans		-
D. Current assets		6.461
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		6.461
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.952.067</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.952.067
1. Debenture loans		3.952.067
b) Non convertible loans	8	3.952.067
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.952.067
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.952.067</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(3.849)
b) other external expenses	11	(3.849)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		76.605
b) other income not included under a)	12	76.605
11. Other interest receivable and similar income		50.567
b) other interest and similar income	13	50.567
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(123.323)
b) other interest and similar expenses	14	(123.323)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 404
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.972.330
III. Financial assets	4	2.972.330
5. Investments held as fixed assets		2.972.330
6. Other loans		-
D. Current assets		555.485
II. Debtors		68.788
4. Other debtors		68.788
a) becoming due and payable within one year	5	68.788
IV. Cash at bank and in hand		486.697
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.527.815</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.527.815
1. Debenture loans		3.527.815
b) Non convertible loans	8	3.527.815
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.527.815
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.527.815</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(11.753)
b) other external expenses	11	(11.753)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		68.788
b) other income not included under a)	12	68.788
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(27.670)
14. Interest payable and similar expenses		(29.365)
b) other interest and similar expenses	14	(29.365)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 405
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.930.062
III. Financial assets	4	1.930.062
5. Investments held as fixed assets		1.930.062
6. Other loans		-
D. Current assets		72.388
II. Debtors		2.201
4. Other debtors		2.201
a) becoming due and payable within one year	5	2.201
IV. Cash at bank and in hand		70.187
E. Prepayments	6	-
TOTAL (ASSETS)		2.002.450
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.002.450
1. Debenture loans		2.002.450
b) Non convertible loans	8	2.002.450
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.002.450
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.002.450
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(3.386)
b) other external expenses	11	(3.386)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		51.683
b) other income not included under a)	12	51.683
11. Other interest receivable and similar income		22.955
b) other interest and similar income	13	22.955
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(70.340)
14. Interest payable and similar expenses		(912)
b) other interest and similar expenses	14	(912)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 407
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.678.135
III. Financial assets	4	1.678.135
5. Investments held as fixed assets		1.678.135
6. Other loans		-
D. Current assets		4.717
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		4.717
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>1.682.852</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.682.852
1. Debenture loans		1.682.852
b) Non convertible loans	8	1.682.852
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.682.852
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>1.682.852</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(20.834)
b) other external expenses	11	(20.834)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		18.542
b) other income not included under a)	12	18.542
11. Other interest receivable and similar income		60.184
b) other interest and similar income	13	60.184
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(57.892)
b) other interest and similar expenses	14	(57.892)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 408
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		433.026
III. Financial assets	4	433.026
5. Investments held as fixed assets		433.026
6. Other loans		-
D. Current assets		2.789.307
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		2.789.307
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.222.333</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.222.333
1. Debenture loans		3.222.333
b) Non convertible loans	8	3.222.333
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.222.333
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.222.333</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(91.427)
b) other external expenses	11	(91.427)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		127.301
b) other interest and similar income	13	127.301
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(35.874)
b) other interest and similar expenses	14	(35.874)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 409
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.712.189
III. Financial assets	4	2.712.189
5. Investments held as fixed assets		2.712.189
6. Other loans		-
D. Current assets		183
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		183
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.712.372</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.712.372
1. Debenture loans		2.712.372
b) Non convertible loans	8	2.712.372
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.712.372
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.712.372</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(65.120)
b) other external expenses	11	(65.120)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		75.074
b) other income not included under a)	12	75.074
11. Other interest receivable and similar income		473
b) other interest and similar income	13	473
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(10.427)
b) other interest and similar expenses	14	(10.427)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 411
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.514.050
III. Financial assets	4	2.514.050
5. Investments held as fixed assets		2.514.050
6. Other loans		-
D. Current assets		70.611
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		70.611
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.584.661</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.584.661
1. Debenture loans		2.584.661
b) Non convertible loans	8	2.584.661
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.584.661
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.584.661</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(28.908)
b) other external expenses	11	(28.908)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		27.213
b) other income not included under a)	12	27.213
11. Other interest receivable and similar income		26.248
b) other interest and similar income	13	26.248
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(24.553)
b) other interest and similar expenses	14	(24.553)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 412
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.695.309
III. Financial assets	4	1.695.309
5. Investments held as fixed assets		1.695.309
6. Other loans		-
D. Current assets		137.631
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		137.631
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>1.832.940</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.832.940
1. Debenture loans		1.827.248
b) Non convertible loans	8	1.827.248
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.827.248
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	5.692
a) Tax authorities		-
c) Other creditors		5.692
i) becoming due and payable within one year		5.692
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>1.832.940</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(838)
b) other external expenses	11	(838)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		66.021
b) other income not included under a)	12	66.021
11. Other interest receivable and similar income		632
b) other interest and similar income	13	632
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(65.815)
b) other interest and similar expenses	14	(65.815)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 413
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.974
III. Financial assets	4	9.974
5. Investments held as fixed assets		9.974
6. Other loans		-
D. Current assets		31
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		31
E. Prepayments	6	-
TOTAL (ASSETS)		10.005
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		10.005
1. Debenture loans		10.005
b) Non convertible loans	8	10.005
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		10.005
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		10.005
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(9)
b) other external expenses	11	(9)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		27
b) other interest and similar income	13	27
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(18)
b) other interest and similar expenses	14	(18)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 414
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		4.409.973
III. Financial assets	4	4.409.973
5. Investments held as fixed assets		4.409.973
6. Other loans		-
D. Current assets		15.464
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		15.464
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>4.425.437</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.425.437
1. Debenture loans		4.425.437
b) Non convertible loans	8	4.425.437
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.425.437
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>4.425.437</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.814)
b) other external expenses	11	(1.814)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		11.362
b) other interest and similar income	13	11.362
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(9.548)
b) other interest and similar expenses	14	(9.548)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 419
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		-
III. Financial assets	4	-
5. Investments held as fixed assets		-
6. Other loans		-
D. Current assets		99.950
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		99.950
E. Prepayments	6	-
TOTAL (ASSETS)		99.950
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		99.950
1. Debenture loans		99.950
b) Non convertible loans	8	99.950
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		99.950
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		99.950
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(50)
b) other external expenses	11	(50)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		50
b) other interest and similar income	13	50
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		-
b) other interest and similar expenses	14	-
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 420
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		6.340.231
III. Financial assets	4	6.340.231
5. Investments held as fixed assets		6.340.231
6. Other loans		-
D. Current assets		461.835
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		461.835
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>6.802.066</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		6.802.066
1. Debenture loans		6.802.066
b) Non convertible loans	8	6.802.066
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		6.802.066
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>6.802.066</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(252.915)
b) other external expenses	11	(252.915)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		69.610
b) other income not included under a)	12	69.610
11. Other interest receivable and similar income		310.928
b) other interest and similar income	13	310.928
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(127.623)
b) other interest and similar expenses	14	(127.623)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 422
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		8.611.781
III. Financial assets	4	8.611.781
5. Investments held as fixed assets		-
6. Other loans		8.611.781
D. Current assets		1.935
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.935
E. Prepayments	6	-
TOTAL (ASSETS)		8.613.716
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		8.613.716
1. Debenture loans		8.613.716
b) Non convertible loans	8	8.613.716
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		8.613.716
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		8.613.716
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(19.344)
b) other external expenses	11	(19.344)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		47.126
b) other interest and similar income	13	47.126
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(27.782)
b) other interest and similar expenses	14	(27.782)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 424
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		-
III. Financial assets	4	-
5. Investments held as fixed assets		-
6. Other loans		-
D. Current assets		2.555.351
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		2.555.351
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.555.351</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.555.351
1. Debenture loans		2.555.351
b) Non convertible loans	8	2.555.351
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.555.351
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.555.351</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(98.039)
b) other external expenses	11	(98.039)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		629.002
b) other income not included under a)	12	629.002
11. Other interest receivable and similar income		34.028
b) other interest and similar income	13	34.028
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(564.991)
b) other interest and similar expenses	14	(564.991)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 425
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.791.426
III. Financial assets	4	1.791.426
5. Investments held as fixed assets		1.791.426
6. Other loans		-
D. Current assets		1.057.539
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.057.539
E. Prepayments	6	-
TOTAL (ASSETS)		<u>2.848.965</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.848.965
1. Debenture loans		2.848.965
b) Non convertible loans	8	2.848.965
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.848.965
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>2.848.965</u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(34.228)
b) other external expenses	11	(34.228)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		4.458
b) other income not included under a)	12	4.458
11. Other interest receivable and similar income		191.118
b) other interest and similar income	13	191.118
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(161.348)
b) other interest and similar expenses	14	(161.348)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 426
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.255.503
III. Financial assets	4	3.255.503
5. Investments held as fixed assets		3.255.503
6. Other loans		-
D. Current assets		1.649.053
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.649.053
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>4.904.556</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.904.556
1. Debenture loans		4.904.556
b) Non convertible loans	8	4.904.556
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.904.556
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>4.904.556</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(63.754)
b) other external expenses	11	(63.754)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		8.167
b) other income not included under a)	12	8.167
11. Other interest receivable and similar income		73.321
b) other interest and similar income	13	73.321
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(17.734)
b) other interest and similar expenses	14	(17.734)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 427
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		14.691.683
III. Financial assets	4	14.691.683
5. Investments held as fixed assets		14.691.683
6. Other loans		-
D. Current assets		515.154
II. Debtors		214.553
4. Other debtors		214.553
a) becoming due and payable within one year	5	214.553
IV. Cash at bank and in hand		300.601
E. Prepayments	6	-
TOTAL (ASSETS)		<u>15.206.837</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		15.206.837
1. Debenture loans		15.206.837
b) Non convertible loans	8	15.206.837
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		15.206.837
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>15.206.837</u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(63.650)
b) other external expenses	11	(63.650)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		383.891
b) other income not included under a)	12	383.891
11. Other interest receivable and similar income		7.050
b) other interest and similar income	13	7.050
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(263.715)
14. Interest payable and similar expenses		(63.576)
b) other interest and similar expenses	14	(63.576)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 428
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		7.327.027
III. Financial assets	4	7.327.027
5. Investments held as fixed assets		7.327.027
6. Other loans		-
D. Current assets		535.803
II. Debtors		327.413
4. Other debtors		327.413
a) becoming due and payable within one year	5	327.413
IV. Cash at bank and in hand		208.390
E. Prepayments	6	-
TOTAL (ASSETS)		7.862.830
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		7.862.830
1. Debenture loans		7.835.902
b) Non convertible loans	8	7.835.902
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		7.835.902
2. Amounts owed to credit institutions		26.928
a) becoming due and payable within one year		26.928
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		7.862.830
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(3.864)
b) other external expenses	11	(3.864)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		341.198
b) other income not included under a)	12	341.198
11. Other interest receivable and similar income		26.238
b) other interest and similar income	13	26.238
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(363.572)
b) other interest and similar expenses	14	(363.572)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 430
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.935.175
III. Financial assets	4	3.935.175
5. Investments held as fixed assets		3.935.175
6. Other loans		-
D. Current assets		117.911
II. Debtors		63.207
4. Other debtors		63.207
a) becoming due and payable within one year	5	63.207
IV. Cash at bank and in hand		54.704
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>4.053.086</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.053.086
1. Debenture loans		4.053.086
b) Non convertible loans	8	4.053.086
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.053.086
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>4.053.086</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(7.510)
b) other external expenses	11	(7.510)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		63.569
b) other income not included under a)	12	63.569
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(56.059)
b) other interest and similar expenses	14	(56.059)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 431
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		16.300.147
III. Financial assets	4	16.300.147
5. Investments held as fixed assets		-
6. Other loans		16.300.147
D. Current assets		484.258
II. Debtors		464.422
4. Other debtors		464.422
a) becoming due and payable within one year	5	464.422
IV. Cash at bank and in hand		19.836
E. Prepayments	6	-
TOTAL (ASSETS)		<u>16.784.405</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		16.784.405
1. Debenture loans		16.784.405
b) Non convertible loans	8	16.784.405
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		16.784.405
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>16.784.405</u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(616.322)
b) other external expenses	11	(616.322)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		464.422
b) other income not included under a)	12	464.422
11. Other interest receivable and similar income		917.363
b) other interest and similar income	13	917.363
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(765.463)
b) other interest and similar expenses	14	(765.463)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 433
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.000.000
III. Financial assets	4	2.000.000
5. Investments held as fixed assets		2.000.000
6. Other loans		-
D. Current assets		569.215
II. Debtors		3.577
4. Other debtors		3.577
a) becoming due and payable within one year	5	3.577
IV. Cash at bank and in hand		565.638
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.569.215</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.569.215
1. Debenture loans		2.569.215
b) Non convertible loans	8	2.569.215
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.569.215
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.569.215</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(2.957)
b) other external expenses	11	(2.957)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		89.831
b) other income not included under a)	12	89.831
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(86.874)
b) other interest and similar expenses	14	(86.874)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 434
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.808.116
III. Financial assets	4	3.808.116
5. Investments held as fixed assets		3.808.116
6. Other loans		-
D. Current assets		931.314
II. Debtors		657.006
4. Other debtors		657.006
a) becoming due and payable within one year	5	657.006
IV. Cash at bank and in hand		274.308
E. Prepayments	6	-
TOTAL (ASSETS)		4.739.430
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.739.430
1. Debenture loans		4.739.430
b) Non convertible loans	8	4.739.430
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.739.430
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.739.430
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(29.365)
b) other external expenses	11	(29.365)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		146.568
b) other income not included under a)	12	146.568
11. Other interest receivable and similar income		50.404
b) other interest and similar income	13	50.404
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(167.607)
b) other interest and similar expenses	14	(167.607)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 435
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		16.484.366
III. Financial assets	4	16.484.366
5. Investments held as fixed assets		-
6. Other loans		16.484.366
D. Current assets		476.849
II. Debtors		469.671
4. Other debtors		469.671
a) becoming due and payable within one year	5	469.671
IV. Cash at bank and in hand		7.178
E. Prepayments	6	-
TOTAL (ASSETS)		16.961.215
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		16.961.215
1. Debenture loans		16.961.215
b) Non convertible loans	8	16.961.215
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		16.961.215
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		16.961.215
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(622.537)
b) other external expenses	11	(622.537)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		469.671
b) other income not included under a)	12	469.671
11. Other interest receivable and similar income		591.739
b) other interest and similar income	13	591.739
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(438.873)
b) other interest and similar expenses	14	(438.873)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 436
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.362.150
III. Financial assets	4	2.362.150
5. Investments held as fixed assets		2.362.150
6. Other loans		-
D. Current assets		484
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		484
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.362.634</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.362.634
1. Debenture loans		2.362.634
b) Non convertible loans	8	2.362.634
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.362.634
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.362.634</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(17.850)
b) other external expenses	11	(17.850)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		17.850
b) other interest and similar income	13	17.850
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		-
b) other interest and similar expenses	14	-
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 437
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.529.480
III. Financial assets	4	2.529.480
5. Investments held as fixed assets		2.529.480
6. Other loans		-
D. Current assets		1.570.946
II. Debtors		16.994
4. Other debtors		16.994
a) becoming due and payable within one year	5	16.994
IV. Cash at bank and in hand		1.553.952
E. Prepayments	6	-
TOTAL (ASSETS)		4.100.426
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.100.426
1. Debenture loans		4.100.426
b) Non convertible loans	8	4.100.426
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.100.426
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.100.426
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(50)
b) other external expenses	11	(50)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		27.458
b) other income not included under a)	12	27.458
11. Other interest receivable and similar income		1.633
b) other interest and similar income	13	1.633
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(29.041)
b) other interest and similar expenses	14	(29.041)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 438
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		18.802.571
III. Financial assets	4	18.802.571
5. Investments held as fixed assets		18.802.571
6. Other loans		-
D. Current assets		66.722
II. Debtors		66.722
4. Other debtors		66.722
a) becoming due and payable within one year	5	66.722
IV. Cash at bank and in hand		-
E. Prepayments	6	-
TOTAL (ASSETS)		18.869.293
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		18.869.293
1. Debenture loans		18.655.575
b) Non convertible loans	8	18.655.575
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		18.655.575
2. Amounts owed to credit institutions		213.718
a) becoming due and payable within one year		213.718
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		18.869.293
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(72.909)
b) other external expenses	11	(72.909)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		148.366
b) other income not included under a)	12	148.366
11. Other interest receivable and similar income		83.195
b) other interest and similar income	13	83.195
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(158.652)
b) other interest and similar expenses	14	(158.652)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 439
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		5.108.131
III. Financial assets	4	5.108.131
5. Investments held as fixed assets		5.108.131
6. Other loans		-
D. Current assets		350.984
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		350.984
E. Prepayments	6	-
TOTAL (ASSETS)		5.459.115
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		5.459.115
1. Debenture loans		5.460.347
b) Non convertible loans	8	5.460.347
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		5.460.347
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		1.232
c) Other creditors		-
i) becoming due and payable within one year		1.232
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		5.459.115
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.829)
b) other external expenses	11	(1.829)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		206.293
b) other income not included under a)	12	206.293
11. Other interest receivable and similar income		57.628
b) other interest and similar income	13	57.628
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(262.092)
b) other interest and similar expenses	14	(262.092)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 440
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		840.016
III. Financial assets	4	840.016
5. Investments held as fixed assets		840.016
6. Other loans		-
D. Current assets		1.307.317
II. Debtors		1.329
4. Other debtors		1.329
a) becoming due and payable within one year	5	1.329
IV. Cash at bank and in hand		1.305.988
E. Prepayments	6	-
TOTAL (ASSETS)		2.147.333
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.147.333
1. Debenture loans		2.147.333
b) Non convertible loans	8	2.147.333
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.147.333
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.147.333
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.350)
b) other external expenses	11	(1.350)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		12.104
b) other income not included under a)	12	12.104
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(10.754)
b) other interest and similar expenses	14	(10.754)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 441
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		822.400
III. Financial assets	4	822.400
5. Investments held as fixed assets		822.400
6. Other loans		-
D. Current assets		5.604
II. Debtors		5.600
4. Other debtors		5.600
a) becoming due and payable within one year	5	5.600
IV. Cash at bank and in hand		4
E. Prepayments	6	-
TOTAL (ASSETS)		828.004
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		828.004
1. Debenture loans		827.754
b) Non convertible loans	8	827.754
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		827.754
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	250
a) Tax authorities		-
c) Other creditors		250
i) becoming due and payable within one year		250
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		828.004
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	280
5. Raw materials and consumables and other external expenses		(250)
b) other external expenses	11	(250)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		28.000
b) other income not included under a)	12	28.000
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(28.030)
b) other interest and similar expenses	14	(28.030)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 442
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		15.250.000
III. Financial assets	4	15.250.000
5. Investments held as fixed assets		15.250.000
6. Other loans		-
D. Current assets		279
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		279
E. Prepayments	6	-
TOTAL (ASSETS)		15.250.279
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		15.250.279
1. Debenture loans		15.250.279
b) Non convertible loans	8	15.250.279
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		15.250.279
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		15.250.279
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(8.944)
b) other external expenses	11	(8.944)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		10.400
b) other interest and similar income	13	10.400
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(1.456)
b) other interest and similar expenses	14	(1.456)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 444
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		19.376.512
III. Financial assets	4	19.376.512
5. Investments held as fixed assets		19.376.512
6. Other loans		-
D. Current assets		199.082
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		199.082
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>19.575.594</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		19.575.594
1. Debenture loans		19.575.594
b) Non convertible loans	8	19.575.594
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		19.575.594
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>19.575.594</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(64.059)
b) other external expenses	11	(64.059)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		249.252
b) other income not included under a)	12	249.252
11. Other interest receivable and similar income		54.237
b) other interest and similar income	13	54.237
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(239.430)
b) other interest and similar expenses	14	(239.430)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 446
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.038.974
III. Financial assets	4	2.038.974
5. Investments held as fixed assets		2.038.974
6. Other loans		-
D. Current assets		18.882
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		18.882
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.057.856</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.057.856
1. Debenture loans		2.057.856
b) Non convertible loans	8	2.057.856
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.057.856
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.057.856</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(12.299)
b) other external expenses	11	(12.299)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		22.117
b) other income not included under a)	12	22.117
11. Other interest receivable and similar income		31.217
b) other interest and similar income	13	31.217
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(41.035)
b) other interest and similar expenses	14	(41.035)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 447
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		19.950.000
III. Financial assets	4	19.950.000
5. Investments held as fixed assets		19.950.000
6. Other loans		-
D. Current assets		145.513
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		145.513
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>20.095.513</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		20.095.513
1. Debenture loans		20.095.513
b) Non convertible loans	8	20.095.513
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		20.095.513
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>20.095.513</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(95.841)
b) other external expenses	11	(95.841)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		194.000
b) other income not included under a)	12	194.000
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(98.159)
b) other interest and similar expenses	14	(98.159)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 449
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		499.900
III. Financial assets	4	499.900
5. Investments held as fixed assets		499.900
6. Other loans		-
D. Current assets		-
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		-
E. Prepayments	6	-
TOTAL (ASSETS)		499.900
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		499.900
1. Debenture loans		499.900
b) Non convertible loans	8	499.900
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		499.900
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		499.900
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(70)
b) other external expenses	11	(70)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		115
b) other interest and similar income	13	115
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(45)
b) other interest and similar expenses	14	(45)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 451
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		98.445
III. Financial assets	4	98.445
5. Investments held as fixed assets		98.445
6. Other loans		-
D. Current assets		1.555
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.555
E. Prepayments	6	-
TOTAL (ASSETS)		100.000
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		100.000
1. Debenture loans		100.000
b) Non convertible loans	8	100.000
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		100.000
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		100.000
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		-
b) other interest and similar expenses	14	-
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 453
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.882.530
III. Financial assets	4	1.882.530
5. Investments held as fixed assets		1.882.530
6. Other loans		-
D. Current assets		136.441
II. Debtors		67.158
4. Other debtors		67.158
a) becoming due and payable within one year	5	67.158
IV. Cash at bank and in hand		69.283
E. Prepayments	6	-
TOTAL (ASSETS)		2.018.971
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.018.971
1. Debenture loans		2.018.971
b) Non convertible loans	8	2.018.971
i) becoming due and payable within one year		7.553
ii) becoming due and payable after more than one year		2.011.418
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.018.971
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(39.940)
b) other external expenses	11	(39.940)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		1.043.469
b) other income not included under a)	12	1.043.469
11. Other interest receivable and similar income		1.523.109
b) other interest and similar income	13	1.523.109
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(2.526.638)
b) other interest and similar expenses	14	(2.526.638)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 454
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		-
III. Financial assets	4	-
5. Investments held as fixed assets		-
6. Other loans		-
D. Current assets		360.050
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		360.050
E. Prepayments	6	-
TOTAL (ASSETS)		360.050
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		360.050
1. Debenture loans		360.050
b) Non convertible loans	8	360.050
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		360.050
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		360.050
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		50
b) other interest and similar income	13	50
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(50)
b) other interest and similar expenses	14	(50)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 459
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.900.000
III. Financial assets	4	9.900.000
5. Investments held as fixed assets		9.900.000
6. Other loans		-
D. Current assets		347
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		347
E. Prepayments	6	-
TOTAL (ASSETS)		9.900.347
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		9.900.347
1. Debenture loans		9.900.347
b) Non convertible loans	8	9.900.347
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		9.900.347
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.900.347
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(74.620)
b) other external expenses	11	(74.620)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		75.105
b) other interest and similar income	13	75.105
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(485)
b) other interest and similar expenses	14	(485)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 460
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		4.853.154
III. Financial assets	4	4.853.154
5. Investments held as fixed assets		4.853.154
6. Other loans		-
D. Current assets		258.100
II. Debtors		104
4. Other debtors		104
a) becoming due and payable within one year	5	104
IV. Cash at bank and in hand		257.996
E. Prepayments	6	-
TOTAL (ASSETS)		5.111.254
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		5.111.254
1. Debenture loans		5.111.254
b) Non convertible loans	8	5.111.254
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		5.111.254
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		5.111.254
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(7.597)
b) other external expenses	11	(7.597)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		67.909
b) other income not included under a)	12	67.909
11. Other interest receivable and similar income		2.388
b) other interest and similar income	13	2.388
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(62.700)
b) other interest and similar expenses	14	(62.700)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 462
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.017.117
III. Financial assets	4	2.017.117
5. Investments held as fixed assets		2.017.117
6. Other loans		-
D. Current assets		619
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		619
E. Prepayments	6	-
TOTAL (ASSETS)		2.017.736
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.017.736
1. Debenture loans		2.017.736
b) Non convertible loans	8	2.017.736
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.017.736
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.017.736
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(9.612)
b) other external expenses	11	(9.612)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		9.621
b) other interest and similar income	13	9.621
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(9)
b) other interest and similar expenses	14	(9)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 463
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.736.292
III. Financial assets	4	1.736.292
5. Investments held as fixed assets		1.736.292
6. Other loans		-
D. Current assets		3.919.024
II. Debtors		7.272
4. Other debtors		7.272
a) becoming due and payable within one year	5	7.272
IV. Cash at bank and in hand		3.911.752
E. Prepayments	6	-
TOTAL (ASSETS)		5.655.316
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		5.655.316
1. Debenture loans		5.652.593
b) Non convertible loans	8	5.652.593
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		5.652.593
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	2.723
a) Tax authorities		-
c) Other creditors		2.723
i) becoming due and payable within one year		2.723
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		5.655.316
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(449)
b) other external expenses	11	(449)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		2.819
b) other income not included under a)	12	2.819
11. Other interest receivable and similar income		52.420
b) other interest and similar income	13	52.420
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(54.790)
b) other interest and similar expenses	14	(54.790)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 464
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		689.924
III. Financial assets	4	689.924
5. Investments held as fixed assets		689.924
6. Other loans		-
D. Current assets		18.135
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		18.135
E. Prepayments	6	-
TOTAL (ASSETS)		708.059
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		708.059
1. Debenture loans		708.059
b) Non convertible loans	8	708.059
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		708.059
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		708.059
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(125)
b) other external expenses	11	(125)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		1.037
b) other interest and similar income	13	1.037
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(912)
b) other interest and similar expenses	14	(912)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 465
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		15.507.547
III. Financial assets	4	15.507.547
5. Investments held as fixed assets		15.507.547
6. Other loans		-
D. Current assets		9.324.126
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		9.324.126
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>24.831.673</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		24.831.673
1. Debenture loans		24.596.147
b) Non convertible loans	8	24.596.147
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		24.596.147
2. Amounts owed to credit institutions		235.526
a) becoming due and payable within one year		235.526
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>24.831.673</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(17.412)
b) other external expenses	11	(17.412)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		12.297
b) other income not included under a)	12	12.297
11. Other interest receivable and similar income		640.925
b) other interest and similar income	13	640.925
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(635.810)
b) other interest and similar expenses	14	(635.810)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 466
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.900.000
III. Financial assets	4	9.900.000
5. Investments held as fixed assets		9.900.000
6. Other loans		-
D. Current assets		347
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		347
E. Prepayments	6	-
TOTAL (ASSETS)		9.900.347
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		9.900.347
1. Debenture loans		9.900.347
b) Non convertible loans	8	9.900.347
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		9.900.347
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.900.347
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(74.620)
b) other external expenses	11	(74.620)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		75.105
b) other interest and similar income	13	75.105
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(485)
b) other interest and similar expenses	14	(485)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 467
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.900.000
III. Financial assets	4	9.900.000
5. Investments held as fixed assets		9.900.000
6. Other loans		-
D. Current assets		347
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		347
E. Prepayments	6	-
TOTAL (ASSETS)		9.900.347
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		9.900.347
1. Debenture loans		9.900.347
b) Non convertible loans	8	9.900.347
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		9.900.347
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		9.900.347
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(74.620)
b) other external expenses	11	(74.620)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		75.105
b) other interest and similar income	13	75.105
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(485)
b) other interest and similar expenses	14	(485)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 468
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		36.941.271
III. Financial assets	4	36.941.271
5. Investments held as fixed assets		36.941.271
6. Other loans		-
D. Current assets		22.153
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		22.153
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>36.963.424</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		36.963.424
1. Debenture loans		36.963.424
b) Non convertible loans	8	36.963.424
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		36.963.424
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>36.963.424</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.526.151)
b) other external expenses	11	(1.526.151)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		1.586.606
b) other interest and similar income	13	1.586.606
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(60.455)
b) other interest and similar expenses	14	(60.455)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 476
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		544.170
III. Financial assets	4	544.170
5. Investments held as fixed assets		544.170
6. Other loans		-
D. Current assets		1.618.071
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.618.071
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.162.241</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.162.241
1. Debenture loans		2.162.241
b) Non convertible loans	8	2.162.241
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.162.241
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.162.241</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		679
b) other interest and similar income	13	679
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(679)
b) other interest and similar expenses	14	(679)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 479
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.169.271
III. Financial assets	4	3.169.271
5. Investments held as fixed assets		3.169.271
6. Other loans		-
D. Current assets		6.824
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		6.824
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.176.095</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.176.095
1. Debenture loans		3.176.095
b) Non convertible loans	8	3.176.095
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.176.095
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.176.095</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(8.180)
b) other external expenses	11	(8.180)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		27.050
b) other interest and similar income	13	27.050
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(18.870)
b) other interest and similar expenses	14	(18.870)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 480
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		10.913.025
III. Financial assets	4	10.913.025
5. Investments held as fixed assets		10.913.025
6. Other loans		-
D. Current assets		359.805
II. Debtors		63.977
4. Other debtors		63.977
a) becoming due and payable within one year	5	63.977
IV. Cash at bank and in hand		295.828
E. Prepayments	6	-
TOTAL (ASSETS)		11.272.830
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		11.272.830
1. Debenture loans		11.272.830
b) Non convertible loans	8	11.272.830
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		11.272.830
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		11.272.830
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.915)
b) other external expenses	11	(1.915)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		325.010
b) other income not included under a)	12	325.010
11. Other interest receivable and similar income		445
b) other interest and similar income	13	445
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(323.540)
b) other interest and similar expenses	14	(323.540)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 485
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		855.952
III. Financial assets	4	855.952
5. Investments held as fixed assets		855.952
6. Other loans		-
D. Current assets		274.318
II. Debtors		11.154
4. Other debtors		11.154
a) becoming due and payable within one year	5	11.154
IV. Cash at bank and in hand		263.164
E. Prepayments	6	-
TOTAL (ASSETS)		1.130.270
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.130.270
1. Debenture loans		1.130.270
b) Non convertible loans	8	1.130.270
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.130.270
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		1.130.270
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(7.188)
b) other external expenses	11	(7.188)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		6.592
b) other income not included under a)	12	6.592
11. Other interest receivable and similar income		20.036
b) other interest and similar income	13	20.036
13. Value adjustment in respects of financial assets and of investments held as current assets	4	(12.392)
14. Interest payable and similar expenses		(7.048)
b) other interest and similar expenses	14	(7.048)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 487
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		5.290.901
III. Financial assets	4	5.290.901
5. Investments held as fixed assets		5.290.901
6. Other loans		-
D. Current assets		175
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		175
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>5.291.076</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		5.291.076
1. Debenture loans		5.291.076
b) Non convertible loans	8	5.291.076
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		5.291.076
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>5.291.076</u></u>
PROFIT AND LOSS ACCOUNT		
		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(5.982)
b) other external expenses	11	(5.982)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		6.015
b) other income not included under a)	12	6.015
11. Other interest receivable and similar income		5.261
b) other interest and similar income	13	5.261
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(5.294)
b) other interest and similar expenses	14	(5.294)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 490
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.415.824
III. Financial assets	4	3.415.824
5. Investments held as fixed assets		3.415.824
6. Other loans		-
D. Current assets		646.095
II. Debtors		10.002
4. Other debtors		10.002
a) becoming due and payable within one year	5	10.002
IV. Cash at bank and in hand		636.093
E. Prepayments	6	-
TOTAL (ASSETS)		4.061.919
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.061.919
1. Debenture loans		4.061.919
b) Non convertible loans	8	4.061.919
i) becoming due and payable within one year		20.298
ii) becoming due and payable after more than one year		4.041.621
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		4.061.919
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	17
5. Raw materials and consumables and other external expenses		(941)
b) other external expenses	11	(941)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		91.922
b) other income not included under a)	12	91.922
11. Other interest receivable and similar income		72.634
b) other interest and similar income	13	72.634
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(163.632)
b) other interest and similar expenses	14	(163.632)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 491
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		4.700.000
III. Financial assets	4	4.700.000
5. Investments held as fixed assets		4.700.000
6. Other loans		-
D. Current assets		43.036
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		43.036
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>4.743.036</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		4.743.036
1. Debenture loans		4.743.036
b) Non convertible loans	8	4.743.036
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		4.743.036
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>4.743.036</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(1.225)
b) other external expenses	11	(1.225)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		1.334
b) other interest and similar income	13	1.334
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(109)
b) other interest and similar expenses	14	(109)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 492
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.600.000
III. Financial assets	4	1.600.000
5. Investments held as fixed assets		1.600.000
6. Other loans		-
D. Current assets		1.372.357
II. Debtors		2.357
4. Other debtors		2.357
a) becoming due and payable within one year	5	2.357
IV. Cash at bank and in hand		1.370.000
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.972.357</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.972.357
1. Debenture loans		2.972.357
b) Non convertible loans	8	2.972.357
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.972.357
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.972.357</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		2.357
b) other income not included under a)	12	2.357
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(2.357)
b) other interest and similar expenses	14	(2.357)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 495
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		9.000.000
III. Financial assets	4	9.000.000
5. Investments held as fixed assets		-
6. Other loans		9.000.000
D. Current assets		6.105.077
II. Debtors		89.507
4. Other debtors		89.507
a) becoming due and payable within one year	5	89.507
IV. Cash at bank and in hand		6.015.570
E. Prepayments	6	-
TOTAL (ASSETS)		15.105.077
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		15.105.077
1. Debenture loans		15.105.077
b) Non convertible loans	8	15.105.077
i) becoming due and payable within one year		135.616
ii) becoming due and payable after more than one year		14.969.461
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		15.105.077
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		69.164
b) other income not included under a)	12	69.164
11. Other interest receivable and similar income		33.456
b) other interest and similar income	13	33.456
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(102.620)
b) other interest and similar expenses	14	(102.620)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 499
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		15.735.245
III. Financial assets	4	15.735.245
5. Investments held as fixed assets		15.735.245
6. Other loans		-
D. Current assets		28.064
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		28.064
E. Prepayments	6	-
TOTAL (ASSETS)		15.763.309
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		15.763.309
1. Debenture loans		15.763.309
b) Non convertible loans	8	15.763.309
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		15.763.309
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		15.763.309
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(36.247)
b) other external expenses	11	(36.247)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		31.566
b) other income not included under a)	12	31.566
11. Other interest receivable and similar income		160.575
b) other interest and similar income	13	160.575
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(155.894)
b) other interest and similar expenses	14	(155.894)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 500
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		11.848.959
III. Financial assets	4	11.848.959
5. Investments held as fixed assets		11.848.959
6. Other loans		-
D. Current assets		48.838
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		48.838
E. Prepayments	6	-
TOTAL (ASSETS)		11.897.797
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		11.897.797
1. Debenture loans		11.897.797
b) Non convertible loans	8	11.897.797
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		11.897.797
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		11.897.797
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(29.352)
b) other external expenses	11	(29.352)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		120.529
b) other income not included under a)	12	120.529
11. Other interest receivable and similar income		77.886
b) other interest and similar income	13	77.886
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(169.063)
b) other interest and similar expenses	14	(169.063)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 501
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.980.000
III. Financial assets	4	1.980.000
5. Investments held as fixed assets		-
6. Other loans		1.980.000
D. Current assets		19.471
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		19.471
E. Prepayments	6	-
TOTAL (ASSETS)		1.999.471
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.999.471
1. Debenture loans		1.999.471
b) Non convertible loans	8	1.999.471
i) becoming due and payable within one year		17.534
ii) becoming due and payable after more than one year		1.981.937
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		1.999.471
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(70)
b) other external expenses	11	(70)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		18.063
b) other interest and similar income	13	18.063
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(17.993)
b) other interest and similar expenses	14	(17.993)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 503
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.423.420
III. Financial assets	4	1.423.420
5. Investments held as fixed assets		1.423.420
6. Other loans		-
D. Current assets		5.096
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		5.096
E. Prepayments	6	-
TOTAL (ASSETS)		<u>1.428.516</u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		1.428.516
1. Debenture loans		1.428.516
b) Non convertible loans	8	1.428.516
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.428.516
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u>1.428.516</u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(123)
b) other external expenses	11	(123)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		23.983
b) other interest and similar income	13	23.983
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(23.860)
b) other interest and similar expenses	14	(23.860)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u>-</u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 505
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.320.456
III. Financial assets	4	1.320.456
5. Investments held as fixed assets		1.320.456
6. Other loans		-
D. Current assets		1.405.988
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		1.405.988
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.726.444</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.726.444
1. Debenture loans		1.405.326
b) Non convertible loans	8	1.405.326
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		1.405.326
2. Amounts owed to credit institutions		1.321.118
a) becoming due and payable within one year		1.321.118
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.726.444</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(4.986)
b) other external expenses	11	(4.986)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		59.317
b) other interest and similar income	13	59.317
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(54.331)
b) other interest and similar expenses	14	(54.331)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 506
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		3.390.219
III. Financial assets	4	3.390.219
5. Investments held as fixed assets		3.390.219
6. Other loans		-
D. Current assets		18.406
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		18.406
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>3.408.625</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		3.408.625
1. Debenture loans		3.408.625
b) Non convertible loans	8	3.408.625
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		3.408.625
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>3.408.625</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(349)
b) other external expenses	11	(349)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		168.387
b) other interest and similar income	13	168.387
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(168.038)
b) other interest and similar expenses	14	(168.038)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 508
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		5.465.195
III. Financial assets	4	5.465.195
5. Investments held as fixed assets		5.465.195
6. Other loans		-
D. Current assets		2.180.745
II. Debtors		10.788
4. Other debtors		10.788
a) becoming due and payable within one year	5	10.788
IV. Cash at bank and in hand		2.169.957
E. Prepayments	6	-
TOTAL (ASSETS)		7.645.940
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		7.645.940
1. Debenture loans		7.645.940
b) Non convertible loans	8	7.645.940
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		7.645.940
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		7.645.940
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		104.676
b) other income not included under a)	12	104.676
11. Other interest receivable and similar income		70.436
b) other interest and similar income	13	70.436
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(175.112)
b) other interest and similar expenses	14	(175.112)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 510
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		718.378
III. Financial assets	4	718.378
5. Investments held as fixed assets		718.378
6. Other loans		-
D. Current assets		31.222
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		31.222
E. Prepayments	6	-
TOTAL (ASSETS)		749.600
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		749.600
1. Debenture loans		749.600
b) Non convertible loans	8	749.600
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		749.600
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		749.600
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(100)
b) other external expenses	11	(100)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		100
b) other interest and similar income	13	100
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		-
b) other interest and similar expenses	14	-
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 511
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		2.981.305
III. Financial assets	4	2.981.305
5. Investments held as fixed assets		2.981.305
6. Other loans		-
D. Current assets		-
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		-
E. Prepayments	6	-
TOTAL (ASSETS)		2.981.305
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.981.305
1. Debenture loans		2.976.303
b) Non convertible loans	8	2.976.303
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.976.303
2. Amounts owed to credit institutions		5.002
a) becoming due and payable within one year		5.002
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		2.981.305
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		822
b) other interest and similar income	13	822
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(822)
b) other interest and similar expenses	14	(822)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 514
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		10.019.987
III. Financial assets	4	10.019.987
5. Investments held as fixed assets		-
6. Other loans		10.019.987
D. Current assets		68.561
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		68.561
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>10.088.548</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		10.088.548
1. Debenture loans		10.088.548
b) Non convertible loans	8	10.088.548
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		10.088.548
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>10.088.548</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(32.098)
b) other external expenses	11	(32.098)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		100.200
b) other income not included under a)	12	100.200
11. Other interest receivable and similar income		7.848
b) other interest and similar income	13	7.848
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(75.950)
b) other interest and similar expenses	14	(75.950)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 516
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		15.000.000
III. Financial assets	4	15.000.000
5. Investments held as fixed assets		-
6. Other loans		15.000.000
D. Current assets		149.178
II. Debtors		149.178
4. Other debtors		149.178
a) becoming due and payable within one year	5	149.178
IV. Cash at bank and in hand		-
E. Prepayments	6	-
TOTAL (ASSETS)		15.149.178
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		15.149.178
1. Debenture loans		15.149.178
b) Non convertible loans	8	15.149.178
i) becoming due and payable within one year		149.178
ii) becoming due and payable after more than one year		15.000.000
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		15.149.178
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		115.274
b) other income not included under a)	12	115.274
11. Other interest receivable and similar income		-
b) other interest and similar income	13	-
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(115.274)
b) other interest and similar expenses	14	(115.274)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 527
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		1.276.446
III. Financial assets	4	1.276.446
5. Investments held as fixed assets		1.276.446
6. Other loans		-
D. Current assets		1.450.908
II. Debtors		18.177
4. Other debtors		18.177
a) becoming due and payable within one year	5	18.177
IV. Cash at bank and in hand		1.432.731
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.727.354</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.727.354
1. Debenture loans		2.727.354
b) Non convertible loans	8	2.727.354
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.727.354
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.727.354</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		-
b) other external expenses	11	-
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		1.748
b) other income not included under a)	12	1.748
11. Other interest receivable and similar income		3.141
b) other interest and similar income	13	3.141
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(4.889)
b) other interest and similar expenses	14	(4.889)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

Compartment 534
(denominated in EUR)

	Note	31/12/2022
ASSETS		
C. Fixed assets		-
III. Financial assets	4	-
5. Investments held as fixed assets		-
6. Other loans		-
D. Current assets		2.703.918
II. Debtors		-
4. Other debtors		-
a) becoming due and payable within one year	5	-
IV. Cash at bank and in hand		2.703.918
E. Prepayments	6	-
TOTAL (ASSETS)		<u><u>2.703.918</u></u>
CAPITAL, RESERVES AND LIABILITIES		
A. Capital and reserves		-
I. Subscribed capital		-
V. Profit and loss brought forward		-
VI. Profit or loss for the financial year		-
C. Creditors		2.703.918
1. Debenture loans		2.703.918
b) Non convertible loans	8	2.703.918
i) becoming due and payable within one year		-
ii) becoming due and payable after more than one year		2.703.918
2. Amounts owed to credit institutions		-
a) becoming due and payable within one year		-
8. Other creditors	9	-
a) Tax authorities		-
c) Other creditors		-
i) becoming due and payable within one year		-
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		<u><u>2.703.918</u></u>
PROFIT AND LOSS ACCOUNT		2022
4. Other operating income	10	-
5. Raw materials and consumables and other external expenses		(698)
b) other external expenses	11	(698)
7. Value adjustments		-
b) in respect of current Assets	5	-
8. Other operating expenses		-
10. Income from other investments and loans forming part of the fixed assets		-
b) other income not included under a)	12	-
11. Other interest receivable and similar income		11.345
b) other interest and similar income	13	11.345
13. Value adjustment in respects of financial assets and of investments held as current assets	4	-
14. Interest payable and similar expenses		(10.647)
b) other interest and similar expenses	14	(10.647)
15. Tax on profit and loss		-
16. Profit or loss after taxation		-
17. Other taxes not shown under items 1 to 16	15	-
18. Profit or loss for the financial year		<u><u>-</u></u>

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS

For the fiscal year 2022 the numbers are as follows:

	Comp 3 2022 EUR	Comp 7 2022 EUR	Comp 8 2022 EUR	Comp 10 2022 EUR	Comp 12 2022 EUR	Comp 13 2022 EUR	Comp 14 2022 EUR	Comp 15 2022 EUR	Comp 20 2022 EUR	Comp 23 2022 EUR	Comp 24 2022 EUR	Comp 32 2022 EUR	Comp 35 2022 EUR	Comp 37 2022 EUR	Comp 40 2022 EUR	Comp 41 2022 EUR	Comp 42 2022 EUR	Comp 45 2022 EUR
<u>Costs of acquisition</u>																		
Opening balance	373.958	297.675	818.091	12.199.454	19.109.570	7.101.089	43.856.979	10.245.227	3.432.093	416.505	3.382.435	969.897	63.000.000	3.548.668	6.090.077	4.534.487	-	915.634
Additions	-	-	-	-	-	-	6.507.000	46.261	-	-	-	-	-	-	-	1.465.158	-	-
Disposals	-	(297.675)	(32.552)	(1.182.556)	(8.854.610)	(454.649)	(10.838.294)	-	(3.432.093)	-	(3.382.435)	-	(24.000.000)	-	-	(2.335.177)	-	(240.443)
Foreign exchange	-	-	4.799	(126.305)	(676.925)	(4.522)	-	(57.863)	-	-	-	-	-	-	-	193.870	-	-
Closing balance	373.958	-	790.338	10.890.593	9.578.035	6.641.918	39.525.685	10.233.625	-	416.505	-	969.897	39.000.000	3.548.668	6.090.077	3.858.338	-	675.191
<u>Value adjustments</u>																		
Opening balance	-	(297.675)	-	-	-	-	-	-	(3.432.093)	(416.505)	-	(96.514)	-	(3.548.668)	(704.633)	(1.055.005)	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96.648)	-	-
Utilisation without profit and loss impact	-	297.675	-	-	-	-	-	-	3.432.093	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	(416.505)	-	(96.514)	-	(3.548.668)	(704.633)	(1.151.653)	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	373.958	-	790.338	10.890.593	9.578.035	6.641.918	39.525.685	10.233.625	-	-	-	873.383	39.000.000	-	5.385.444	2.706.685	-	675.191
	Comp 47 2022 EUR	Comp 48 2022 EUR	Comp 50 2022 EUR	Comp 53 2022 EUR	Comp 54 2022 EUR	Comp 55 2022 EUR	Comp 56 2022 EUR	Comp 57 2022 EUR	Comp 58 2022 EUR	Comp 59 2022 EUR	Comp 61 2022 EUR	Comp 62 2022 EUR	Comp 63 2022 EUR	Comp 64 2022 EUR	Comp 65 2022 EUR	Comp 66 2022 EUR	Comp 67 2022 EUR	Comp 69 2022 EUR
<u>Costs of acquisition</u>																		
Opening balance	2.236.719	12.656.877	-	7.792.220	24.750.000	14.660.097	69.159.542	-	101.589.411	4.485.742	117.972.244	8.660.346	1.614.426	-	46.185.643	17.546.355	4.320.000	14.461.159
Additions	-	-	-	-	-	11.059.288	27.362.947	-	2.086.986	2.271.552	143.378	-	812.430	-	-	-	-	-
Disposals	(2.236.719)	-	-	-	-	(10.023.237)	(39.953.550)	-	(19.096.218)	(1.284.587)	(11.963.416)	-	(1.614.426)	-	(3.251.269)	(324.186)	(4.320.000)	(3.876.781)
Foreign exchange	-	-	-	-	-	-	860.629	-	-	-	-	-	-	-	348.329	-	-	-
Closing balance	-	12.656.877	-	7.792.220	24.750.000	15.696.148	57.429.568	-	84.580.179	5.472.707	106.152.206	8.660.346	812.430	-	43.282.703	17.222.169	-	10.584.378
<u>Value adjustments</u>																		
Opening balance	(2.236.719)	-	-	(794.194)	-	-	(25.293.385)	-	(17.902.013)	(34.100)	(117.972.241)	-	-	-	(39.161.433)	(14.680.392)	-	-
Additions / Disposals	-	-	-	1	-	(305.972)	16.473.674	-	5.882.295	-	11.820.038	(8.660.346)	-	-	-	562.748	-	-
Utilisation without profit and loss impact	2.236.719	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	(794.193)	-	(305.972)	(8.819.711)	-	(12.019.718)	(34.100)	(106.152.203)	(8.660.346)	-	-	(39.161.433)	(14.117.644)	-	-
Discount and premium, net of amortisation	-	-	-	-	-	76.442	797.764	-	-	368	-	-	-	-	(133.148)	(187.746)	-	-
Intercompartment elimination (ICE)*	-	-	-	-	(24.750.000)	-	(17.971.044)	-	-	-	-	-	-	-	(3.988.122)	(2.916.779)	-	-
Net carrying value	-	12.656.877	-	6.998.027	-	15.466.618	31.436.577	-	72.560.461	5.438.975	3	-	812.430	-	-	-	-	10.584.378

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 72	Comp 73	Comp 74	Comp 75	Comp 76	Comp 77	Comp 78	Comp 80	Comp 82	Comp 83	Comp 84	Comp 90	Comp 94	Comp 95	Comp 98	Comp 99	Comp 100	Comp 101
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Costs of acquisition																		
Opening balance	-	-	1.710.000	7.870.671	-	5.741.805	302.364	8.475.474	-	8.367.537	10.106.382	339.466	3.022.500	927.183	32.000.000	322.362	42.916.737	625.091
Additions	-	-	-	-	-	23.193.898	-	-	-	-	-	-	-	-	-	-	21.912.599	-
Disposals	-	-	-	(2.593.759)	-	(26.297.814)	(302.364)	-	-	-	-	(339.466)	-	(243.425)	-	(322.362)	(26.037.746)	-
Foreign exchange	-	-	-	-	-	68.494	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	1.710.000	5.276.912	-	2.706.383	-	8.475.474	-	8.367.537	10.106.382	-	3.022.500	683.758	32.000.000	-	38.791.590	625.091
Value adjustments																		
Opening balance	-	-	-	(612.633)	-	(157.898)	-	(855.329)	-	-	-	-	(3.022.500)	-	-	(219.962)	-	(97.365)
Additions / Disposals	-	-	-	(2.450.533)	-	(1.082.490)	-	-	-	(8.367.537)	(10.106.382)	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	219.962	-	-
Closing balance	-	-	-	(3.063.166)	-	(1.240.388)	-	(855.329)	-	(8.367.537)	(10.106.382)	-	(3.022.500)	-	-	-	-	(97.365)
Discount and premium, net of amortisation	-	-	-	-	-	17.862	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	-	-	1.710.000	2.213.746	-	1.483.857	-	7.620.145	-	-	-	-	-	683.758	32.000.000	-	38.791.590	527.726
Costs of acquisition																		
Opening balance	6.411.556	42.504.252	-	-	5.001.201	9.373.931	-	1.749.035	36.190.000	-	-	1.921.922	5.500.000	5.394.044	7.979.739	4.616.620	10.390.745	125.000
Additions	-	-	-	-	945.358	-	-	-	-	-	-	-	-	82.563	-	636.580	-	-
Disposals	-	-	-	-	-	(391.510)	-	-	(4.790.000)	-	-	-	-	(220.989)	-	(745.640)	(217.729)	-
Foreign exchange	-	-	-	-	-	37.610	-	-	-	-	-	-	-	32.547	-	-	-	-
Closing balance	6.411.556	42.504.252	-	-	5.946.559	9.020.031	-	1.749.035	31.400.000	-	-	1.921.922	5.500.000	5.288.165	7.979.739	4.507.560	10.173.016	125.000
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7.334.188)	(42.125)
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.577.329)	-	-	1.262.543	(23.648)
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.577.329)	-	-	(6.071.645)	(65.773)
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	6.411.556	42.504.252	-	-	5.946.559	9.020.031	-	1.749.035	31.400.000	-	-	1.921.922	5.500.000	3.710.836	7.979.739	4.507.560	4.101.371	59.227

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 133	Comp 134	Comp 135	Comp 136	Comp 137	Comp 138	Comp 139	Comp 141	Comp 142	Comp 143	Comp 144	Comp 146	Comp 147	Comp 149	Comp 150	Comp 151	Comp 152	Comp 153
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<u>Costs of acquisition</u>																		
Opening balance	79.784.255	5.631.712	-	6.971.558	18.963.757	-	4.357.787	8.970.248	9.484.258	3.088.487	21.168.474	646.159	-	3.956.279	2.571.337	6.068.602	1.000.000	6.898.565
Additions	24.070.438	-	-	-	52.440.209	-	4.357.787	-	634.992	-	13.370.966	-	-	-	2.338.586	-	-	759.965
Disposals	(4.300.000)	-	-	-	(60.615.945)	-	(4.793.859)	(1.034.160)	(1.989.789)	(914.961)	(11.922.060)	(35.255)	-	-	-	-	-	(201.314)
Foreign exchange	-	-	-	-	(245.900)	-	-	-	-	-	-	(754)	-	-	-	-	-	11.915
Closing balance	99.554.693	5.631.712	-	6.971.558	10.542.121	-	3.921.715	7.936.088	8.129.461	2.173.526	22.617.380	610.150	-	3.956.279	4.909.923	6.068.602	1.000.000	7.469.131
<u>Value adjustments</u>																		
Opening balance	-	-	-	(3.485.779)	(460.760)	-	-	-	(4.974.956)	-	-	-	-	-	-	(6.068.602)	(994.001)	(3.476.714)
Additions / Disposals	-	-	-	-	(1.728.006)	-	-	-	361.587	-	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	(3.485.779)	(2.188.766)	-	-	-	(4.613.369)	-	-	-	-	-	-	(6.068.602)	(994.001)	(3.476.714)
Discount and premium, net of amortisation	-	-	-	-	205.844	-	-	(36.495)	-	(67.471)	258.847	-	-	-	-	-	-	(9.656)
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	(7.899.593)	-	(2.106.055)	(1.854.538)	-	-	-	-	-	-	(560.465)
Net carrying value	99.554.693	5.631.712	-	3.485.779	8.559.199	-	3.921.715	-	3.516.092	-	21.021.689	610.150	-	3.956.279	4.909.923	-	5.999	3.422.296
<u>Costs of acquisition</u>																		
Opening balance	32.723.425	3.175.734	4.530.627	3.172.876	5.346.496	-	1.993.000	4.187.721	6.342.284	7.541.911	5.949.483	30.396.600	3.796.010	5.623.012	18.170.044	16.009.895	1.313.676	5.092.422
Additions	12.931.678	697.240	-	-	-	-	-	-	3.767.521	500.038	-	-	-	1.000.918	33.578.001	3.088.732	1.207.710	-
Disposals	(14.409.239)	(697.240)	-	-	-	-	-	-	(527.729)	(8.041.949)	(1.212.118)	(5.066.100)	-	-	(11.246.143)	-	(8.626)	(120.926)
Foreign exchange	-	27.392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	31.245.864	3.203.126	4.530.627	3.172.876	5.346.496	-	1.993.000	4.187.721	9.582.076	-	4.737.365	25.330.500	3.796.010	6.623.930	40.501.902	19.098.627	2.512.760	4.971.496
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	(5.346.496)	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	(5.346.496)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	(6.645)	-	(29.755)	(148.103)	-	-	400.677	-	-	30.177
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	(1.461.745)	-	(4.707.610)	-	-	-	(8.348.540)	-	-	(4.971.496)
Net carrying value	31.245.864	3.203.126	4.530.627	3.172.876	-	-	1.993.000	4.187.721	8.113.686	-	-	25.182.397	3.796.010	6.623.930	32.554.039	19.098.627	2.512.760	30.177

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 178 2022 EUR	Comp 179 2022 EUR	Comp 181 2022 EUR	Comp 182 2022 EUR	Comp 184 2022 EUR	Comp 185 2022 EUR	Comp 191 2022 EUR	Comp 193 2022 EUR	Comp 194 2022 EUR	Comp 195 2022 EUR	Comp 196 2022 EUR	Comp 197 2022 EUR	Comp 198 2022 EUR	Comp 202 2022 EUR	Comp 203 2022 EUR	Comp 205 2022 EUR	Comp 207 2022 EUR	Comp 209 2022 EUR
Costs of acquisition																		
Opening balance	2.723.559	2.160.969	-	28.026.566	3.021.431	6.500.000	16.982.595	8.768.766	1.640.779	3.987.923	3.000.000	8.235.722	1.021.482	3.451.728	6.504.770	11.317.969	482.669	10.393.698
Additions	-	225.908	8.581.237	12.504.028	-	-	3.504.783	8.888.788	2.553.736	-	-	20.920.980	-	-	2.966.325	590.717	1.135.771	-
Disposals	-	(1.066.599)	-	(6.899.391)	(3.438.790)	-	(4.774.272)	(6.569.341)	(134.368)	-	(3.000.000)	(12.175.516)	-	-	(3.565.488)	(236.472)	-	(179.395)
Foreign exchange	-	(10.384)	-	570.340	417.359	-	271.389	442.795	-	-	-	901.400	-	-	433.093	(306)	-	-
Closing balance	2.723.559	1.309.894	8.581.237	34.201.543	-	6.500.000	15.984.495	11.531.008	4.060.147	3.987.923	-	17.882.586	1.021.482	3.451.728	6.338.700	11.671.908	1.618.440	10.214.303
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	(59.290)	-	(979.414)	-	2	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	(293.313)	-	340.863	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	(352.603)	-	(638.551)	-	2	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	(16.222)	1.248	-	-	(246.504)	-	-	-	-	-	29.795
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	(250.000)	-	-	-	-	-	-	-	-	(10.214.303)
Net carrying value	2.723.559	1.309.894	8.581.237	34.201.543	-	6.500.000	15.984.495	11.162.183	3.811.395	3.349.372	-	17.636.084	1.021.482	3.451.728	6.338.700	11.671.908	1.618.440	29.795
	Comp 210 2022 EUR	Comp 211 2022 EUR	Comp 212 2022 EUR	Comp 214 2022 EUR	Comp 215 2022 EUR	Comp 216 2022 EUR	Comp 220 2022 EUR	Comp 222 2022 EUR	Comp 226 2022 EUR	Comp 230 2022 EUR	Comp 231 2022 EUR	Comp 233 2022 EUR	Comp 235 2022 EUR	Comp 236 2022 EUR	Comp 237 2022 EUR	Comp 239 2022 EUR	Comp 242 2022 EUR	
Costs of acquisition																		
Opening balance	7.486.659	12.615.028	2.181.433	4.190.962	2.564.502	16.000.000	-	2.746.000	12.000.000	-	11.076.525	4.850.000	6.841.000	11.704.677	-	15.082.945	11.557.616	
Additions	-	774.553	-	948.437	-	-	-	-	-	-	-	-	-	947.444	14.937.811	2.500.000	-	
Disposals	-	-	-	-	(464.397)	(537.672)	-	-	(12.000.000)	-	(4.352.379)	-	-	(1.023.981)	(5.615.266)	(17.582.945)	-	
Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	377.783	-	(3.401)	
Closing balance	7.486.659	13.389.581	2.181.433	5.139.399	2.100.105	15.462.328	-	2.746.000	-	-	6.724.146	4.850.000	6.841.000	11.628.140	9.700.328	-	11.554.215	
Value adjustments																		
Opening balance	(1.648.949)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(902.417)	
Additions / Disposals	-	-	(2.181.433)	-	-	-	-	-	-	-	-	(4.850.000)	-	-	-	-	(1.495.185)	
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Closing balance	(1.648.949)	-	(2.181.433)	-	-	-	-	-	-	-	-	(4.850.000)	-	-	-	-	(2.397.602)	
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	(15.906)	-	-	-	
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.649.027)	-	-	-	
Net carrying value	5.837.710	13.389.581	-	5.139.399	2.100.105	15.462.328	-	2.746.000	-	-	6.724.146	-	6.841.000	9.963.207	9.700.328	-	9.156.613	

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 244 2022 EUR	Comp 245 2022 EUR	Comp 246 2022 EUR	Comp 247 2022 EUR	Comp 248 2022 EUR	Comp 250 2022 EUR	Comp 251 2022 EUR	Comp 254 2022 EUR	Comp 256 2022 EUR	Comp 257 2022 EUR	Comp 258 2022 EUR	Comp 260 2022 EUR	Comp 261 2022 EUR	Comp 262 2022 EUR	Comp 263 2022 EUR	Comp 264 2022 EUR	Comp 270 2022 EUR	Comp 271 2022 EUR
<u>Costs of acquisition</u>																		
Opening balance	-	15.978.091	6.600.000	10.145.486	11.395	3.173.595	12.104.594	2.840.766	1.715.517	1.691.162	25.122.464	498.429	4.144.210	11.961.750	17.000.000	1.329.045	99.250	66.975.127
Additions	-	-	2.000.000	-	-	-	-	2.642.683	622.369	192.569	3.297.880	-	-	528.018	-	537.379	-	50.789.942
Disposals	-	-	-	-	(12.330)	(382.846)	-	(579.546)	-	(2.063.222)	(19.966.057)	-	-	(7.918.000)	-	-	(99.250)	(888.394)
Foreign exchange	-	-	-	-	935	-	-	56.999	-	179.491	-	-	-	-	-	-	-	-
Closing balance	-	15.978.091	8.600.000	10.145.486	-	2.790.749	12.104.594	4.960.902	2.337.886	-	8.454.287	498.429	4.144.210	4.571.768	17.000.000	1.866.424	-	116.876.675
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	(11.955)	-	(142.920)	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	(39.372)	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	11.955	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-	(182.292)	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	(5.306)	-	-	-	-	-	-	-	-	-	(1.148.784)
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	(2.440.000)	-	-	-	-	-
Net carrying value	-	15.978.091	8.600.000	10.145.486	-	2.790.749	12.104.594	4.955.596	2.337.886	-	8.454.287	316.137	4.144.210	2.131.768	17.000.000	1.866.424	-	115.727.891
	Comp 272 2022 EUR	Comp 273 2022 EUR	Comp 275 2022 EUR	Comp 276 2022 EUR	Comp 277 2022 EUR	Comp 279 2022 EUR	Comp 282 2022 EUR	Comp 283 2022 EUR	Comp 284 2022 EUR	Comp 285 2022 EUR	Comp 286 2022 EUR	Comp 287 2022 EUR	Comp 291 2022 EUR	Comp 292 2022 EUR	Comp 293 2022 EUR	Comp 294 2022 EUR	Comp 295 2022 EUR	Comp 297 2022 EUR
<u>Costs of acquisition</u>																		
Opening balance	13.703.885	-	10.351.188	1.755.761	4.298.968	8.000.000	7.382.144	6.641.225	4.845.000	7.941.675	5.340.575	23.944.897	-	6.000.000	3.828.686	1.331.702	266.097	7.049.103
Additions	4.749.114	6.207.505	-	1.130.968	16.345.875	-	102.272	500.000	-	-	2.000.000	-	5.250.699	-	-	-	320.987	2.120.377
Disposals	(587.686)	-	-	(1.885.282)	(20.644.843)	-	-	-	-	-	(2.148.575)	(2.007.981)	(5.250.699)	-	-	(127.652)	(606.246)	(2.501.062)
Foreign exchange	55.868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.031	19.162	199.631
Closing balance	17.921.181	6.207.505	10.351.188	1.001.447	-	8.000.000	7.484.416	7.141.225	4.845.000	7.941.675	5.192.000	21.936.916	-	6.000.000	3.828.686	1.209.081	-	6.868.049
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	(1.589.157)	-	2	-	-	-	-	(1.367)	-
Additions / Disposals	-	-	-	-	-	-	-	(840.990)	-	-	-	(2)	-	-	-	-	1.367	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	(840.990)	-	(1.589.157)	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	(42.325)	-	-	-	-	-	16.571
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	(21.894.591)	-	-	-	-	-	-
Net carrying value	17.921.181	6.207.505	10.351.188	1.001.447	-	8.000.000	7.484.416	6.300.235	4.845.000	6.352.518	5.192.000	-	-	6.000.000	3.828.686	1.209.081	-	6.884.620

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 299	Comp 300	Comp 301	Comp 303	Comp 305	Comp 306	Comp 307	Comp 308	Comp 309	Comp 310	Comp 311	Comp 313	Comp 316	Comp 317	Comp 318	Comp 321	Comp 322	Comp 323
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<u>Costs of acquisition</u>																		
Opening balance	3.627.309	6.265.807	8.409.722	3.139.940	5.000.000	4.120.465	1.795.548	10.558.073	4.224.875	2.594.707	13.615.680	493.939	5.058.400	2.633.753	1.103.565	5.500.000	2.567.991	-
Additions	3.969.276	-	-	6.622.037	-	-	882.110	-	1.350.002	-	10.711.600	137.685	2.541.200	15.374.811	-	600.000	962.503	74.193
Disposals	(2.077.048)	-	-	(3.640.032)	-	(1.319.189)	(1.087.100)	(10.558.073)	(5.574.877)	-	(24.327.280)	(631.624)	(1.044.598)	(4.223.227)	-	-	-	-
Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	5.519.537	6.265.807	8.409.722	6.121.945	5.000.000	2.801.276	1.590.558	-	-	2.594.707	-	-	6.555.002	13.785.337	1.103.565	6.100.000	3.530.494	74.193
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	(601.415)	-	-	-	-	-	(1)	-	-	-	-	-
Additions / Disposals	-	-	-	(10.916)	-	-	198.687	-	-	-	-	-	(2.807.645)	-	(1.103.565)	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	(10.916)	-	-	(402.728)	-	-	-	-	-	(2.807.646)	-	(1.103.565)	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	1.238.497	-	-	-	-	-	13.593	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	5.519.537	6.265.807	8.409.722	6.111.029	5.000.000	2.801.276	2.426.327	-	-	2.594.707	-	-	3.760.949	13.785.337	-	6.100.000	3.530.494	74.193
<u>Costs of acquisition</u>																		
Opening balance	-	-	1.500.000	7.392.739	3.020.763	178.913.693	-	2.535.372	4.863.273	833.831	3.000.000	5.874.804	2.653.696	1.870.436	3.902.666	-	-	4.522.754
Additions	72.939	-	-	-	3.808.947	14.269.184	880.798	7.475.410	8.120.357	3.207.305	12.000.000	10.466.483	10.052.990	958.362	1.004.886	2.000.000	12.339.191	7.331.823
Disposals	-	-	-	-	-	(11.734.817)	-	(4.191.733)	(9.345.664)	-	-	-	(9.692.784)	-	-	-	(20.411)	(56.441)
Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	96.920	-	-	-	1.590	5.221
Closing balance	72.939	-	1.500.000	7.392.739	6.829.710	181.448.060	880.798	5.819.049	3.637.966	4.041.136	15.000.000	16.341.287	3.110.822	2.828.798	4.907.552	2.000.000	12.320.370	11.803.357
<u>Value adjustments</u>																		
Opening balance	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	(9.286.293)	-	-	-	-	-	-	(40.656)	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	(2)	-	(9.286.293)	-	-	-	-	-	-	(40.656)	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	(1.609)	-	-	12.094	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	(1.672.555)	-	-	-	-	-	-	-	-
Net carrying value	72.939	-	1.500.000	7.392.737	6.829.710	172.161.767	880.798	5.819.049	3.637.966	2.366.972	15.000.000	16.341.287	3.082.260	2.828.798	4.907.552	2.000.000	12.320.370	11.803.357

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 356	Comp 357	Comp 360	Comp 363	Comp 365	Comp 366	Comp 370	Comp 373	Comp 376	Comp 377	Comp 378	Comp 382	Comp 383	Comp 384	Comp 385	Comp 386	Comp 388	Comp 395
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<u>Costs of acquisition</u>																		
Opening balance	-	-	1.366.590	-	-	-	499.500	-	15.890.945	-	2.100.000	-	-	-	-	-	-	-
Additions	1.895.735	2.696.685	2.992.398	4.274.871	-	59.855.092	4.769.941	79.201.306	20.322.997	4.266.620	1.326.317	1.708.445	8.328.686	15.897.719	1.926.052	3.255.839	3.420.000	837.210
Disposals	-	-	(2.123.694)	-	-	(53.104.354)	(1.311.805)	(1.847.405)	(15.745.850)	-	(18.932)	(1.078.509)	(184.204)	(8.749.711)	(654.348)	(212.868)	-	-
Foreign exchange	-	-	-	-	-	1.216.964	-	-	-	-	47.874	16.572	583.672	27.834	21.859	-	-	-
Closing balance	1.895.735	2.696.685	2.235.294	4.274.871	-	7.967.702	3.957.636	77.353.901	20.468.092	4.266.620	3.407.385	677.810	8.161.054	7.731.680	1.299.538	3.064.830	3.420.000	837.210
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	(5.225)	-	-	-	-	-	247.290	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	1.895.735	2.696.685	2.235.294	4.274.871	-	7.967.702	3.957.636	77.348.676	20.468.092	4.266.620	3.407.385	677.810	8.161.054	7.978.970	1.299.538	3.064.830	3.420.000	837.210
<u>Costs of acquisition</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	1.895.735	100.000	2.526.525	19.457.692	18.442.464	3.945.606	3.000.000	1.999.911	2.296.145	641.520	2.803.355	2.612.649	1.773.906	9.974	4.409.973	6.340.231	8.611.781	5.296.950
Disposals	-	-	-	(11.024.320)	(13.777.525)	-	-	-	(616.201)	(206.739)	(91.743)	(97.651)	(78.740)	-	-	-	-	(5.267.976)
Foreign exchange	-	-	-	48.876	36.218	-	-	-	(1.809)	(1.755)	577	(948)	134	-	-	-	-	(28.974)
Closing balance	1.895.735	100.000	2.526.525	8.482.248	4.701.157	3.945.606	3.000.000	1.999.911	1.678.135	433.026	2.712.189	2.514.050	1.695.300	9.974	4.409.973	-	6.340.231	8.611.781
<u>Value adjustments</u>																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	(371.918)	-	(27.670)	(70.340)	-	-	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	(371.918)	-	(27.670)	(70.340)	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	(4.096)	-	-	491	-	-	-	-	9	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	(1.695.300)	-	-	-	-	-
Net carrying value	1.895.735	100.000	2.526.525	8.482.248	4.325.143	3.945.606	2.972.330	1.930.062	1.678.135	433.026	2.712.189	2.514.050	9	9.974	4.409.973	-	6.340.231	8.611.781

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 425 2022 EUR	Comp 426 2022 EUR	Comp 427 2022 EUR	Comp 428 2022 EUR	Comp 430 2022 EUR	Comp 431 2022 EUR	Comp 433 2022 EUR	Comp 434 2022 EUR	Comp 435 2022 EUR	Comp 436 2022 EUR	Comp 437 2022 EUR	Comp 438 2022 EUR	Comp 439 2022 EUR	Comp 440 2022 EUR	Comp 441 2022 EUR	Comp 442 2022 EUR	Comp 444 2022 EUR	Comp 446 2022 EUR
Costs of acquisition																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	1.951.726	3.485.723	16.493.649	8.107.681	3.936.243	16.300.147	2.500.000	3.715.165	16.484.366	2.362.150	3.428.487	24.428.182	5.557.663	831.517	822.400	15.250.000	20.007.104	2.038.974
Disposals	(160.471)	(232.648)	(1.617.419)	(781.404)	-	-	(500.000)	(3.321)	-	-	(901.745)	(5.626.903)	(449.808)	-	-	-	(647.377)	-
Foreign exchange	171	2.428	-	-	-	-	-	11	-	-	-	-	-	-	-	-	16.785	-
Closing balance	1.791.426	3.255.503	14.876.230	7.326.277	3.936.243	16.300.147	2.000.000	3.711.855	16.484.366	2.362.150	2.526.742	18.801.279	5.107.855	831.517	822.400	15.250.000	19.376.512	2.038.974
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	(263.715)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	(263.715)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	79.168	750	(1.068)	-	-	96.261	-	-	2.738	1.292	276	8.499	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	(7.326.278)	-	-	-	(1.295.997)	-	-	-	-	(5.107.855)	-	-	-	-	-
Net carrying value	1.791.426	3.255.503	14.691.683	749	3.935.175	16.300.147	2.000.000	2.512.119	16.484.366	2.362.150	2.529.480	18.802.571	276	840.016	822.400	15.250.000	19.376.512	2.038.974
	Comp 447 2022 EUR	Comp 449 2022 EUR	Comp 451 2022 EUR	Comp 453 2022 EUR	Comp 454 2022 EUR	Comp 459 2022 EUR	Comp 460 2022 EUR	Comp 462 2022 EUR	Comp 463 2022 EUR	Comp 464 2022 EUR	Comp 465 2022 EUR	Comp 466 2022 EUR	Comp 467 2022 EUR	Comp 468 2022 EUR	Comp 476 2022 EUR	Comp 479 2022 EUR	Comp 480 2022 EUR	Comp 485 2022 EUR
Costs of acquisition																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	19.950.000	499.900	98.445	23.101.721	-	9.900.000	5.577.983	2.017.117	1.735.979	689.924	15.531.344	9.900.000	9.900.000	36.941.271	544.170	3.169.271	10.911.204	867.426
Disposals	-	-	-	(21.500.256)	-	-	(773.133)	-	-	-	(24.768)	-	-	-	-	-	-	-
Foreign exchange	-	-	-	(120.525)	-	-	8.432	-	-	-	-	-	-	-	-	-	-	-
Closing balance	19.950.000	499.900	98.445	1.480.940	-	9.900.000	4.813.282	2.017.117	1.735.979	689.924	15.506.576	9.900.000	9.900.000	36.941.271	544.170	3.169.271	10.911.204	867.426
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12.392)
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(12.392)
Discount and premium, net of amortisation	-	-	-	401.590	-	-	39.872	-	313	-	971	-	-	-	-	-	1.821	918
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	19.950.000	499.900	98.445	1.882.530	-	9.900.000	4.853.154	2.017.117	1.736.292	689.924	15.507.547	9.900.000	9.900.000	36.941.271	544.170	3.169.271	10.913.025	855.952

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 487	Comp 490	Comp 491	Comp 492	Comp 495	Comp 499	Comp 500	Comp 501	Comp 503	Comp 505	Comp 506	Comp 508	Comp 510	Comp 511	Comp 514	Comp 516	Comp 527	Comp 534	TOTAL	
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Costs of acquisition																				
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,077,835.527
Additions	5,290,901	5,226,820	4,700,000	1,600,000	9,000,000	15,761,867	12,987,370	1,980,000	1,423,420	1,320,456	3,390,219	5,382,478	718,378	2,981,305	10,019,987	15,000,000	1,276,016	-	1,270,144.770	
Disposals	-	(1,841,009)	-	-	-	-	(24,521)	(1,068,003)	-	-	-	-	-	-	-	-	-	-	-	(735,791.292)
Foreign exchange	-	-	-	-	-	(2,101)	(70,408)	-	-	-	-	-	-	-	-	-	-	-	-	6,296.119
Closing balance	5,290,901	3,385,811	4,700,000	1,600,000	9,000,000	15,735,245	11,848,959	1,980,000	1,423,420	1,320,456	3,390,219	5,382,478	718,378	2,981,305	10,019,987	15,000,000	1,276,016	-	2,618,485.124	
Value adjustments																				
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(265,365.264)
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,536.982)
Utilisation without profit and loss impact	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,198.396
Closing balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(285,703.850)
Discount and premium, net of amortisation																				
	-	30,013	-	-	-	-	-	-	-	-	-	82,717	-	-	-	-	430	-	-	1,989.134
Intercompartment elimination (ICE)*																				(135,081.893)
Net carrying value	5,290,901	3,415,824	4,700,000	1,600,000	9,000,000	15,735,245	11,848,959	1,980,000	1,423,420	1,320,456	3,390,219	5,465,195	718,378	2,981,305	10,019,987	15,000,000	1,276,446	-	2,199,688.515	

* As of December 31, 2022 intercompartment eliminations (ICE) are as follows:

	Compartment Invested into																										Sum												
	Comp.35	Comp.54	Comp.58	Comp.61	Comp.62	Comp.94	Comp.100	Comp.102	Comp.121	Comp.127	Comp.136	Comp.137	Comp.139	Comp.142	Comp.153	Comp.155	Comp.164	Comp.185	Comp.216	Comp.254	Comp.263	Comp.279	Comp.292	Comp.306	Comp.326	Comp.327		Comp.351	Comp.377	Comp.398	Comp.411	Comp.427	Comp.438	Comp.441	Comp.491	Comp.514	Comp.534		
Comp.54	24,750,000																																					24,750,000	
Comp.56						1,352,700					842,520																											1,797,044	
Comp.65		3,988,122																																					3,988,122
Comp.66		2,916,779																																					2,916,779
Comp.141																																							6,357,871
Comp.143																																							2,106,055
Comp.144																																							1,854,538
Comp.153																																							255,080
Comp.164																																							149,068
Comp.167																																							115,126
Comp.171																																							4,707,610
Comp.177																																							4,707,610
Comp.179																																							4,707,610
Comp.177																																							4,707,610
Comp.194																																							250,000
Comp.209																																							10,214,303
Comp.236																																							701,583
Comp.262																																							440,000
Comp.287																																							2,000,000
Comp.341																																							150,806
Comp.412																																							87,865
Comp.428																																							748,910
Comp.434																																							1,695,300
Comp.439																																							7,326,278
Comp.439																																							5,107,855
Comp.439																																							468,944
Comp.439																																							5,107,855
																																							135,081,893

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

For the fiscal year 2021 the numbers were as follows:

	Comp 3 2021 EUR	Comp 7 2021 EUR	Comp 8 2021 EUR	Comp 10 2021 EUR	Comp 12 2021 EUR	Comp 13 2021 EUR	Comp 14 2021 EUR	Comp 15 2021 EUR	Comp 20 2021 EUR	Comp 23 2021 EUR	Comp 24 2021 EUR	Comp 27 2021 EUR	Comp 28 2021 EUR	Comp 31 2021 EUR	Comp 32 2021 EUR	Comp 35 2021 EUR	Comp 37 2021 EUR	Comp 40 2021 EUR
Costs of acquisition																		
Opening balance	373.958	297.675	818.091	12.199.454	19.154.052	7.501.456	37.833.369	6.787.455	3.432.093	416.505	3.979.336	-	-	-	969.897	46.625.000	3.548.668	6.090.077
Additions	-	-	-	-	-	-	6.090.610	3.799.160	-	-	-	-	-	-	-	16.375.000	-	-
Disposals	-	-	-	-	(40.110)	(365.973)	(67.000)	(374.989)	-	-	(596.901)	-	-	-	-	-	-	-
Foreign exchange	-	-	-	-	(4.372)	(34.394)	-	33.601	-	-	-	-	-	-	-	-	-	-
Closing balance	373.958	297.675	818.091	12.199.454	19.109.570	7.101.089	43.856.979	10.245.227	3.432.093	416.505	3.382.435	-	-	-	969.897	63.000.000	3.548.668	6.090.077
Value adjustments																		
Opening balance	-	(297.675)	-	-	-	-	-	-	(3.432.093)	(416.505)	(3.979.336)	-	-	-	(96.514)	-	(3.548.668)	(704.633)
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	3.979.337	-	-	-	-	-	-	-
Closing balance	-	(297.675)	-	-	-	-	-	-	(3.432.093)	(416.505)	1	-	-	-	(96.514)	-	(3.548.668)	(704.633)
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	373.958	-	818.091	12.199.454	19.109.570	7.101.089	43.856.979	10.245.227	-	-	3.382.436	-	-	-	873.383	63.000.000	-	5.385.444
	Comp 41 2021 EUR	Comp 42 2021 EUR	Comp 45 2021 EUR	Comp 47 2021 EUR	Comp 48 2021 EUR	Comp 50 2021 EUR	Comp 53 2021 EUR	Comp 54 2021 EUR	Comp 55 2021 EUR	Comp 56 2021 EUR	Comp 57 2021 EUR	Comp 58 2021 EUR	Comp 59 2021 EUR	Comp 61 2021 EUR	Comp 62 2021 EUR	Comp 63 2021 EUR	Comp 64 2021 EUR	Comp 65 2021 EUR
Costs of acquisition																		
Opening balance	5.594.162	2.014.034	1.832.000	2.236.719	12.656.877	-	7.792.220	24.750.000	11.632.240	68.512.883	990.000	120.638.111	2.867.654	127.814.783	8.660.346	1.285.215	-	46.185.643
Additions	-	-	-	-	-	-	-	-	14.816.337	29.596.424	-	31.546.353	2.280.787	-	-	329.211	-	-
Disposals	(966.885)	(2.014.034)	(916.366)	-	-	-	-	-	(11.788.480)	(27.164.883)	(990.000)	(50.595.053)	(662.699)	(9.842.539)	-	-	-	-
Foreign exchange	(92.790)	-	-	-	-	-	-	-	-	(1.784.882)	-	-	-	-	-	-	-	-
Closing balance	4.534.487	-	915.634	2.236.719	12.656.877	-	7.792.220	24.750.000	14.660.097	69.159.542	-	101.589.411	4.485.742	117.972.244	8.660.346	1.614.426	-	46.185.643
Value adjustments																		
Opening balance	(1.055.005)	-	-	(2.236.719)	-	-	(794.194)	-	(29.729)	(13.693.148)	-	(9.153.479)	-	(126.823.227)	-	-	-	(39.161.433)
Additions / Disposals	-	-	-	-	-	-	-	-	29.729	(11.600.237)	-	(8.748.534)	(34.100)	8.850.986	-	-	-	-
Closing balance	(1.055.005)	-	-	(2.236.719)	-	-	(794.194)	-	-	(25.293.385)	-	(17.902.013)	(34.100)	(117.972.241)	-	-	-	(39.161.433)
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	55.455	1.049.114	-	-	-	-	-	-	-	(115.331)
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	(24.750.000)	-	(16.199.260)	-	-	-	-	-	-	-	(6.908.879)
Net carrying value	3.479.482	-	915.634	-	12.656.877	-	6.998.026	-	14.715.552	28.716.011	-	83.687.398	4.451.642	3	8.660.346	1.614.426	-	-

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 66 2021 EUR	Comp 67 2021 EUR	Comp 69 2021 EUR	Comp 72 2021 EUR	Comp 73 2021 EUR	Comp 74 2021 EUR	Comp 75 2021 EUR	Comp 76 2021 EUR	Comp 77 2021 EUR	Comp 78 2021 EUR	Comp 80 2021 EUR	Comp 81 2021 EUR	Comp 82 2021 EUR	Comp 83 2021 EUR	Comp 84 2021 EUR	Comp 90 2021 EUR	Comp 94 2021 EUR	Comp 95 2021 EUR
<u>Costs of acquisition</u>																		
Opening balance	17.784.917	4.320.000	14.461.159	506.533	-	1.710.000	7.298.818	-	5.310.724	427.515	8.475.474	6.590.000	-	8.367.537	10.106.382	479.973	3.022.500	2.118.250
Additions	-	-	-	19.914	-	-	3.056.746	-	32.841.860	-	-	-	-	-	-	-	-	-
Disposals	(238.562)	-	-	(538.083)	-	-	(2.484.893)	-	(32.420.218)	(125.151)	-	(6.590.000)	-	-	-	(140.507)	-	(1.191.067)
Foreign exchange	-	-	-	11.636	-	-	-	-	9.439	-	-	-	-	-	-	-	-	-
Closing balance	17.546.355	4.320.000	14.461.159	-	-	1.710.000	7.870.671	-	5.741.805	302.364	8.475.474	-	-	8.367.537	10.106.382	339.466	3.022.500	927.183
<u>Value adjustments</u>																		
Opening balance	(14.680.392)	(4.320.000)	-	(317.200)	-	-	(612.633)	-	(104.474)	-	(855.329)	-	-	-	-	-	(3.022.500)	-
Additions / Disposals	-	4.320.000	-	317.200	-	-	-	-	(53.424)	-	-	-	-	-	-	-	-	-
Closing balance	(14.680.392)	-	-	-	-	-	(612.633)	-	(157.898)	-	(855.329)	-	-	-	-	-	(3.022.500)	-
Discount and premium, net of amortisation	(154.785)	-	-	-	-	-	-	-	(210)	98	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	(2.711.178)	-	-	-	-	-	-	-	-	(302.462)	-	-	-	-	-	-	-	-
Net carrying value	-	4.320.000	14.461.159	-	-	1.710.000	7.258.038	-	5.583.697	-	7.620.145	-	-	8.367.537	10.106.382	339.466	-	927.183

	Comp 98 2021 EUR	Comp 99 2021 EUR	Comp 100 2021 EUR	Comp 101 2021 EUR	Comp 102 2021 EUR	Comp 105 2021 EUR	Comp 106 2021 EUR	Comp 107 2021 EUR	Comp 111 2021 EUR	Comp 113 2021 EUR	Comp 114 2021 EUR	Comp 115 2021 EUR	Comp 116 2021 EUR	Comp 117 2021 EUR	Comp 119 2021 EUR	Comp 121 2021 EUR	Comp 122 2021 EUR	Comp 123 2021 EUR
<u>Costs of acquisition</u>																		
Opening balance	40.000.000	219.962	-	625.091	15.824.100	42.504.252	-	5.194.339	2.207.216	8.993.883	-	1.749.035	41.600.000	-	29.999.899	1.921.922	20.000.000	5.500.000
Additions	-	102.400	51.491.690	-	6.411.556	-	-	-	2.793.985	645.473	-	-	-	-	-	-	-	-
Disposals	(8.000.000)	-	(8.574.953)	-	(15.824.100)	-	-	(5.528.425)	-	(254.098)	-	-	(5.410.000)	-	(29.999.899)	-	(20.000.000)	-
Foreign exchange	-	-	-	-	-	-	-	334.086	-	(11.327)	-	-	-	-	-	-	-	-
Closing balance	32.000.000	322.362	42.916.737	625.091	6.411.556	42.504.252	-	5.001.201	9.373.931	-	1.749.035	36.190.000	-	-	1.921.922	-	5.500.000	
<u>Value adjustments</u>																		
Opening balance	-	(219.962)	-	(97.365)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	(219.962)	-	(97.365)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	32.000.000	102.400	42.916.737	527.726	6.411.556	42.504.252	-	5.001.201	9.373.931	-	1.749.035	36.190.000	-	-	1.921.922	-	5.500.000	

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 124	Comp 125	Comp 126	Comp 127	Comp 131	Comp 133	Comp 134	Comp 135	Comp 136	Comp 137	Comp 138	Comp 139	Comp 141	Comp 142	Comp 143	Comp 144	Comp 146	Comp 147
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Costs of acquisition																		
Opening balance	1.513.728	7.979.739	5.146.103	9.447.539	125.000	70.750.982	5.631.712	1.980.000	6.971.558	12.307.338	3.394.038	3.940.122	9.748.929	9.868.078	3.621.664	13.151.895	688.486	-
Additions	9.034.322	-	-	3.027.487	-	12.170.000	-	-	-	72.744.678	-	597.590	-	1.600.173	-	10.444.612	-	-
Disposals	(5.281.649)	-	(529.483)	(1.942.588)	-	(3.136.727)	-	(1.980.000)	-	(66.095.658)	(3.394.038)	(179.925)	(778.681)	(1.983.993)	(533.177)	(2.428.033)	(40.233)	-
Foreign exchange	127.643	-	-	(141.693)	-	-	-	-	-	7.399	-	-	-	-	-	-	(2.094)	-
Closing balance	5.394.044	7.979.739	4.616.620	10.390.745	125.000	79.784.255	5.631.712	-	6.971.558	18.963.757	-	4.357.787	8.970.248	9.484.258	3.088.487	21.168.474	646.159	-
Value adjustments																		
Opening balance	-	-	-	(3.631.888)	(27.500)	-	-	-	(3.485.779)	(243.772)	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	(3.702.300)	(14.625)	-	-	-	-	(216.988)	-	-	-	(4.974.956)	-	-	-	-
Closing balance	-	-	-	(7.334.188)	(42.125)	-	-	-	(3.485.779)	(460.760)	-	-	-	(4.974.956)	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	121.009	-	-	(23.172)	-	(55.479)	(29.002)	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	(8.947.076)	-	(3.033.008)	(1.854.538)	-	-
Net carrying value	5.394.044	7.979.739	4.616.620	3.056.557	82.875	79.784.255	5.631.712	-	3.485.779	18.624.006	-	4.357.787	-	4.509.302	-	19.284.934	646.159	-
Costs of acquisition																		
Opening balance	3.956.279	1.291.801	6.068.602	1.000.000	5.091.069	27.347.079	2.074.962	4.530.627	3.172.876	5.346.496	-	1.993.000	3.952.730	4.621.535	13.000.000	6.680.335	6.191.907	30.396.600
Additions	-	1.279.536	-	-	2.889.400	10.583.714	1.100.772	-	-	-	-	-	234.991	2.804.397	-	2.435.211	-	-
Disposals	-	-	-	-	(1.064.700)	(5.207.368)	-	-	-	-	-	-	-	(1.083.648)	(13.000.000)	(1.573.635)	(242.424)	-
Foreign exchange	-	-	-	-	(17.204)	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	3.956.279	2.571.337	6.068.602	1.000.000	6.898.565	32.723.425	3.175.734	4.530.627	3.172.876	5.346.496	-	1.993.000	4.187.721	6.342.284	-	7.541.911	5.949.483	30.396.600
Value adjustments																		
Opening balance	-	-	(6.068.602)	(994.586)	(4.369.962)	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	585	893.248	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	-	-	(6.068.602)	(994.001)	(3.476.714)	-	-	-	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	-	-	-	-	(4.525)	-	-	-	-	-	-	-	-	(2.786)	-	-	(35.332)	(126.281)
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5.914.151)	-
Net carrying value	3.956.279	2.571.337	-	5.999	3.417.326	32.723.425	3.175.734	4.530.627	3.172.876	5.346.496	-	1.993.000	4.187.721	6.339.498	-	7.541.911	-	30.270.319

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 169	Comp 170	Comp 171	Comp 173	Comp 176	Comp 177	Comp 178	Comp 179	Comp 181	Comp 182	Comp 184	Comp 185	Comp 187	Comp 191	Comp 193	Comp 194	Comp 195	Comp 196
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Costs of acquisition																		
Opening balance	3.796.010	5.036.037	22.354.950	24.014.842	533.785	8.653.086	2.723.559	2.084.730	-	12.556.024	3.021.431	6.500.000	872.862	29.153.626	5.839.791	304.958	3.987.923	3.000.000
Additions	-	586.975	8.260.249	-	779.891	-	-	76.239	-	20.238.102	-	-	-	10.722.040	7.587.150	1.429.675	-	-
Disposals	-	-	(12.445.155)	(8.004.947)	-	(3.560.664)	-	-	-	(4.869.529)	-	-	(879.062)	(21.204.718)	(4.687.661)	(93.854)	-	-
Foreign exchange	-	-	-	-	-	-	-	-	-	101.969	-	-	-	6.200	(1.688.353)	29.486	-	-
Closing balance	3.796.010	5.623.012	18.170.044	16.009.895	1.313.676	5.092.422	2.723.559	2.160.969	-	28.026.566	3.021.431	6.500.000	-	16.982.595	8.768.766	1.640.779	3.987.923	3.000.000
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(59.290)	-	-	-
Additions / Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(979.414)	-
Closing balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(59.290)	-	(979.414)	-
Discount and premium, net of amortisation	-	-	(50.403)	-	-	(76.529)	-	-	-	-	-	-	-	-	(6.241)	61	-	-
Intercompartment elimination (ICE)*	-	-	(6.630.207)	-	-	(5.015.893)	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	3.796.010	5.623.012	11.489.434	16.009.895	1.313.676	-	2.723.559	2.160.969	-	28.026.566	3.021.431	6.500.000	-	16.982.595	8.703.235	1.640.840	3.008.509	3.000.000
Costs of acquisition																		
Opening balance	6.459.486	-	1.786.033	11.354.395	4.063.000	11.561.248	1.516.961	10.537.024	6.866.121	-	1.788.177	10.000.000	3.240.043	2.408.829	16.000.000	882.038	2.746.000	12.000.000
Additions	6.972.423	1.021.482	1.665.695	1.685.156	-	182.920	-	639.448	1.207.288	12.615.028	393.256	-	1.341.833	1.326.985	-	-	-	-
Disposals	(5.226.845)	-	-	(6.169.497)	(4.063.000)	(413.585)	(1.034.292)	(782.774)	(619.089)	-	-	(10.000.000)	(396.355)	(1.171.312)	-	(879.062)	-	-
Foreign exchange	30.658	-	-	(365.284)	-	(12.614)	-	32.339	-	-	-	-	5.441	-	-	(2.976)	-	-
Closing balance	8.235.722	1.021.482	3.451.728	6.504.770	-	11.317.969	482.669	10.393.698	7.486.659	12.615.028	2.181.433	-	4.190.962	2.564.502	16.000.000	-	2.746.000	12.000.000
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	(1.294.936)	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	2	-	-	-	-	-	-	(354.013)	-	-	-	-	-	-	-	-	-	-
Closing balance	2	-	-	-	-	-	-	(1.648.949)	-	-	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	(23.832)	-	-	-	-	-	-	8.705	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	(3.056.677)	-	-	-	-	-	-	-	-	-	-
Net carrying value	8.211.892	1.021.482	3.451.728	6.504.770	-	11.317.969	482.669	7.345.726	5.837.710	12.615.028	2.181.433	-	4.190.962	2.564.502	16.000.000	-	2.746.000	12.000.000

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 230 2021 EUR	Comp 231 2021 EUR	Comp 233 2021 EUR	Comp 235 2021 EUR	Comp 236 2021 EUR	Comp 239 2021 EUR	Comp 242 2021 EUR	Comp 244 2021 EUR	Comp 245 2021 EUR	Comp 246 2021 EUR	Comp 247 2021 EUR	Comp 248 2021 EUR	Comp 250 2021 EUR	Comp 251 2021 EUR	Comp 254 2021 EUR	Comp 256 2021 EUR	Comp 257 2021 EUR	Comp 258 2021 EUR
Costs of acquisition																		
Opening balance	-	11.043.742	4.850.000	6.841.000	3.559.985	-	1.552.084	2.093.197	15.978.091	-	2.563.079	1.350.599	-	-	3.152.072	-	-	-
Additions	-	1.804.937	-	-	8.967.897	15.082.945	10.388.549	-	-	6.600.000	7.582.407	2.265.538	3.314.449	12.104.594	3.463.854	1.715.517	3.735.628	30.218.510
Disposals	-	(1.772.154)	-	-	(830.951)	-	(403.884)	(2.116.925)	-	-	-	(3.751.857)	(140.854)	-	(3.800.286)	-	(2.058.512)	(5.096.046)
Foreign exchange	-	-	-	-	7.746	-	20.867	23.728	-	-	-	147.115	-	-	25.126	-	14.046	-
Closing balance	-	11.076.525	4.850.000	6.841.000	11.704.677	15.082.945	11.557.616	-	15.978.091	6.600.000	10.145.486	11.395	3.173.595	12.104.594	2.840.766	1.715.517	1.691.162	25.122.464
Value adjustments																		
Opening balance	-	-	-	-	-	-	(388.141)	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	-	-	-	-	-	-	(514.276)	-	-	-	-	-	-	-	-	-	(11.955)	-
Closing balance	-	-	-	-	-	-	(902.417)	-	-	-	-	-	-	-	-	-	(11.955)	-
Discount and premium, net of amortisation	-	-	-	-	(6.431)	-	-	-	-	-	-	-	-	-	(488)	-	19.362	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	-	11.076.525	4.850.000	6.841.000	11.698.246	15.082.945	10.655.199	-	15.978.091	6.600.000	10.145.486	11.395	3.173.595	12.104.594	2.840.278	1.715.517	1.698.569	25.122.464
	Comp 260 2021 EUR	Comp 261 2021 EUR	Comp 262 2021 EUR	Comp 263 2021 EUR	Comp 264 2021 EUR	Comp 270 2021 EUR	Comp 271 2021 EUR	Comp 272 2021 EUR	Comp 273 2021 EUR	Comp 275 2021 EUR	Comp 276 2021 EUR	Comp 277 2021 EUR	Comp 279 2021 EUR	Comp 282 2021 EUR	Comp 283 2021 EUR	Comp 284 2021 EUR	Comp 285 2021 EUR	Comp 286 2021 EUR
Costs of acquisition																		
Opening balance	-	4.144.210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	498.429	-	22.788.000	17.000.000	1.329.045	99.250	67.977.997	13.703.885	-	10.387.026	1.900.691	4.298.968	8.000.000	7.382.144	6.842.556	4.845.000	7.941.675	5.838.365
Disposals	-	-	(10.826.250)	-	-	-	(1.002.870)	-	-	(35.838)	(144.930)	-	-	-	(204.856)	-	-	(497.790)
Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.525	-	-	-
Closing balance	498.429	4.144.210	11.961.750	17.000.000	1.329.045	99.250	66.975.127	13.703.885	-	10.351.188	1.755.761	4.298.968	8.000.000	7.382.144	6.641.225	4.845.000	7.941.675	5.340.575
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	(142.920)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.589.157)	-
Closing balance	(142.920)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.589.157)	-
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompartment elimination (ICE)*	-	-	(3.450.000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	355.509	4.144.210	8.511.750	17.000.000	1.329.045	99.250	66.975.127	13.703.885	-	10.351.188	1.755.761	4.298.968	8.000.000	7.382.144	6.641.225	4.845.000	6.352.518	5.340.575

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 287 2021 EUR	Comp 292 2021 EUR	Comp 293 2021 EUR	Comp 294 2021 EUR	Comp 295 2021 EUR	Comp 297 2021 EUR	Comp 299 2021 EUR	Comp 300 2021 EUR	Comp 301 2021 EUR	Comp 303 2021 EUR	Comp 305 2021 EUR	Comp 306 2021 EUR	Comp 307 2021 EUR	Comp 308 2021 EUR	Comp 309 2021 EUR	Comp 310 2021 EUR	Comp 311 2021 EUR	Comp 313 2021 EUR
Costs of acquisition																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	23.944.897	6.000.000	3.828.686	1.331.702	539.405	7.297.215	3.930.925	6.265.807	8.409.722	7.287.978	5.000.000	4.433.673	1.958.048	11.058.073	4.294.592	2.594.707	14.115.680	493.939
Disposals	-	-	-	-	(278.046)	(252.987)	(303.616)	-	-	(4.148.038)	-	(313.208)	(162.500)	(500.000)	(69.717)	-	(500.000)	-
Foreign exchange	-	-	-	-	4.738	4.875	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	23.944.897	6.000.000	3.828.686	1.331.702	266.097	7.049.103	3.627.309	6.265.807	8.409.722	3.139.940	5.000.000	4.120.465	1.795.548	10.558.073	4.224.875	2.594.707	13.615.680	493.939
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	2	-	-	-	(1.367)	-	-	-	-	-	-	-	(601.415)	-	-	-	-	-
Closing balance	2	-	-	-	(1.367)	-	2	-	-	-	-	-	(601.415)	-	-	-	-	-
Discount and premium, net of amortisation	(14.700)	-	-	-	-	1.552	-	-	-	-	-	-	-	122	40	-	1.144	9
Intercompartment elimination (ICE)*	(23.930.199)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying value	-	6.000.000	3.828.686	1.331.702	264.730	7.050.655	3.627.309	6.265.807	8.409.722	3.139.940	5.000.000	4.120.465	1.194.133	10.558.195	4.224.915	2.594.707	13.616.824	493.948
	Comp 316 2021 EUR	Comp 317 2021 EUR	Comp 318 2021 EUR	Comp 321 2021 EUR	Comp 322 2021 EUR	Comp 323 2021 EUR	Comp 324 2021 EUR	Comp 325 2021 EUR	Comp 326 2021 EUR	Comp 327 2021 EUR	Comp 331 2021 EUR	Comp 333 2021 EUR	Comp 335 2021 EUR	Comp 337 2021 EUR	Comp 341 2021 EUR	Comp 345 2021 EUR	Comp 346 2021 EUR	Comp 348 2021 EUR
Costs of acquisition																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	5.058.400	3.039.016	1.103.565	5.500.000	2.567.991	-	-	-	1.500.000	7.392.739	3.020.763	237.536.539	2.535.372	6.049.049	833.831	3.000.000	5.874.804	2.653.696
Disposals	-	(405.263)	-	-	-	-	-	-	-	-	-	(58.622.846)	-	(1.185.776)	-	-	-	-
Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing balance	5.058.400	2.633.753	1.103.565	5.500.000	2.567.991	-	-	-	1.500.000	7.392.739	3.020.763	178.913.693	2.535.372	4.863.273	833.831	3.000.000	5.874.804	2.653.696
Value adjustments																		
Opening balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions / Disposals	(1)	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Closing balance	(1)	-	-	-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Discount and premium, net of amortisation	1.466	-	-	-	-	-	-	-	-	-	-	-	-	-	(136)	-	-	-
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(87.865)	-	-	-
Net carrying value	5.059.865	2.633.753	1.103.565	5.500.000	2.567.991	-	-	-	1.500.000	7.392.737	3.020.763	178.913.693	2.535.372	4.863.273	745.830	3.000.000	5.874.804	2.653.696

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

	Comp 349 2021 EUR	Comp 351 2021 EUR	Comp 355 2021 EUR	Comp 360 2021 EUR	Comp 365 2021 EUR	Comp 370 2021 EUR	Comp 376 2021 EUR	Comp 377 2021 EUR	Comp 378 2021 EUR	TOTAL 2021 EUR
<u>Costs of acquisition</u>										
Opening balance	-	-	-	-	-	-	-	-	-	1.490.563.291
Additions	1.870.436	3.902.666	4.522.754	1.541.830	-	499.500	15.890.945	-	2.100.000	1.130.733.025
Disposals	-	-	-	(175.240)	-	-	-	-	-	(540.284.469)
Foreign exchange	-	-	-	-	-	-	-	-	-	(3.176.320)
Closing balance	1.870.436	3.902.666	4.522.754	1.366.590	-	499.500	15.890.945	-	2.100.000	2.077.835.527
<u>Value adjustments</u>										
Opening balance	-	-	-	-	-	-	-	-	-	(250.216.669)
Additions / Disposals	-	-	-	-	-	-	-	-	-	(15.148.595)
Closing balance	-	-	-	-	-	-	-	-	-	(265.365.264)
Discount and premium, net of amortisation	-	-	-	-	-	-	-	-	-	532.474
Intercompartment elimination (ICE)*	-	-	-	-	-	-	-	-	-	(112.791.393)
Net carrying value	1.870.436	3.902.666	4.522.754	1.366.590	-	499.500	15.890.945	-	2.100.000	1.700.211.344

* As of December 31, 2021 intercompartment eliminations (ICE) are as follows:

		Compartment invested into																				Sum					
		Comp.35	Comp.54	Comp.58	Comp.61	Comp.62	Comp.90	Comp.100	Comp.121	Comp.127	Comp.136	Comp.137	Comp.139	Comp.142	Comp.153	Comp.155	Comp.164	Comp.185	Comp.204	Comp.216	Comp.263		Comp.292	Comp.306	Comp.327		
Compartments investing into	Comp.54	24.750.000																							24.750.000		
	Comp.56							842.520		1.776.598		4.209.294		1.694.504	2.559.566	3.543.664	990.990						291.461	290.663	16.199.260		
	Comp.65		4.251.564		-	2.657.315																				6.908.879	
	Comp.66		2.711.178		-																						2.711.178
	Comp.78						302.462																				302.462
	Comp.141			1.652.069										7.295.007													8.947.076
	Comp.143			3.033.008																							3.033.008
	Comp.144			1.854.538																							1.854.538
	Comp.167										5.914.151																5.914.151
	Comp.171			3.127.157															-	1.718.050	1.785.000						6.630.207
	Comp.177			5.015.893																							5.015.893
	Comp.209								3.056.677																		3.056.677
	Comp.262																					2.500.000	950.000				3.450.000
	Comp.287						23.930.199																				23.930.199
Comp.341																								87.865		87.865	

112.791.393

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
1	Closed
2	Closed
3	Zero Coupon
4	Closed
5	Closed
6	Closed
7	Matured
8	Fund
9	Not opened
10	Fund
11	Inactive
12	Fund
13	Fund
14	Fund
15	Fund
16	Closed
17	Closed
18	Not opened
19	Closed
20	Matured
21	Closed
22	Closed
23	Fund
24	Matured
25	Not opened
26	Not opened
27	Closed
28	Closed
29	Closed
30	Closed
31	Closed
32	Shares & Bonds
33	Inactive
34	Inactive
35	Loan

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
36	Inactive
37	Matured
38	Inactive
39	Closed
40	Shares & Bonds
41	Index
42	Matured
43	Closed
44	Closed
45	Index
46	Closed
47	Closed
48	Shares
49	Closed
50	Closed
51	Not opened
52	Closed
53	Shares & Bonds
54	Bonds
55	Bonds
56	Shares & Bonds
57	Matured
58	Bonds
59	Index
60	Not opened
61	Loan
62	Loan
63	Bond
64	Matured
65	Bonds
66	Bonds
67	Matured
68	Closed
69	Fund
70	Closed

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
71	Closed
72	Matured
73	Closed
74	Loan
75	Bonds
76	Matured
77	Bonds
78	Index
79	Closed
80	Shares & Bonds
81	Closed
82	Matured
83	Bonds
84	Shares
85	Closed
86	Closed
87	Inactive
88	Closed
89	Closed
90	Matured
91	Closed
92	Closed
93	Closed
94	Bonds
95	Index
96	Closed
97	Closed
98	Loan
99	Index
100	Bonds
101	Loan
102	Fund
103	Closed
104	Inactive
105	Index

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
106	Matured
107	Closed
108	Closed
109	Not opened
110	Not opened
111	Bond
112	Not opened
113	Index
114	Matured
115	Shares
116	Loan
117	Closed
118	Closed
119	Matured
120	Not opened
121	Share
122	Closed
123	Loan
124	Index
125	Shares & Bonds
126	Index
127	Index
128	Not opened
129	Not opened
130	Closed
131	Index
132	Not opened
133	Fund
134	Index
135	Matured
136	Shares
137	Bonds
138	Matured
139	Fund
140	Not opened

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
141	Bond
142	Bond
143	Bond
144	Bond
145	Not opened
146	Bond
147	Matured
148	Not opened
149	Bond
150	Bond
151	Shares
152	Index
153	Bond
154	Index
155	Bond
156	Bond
157	Bond
158	Bond
159	Not opened
160	Not opened
161	Matured
162	Index
163	Fund
164	Bond
165	Closed
166	Index
167	Bond
168	Bond
169	Bond
170	Bond
171	Bond
172	Not opened
173	Index
174	Closed
175	Inactive

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
176	Index
177	Bond
178	Bond
179	Index
180	Not opened
181	Bond
182	Index
183	Closed
184	Matured
185	Bond
186	Not opened
187	Matured
188	Not opened
189	Inactive
190	Inactive
191	Index
192	Inactive
193	Index
194	Fund
195	Fund
196	Matured
197	Index
198	Index
199	Not opened
200	Not opened
201	Inactive
202	Bond
203	Fund
204	Closed
205	Index
206	Inactive
207	Index
208	Not opened
209	Index
210	Shares & Bonds

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
211	Shares
212	Loan
213	Closed
214	Index
215	Index
216	Loan
217	Not opened
218	Not opened
219	Not opened
220	Matured
221	Not opened
222	Shares
223	Not opened
224	Not opened
225	Not opened
226	Matured
227	Not opened
228	Not opened
229	Not opened
230	Matured
231	Bond
232	Not opened
233	Loan
234	Not opened
235	Loan
236	Shares
237	Bond
238	Not opened
239	Loan
240	Inactive
241	Not opened
242	Shares & Bonds
243	Not opened
244	Matured
245	Bond

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
246	Loan
247	Shares
248	Index
249	Not opened
250	Index
251	Index
252	Inactive
253	Not opened
254	Index
255	Not opened
256	Index
257	Index
258	Loan
259	Not opened
260	Index
261	Shares & Bonds
262	Index
263	Loan
264	Shares
265	Not opened
266	Inactive
267	Inactive
268	Not opened
269	Not opened
270	Index
271	Loan
272	Index
273	Shares
274	Not opened
275	Index
276	Shares
277	Index
278	Inactive
279	Loan
280	Not opened

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
281	Not opened
282	Index
283	Index
284	Loan
285	Shares & Bonds
286	Index
287	Bond
288	Not opened
289	Not opened
290	Not opened
291	Matured
292	Loan
293	Shares
294	Shares
295	Index
296	Not opened
297	Shares & Bonds
298	Not opened
299	Loan
300	Loan
301	Bond
302	Inactive
303	Index
304	Not opened
305	Loan
306	Loan
307	Shares & Bonds
308	Index
309	Index
310	Bond
311	Matured
312	Not opened
313	Index
314	Not opened
315	Not opened

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
316	Bond
317	Loan
318	Bond
319	Not opened
320	Not opened
321	Loan
322	Loan
323	Index
324	Index
325	Index
326	Shares
327	Bond
328	Not opened
329	Not opened
330	Not opened
331	Fund
332	Not opened
333	Shares
334	Index
335	Loan
336	Not opened
337	Index
338	Not opened
339	Not opened
340	Inactive
341	Shares & Bonds
342	Not opened
343	Not opened
344	Not opened
345	Loan
346	Shares
347	Inactive
348	Bonds
349	Loan
350	Not opened

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
351	Fund
352	Not opened
353	Loan
354	Index
355	Index
356	Bond
357	Bond
358	Inactive
359	Not opened
360	Shares & Bonds
361	Not opened
362	Not opened
363	Shares
364	Not opened
365	Shares
366	Index
367	Not opened
368	Not opened
369	Not opened
370	Loan
371	Not opened
372	Not opened
373	Shares & Bonds
374	Not opened
375	Not opened
376	Index
377	Shares
378	Index
379	Not opened
380	Not opened
381	Not opened
382	Shares
383	Index
384	Shares & Bonds
385	Shares

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
386	Index
387	Not opened
388	Loan
389	Not opened
390	Not opened
391	Not opened
392	Not opened
393	Not opened
394	Not opened
395	Fund
396	Index
397	Inactive
398	Index
399	Not opened
400	Not opened
401	Shares & Bonds
402	Shares & Bonds
403	Shares
404	Bonds
405	Bonds
406	Not opened
407	Index
408	Fund
409	Index
410	Not opened
411	Index
412	Bonds
413	Index
414	Index
415	Not opened
416	Not opened
417	Not opened
418	Not opened
419	Index
420	Shares & Bonds

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
421	Inactive
422	Loan
423	Inactive
424	Shares & Bonds
425	Shares
426	Shares
427	Bonds
428	Bonds
429	Not opened
430	Shares & Bonds
431	Loan
432	Inactive
433	Bonds
434	Shares & Bonds
435	Loan
436	Index
437	Index
438	Shares & Bonds
439	Bonds
440	Bonds
441	Loan
442	Index
443	Not opened
444	Index
445	Not opened
446	Index
447	Index
448	Not opened
449	Index
450	Not opened
451	Shares
452	Not opened
453	Bonds
454	Index
455	Not opened

Opus - Chartered Issuances S.A.
 NOTES TO THE ANNUAL ACCOUNTS
 December 31, 2022
 (continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
456	Not opened
457	Not opened
458	Not opened
459	Fund
460	Shares & Bonds
461	Not opened
462	Index
463	Shares & Bonds
464	Index
465	Shares & Bonds
466	Fund
467	Fund
468	Shares
469	Not opened
470	Not opened
471	Not opened
472	Not opened
473	Not opened
474	Not opened
475	Not opened
476	Index
477	Inactive
478	Inactive
479	Index
480	Bonds
481	Inactive
482	Inactive
483	Inactive
484	Not opened
485	Shares & Bonds
486	Not opened
487	Index
488	Not opened
489	Inactive
490	Bonds

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
491	Fund
492	Bonds
493	Not opened
494	Not opened
495	Loan
496	Inactive
497	Inactive
498	Inactive
499	Index
500	Index
501	Loan
502	Not opened
503	Index
504	Not opened
505	Index
506	Shares
507	Inactive
508	Bonds
509	Inactive
510	Fund
511	Index
512	Inactive
513	Inactive
514	Loan
515	Inactive
516	Loan
517	Inactive
518	Inactive
519	Inactive
520	Inactive
521	Inactive
522	Inactive
523	Inactive
524	Inactive
525	Inactive

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 4 – INVESTMENTS HELD AS FIXED ASSETS AND OTHER LOANS (continued)

Compartment	Additional information
526	Inactive
527	Bonds
528	Not opened
529	Inactive
530	Inactive
531	Inactive
532	Inactive
533	Inactive
534	Bonds
535	Inactive
536	Inactive
537	Inactive

NOTE 5 – OTHER DEBTORS

As of December 31, 2022, other debtors amounting to EUR 35.080.159 (2021: 72.730.187) are composed of accrued interest income from the investments held as fixed assets and other loans amounting to EUR 32.822.288 (2021: EUR 72.144.468) and other debtors amounting to EUR 2.257.871 (2021: EUR 585.719).

NOTE 6 – PREPAYMENTS

As of December 31, 2022, prepayments amounting to EUR 393.627 (2021: EUR 1.364.764) are composed of prepayments from fund subscriptions for Compartment 95 (EUR 274.000) and premiums paid for warrants in Compartment 3 (EUR 119.627).

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 7 – CAPITAL AND RESERVES

Subscribed capital

The subscribed capital amounts to EUR 31.000 and is divided into 31 fully paid up shares with a nominal value of EUR 1.000.

Legal reserve

Luxembourg companies are required to allocate to a legal reserve a minimum of 5% of the annual net income until this reserve equals 10% of the subscribed capital. The reserve may not be distributed.

Movements in capital and reserves are as follows:

in EUR	Subscribed Capital	Legal reserve	Profit or loss brought forward	Profit or loss of the financial year	Total Capital and reserves
Total as of 31.12.2021	31.000,00	3.100,00	46.517,00	18.178,00	98.795,00
Allocation of prior year	-	-	12.978,00	(12.978,00)	-
Dividend distribution	-	-	-	(5.200,00)	(5.200,00)
Result for the year	-	-	-	10.648,00	10.648,00
As at December 31, 2022	31.000,00	3.100,00	59.495,00	10.648,00	104.243,00

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS

As of December 31, 2022, the non-convertible loans are composed of:

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 3	656.421	(162.827)		493.594	-	16-Sep-26
Comp. 8	830.067	224		830.291	-	27-Sep-24
Comp. 10	11.121.066	2.144.115		13.265.181	-	05-Sep-24
Comp. 12	16.658.229	(234.983)		16.423.246	-	26-Sep-24
Comp. 13	8.930.166	(2.261.819)		6.668.347	-	25-Jan-27
Comp. 14	39.624.997	(34.393)		39.590.604	-	12-Mar-27
Comp. 15	11.121.892	(884.850)		10.237.042	-	12-Mar-27
Comp. 23	452.215	(446.648)		5.567	-	13-Jul-27
Comp. 32	1.050.001	(122.447)		932.367	4.813	30-Apr-23
Comp. 35	38.874.056	127.785	(25.377.876)	14.011.828	387.863	26-Oct-24
Comp. 37	3.608.498	(3.608.410)		88	-	Closed
Comp. 40	6.376.022	(769.429)		5.635.816	29.223	12-Dec-23
Comp. 41	5.423.881	(1.652.182)		3.771.699	-	Open-end
Comp. 45	451.091	226.661		677.752	-	Open-end
Comp. 48	13.051.921	(394.693)		12.657.228	-	22-Dec-26
Comp. 53	8.223.348	(1.076.258)		7.186.040	38.950	12-Dec-24
Comp. 54	25.017.795	167.978	(6.904.901)	18.280.872	-	26-Oct-24
Comp. 55	13.325.966	3.232.296		16.558.262	-	10-Mar-27
Comp. 56	69.766.233	(30.360.663)		39.405.570	-	15-Mar-27
Comp. 58	81.160.121	1.950.086	(13.738.868)	69.371.339	-	Open-end
Comp. 59	4.146.116	1.522.840		5.668.956	-	27-Apr-23
Comp. 61	113.212.073	(105.954.447)		7.257.626	-	09-Jun-28
Comp. 62	8.674.219	(8.667.542)		6.677	-	09-Jun-23
Comp. 63	816.930	524		823.209	5.755	10-Nov-25
Comp. 65	44.808.446	(36.981.837)		7.826.609	-	31-May-27
Comp. 66	17.701.339	(14.423.928)		3.277.411	-	31-May-27
Comp. 69	11.637.467	(954.334)		10.683.133	-	Open-end
Comp. 74	1.709.766	31.878		1.757.794	16.150	09-Oct-24
Comp. 75	8.743.140	113.717		8.856.857	-	Open-end
Comp. 77	3.707.600	(1.372.066)		2.335.534	-	02-May-23
Comp. 80	8.836.326	(903.890)		7.973.725	41.289	22-Dec-24
Comp. 83	8.916.417	(8.916.396)		21	-	14-Dec-27
Comp. 84	11.384.536	(11.349.768)		34.768	-	20-Dec-27
Comp. 94	3.099.796	(3.099.788)	(1.352.700)	(1.352.692)	-	05-Dec-25
Comp. 95	756.900	201.085		957.985	-	Open-end
Comp. 98	32.000.065	54.300		32.388.392	334.027	26-Feb-24
Comp. 99	2.077.337	(2.077.253)		84	-	01-Feb-24

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 100	40.774.508	5.581.243	(21.894.591)	24.461.160	-	Open-end
Comp. 101	555.603	(24.721)		530.882	-	10-Jan-23
Comp. 102	5.936.610	476.643	(480.935)	5.932.318	-	04-Aug-28
Comp. 105	42.504.252	4.255		42.508.507	-	03-Jul-24
Comp. 106	229.372	25.289		254.661	-	20-Mar-23
Comp. 111	12.087.168	743.902		12.831.070	-	22-Jun-28
Comp. 113	9.051.050	(30.493)		9.020.557	-	Open-end
Comp. 115	1.753.671	891		1.754.562	-	22-Jun-28
Comp. 116	31.399.830	155.172		31.555.002	-	30-May-23
Comp. 121	1.941.611	137	(957.645)	984.103	-	03-Sep-28
Comp. 123	5.508.833	25.238		5.598.413	64.342	31-Aug-28
Comp. 124	5.237.311	(1.526.263)		3.711.048	-	Open-end
Comp. 125	8.401.340	(432.903)		8.006.946	38.509	22-Dec-25
Comp. 126	4.514.202	(6.295)		4.507.907	-	Open-end
Comp. 127	10.251.521	(6.149.938)	(10.214.303)	(6.112.720)	-	Open-end
Comp. 131	125.276	(66.022)		59.254	-	Open-end
Comp. 133	102.256.117	(2.626.344)		99.629.773	-	Open-end
Comp. 134	5.648.152	105.443		5.753.595	-	21-Dec-24
Comp. 136	7.130.525	(3.644.745)	(1.776.598)	1.709.182	-	06-Nov-26
Comp. 137	10.428.343	(1.271.134)	(4.707.610)	4.449.599	-	14-Dec-23
Comp. 139	3.653.763	85.085	(3.582.378)	156.470	-	02-Nov-25
Comp. 141	10.599.317	(2.664.398)		7.934.919	-	19-Dec-23
Comp. 142	8.881.398	(3.795.206)	(6.357.871)	(1.271.679)	-	Open-end
Comp. 143	2.170.215	(63.911)		2.106.304	-	Open-end
Comp. 144	22.167.691	4.709.345		26.877.036	-	Open-end
Comp. 146	766.473	(186.443)		613.115	33.085	Open-end
Comp. 149	7.426.775	200.874		7.627.649	-	19-Dec-23
Comp. 150	4.799.074	159.672		4.958.746	-	19-Dec-23
Comp. 151	6.545.919	(6.345.219)		200.700	-	21-Dec-23
Comp. 152	1.006.332	(1.000.181)		6.151	-	Open-end
Comp. 153	7.121.047	(2.695.125)	(4.621.048)	(195.126)	-	Open-end
Comp. 154	30.895.069	604.880		31.499.949	-	Open-end
Comp. 155	3.355.978	(150.323)	(2.136.996)	1.068.659	-	Open-end
Comp. 156	4.586.031	(53.550)		4.532.481	-	02-May-24
Comp. 157	3.207.393	(33.358)		3.174.035	-	02-May-24
Comp. 158	5.491.208	(5.481.721)		9.487	-	02-May-24
Comp. 162	2.000.000	(5.317)		1.994.683	-	Open-end
Comp. 163	4.929.329	(740.486)		4.188.843	-	30-Jun-25

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 164	8.379.313	1.584.413	(2.839.867)	7.123.859	-	Open-end
Comp. 167	4.795.364	(71.135)		4.724.229	-	18-Dec-23
Comp. 168	25.182.057	(12)		25.182.045	-	02-Apr-27
Comp. 169	3.865.792	(69.677)		3.796.115	-	07-Jul-38
Comp. 170	6.366.006	304.960		6.670.966	-	08-Oct-29
Comp. 171	40.543.595	1.478.217		42.021.812	-	Open-end
Comp. 173	19.637.646	(517.174)		19.120.472	-	31-Oct-24
Comp. 176	2.529.948	(16.926)		2.513.022	-	Open-end
Comp. 177	4.980.006	26.234		5.006.240	-	Open-end
Comp. 178	2.695.681	28.266		2.723.947	-	07-Jul-38
Comp. 179	1.223.045	87.142		1.310.187	-	Open-end
Comp. 181	9.164.144	(82.950)		9.081.194	-	16-Dec-26
Comp. 182	33.519.825	713.553		34.233.378	-	Open-end
Comp. 185	6.526.033	(25.736)	(1.141.796)	5.358.501	-	13-Nov-29
Comp. 191	15.431.467	554.560		15.986.027	-	Open-end
Comp. 193	10.287.747	1.296.004		11.583.751	-	Open-end
Comp. 194	4.674.053	(85.132)		4.588.921	-	01-Jul-50
Comp. 195	4.305.401	(944.370)		3.361.031	-	27-Sep-25
Comp. 197	17.286.890	850.612		18.137.502	-	Open-end
Comp. 198	1.020.767	841		1.021.608	-	Open-end
Comp. 202	3.929.992	(450.257)		3.479.735	-	23-Mar-25
Comp. 203	6.597.955	576.676		7.174.631	-	Open-end
Comp. 205	11.707.358	(33.764)		11.673.594	-	Open-end
Comp. 207	1.623.979	(4.482)		1.619.497	-	Open-end
Comp. 209	10.634.973	(390.014)		10.244.959	-	Open-end
Comp. 210	7.912.842	(2.087.304)		5.866.539	41.001	23-Jul-27
Comp. 211	13.677.689	(72.103)		13.605.586	-	29-Mar-30
Comp. 212	2.248.462	(2.242.290)		63.335	57.163	20-May-25
Comp. 214	5.134.060	6.327		5.140.387	-	Open-end
Comp. 215	2.102.112	(1.973)		2.100.139	-	Open-end
Comp. 216	16.956.376	(1.169.605)	(1.440.000)	14.571.051	224.280	28-Jun-24
Comp. 222	2.767.952	(21.832)		2.746.120	-	18-May-32
Comp. 231	7.406.671	(180.825)		7.225.846	-	26-Nov-25
Comp. 233	5.055.588	(5.014.794)		58.910	18.116	16-Oct-25
Comp. 235	6.992.462	(147.273)		7.194.901	349.712	30-Jun-23
Comp. 236	11.459.512	553.603		12.013.115	-	Open-end
Comp. 237	17.848.622	215.805		18.064.427	-	Open-end
Comp. 239	388.475	(76.886)		315.208	3.619	23-Apr-28

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 242	12.166.576	(2.944.976)		9.221.600	-	30-Oct-27
Comp. 245	16.189.695	(211.604)		15.978.091	-	09-Nov-23
Comp. 246	8.599.700	69.673		9.243.335	573.962	15-Jan-25
Comp. 247	10.282.225	(124.405)		10.157.820	-	20-Oct-38
Comp. 250	2.805.779	(14.554)		2.791.225	-	Open-end
Comp. 251	12.093.755	11.235		12.104.990	-	Open-end
Comp. 254	5.079.013	264.223	(701.583)	4.641.653	-	Open-end
Comp. 256	2.341.619	(3.339)		2.338.280	-	Open-end
Comp. 258	13.910.945	(494.996)		13.415.949	-	31-Mar-25
Comp. 260	498.835	(182.676)		316.159	-	Open-end
Comp. 261	3.737.054	692.044		4.429.098	-	15-Dec-27
Comp. 262	6.777.999	289.722		7.067.721	-	Open-end
Comp. 263	16.999.639	8.009	(4.731.025)	12.655.490	378.867	09-Jun-23
Comp. 264	1.904.937	(9.626)		1.895.311	-	22-Jan-26
Comp. 270	99.952	(8.587)		91.365	-	Open-end
Comp. 271	116.513.082	233.713		117.083.014	336.219	12-May-36
Comp. 272	17.949.971	(6.331)		17.943.640	-	Open-end
Comp. 273	6.150.098	57.793		6.207.891	-	13-Dec-24
Comp. 275	10.409.055	(57.482)		10.351.573	-	Open-end
Comp. 276	1.236.745	(89.997)		1.146.748	-	29-Mar-28
Comp. 277	4.414.723	265.557		4.680.280	-	Open-end
Comp. 279	7.999.914	6.798	(402.458)	7.845.087	240.833	29-Dec-23
Comp. 282	7.498.446	(13.792)		7.484.654	-	Open-end
Comp. 283	7.062.671	(759.316)		6.303.355	-	Open-end
Comp. 284	4.844.291	33.583		4.967.473	89.599	20-May-31
Comp. 285	8.359.479	(2.019.212)		6.383.579	43.312	23-Jul-27
Comp. 286	5.400.000	(207.083)		5.192.917	-	Open-end
Comp. 287	23.570.514	(2.720.688)		21.909.418	1.059.592	01-Apr-24
Comp. 292	5.997.656	12.706	(950.000)	5.206.845	146.483	09-Jun-23
Comp. 293	3.869.216	(40.489)		3.828.727	-	02-Dec-26
Comp. 294	1.276.326	2.612		1.278.938	-	03-Nov-26
Comp. 295	106.335	(21.799)		84.536	-	Open-end
Comp. 297	8.795.256	(5.339)		8.789.917	-	Open-end
Comp. 299	5.727.673	35.299		5.891.144	128.172	23-Jun-28
Comp. 300	6.269.716	17.744		6.419.756	132.296	05-Jul-23
Comp. 301	8.533.962	(115.762)		8.418.200	-	26-May-26
Comp. 303	5.736.249	1.116.506		6.852.755	-	Open-end
Comp. 305	4.999.868	3.298		5.078.645	75.479	07-Aug-24

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 306	2.817.206	6.392	(596.482)	2.227.116	-	09-Jul-25
Comp. 307	2.007.961	459.772		2.467.733	-	Open-end
Comp. 308	76.916	(19.037)		57.879	-	Open-end
Comp. 309	57.247	4.988		62.235	-	Open-end
Comp. 310	2.681.231	(25.954)		2.655.277	-	30-Jun-26
Comp. 313	9.275	4.032		13.307	-	Open-end
Comp. 316	5.006.322	319.438		5.325.760	-	Open-end
Comp. 317	13.959.731	213.721		14.428.137	254.685	16-Jul-28
Comp. 318	1.162.244	(1.161.458)		786	-	28-Jul-26
Comp. 321	6.099.558	32.176		6.257.076	125.342	03-Dec-25
Comp. 322	3.647.435	(77.118)		3.885.114	314.797	17-Dec-26
Comp. 323	73.389	804		74.193	-	Open-end
Comp. 324	73.719	(781)		72.938	-	Open-end
Comp. 325	51.527	2.642		54.169	-	Open-end
Comp. 326	1.499.845	(540)	(310.450)	1.188.855	-	17-Aug-23
Comp. 327	6.408.104	1.170.393	(559.002)	7.019.495	-	05-Jan-24
Comp. 331	7.056.373	38.543		7.094.916	-	01-Nov-28
Comp. 333	179.931.106	(7.491.377)		172.439.729	-	Open-end
Comp. 334	884.408	(2.796)		881.612	-	Open-end
Comp. 335	6.436.968	(103.357)		6.395.722	62.111	04-Oct-28
Comp. 337	4.052.931	464.166		4.517.097	-	Open-end
Comp. 341	3.933.858	127.126		4.060.984	-	28-Sep-33
Comp. 345	15.469.330	(384.017)		15.116.313	31.000	06-Dec-28
Comp. 346	16.882.532	(192.403)		16.690.129	-	26-Nov-24
Comp. 348	3.939.630	(362.341)		3.577.289	-	Open-end
Comp. 349	3.529.512	(27.468)		3.502.044	-	30-Jun-26
Comp. 351	4.684.852	226.383	(748.910)	4.162.325	-	25-Nov-26
Comp. 353	2.006.230	(6.485)		2.056.731	56.986	15-Apr-32
Comp. 354	12.370.460	(31.575)		12.338.885	-	Open-end
Comp. 355	11.835.784	(29.103)		11.806.681	-	Open-end
Comp. 356	1.919.875	(21.816)		1.898.059	-	03-Dec-26
Comp. 357	3.116.899	(126.209)		2.990.690	-	21-Dec-26
Comp. 360	2.494.555	66.411		2.560.966	-	Open-end
Comp. 363	4.325.900	2.484		4.328.384	-	16-Jan-32
Comp. 365	52.154	51		52.205	-	30-Jun-26
Comp. 366	7.917.716	64.612		7.982.328	-	Open-end
Comp. 370	5.139.297	(207.089)		4.946.930	14.722	02-Dec-28
Comp. 373	80.099.419	312.663		80.412.082	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 376	20.481.599	27.331		20.508.930	-	Open-end
Comp. 377	4.225.197	41.874	(265.205)	4.001.866	-	17-Dec-24
Comp. 378	3.407.643	28.256		3.435.899	-	Open-end
Comp. 382	707.682	32.523		740.205	-	Open-end
Comp. 383	8.407.711	95.559		8.503.270	-	Open-end
Comp. 384	9.745.943	(537.303)		9.208.640	-	Open-end
Comp. 385	1.572.465	(11.371)		1.561.094	-	Open-end
Comp. 386	3.073.073	(7.587)		3.065.486	-	Open-end
Comp. 388	3.833.290	(114.958)		3.775.800	57.468	08-Apr-29
Comp. 395	939.813	(7.171)		932.642	-	19-Feb-27
Comp. 396	195.272	(1.169)		194.103	-	Open-end
Comp. 398	4.577.267	(59.774)	(947.444)	3.570.049	-	Open-end
Comp. 401	9.242.830	460.403		9.703.233	-	Open-end
Comp. 402	4.534.063	292.233		4.826.296	-	Open-end
Comp. 403	3.899.507	52.560		3.952.067	-	11-Mar-32
Comp. 404	3.499.458	28.357		3.527.815	-	Open-end
Comp. 405	2.025.405	(22.955)		2.002.450	-	Open-end
Comp. 407	1.648.395	34.457		1.682.852	-	Open-end
Comp. 408	3.193.213	29.120		3.222.333	-	04-Mar-32
Comp. 409	2.704.874	7.498		2.712.372	-	Open-end
Comp. 411	2.561.846	22.815	(1.695.300)	889.361	-	Open-end
Comp. 412	1.799.786	27.462		1.827.248	-	Open-end
Comp. 413	10.030	(25)		10.005	-	Open-end
Comp. 414	4.436.457	(11.020)		4.425.437	-	Open-end
Comp. 419	100.000	(50)		99.950	-	Open-end
Comp. 420	7.106.938	(304.872)		6.802.066	-	17-Aug-28
Comp. 422	8.595.610	18.106		8.613.716	-	04-Jul-25
Comp. 424	2.497.393	57.958		2.555.351	-	Open-end
Comp. 425	2.819.197	29.768		2.848.965	-	Open-end
Comp. 426	4.972.809	(68.253)		4.904.556	-	Open-end
Comp. 427	15.170.064	36.773	(7.326.278)	7.880.559	-	Open-end
Comp. 428	7.553.795	282.107		7.835.902	-	Open-end
Comp. 430	4.000.000	53.086		4.053.086	-	Open-end
Comp. 431	16.030.535	753.870		16.784.405	-	06-May-27
Comp. 433	2.500.000	69.215		2.569.215	-	Open-end
Comp. 434	4.589.016	150.414		4.739.430	-	Open-end
Comp. 435	16.529.571	431.644		16.961.215	-	06-May-27
Comp. 436	2.380.000	(17.366)		2.362.634	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 437	4.097.837	2.589		4.100.426	-	Open-end
Comp. 438	18.677.682	(22.107)	(5.107.855)	13.547.720	-	Open-end
Comp. 439	5.229.049	231.298		5.460.347	-	Open-end
Comp. 440	2.137.060	10.273		2.147.333	-	Open-end
Comp. 441	800.000	27.754	(60.000)	767.754	-	18-May-24
Comp. 442	15.249.661	618		15.250.279	-	Open-end
Comp. 444	19.432.149	143.445		19.575.594	-	Open-end
Comp. 446	2.088.956	(31.100)		2.057.856	-	Open-end
Comp. 447	19.999.762	95.751		20.095.513	-	Open-end
Comp. 449	500.000	(100)		499.900	-	Open-end
Comp. 451	100.000	-		100.000	-	Open-end
Comp. 453	787.037	1.224.381		2.018.971	7.553	Open-end
Comp. 454	360.000	50		360.050	-	Open-end
Comp. 459	9.975.452	(75.105)		9.900.347	-	30-Jun-49
Comp. 460	5.085.000	26.254		5.111.254	-	Open-end
Comp. 462	2.020.523	(2.787)		2.017.736	-	Open-end
Comp. 463	5.704.829	(52.236)		5.652.593	-	Open-end
Comp. 464	708.416	(357)		708.059	-	Open-end
Comp. 465	25.117.449	(521.302)		24.596.147	-	Open-end
Comp. 466	9.975.452	(75.105)		9.900.347	-	30-Jun-49
Comp. 467	9.975.452	(75.105)		9.900.347	-	30-Jun-49
Comp. 468	38.210.804	(1.247.380)		36.963.424	-	03-Aug-27
Comp. 476	2.161.563	678		2.162.241	-	20-Jul-37
Comp. 479	3.158.173	17.922		3.176.095	-	Open-end
Comp. 480	10.949.988	322.842		11.272.830	-	Open-end
Comp. 485	1.148.688	(18.418)		1.130.270	-	Open-end
Comp. 487	5.287.331	3.745		5.291.076	-	Open-end
Comp. 490	4.108.369	(66.748)		4.061.919	20.298	Open-end
Comp. 491	4.744.148	(1.112)	(482.400)	4.260.636	-	19-Aug-26
Comp. 492	2.970.000	2.357		2.972.357	-	Open-end
Comp. 495	14.999.753	(30.292)		15.105.077	135.616	26-Oct-30
Comp. 499	15.621.870	141.439		15.763.309	-	Open-end
Comp. 500	11.900.466	(2.669)		11.897.797	-	Open-end
Comp. 501	2.000.000	(18.063)		1.999.471	17.534	12-Oct-25
Comp. 503	1.450.651	(22.135)		1.428.516	-	Open-end
Comp. 505	1.459.923	(54.597)		1.405.326	-	Open-end
Comp. 506	3.546.846	(138.221)		3.408.625	-	08-Nov-38
Comp. 508	7.693.907	(47.967)		7.645.940	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 510	749.700	(100)		749.600	-	15-Nov-49
Comp. 511	2.975.483	820		2.976.303	-	Open-end
Comp. 514	10.063.457	25.091	(468.944)	9.619.604	-	21-Nov-26
Comp. 516	15.000.000	-		15.149.178	149.178	26-Oct-26
Comp. 527	2.730.183	(2.829)		2.727.354	-	Open-end
Comp. 534	2.715.262	(11.344)	(202.574)	2.501.344	-	21-Dec-27
Total	2.759.307.172	(270.508.712)	(135.081.893)	2.359.856.568	6.140.001	

* Including amortised discount/premium

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

As of December 31, 2021, the non-convertible loans are composed of:

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 3	656.421	(148.699)		507.722	-	16-Sep-26
Comp. 8	830.066	(6.733)		823.333	-	27-Sep-24
Comp. 10	11.240.985	1.686.752		12.927.737	-	05-Sep-24
Comp. 12	17.987.402	1.123.099		19.110.501	-	26-Sep-24
Comp. 13	8.930.166	(1.828.182)		7.101.984	-	25-Jan-27
Comp. 14	44.105.943	717.370		44.823.313	-	12-Mar-27
Comp. 15	11.021.638	(1.166.982)		9.854.656	-	12-Mar-27
Comp. 20	3.358.971	(3.351.541)		7.430	-	13-Jun-22
Comp. 23	452.262	(433.096)		19.166	-	13-Jul-27
Comp. 24	3.559.821	(99.231)		3.460.590	-	18-Jan-24
Comp. 32	1.050.004	(130.232)		953.460	33.688	30-Apr-23
Comp. 35	62.997.404	3.938	(24.750.000)	38.876.967	625.625	26-Oct-24
Comp. 37	3.662.288	(3.662.206)		82	-	07-Jun-26
Comp. 40	6.376.044	(642.779)		5.762.488	29.223	12-Dec-23
Comp. 41	5.716.455	(1.353.167)		4.363.288	-	Open-end
Comp. 42	-	2.103		2.103	-	03-Sep-21
Comp. 45	725.519	192.360		917.879	-	Open-end
Comp. 48	13.087.016	(429.810)		12.657.206	-	22-Dec-26
Comp. 53	8.223.019	(896.246)		7.365.723	38.950	12-Dec-24
Comp. 54	25.069.309	59.641	(6.962.742)	18.166.208	-	26-Oct-24
Comp. 55	13.184.117	2.489.229		15.673.346	-	10-Mar-27
Comp. 56	62.838.128	(33.308.567)		29.529.561	-	15-Mar-27
Comp. 58	104.334.989	37.260.866	(14.682.665)	126.913.190	-	Open-end
Comp. 59	3.813.425	916.625		4.730.050	-	27-Apr-23
Comp. 61	137.845.902	(121.127.405)		16.718.497	-	09-Jun-28
Comp. 62	8.637.366	183.616	(2.657.315)	6.163.667	-	09-Jun-23
Comp. 63	1.613.494	6.913		1.627.564	7.157	10-Nov-25
Comp. 65	44.815.297	(36.753.933)		8.061.364	-	31-May-27
Comp. 66	17.705.445	(14.820.509)		2.884.936	-	31-May-27
Comp. 67	4.319.819	(66.662)		4.323.579	70.422	20-Jul-22
Comp. 69	15.734.685	(1.264.278)		14.470.407	-	Open-end
Comp. 74	1.709.634	14.438		1.740.020	15.948	09-Oct-24
Comp. 75	8.865.965	3.049.743		11.915.708	-	Open-end
Comp. 77	8.303.154	(514.019)		7.789.135	-	02-May-23
Comp. 78	384.449	(79.938)		304.511	-	Open-end
Comp. 80	8.834.971	(733.425)		8.145.709	44.163	22-Dec-24
Comp. 83	8.567.398	(199.841)		8.367.557	-	14-Dec-27
Comp. 84	10.947.256	(808.300)		10.138.956	-	20-Dec-27

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 90	336.023	8.753	(302.462)	42.314	-	Open-end
Comp. 94	3.099.733	(3.084.910)		14.823	-	05-Dec-25
Comp. 95	1.083.497	117.963		1.201.460	-	Open-end
Comp. 98	32.000.103	22.314		32.356.444	334.027	26-Feb-24
Comp. 99	1.906.669	(1.804.166)		102.503	-	01-Feb-24
Comp. 100	47.741.020	(888.842)	(23.930.199)	22.921.979	-	Open-end
Comp. 101	555.603	(24.940)		530.663	-	10-Jan-23
Comp. 102	6.465.851	(53.863)		6.411.988	-	04-Aug-28
Comp. 105	40.645.563	1.954.490		45.029.703	2.429.650	03-Jul-24
Comp. 106	230.095	78.704		308.799	-	20-Mar-23
Comp. 111	12.247.246	168.255		12.415.501	-	22-Jun-28
Comp. 113	9.410.909	(32.796)		9.378.113	-	Open-end
Comp. 115	1.776.820	(22.607)		1.754.213	-	22-Jun-28
Comp. 116	36.189.845	55.955		36.361.982	116.182	30-May-23
Comp. 119	-	317.975		317.975	-	16-Dec-24
Comp. 121	1.941.741	(8.357)	(842.520)	1.090.864	-	03-Sep-28
Comp. 123	5.510.393	(464)		5.581.655	71.726	31-Aug-28
Comp. 124	5.410.228	63.625		5.473.853	-	Open-end
Comp. 125	8.401.116	(407.359)		8.032.266	38.509	22-Dec-25
Comp. 126	4.621.855	5.457		4.627.312	-	Open-end
Comp. 127	10.451.966	(7.395.289)	(3.056.677)	-	-	Open-end
Comp. 131	125.286	(42.260)		83.026	-	Open-end
Comp. 133	81.486.157	(1.645.104)		79.841.053	-	Open-end
Comp. 134	5.747.900	(25.770)		5.722.130	-	21-Dec-24
Comp. 135	-	65.202		65.202	-	Open-end
Comp. 136	6.917.809	(3.432.029)	(1.776.598)	1.709.182	-	06-Nov-26
Comp. 137	23.914.855	1.041.929	(5.914.151)	19.042.633	-	14-Dec-23
Comp. 139	5.158.142	(806.305)	(4.209.294)	142.543	-	02-Nov-25
Comp. 141	10.967.121	(2.003.256)		8.985.357	21.492	19-Dec-23
Comp. 142	10.705.278	(1.551.669)	(7.295.007)	1.858.602	-	Open-end
Comp. 143	3.100.897	(56.553)		3.044.344	-	Open-end
Comp. 144	24.135.690	2.983.859		27.119.549	-	Open-end
Comp. 146	766.419	(148.758)		651.677	34.016	Open-end
Comp. 149	7.516.942	(119.489)		7.397.453	-	19-Dec-23
Comp. 150	4.860.361	(108.869)		4.751.492	-	19-Dec-23
Comp. 151	6.630.155	(6.362.692)		267.463	-	21-Dec-23
Comp. 152	1.006.566	(1.000.566)		6.000	-	Open-end
Comp. 153	6.946.808	(3.506.217)	(1.694.504)	1.746.087	-	Open-end
Comp. 154	32.781.321	255.503		33.036.824	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 155	3.456.037	(146.145)	(2.559.566)	750.326	-	Open-end
Comp. 156	4.642.361	(110.001)		4.532.360	-	02-May-24
Comp. 157	3.248.848	(74.888)		3.173.960	-	02-May-24
Comp. 158	5.559.291	(203.910)		5.355.381	-	02-May-24
Comp. 162	2.000.000	(6.997)		1.993.003	-	Open-end
Comp. 163	4.945.068	(731.650)		4.213.418	-	30-Jun-25
Comp. 164	6.348.941	779.117	(3.543.664)	3.584.394	-	Open-end
Comp. 166	7.575.143	(30.478)		7.544.665	-	Open-end
Comp. 167	6.028.223	(72.405)		5.955.818	-	18-Dec-23
Comp. 168	30.269.814	505		30.270.319	-	02-Apr-27
Comp. 169	3.850.402	(37.372)		3.813.030	-	07-Jul-38
Comp. 170	6.294.062	(4.944)		6.289.118	-	08-Oct-29
Comp. 171	23.794.864	(294.740)		23.500.124	-	Open-end
Comp. 173	16.581.405	(498.632)		16.082.773	-	31-Oct-24
Comp. 176	1.316.499	(2.156)		1.314.343	-	Open-end
Comp. 177	5.103.861	(85.548)		5.018.313	-	Open-end
Comp. 178	2.695.663	39.027		2.734.690	-	07-Jul-38
Comp. 179	2.083.162	78.183		2.161.345	-	Open-end
Comp. 181	9.076.942	(90.270)		8.986.672	-	16-Dec-26
Comp. 182	27.223.819	803.235		28.027.054	-	Open-end
Comp. 184	3.022.401	17.543		3.039.944	-	29-Nov-24
Comp. 185	6.529.824	(24.689)	(990.990)	5.514.145	-	13-Nov-29
Comp. 187	-	27.056		27.056	-	Open-end
Comp. 191	16.383.385	617.096		17.000.481	-	Open-end
Comp. 193	9.730.749	73.230		9.803.979	-	Open-end
Comp. 194	2.256.817	(64.225)		2.192.592	-	01-Jul-50
Comp. 195	4.230.478	(1.211.040)		3.019.438	-	27-Sep-25
Comp. 196	2.999.889	17.773		3.168.073	150.411	28-Feb-22
Comp. 197	8.226.238	101.583		8.327.821	-	Open-end
Comp. 198	1.020.756	798		1.021.554	-	Open-end
Comp. 202	3.937.076	(458.715)		3.478.361	-	23-Mar-25
Comp. 203	6.712.320	194.864		6.907.184	-	Open-end
Comp. 205	11.352.006	(34.175)		11.317.831	-	Open-end
Comp. 207	486.585	(4.046)		482.539	-	Open-end
Comp. 209	10.630.714	(198.506)		10.432.208	-	Open-end
Comp. 210	7.912.640	(2.051.637)		5.902.004	41.001	23-Jul-27
Comp. 211	12.876.076	(54.931)		12.821.145	-	29-Mar-30
Comp. 212	2.248.442	(53.916)		2.249.011	54.485	20-May-25
Comp. 214	4.181.149	12.048		4.193.197	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 215	2.569.977	(2.604)		2.567.373	-	Open-end
Comp. 216	15.998.796	3.286	(1.718.050)	14.708.799	424.767	28-Jun-24
Comp. 220	-	36.325		36.325	-	Open-end
Comp. 222	2.764.537	(18.486)		2.746.051	-	18-May-32
Comp. 226	11.996.948	16.495		12.118.648	105.205	12-Oct-22
Comp. 231	11.211.480	832.176		12.043.656	-	26-Nov-25
Comp. 233	5.075.480	(205.847)		4.920.832	51.199	16-Oct-25
Comp. 235	6.996.371	(144.282)		6.859.300	7.211	30-Jun-23
Comp. 236	11.796.250	80.589		11.876.839	-	Open-end
Comp. 239	15.700.000	(232.662)		15.582.615	115.277	23-Apr-28
Comp. 242	12.167.245	(955.614)		11.211.631	-	30-Oct-27
Comp. 245	16.222.189	(244.098)		15.978.091	-	09-Nov-23
Comp. 246	6.599.703	10.218		7.052.935	443.014	15-Jan-25
Comp. 247	10.191.598	(38.524)		10.153.074	-	20-Oct-38
Comp. 250	3.192.220	(15.137)		3.177.083	-	Open-end
Comp. 251	12.090.207	19.870		12.110.077	-	Open-end
Comp. 254	5.104.214	166.071		5.270.285	-	Open-end
Comp. 256	1.726.406	(3.181)		1.723.225	-	Open-end
Comp. 257	2.183.273	140.900		2.324.173	-	Open-end
Comp. 258	31.210.742	589.122		31.799.864	-	31-Mar-25
Comp. 260	498.831	(143.322)		355.509	-	Open-end
Comp. 261	4.190.738	(46.458)		4.144.280	-	15-Dec-27
Comp. 262	15.097.179	179.997		15.277.176	-	Open-end
Comp. 263	16.998.817	(14.296)	(4.285.000)	13.112.831	413.310	09-Jun-23
Comp. 264	1.912.975	(27.239)		1.885.736	-	22-Jan-26
Comp. 270	99.950	(77)		99.873	-	Open-end
Comp. 271	67.909.110	(486.639)		67.947.841	525.370	12-May-36
Comp. 272	13.705.143	20.442		13.725.585	-	Open-end
Comp. 273	1.727.404	(9.522)		1.717.882	-	13-Dec-24
Comp. 275	10.409.025	(57.688)		10.351.337	-	Open-end
Comp. 276	1.966.026	(29.934)		1.936.092	-	29-Mar-28
Comp. 277	4.397.889	(15.408)		4.382.481	-	Open-end
Comp. 279	7.999.501	8.734		8.267.040	258.805	29-Dec-23
Comp. 282	7.396.451	(13.442)		7.383.009	-	Open-end
Comp. 283	7.062.354	104.288		7.166.642	-	Open-end
Comp. 284	4.844.216	15.609		4.949.424	89.599	20-May-31
Comp. 285	8.359.368	(2.018.591)		6.385.486	44.709	23-Jul-27
Comp. 286	5.400.000	(8.828)		5.391.172	-	Open-end
Comp. 287	24.073.652	(1.130.862)		24.023.326	1.080.536	01-Apr-24

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 292	5.992.309	3.031	(950.000)	5.201.223	155.883	09-Jun-23
Comp. 293	3.877.200	(10.692)		3.866.508	-	02-Dec-26
Comp. 294	1.363.352	(11.735)		1.351.617	-	03-Nov-26
Comp. 295	439.800	11.700		451.500	-	Open-end
Comp. 297	8.136.142	82.303		8.218.445	-	Open-end
Comp. 299	4.551.241	97.643		4.751.595	102.711	23-Jun-28
Comp. 300	6.269.221	15.394		6.407.770	123.155	05-Jul-23
Comp. 301	8.639.482	(221.856)		8.417.626	-	26-May-26
Comp. 303	3.321.182	1.049.492		4.370.674	-	Open-end
Comp. 305	4.999.785	60.810		5.136.595	76.000	07-Aug-24
Comp. 306	4.195.935	23.135	(291.461)	3.927.609	-	09-Jul-25
Comp. 307	2.008.255	(662.878)		1.345.377	-	Open-end
Comp. 308	10.727.282	902		10.728.184	-	Open-end
Comp. 309	4.441.930	136.249		4.578.179	-	Open-end
Comp. 310	2.710.491	(59.310)		2.651.181	-	30-Jun-26
Comp. 311	15.280.339	123.129		15.403.468	-	Open-end
Comp. 313	519.015	17.470		536.485	-	Open-end
Comp. 316	5.612.375	(909.800)		4.702.575	-	Open-end
Comp. 317	4.000.000	(3.438)		4.070.206	73.644	16-Jul-28
Comp. 318	1.172.611	(20.984)		1.151.627	-	28-Jul-26
Comp. 321	5.499.727	(1.092)		5.501.649	3.014	03-Dec-25
Comp. 322	2.651.406	(60.622)		2.598.885	8.101	17-Dec-26
Comp. 323	73.389	603		73.992	-	Open-end
Comp. 324	73.718	(890)		72.828	-	Open-end
Comp. 325	51.526	476		52.002	-	Open-end
Comp. 326	1.499.786	(481)		1.499.305	-	17-Aug-23
Comp. 327	7.454.095	164.518	(378.528)	7.240.085	-	05-Jan-24
Comp. 331	7.056.373	(11.251)		7.045.122	-	01-Nov-28
Comp. 333	178.501.773	509.618		179.011.391	-	Open-end
Comp. 335	5.000.000	221.608		5.269.386	47.778	04-Oct-28
Comp. 337	5.068.633	186.427		5.255.060	-	Open-end
Comp. 341	851.386	9.017		860.403	-	28-Sep-33
Comp. 345	3.000.000	(5.098)		3.000.902	6.000	06-Dec-28
Comp. 346	7.379.480	(132.206)		7.247.274	-	26-Nov-24
Comp. 348	3.000.000	1.753		3.001.753	-	Open-end
Comp. 349	5.872.731	53.111		5.925.842	-	30-Jun-26
Comp. 351	3.997.522	(12.623)		3.984.899	-	25-Nov-26
Comp. 355	4.573.293	(7.494)		4.565.799	-	Open-end
Comp. 360	2.010.000	1.915		2.011.915	-	Open-end

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 8 – NON CONVERTIBLE LOANS (continued)

Comp.	Notes Outstanding*	Equalisation Provision	Intercompartment Elimination	Net Value	Accrued Interest	Maturity Date
	EUR	EUR	EUR	EUR	EUR	
Comp. 365	32.524	(3)		32.521	-	30-Jun-26
Comp. 370	2.000.000	(2.304)		2.004.052	6.356	02-Dec-28
Comp. 376	15.891.273	74.726		15.965.999	-	Open-end
Comp. 377	2.991.328	(6.753)		2.984.575	-	17-Dec-24
Comp. 378	2.100.000	-		2.100.000	-	Open-end
Total	2.194.866.335	(210.231.291)	(112.791.393)	1.880.161.970	8.318.319	

* Including amortised discount/premium

NOTE 9 – OTHER CREDITORS

As of December 31, 2022, other creditors are composed of:

	Total 2022 EUR	Total 2021 EUR
Other creditors	2.182.204	2.003.423
Audit fees Accruals	560.184	412.162
Depositary fees accruals	243.691	197.175
Tax Payables	-	15.000
Total	2.986.079	2.627.760

NOTE 10 – OTHER OPERATING INCOME

As of December 31, 2022, other operating income amounts to EUR 1.321.127 (2021: 508.099).

In the General Compartment, other operating income amounting to EUR 8.969.672 (2021: EUR 7.241.632) is composed of annual fees, handling fees and set up fees received from the other compartments depending on the principal amounts issued by the respective compartments. In the combined profit and loss account this part of the other operating income has been eliminated.

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 11 – OTHER EXTERNAL EXPENSES

As of December 31, 2022, other external expenses are composed of:

	Total 2022 EUR	Total 2021 EUR
Asset Management Fees	17.958.139	19.535.021
Service Fees*	15.703.293	12.486.474
Legal Fees	4.064.015	916.851
Other Fees	1.439.852	150.055
Bank Charges	1.315.391	820.701
Distribution and loan issuance Fees	1.173.828	1.417.210
Audit fees	595.565	459.770
Administration Fees	236.967	188.831
Listing Fees	41.602	22.750
Domiciliation Fees	-	8.000
Total	42.528.652	36.005.663

* Please also see Note 20.

In the combined profit and loss account the inter-compartment charges of EUR 8.969.672 (2021: EUR 7.241.632) have been eliminated.

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 12 – INCOME FROM OTHER INVESTMENTS AND LOANS FORMING PART OF THE FIXED ASSETS

As of December 31, 2022, income from other investments and loans forming part of the fixed assets are composed of:

	Total 2022 EUR	Total 2021 EUR
Realized gain on disposal of shares	30.659.480	15.872.147
Realized gain on disposal of bonds	22.002.083	22.040.055
Interest income on bonds	21.007.735	25.220.172
Interest on Loans	19.946.217	15.243.143
Dividend income	13.354.110	14.764.446
Reimbursements	7.303.701	7.346.824
Interest on Own Notes	4.810.123	433.368
Amortization discount on bonds	4.620.289	-
Realized foreign exchange gain on bonds	3.085.477	344.569
Disagio	12.000	108.350
Total	126.801.215	101.373.074

* Due to intercompartment transactions EUR 2.248.460 (2021: EUR 4.608.896) have been eliminated in the combined profit and loss account. The composition of the intercompartment elimination as of December 31, 2022 is as follows:

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 13 – OTHER INTEREST AND SIMILAR INCOME

As of December 31, 2022, other interest and similar income is composed of:

	Total 2022 EUR	Total 2021 EUR
Equalisation provision	109.541.176	41.376.528
Realised gain on notes	29.742.632	8.789.625
Realised foreign exchange gain	13.251.875	8.102.852
Amortisation premium on notes	5.846.164	5.644.551
Foreign exchange gain on notes	852.547	3.327.822
Interest income on deposit	728.602	2.002
Total	159.962.996	67.243.380

NOTE 14 – OTHER INTEREST AND SIMILAR EXPENSES

As of December 31, 2022, other interest and similar expenses are mainly composed of interest on notes issued, losses realized on securities, equalization provision and realized foreign exchange losses amounting to EUR 227.976.135 (2021: EUR 125.193.191). Due to intercompartment transactions, the amount of EUR 2.248.460 (2021: EUR 4.608.896) has been eliminated in the combined profit and loss account. The composition of the intercompartment elimination as of December 31, 2022 is as follows:

		<i>Compartments paying interest</i>											Sum		
		Comp.35	Comp.54	Comp.58	Comp.139	Comp.185	Comp.216	Comp.263	Comp.279	Comp.292	Comp.306	Comp.327		Comp.351	
Compartments receiving interest	Comp.54	1.361.250													1.361.250
	Comp.56				262.800	14.791					30.616	35.897			344.104
	Comp.65		182.500												182.500
	Comp.66		150.625												150.625
	Comp.171				110,00		27.719	86.878	5.897	68.015	-25.077				163.322
	Comp.194	14.880													14.880
	Comp.341												31.779		31.779

NOTE 15 – TAXATION

The Company is subject to all Luxembourg tax regulations as applicable to companies subject to the Securitisation Law.

NOTE 16 – STAFF

The Company did not employ any staff during the year.

Opus - Chartered Issuances S.A.
NOTES TO THE ANNUAL ACCOUNTS
December 31, 2022
(continued)

NOTE 17 – EMOLUMENTS GRANTED TO MEMBERS OF THE MANAGING AND SUPERVISING BODIES AND COMMITMENTS IN RESPECT OF RETIREMENT PENSIONS FOR FORMER MEMBERS OF THOSE BODIES.

In the year ended December 31, 2022 the Directors of the Company received no remuneration from the Company.

NOTE 18 – ADVANCES AND LOANS GRANTED TO THE MEMBERS OF THE MANAGEMENT AND SUPERVISORY BODIES

During the financial year, no loan or advance was granted to members of the Board of Directors or other administrative bodies.

NOTE 19 – OFF BALANCE SHEET COMMITMENTS

In Compartment 3, the Company has purchased a Warrant with nominal of USD 850.000 from Société Général Fixed range accrual on USD CMS 30y-2y issued by Société Général to hedge the coupon payment of Opus Bond 12y USD spread range accrual bonds 2014(26) issued.

NOTE 20 – RELATED PARTY TRANSACTIONS

During the financial year ending December 31, 2022 related party transactions mainly relate to service fees paid to Chartered Investment Germany GmbH amounting to EUR 7.216.132 (2021: EUR 5.902.129).

NOTE 21 – OWN SHARES

During the financial year ended December 31, 2022 the Company has not purchase any of its own shares.

NOTE 22 – SUBSEQUENT EVENTS

There have been no significant subsequent events that require disclosure.