

# Semi-annual Report

June 2022

**Publication date**

This report was released for publication on 22 August 2022.

The subsequent event note in the financial statements has been updated to 19 August 2022.

Amounts in this report are stated in USD thousands (TUSD) unless otherwise stated.

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**Unaudited consolidated statement of comprehensive income**

For the period ended 30 June 2022 (All amounts in USD thousands unless otherwise stated)

	Note	1 January – 30 June 2022	1 January – 30 June 2021
<b>Income</b>			
<b>Net gain on investments at fair value through profit or loss</b>	6	<b>10</b>	<b>2,183</b>
<b>Income from current assets:</b>			
Loss on foreign exchange, net		(131)	(173)
Interest income		—	—
Other income		17	56
<b>Total loss from current assets</b>		<b>(114)</b>	<b>(117)</b>
<b>Total (loss)/income</b>		<b>(104)</b>	<b>2,066</b>
<b>Expenses</b>			
Management and performance fees	8	(2)	(639)
Other operating expenses		—	(1,026)
<b>Total operating expenses</b>		<b>(2)</b>	<b>(1,665)</b>
<b>Operating (loss)/profit</b>		<b>(106)</b>	<b>401</b>
Finance costs		—	(3)
<b>(Loss)/profit for the period</b>		<b>(106)</b>	<b>398</b>
<b>Total comprehensive (loss)/income for the period</b>		<b>(106)</b>	<b>398</b>
<b>(Loss)/profit attributable to:</b>			
Shareholders		(116)	73
Non-controlling interest	2 (d)	10	325
		<b>(106)</b>	<b>398</b>
<b>Total comprehensive (loss)/income attributable to:</b>			
Shareholders		(116)	73
Non-controlling interest	2 (d)	10	325
		<b>(106)</b>	<b>398</b>
<b>Earnings per share (USD) attributable to equity holders</b>			
Weighted average number of shares outstanding during the period		5,043,659	5,043,659
Basic and diluted (loss)/profit per share		USD (0.02)	USD 0.01

The accompanying notes on pages 7 to 17 form an integral part of these consolidated financial statements.

## Unaudited consolidated balance sheet

As of 30 June 2022 (All amounts in USD thousands unless otherwise stated)

	Note	30 June 2022	31 December 2021
<b>Assets</b>			
<b>Current assets:</b>			
Cash and cash equivalents		10,611	17,182
Accrued income and other receivables		—	340
Investments at fair value through profit or loss	6	—	653
<b>Total current assets</b>		<b>10,611</b>	<b>18,175</b>
<b>Total assets</b>		<b>10,611</b>	<b>18,175</b>
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Accrued expenses and other payables		285	7,433
<b>Total current liabilities</b>		<b>285</b>	<b>7,433</b>
<b>Equity</b>			
<b>Shareholders' equity:</b>			
Share capital		260	260
Retained earnings		10,066	10,182
<b>Total shareholders' equity before non-controlling interest</b>		<b>10,326</b>	<b>10,442</b>
Non-controlling interest	2 (d)	—	300
<b>Total equity</b>		<b>10,326</b>	<b>10,742</b>
<b>Total liabilities and equity</b>		<b>10,611</b>	<b>18,175</b>
<b>Net asset value per share (USD)</b>			
Number of shares issued as at the period end		5,043,659	5,043,659
<b>Number of shares outstanding net of treasury shares as at the period end</b>		<b>5,043,659</b>	<b>5,043,659</b>
<b>Net asset value per share</b>		<b>2.05</b>	<b>2.07</b>

The accompanying notes on pages 7 to 17 form an integral part of these consolidated financial statements.

## Unaudited consolidated statement of cash flows

For the period ended 30 June 2022 (All amounts in USD thousands unless otherwise stated)

	1 January – 30 June 2022	1 January – 30 June 2021
<b>Cash flows from/(used in) operating activities:</b>		
Purchase of investments	—	(18,000)
Proceeds from sales of investments	663	19,240
Operating income expenses paid	(130)	—
Operating income received	—	525
<b>Net cash (used in)/from operating activities</b>	<b>533</b>	<b>1,765</b>
<b>Cash flows from/(used in) financing activities:</b>		
Finance costs	—	(3)
Return of capital to non-controlling interest	(310)	(460)
Withholding tax from liquidation distribution to the investors	(6,663)	—
<b>Net cash used in financing activities</b>	<b>(6,973)</b>	<b>(463)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(6,440)</b>	<b>1,302</b>
<b>Cash and cash equivalents, beginning of the period</b>	<b>17,182</b>	<b>11,485</b>
Net (decrease)/increase in cash and cash equivalents	(6,440)	1,302
Net loss on foreign exchange on cash and cash equivalents	(131)	(182)
<b>Cash and cash equivalents, end of the period</b>	<b>10,611</b>	<b>12,605</b>
<b>Cash and cash equivalents consist of the following as at 30 June:</b>		
Cash at banks	10,611	12,605
<b>Total</b>	<b>10,611</b>	<b>12,605</b>

The accompanying notes on pages 7 to 17 form an integral part of these consolidated financial statements.

## Unaudited consolidated statement of changes in equity

For the period ended 30 June 2022 (All amounts in USD thousands unless otherwise stated)

	Share capital	Additional paid-in capital	Less treasury shares	Retained earnings	Non-controlling interest	Total equity
<b>1 January 2021</b>	<b>260</b>	<b>23,947</b>	—	<b>56,534</b>	<b>1,332</b>	<b>82,073</b>
Total comprehensive income for the period	—	—	—	73	325	398
Return of capital to non-controlling interest	—	—	—	—	(460)	(460)
<b>30 June 2021</b>	<b>260</b>	<b>23,947</b>	—	<b>56,607</b>	<b>1,197</b>	<b>82,011</b>
<b>1 January 2022</b>	<b>260</b>	—	—	<b>10,182</b>	<b>300</b>	<b>10,742</b>
Total comprehensive (loss)/income for the period	—	—	—	(116)	10	(106)
Return of capital to non-controlling interest	—	—	—	—	(310)	(310)
<b>30 June 2022</b>	<b>260</b>	—	—	<b>10,066</b>	—	<b>10,326</b>

The accompanying notes on pages 7 to 17 form an integral part of these consolidated financial statements.

## Notes to the unaudited consolidated financial statements

For the period ended 30 June 2022

(All amounts in USD thousand unless otherwise stated)

### 1. Organisation and business activity

Castle Alternative Invest AG in Liquidation, Pfäffikon ("the Company"), is a joint stock corporation established for an indefinite period in the Canton of Schwyz, Switzerland, by deed dated 24 July 1996. The Company was registered in the Commercial Register of the Canton of Schwyz on 30 July 1996. The Company's business is principally conducted through two subsidiaries; Castle Alternative Invest (Overseas) Ltd., Grand Cayman ("the Cayman Subsidiary") and Castle Alternative Invest (International) plc, Dublin ("the Ireland Subsidiary"). Since 10 April 1997, the shares of the Company have been listed in Swiss Francs on the SIX Swiss Exchange.

At the annual meeting on 12 May 2021 the board of directors proposed to the shareholders the dissolution and liquidation of the Company, which was accepted by the shareholders. Also at the annual meeting the board of directors were appointed as liquidators of the Company. The liquidators of Castle Alternative Invest AG in Liquidation decided on 28 January 2022 to delist all 5,043,659 registered shares from SIX Swiss Exchange. The delisting on SIX was requested and approved for 1 June 2022. The last trading day on SIX was Tuesday, 31 May 2022.

### 2. Basis of preparation

At the annual meeting on 12 May 2021 the liquidators proposed to the shareholders the dissolution and liquidation of the Company. At some time subsequent to the delisting, the company will be liquidated. The consolidated interim financial statements of the Group have therefore been prepared on a basis other than going concern and in accordance with International Financial Reporting Standards (IFRS) as formulated by the International Accounting Standards Board (IASB). The following changes were applied:

- All assets are displayed under the current assets in the balance sheet; and
- The accrual of the best estimate of all future wind up costs are displayed under the accrued expenses and other payables in the balance sheet.

The liquidators consider the annual report and accounts, taken as a whole, to be fair, balanced and understandable and provides the information necessary for the shareholders to assess the Group's performance, business model and strategy.

**a) Standards and amendments to published standards that are mandatory for the financial year beginning on or after 1 January 2022**

There are no IFRS interpretations that are effective for the first time for the financial year beginning on or after 1 January 2022 that have had a material impact on the consolidated interim financial statements. The implementation of these new standards did not have an impact on the consolidated interim financial statements of the Group and did not lead to any changes to the total shareholders' equity of the Group.

**b) Standards and amendments to published standards effective after 1 January 2022 that have not been early adopted**

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 January 2022 and have not been applied in preparing these consolidated interim financial statements. None of these could have a significant effect on the consolidated interim financial statements.

**c) Segment reporting**

IFRS 8 requires entities to define operating segments and segment performance in the financial statements based on information used by the chief operating decision-maker. The liquidators are considered to be the chief operating decision-maker. An operating segment is a group of assets and operations engaged in providing products or services that are subject to risks and returns that are different from those of other operating segments.

The sole operating segment of the Group is investing in hedge funds. The AIFM works as a team for the entire portfolio, asset allocation is based on a single, integrated investment strategy and the Group's performance is evaluated on an overall basis. Thus the results published in this report correspond to the sole operating segment of investing in hedge funds.

**d) Non-controlling interest**

Non-controlling interest holders in the consolidated financial statements are presented as a component of equity. The profit or loss for the period and the total comprehensive income are allocated in the statement of comprehensive income to the amounts attributable to non-controlling interest holders and to the shareholders.

### **3. Basis of consolidation**

The consolidated interim financial statements per 30 June 2022 are based on the financial statements of the individual Group companies prepared using the same accounting principles applied in the consolidated financial statements for the year ended 31 December 2021.

The consolidated interim financial statements include all assets and liabilities of the Company and its direct and indirect subsidiaries:

- Castle Alternative Invest (Overseas) Ltd., Grand Cayman; and
- Castle Alternative Invest (International) plc, Dublin.

#### 4. Tax expense

Taxes are provided based on reported income. Capital taxes paid are recorded in other operating expenses.

##### Castle Alternative Invest AG in Liquidation, Pfäffikon

For Swiss federal, cantonal and communal tax purposes, an income tax is levied. However, there is a participation exemption on dividend income and capital gains on qualifying participations. The result of the participation exemption relief is that dividend income and capital gains are almost fully excluded from taxation.

##### Castle Alternative Invest (Overseas) Ltd., Grand Cayman

The activity of the Cayman Subsidiary is not subject to any income, withholding or capital taxes in the Cayman Islands. However it does invest in securities and subsidiaries whose dividends may be subject to nonrefundable foreign withholding taxes.

##### Castle Alternative Invest (International) plc, Dublin

The activity of the Ireland Subsidiary is not subject to any income, withholding or capital taxes in Ireland. However, it does invest in securities and subsidiaries whose dividends may be subject to non-refundable foreign withholding taxes.

Reconciliation of income tax calculated with the applicable tax rate:

Tax expense	30.6.2022 TUSD	30.6.2021 TUSD
(Loss)/profit for the period before income tax	(106)	398
Applicable tax rate	7.8%	7.8%
Income tax	(8)	31
Effect from non-taxable income	8	(31)
<b>Total</b>	—	—

#### 5. Borrowings

The credit line with LGT Bank Ltd., Dublin Branch was closed on 30 September 2021.

## 6. Investments at fair value through profit or loss

The details of the investments are shown in the following investment table.

### Investments at fair value through profit or loss<sup>1)</sup>

As of 30 June 2022 (All amounts in USD thousands unless otherwise stated)

	Geography	Shares as at 1.1.2022	Shares as at 30.6.2022	Total net paid in as at 1.1.2022	Invest- ments 2022	Redemp- tions 2022	Realised gain/(loss) 2022	Total net paid in as at 30.6.2022	Unrealised gain/(loss) accumulat- ed 2022	Fair value as at 30.6.2022	% of invest- ments
<b>Macro</b>											
The Rohatyn Group Global Opportunity Fund Ltd.	Global	1	—	31	—	(31)	(28)	—	—	—	0.0%
<b>Total Macro</b>				<b>31</b>	<b>—</b>	<b>(31)</b>	<b>(28)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Event Driven</b>											
Crown/GLG Segregated Portfolio	Europe	145	—	186	—	(186)	(40)	—	—	—	0.0%
Crown/Oceanwood Segregated Portfolio	Europe	659	—	670	—	(670)	(487)	—	—	—	0.0%
Highland Crusader Fund II Ltd.	America	1	—	—	—	—	330	—	—	—	0.0%
<b>Total Event Driven</b>				<b>856</b>	<b>—</b>	<b>(856)</b>	<b>(197)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Long/Short</b>											
Galleon Technology Offshore Ltd.	America	57	—	1,278	—	(1,278)	(1,278)	—	—	—	0.0%
<b>Total Long/Short</b>				<b>1,278</b>	<b>—</b>	<b>(1,278)</b>	<b>(1,278)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>
<b>Total</b>				<b>2,165</b>	<b>—</b>	<b>(2,165)</b>	<b>(1,503)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>0.0%</b>

<sup>1)</sup> Numbers may not fully add up due to rounding.

## 7. Shareholders' equity

### Shareholders' equity

As of 30 June 2022 the authorised, issued and fully paid up share capital of the Company amounts to TUSD 260 (2021: TUSD 260) consisting of 5,043,659 (2021: 5,043,659) registered shares with a par value of CHF 0.05.

Each share entitles the holder to participate in any distribution of income and capital. The Group regards shareholders' equity as the capital that it manages. Shareholders' equity, including non-controlling interest holders, amounts to TUSD 10,326 as of 30 June 2022 (2021: TUSD 10,742).

During the period from 21 June 2010 to 6 February 2020 the Company purchased treasury shares on its first and second trading line. According to the program periods the 2<sup>nd</sup> line treasury shares were cancelled in subsequent yearly tranches.

On 2 December 2021 the Company distributed a liquidation dividend of CHF 12.89 per share resulting in a total of TUSD 70,716. The withholding taxes from this liquidation dividend (35 per cent) of TUSD 6,663 (TCHF 6,126) were paid to the tax authorities on 3 January 2022.

The non-controlling interest of the side pocket share class for illiquid assets (Class RI) in the Ireland Subsidiary were fully redeemed on 29 April 2022.

The Cayman Subsidiary's holding in Class O and Class RO were redeemed on 13 December 2021 and 29 April 2022, respectively.

### Treasury shares

Movement of treasury shares ordinary line, 2 <sup>nd</sup> line and tradable put options (bought for cancellation)	Number of shares	Cost TUSD
Shares held as of 1 January 2021	—	—
Shares held as of 31 December 2021	—	—
Shares held as of 30 June 2022	—	—

## 8. Significant transactions with related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial or operating decisions. In the opinion of the liquidators, the parties referred to in the schedule accompanying this note are related parties under IAS 24 "Related Party Disclosures". All related party transactions have been carried out within the normal course of business.

### Related party transactions

Entity	Related party Relationship/Agreement(s) Direct/indirect	Transaction type	30.6.2022 TUSD	31.12.2021 TUSD	30.6.2021 TUSD
Castle Alternative Invest AG	LGT Bank Ltd./LGT Group/indirect	Cash at banks	147	429	301
	LGT Fund Managers (FL) AG/ Administrative Services Agreement/direct	Administration fee	22	43	22
	LGT Capital Partners Ltd./ Domicile Agreement/direct	Domicile fee	—	11	11
	LGT Capital Partners Ltd./ Management Expenses Agreement/direct	General manager's expenses	81	84	42
	Directors/direct	Directors' fee	41	140	89
	Castle Alternative Invest (Overseas) Ltd.	LGT Capital Partners (Ireland) Ltd./ Investment Management Agreement/direct	Investment management fee	2	3
LGT Fund Managers (FL) AG/ Administrative Services Agreement/direct		Investment management fee payable	1	1	1
LGT Fund Managers (FL) AG/ Administrative Services Agreement/direct		Administration fee	5	10	5
LGT Bank Ltd./Loan Agreement/direct		Administration fee payable	—	—	2
LGT Bank Ltd./Loan Agreement/direct Directors/indirect		Cash at banks Directors' fee	347 —	76 5	69 5
Castle Alternative Invest (International) plc	LGT Bank Ltd., Dublin Branch/ Loan Agreement/direct	Interest expense Credit facility standby fee	— —	3 34	3 23
		Credit facility standby fees payable	4	4	11
	LGT Capital Partners (Ireland) Ltd./ Alternative Investment Fund Management Agreement/direct	Investment management fee Investment management fee payable	— —	815 —	541 91
		Performance fee	—	79	96
		Performance fee payable	—	79	96
	Directors/indirect	Directors' fee	—	3	1

LGT Group Foundation, Vaduz, is the controlling shareholder of LGT Capital Partners (Ireland) Ltd., Dublin, which is entitled to a fee from the Subsidiaries (1.5 per cent of net assets in US Dollar before deduction of the accrual of the performance fee) and a performance fee.

LGT Bank Ltd., Vaduz, acts as custodian for the Company. Cash was deposited with LGT Bank Ltd., Vaduz, at market conditions.

## 9. Segment reporting

The sole operating segment of the Group reflects the internal management structure and is evaluated on an overall basis. Revenue is derived by investing in a portfolio of hedge fund investments with a view to achieving significant value growth and to help shareholders maximise long-term returns. The following results correspond to the sole operating segment of investing in hedge funds.

The income/(loss) is geographically allocated as follows:

	America TUSD	Asia TUSD	Europe TUSD	Global TUSD	Total TUSD
<b>As of 30 June 2022</b>					
<b>Income</b>					
Net gain on investments at fair value					
through profit or loss	—	—	10	—	10
Other gain/(loss)	—	—	(131)	17	(114)
<b>Total income</b>	<b>—</b>	<b>—</b>	<b>(121)</b>	<b>17</b>	<b>(104)</b>
<b>As of 30 June 2021</b>					
<b>Income</b>					
Net gain/(loss) on investments at fair value					
through profit or loss	826	342	739	276	2,183
Other gain	—	—	(173)	56	(117)
<b>Total income</b>	<b>826</b>	<b>342</b>	<b>566</b>	<b>332</b>	<b>2,066</b>

The investment assets are geographically allocated as shown below. No investments are hold as of 30 June 2022.

	30.6.2022		31.12.2021	
	TUSD	in %	TUSD	in %
<b>Investment assets</b>				
America	—	0%	331	51%
Asia	—	0%	—	0%
Europe	—	0%	319	49%
Global	—	0%	3	0%
<b>Total investment assets</b>	<b>—</b>	<b>0%</b>	<b>653</b>	<b>100%</b>

## 10. Fair value estimation

Fund investments for which market quotations are not readily available are valued at their fair values as described below. Fund investments are normally valued at their net asset value as advised by the underlying managers/administrators of such funds. Such valuations are necessarily dependent upon the reasonableness of the valuations provided by the underlying managers/administrators of such funds and whether the valuation bases used are IFRS and fair value compliant. The responsibility for determining the fair value lies exclusively with the liquidators. The liquidators under advice from the AIFM may perform additional procedures on fund investments, including but not limited to underlying manager/administrator due diligence and other analytical procedures. If the liquidators are aware of further information to indicate why a particular fund valuation would not be the most appropriate indicator of fair value the liquidators will work with the underlying manager of that investment in an attempt to obtain more meaningful fair value information.

The liquidators, together with the AIFM, will determine, in good faith, fair value by considering all appropriate and applicable factors relevant to the valuation of fund investments including, but not limited to, the following:

- Reference to fund investment reporting information;
- Reference to appropriate investment monitoring tools used by the AIFM; and
- Reference to ongoing investment and business due diligence.

Notwithstanding the above, the variety of valuation bases that may be adopted, the quality of management information provided by fund investments and the lack of liquid markets for such fund investments means that there are inherent difficulties in determining the fair values of these investments that cannot be fully eliminated.

Because fund investments are typically not publicly traded, redemptions can only be made by the Subsidiaries on the redemption dates and subject to the required notice periods specified in the offering documents of each fund investment. The rights of the Subsidiaries to request redemption from fund investments may vary in frequency from monthly to annual redemptions. As a result, the carrying values of such fund investments may not be indicative of the values ultimately realised on redemption. In addition, the Subsidiaries' ability to redeem its investments may ultimately be materially affected by the actions of other investors who have also invested in these fund investments.

IFRS 13 requires the Group to classify fair value measurements using a fair value hierarchy that reflects the significance of the inputs used in making the fair value measurements. The hierarchy has the following levels:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 – inputs other than quoted prices included with Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The level in the fair value hierarchy within which the fair value measurement is categorised in its entirety is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety. For this purpose, the significance of an input is assessed against the fair value measurement in its entirety. If a fair value measurement uses observable inputs that require significant adjustment based on unobservable inputs, that measurement is a level 3 measurement. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgement, considering factors specific to the asset or liability.

The determination of what constitutes “observable” requires significant judgement by the liquidators and the AIFM. The liquidators and the AIFM consider observable data to be market data that is readily available, regularly distributed or updated, reliable and verifiable, not proprietary, and provided by independent sources that are actively involved in the relevant market.

The following table analyses within the fair value hierarchy the Group’s financial assets (by class) measured at fair value at 31 December 2021. No investments are held as of 30 June 2022.

<b>As of 31 December 2021</b>	<b>Level 1 TUSD</b>	<b>Level 2 TUSD</b>	<b>Level 3 TUSD</b>	<b>Total TUSD</b>
<b>Assets</b>				
<b>Assets at fair value through profit or loss:</b>				
Investments	–	319	334	653
<b>Total</b>	–	<b>319</b>	<b>334</b>	<b>653</b>

Investments whose values are based on quoted market prices in active markets, and therefore classified within level 1, include active listed equities. The Group did not hold level 1 investments as at 30 June 2022 and 31 December 2021.

Financial instruments that trade in markets that are not considered to be active but are valued based on quoted market prices, dealer quotations, or alternative pricing sources such as the binding and executable underlying net asset values provided by the managers/administrators of these instruments, supported by observable inputs are classified within level 2. These include listed equities, over-the-counter derivatives and fund investments for which market quotations are not readily available. As level 2 investments include positions that are not traded in active markets and/or are subject to transfer restrictions, valuations may be adjusted to reflect illiquidity and/or non-transferability, which are generally based on available market information.

Investments classified within level 3 have significant unobservable inputs, as they trade infrequently. Level 3 instruments include hedge fund investments that, due to various events and/or the illiquid nature of the underlying assets, are not readily realisable.

There were no transfers in 2022 and 2021 between the different levels.

The following table shows the allocation of the level 3 investments according to geography, in percentage of the total fair value of these investments. No investments are held as of 30 June 2022.

Diversification by geography	30.6.2022 % of financial assets at fair value through profit or loss	31.12.2021 % of financial assets at fair value through profit or loss
America	0%	99%
Global	0%	1%
<b>Total</b>	<b>0%</b>	<b>100%</b>

The following table presents a reconciliation disclosing the changes during the year for financial assets and liabilities classified as being level 3.

<b>As of 30 June 2022</b>	<b>Investments at fair value through profit or loss TUSD</b>
<b>Assets</b>	
At 1 January 2022	334
Net change in unrealised gain	976
Sales	(1,310)
<b>As of 30 June 2022</b>	<b>—</b>
<b>As of 31 December 2021</b>	<b>Investments at fair value through profit or loss TUSD</b>
<b>Assets</b>	
At 1 January 2021	1,353
Net change in unrealised gain	585
Sales	(1,604)
<b>As of 31 December 2021</b>	<b>334</b>
<b>Total realised loss for the year included in the statement of comprehensive income for investments held at the end of the year</b>	<b>(252)</b>

## 11. Subsequent events

Since the balance sheet date of 30 June 2022, there have been no material events that could impair the integrity of the information presented in the consolidated interim financial statements.

**Publication of net asset value**

[www.castleai.com](http://www.castleai.com)

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