



Montana Capital Partners Jersey OSP V (GP) Limited
Registration Number: 130879

Annual Report and Audited Financial Statements
For the year ended 31 December 2022

Montana Capital Partners Jersey OSP V (GP) Limited
REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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Montana Capital Partners Jersey OSP V (GP) Limited
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OFFICERS, PROFESSIONAL ADVISERS AND ADMINISTRATION

Directors

Antoinette Kyriacou
Jonathan Trigg
Paul Woodland
Dave Middleton (Alternate to Antoinette Kyriacou) (Appointed 25 January 2022 and resigned 14 November 2022)

Administrator and Secretary

Apex Fund and Corporate Services (Jersey) Limited
12 Castle Street
St Helier
Jersey
JE2 3RT

**Registered
Office**

12 Castle Street
St Helier
Jersey
JE2 3RT

**Independent
Auditor**

KPMG Channel Islands Limited
37 Esplanade
St Helier
Jersey
JE4 8WQ

**Investment
Advisor**

Montana Capital Partners AG
Oberneuhofstrasse 1
6340 Baar
Switzerland

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REPORT OF THE DIRECTORS

The Directors present their Annual Report, together with the Audited Financial Statements (the "Financial Statements") of Montana Capital Partners Jersey OSP V (GP) Limited (the "Company") for the year ended 31 December 2022.

Incorporation of the Company

The Company was incorporated on 06 February 2020 as a private company under the Companies (Jersey) Law 1991.

Principal activity

The principal activity of the Company is to act as an independent general partner of mcp Opportunity Secondary Program V S.L.P. (the "Partnership" or "OSP V"), a separate limited partnership registered in Jersey and mcp Opportunity Secondary Program V Feeder S.L.P., a separate limited partnership registered in Jersey.

The Company is regulated by the Jersey Financial Services Commission and is licensed under Article 9 of the Financial Services (Jersey) Law 1998 to carry out classes X and ZJ of Fund Services Business and AIF Services Business.

Results and dividends

The operating results and financial position of the Company are fully set out in these Financial Statements and notes thereto. The Company made a profit of €3,111,972 for the year ended 31 December 2022 (2021: profit of €1,574,385).

A dividend of €3,097,000 was paid during the year ended 31 December 2022 (2021: €1,613,753).

Going concern

The Company has a net asset position as at 31 December 2022. The Company receives a General Partner's Share from the Partnership as detailed in Note 4 and pays Advisory Fees as detailed in Note 5 of these Financial Statements. The Advisory Fees paid can be reduced by an amount agreed by Montana Capital Partners AG (the "Investment Advisor") and the Company, whilst the amount retained is used to fund the Company's working capital requirements.

No material uncertainties that may cast significant doubt about the ability of the Company to continue as a going concern have been identified by the Directors. The Directors have adopted the going concern basis in the preparation of these Financial Statements.

Russia - Ukraine Conflict

Following the escalation of the conflict between Ukraine and Russia in February 2022 and the related economic sanctions imposed by various governments, the Company is actively monitoring the situation and will assess any impact as it is deemed to arise. The Company recognises that the overall impact of the conflict may not yet be apparent and does not underestimate the inevitable effect it will have on global financial markets, including any potential adverse impact on the Partnership and its investment. As at the date of approval of these financial statements, based on its assessment of the current situation and information available, the Company does not envisage that this will have a material impact on the Partnership.

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REPORT OF THE DIRECTORS (CONTINUED)

Directors

The Directors during the year and subsequently are set out on Page 2 of these Financial Statements.

Ownership of the Company

All issued shares are held by the Investment Advisor.

Ultimate controlling party

The Directors consider there to be no single ultimate controlling party.

Administrator and Secretary

The Administrator and Secretary of the Company during the year and subsequently is Apex Fund and Corporate Services (Jersey) Limited.

Independent Auditor

KPMG Channel Islands Limited was appointed as independent auditor and has expressed its willingness to continue in office.

Statement of Directors' responsibilities

The Directors are responsible for preparing the Financial Statements in accordance with applicable law and regulations.

The Companies (Jersey) Law 1991 and the Financial Services (Fund Services Business (Accounts, Audits and Reports)) (Jersey) Order 2007 requires the Directors to prepare financial statements for each financial period. Under that law, they have elected to prepare the Financial Statements in accordance with International Financial Reporting Standards ("IFRS") and applicable law.

Under company law, the Directors must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the financial position of the Company and of its financial performance for that year. In preparing these Financial Statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors confirm that they have complied with the above in the preparation of these Financial Statements.

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REPORT OF THE DIRECTORS (CONTINUED)

Statement of Directors' responsibilities (continued)

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the Financial Statements comply with Companies (Jersey) Law, 1991 and the Financial Services (Funds Services Business (Accounts, Audits and Reports)) (Jersey) Order 2007.

They are responsible for such internal control as they determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

So far as the Directors are aware, there is no relevant audit information of which the Company's auditor is unaware, and each Director has taken all steps that he or she ought to have taken as a Director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

The Financial Statements set out on Pages 9 to 21 were approved by the Board of Directors of the Company and were signed on its behalf by:

Jonathan Trigg
Director
31 May 2023



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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF MONTANA CAPITAL PARTNERS
JERSEY OSP V (GP) LIMITED**



Montana Capital Partners Jersey OSP V (GP) Limited
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF MONTANA CAPITAL PARTNERS
JERSEY OSP V (GP) LIMITED**



Montana Capital Partners Jersey OSP V (GP) Limited
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF MONTANA CAPITAL PARTNERS
JERSEY OSP V (GP) LIMITED**

Montana Capital Partners Jersey OSP V (GP) Limited
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STATEMENT OF COMPREHENSIVE INCOME

		For the year ended 31 December 2022 €	For the period ended 31 December 2021 €
	Notes		
Income			
General Partner's Share	4, 10	15,635,000	8,138,767
Net foreign exchange gains		1,455	651
		15,636,455	8,139,418
Expenses			
Advisory fees	5	12,328,248	6,455,014
Directors' fees	10	58,471	58,044
Audit fees		12,742	10,291
Administration fees	10	73,698	13,176
Depositary fees	10	-	1,490
Legal and professional fees		19,441	17,616
Regulatory fees		30,756	8,733
Bank charges		1,127	669
		12,524,483	6,565,033
Total profit for the year		3,111,972	1,574,385
Other comprehensive income		-	-
Total comprehensive profit for the year		3,111,972	1,574,385

All activities are derived from continuing operations.

The notes on pages 13 to 21 form an integral part of these financial statements.

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STATEMENT OF FINANCIAL POSITION

		As at 31 December 2022 €	As at 31 December 2021 €
	Notes		
Assets			
Current assets			
Other receivables	6	59,733	66,200
Cash and cash equivalents		188,149	62,605
Total current assets		247,882	128,805
Total assets		247,882	128,805
Liabilities			
Current liabilities			
Other payables	7	193,189	89,084
Total current liabilities		193,189	89,084
Total liabilities		193,189	89,084
Net assets		54,693	39,721
Capital and Reserves			
Share capital	8	29,505	29,505
Share premium	8	113,423	113,423
Retained earnings		(88,235)	(103,207)
Total equity		54,693	39,721

Approved and authorised for issue by the Board of Directors on 31 May 2023 and signed on its behalf by:

Jonathan Trigg
Director
31 May 2023

The notes on pages 13 to 21 form an integral part of these financial statements.

Montana Capital Partners Jersey OSP V (GP) Limited
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STATEMENT OF CHANGES IN EQUITY

	Share capital €	Share premium €	Retained earnings €	Total €
At 1 January 2021	29,505	83,423	(63,839)	49,089
<i>Total comprehensive loss for the year:</i>				
- Loss for the year	-	-	1,574,385	1,574,385
<i>Transactions with owners:</i>				
- Capital contribution	-	30,000	-	30,000
- Dividends paid	-	-	(1,613,753)	(1,613,753)
At 31 December 2021	29,505	113,423	(103,207)	39,721
At 1 January 2022	29,505	113,423	(103,207)	39,721
<i>Total comprehensive profit for the year:</i>				
- Profit for the year	-	-	3,111,972	3,111,972
<i>Transactions with owners:</i>				
- Capital contribution	-	-	-	-
- Dividends paid	-	-	(3,097,000)	(3,097,000)
At 31 December 2022	29,505	113,423	(88,235)	54,693

The notes on pages 13 to 21 form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS

		For the year ended 31 December 2022 €	For the period ended 31 December 2021 €
	Notes		
Cash flows from operating activities			
Profit for the year		3,111,972	1,574,385
Decrease in other receivables	6	6,467	44,876
Increase in other payables	7	104,105	27,097
Net cash generated from / (used in) operating activities		3,222,544	1,646,358
Cash flows from financing activities			
Capital contribution	8	-	30,000
Dividend paid		(3,097,000)	(1,613,753)
Net cash (used in) / generated from financing activities		(3,097,000)	(1,583,753)
Net movement in cash and cash equivalents		125,544	62,605
Cash and cash equivalents at the beginning of the year		62,605	-
Cash and cash equivalents at the end of the year		188,149	62,605

The notes on pages 13 to 21 form an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

1. General information and principal activities

Montana Capital Partners Jersey OSP V (GP) Limited (the "Company") was incorporated on 6 February 2020 as a private company under the Companies (Jersey) Law 1991. Its principal activity is to act as the general partner of mcp Opportunity Secondary Program V S.L.P. ("OSP V" or the "Partnership") and mcp Opportunity Secondary Program V Feeder S.L.P. (together the "Funds").

The Company has exclusive responsibility for the management and control of the activities and affairs of the Funds. In consideration of this, General Partner's Share income is payable to the Company by the Partnership. The Company is licensed under Article 9 of the Financial Services (Jersey) Law 1998 to carry out classes X and ZJ of Fund Services Business and AIF Services Business.

The registered office and principal place of business of the Company is 12 Castle Street, St Helier, Jersey, JE2 3RT.

The Financial Statements were authorised for issue by the Board of Directors on 31 May 2023.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to the year presented, unless otherwise stated.

2.1 Basis of preparation

The Financial Statements of the Company have been prepared in accordance with International Financial Reporting Standards ("IFRS"), as issued by the International Accounting Standards Board ("IASB"). The financial statements have been prepared under the historical cost convention.

The preparation of Financial Statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires the Directors to exercise their judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the Financial Statements, are disclosed in Note 3.

Newly effective standards

The following are the new standards and amended IFRSs were issued by the IASB which are effective for annual periods on or after 1 January 2022.

- Onerous Contracts: Cost of Fulfilling a Contract (Amendments to IAS 37) (effective 1 January 2022)
- Annual Improvements to IFRS Standards 2018-2020 (effective 1 January 2022)
- Reference to the Conceptual Framework (Amendments to IFRS 3) (effective 1 January 2022)

New standards available for early adoption

- Classification of liabilities as current or non-current (Amendments to IAS 1) (effective 1 January 2023)
- Definition of Accounting Estimates (Amendment to IFRS 8) (effective 1 January 2023)

At the date of authorisation of these financial statements, the General Partner has not applied the new and revised IFRS that have been issued but are not yet effective and has determined that they do not have a material impact on these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2.2 Going concern

The Company has a net asset position as at 31 December 2022. The Company receives a General Partner's Share from the Partnership as detailed in Note 4 and pays Advisory Fees as detailed in Note 5 of these Financial Statements. The Advisory Fees paid can be reduced by an amount agreed by Montana Capital Partners AG (the "Investment Advisor") and the Company, whilst the amount retained is used to fund the Company's working capital requirements.

No material uncertainties that may cast significant doubt about the ability of the Company to continue as a going concern have been identified by the Directors. The Directors have adopted the going concern basis in the preparation of these Financial Statements.

2.3 Russia-Ukraine Conflict

Following the escalation of the conflict between Ukraine and Russia in February 2022 and the related economic sanctions imposed by various governments, the Company is actively monitoring the situation and will assess any impact as it is deemed to arise. The Company recognises that the overall impact of the conflict may not yet be apparent and does not underestimate the inevitable effect it will have on global financial markets, including any potential adverse impact on the Partnership and its investment. As at the date of approval of these financial statements, based on its assessment of the current situation and information available, the Company does not envisage that this will have a material impact on the Partnership.

2.4 Foreign currency translation

(a) Functional and presentation currency

The performance of the Company is measured and reported to the investors in Euro ("€"). The Directors consider the € as the currency that most faithfully represents the economic effects of the underlying transactions, events and conditions. The financial statements are presented in €, which is the Company's functional and presentation currency.

(b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign currency assets and liabilities are translated into the functional currency using the exchange rate prevailing at the reporting date.

Foreign exchange gains and losses relating to financial assets and financial liabilities are presented in the Statement of Comprehensive Income within 'Net foreign exchange gains/losses'.

2.5 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2.6 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks and other short-term investments in an active market with original maturities of three months or less.

2.7 Other receivables

Other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Receivables are recognised initially at fair value. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. Given the nature of receivables, however, and the short time involved between the origination and settlement, their amortised cost is the same as their fair value at the date of origination.

2.8 Other payables

Other payables are financial liabilities with fixed or determinable payments that are not quoted in an active market. Payables are recognised initially at fair value less transaction costs, if any. These are subsequently measured at amortised cost using the effective interest method. Given the nature of payables, however, and the short time involved between the origination and settlement, their amortised cost is the same as their fair value at the date of origination.

2.9 Share capital

Ordinary shares are classified as equity.

2.10 Income

Income is recognised on an accruals basis. Interest income is recognised on an accruals basis using the effective interest method. General Partner's Share is recognised on an accruals basis.

2.11 Expenses

Expenses are recognised on an accruals basis.

2.12 Taxation

The Company is domiciled in Jersey. Under the current law of Jersey, there is no income, estate, corporation, capital gains or other taxes payable by the Company.

2.13 Dividends paid

Dividends are recognised when the issuance of a dividend is properly authorised by the Board of Directors.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Critical accounting estimates and judgements

Management makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are outlined on below.

3.1. Critical judgements

(a) Functional currency

The Directors consider the € the currency that most faithfully represents the economic effect of the underlying transactions, events and conditions. The € is the currency in which the Company measures its performance and reports its results, as well as the currency in which it receives subscriptions from its shareholder.

4. General Partner's Share

The Company acts as General Partner of the Partnership, for which the Company is entitled to receive a General Partner's Share pursuant to Clause 10 of the Limited Partnership Agreement dated 10 December 2020 (the "LPA").

The General Partner will recognise an amount (the "General Partner's Share") equal to 1.25% per annum of the total commitments of investors other than affiliates and significant investors; and 1.15% per annum of the total commitments of the significant investors, payable quarterly in advance.

This will apply from the First Investment Date until the end of the Investment Period. Thereafter, but prior to any extension of the life of the Partnership, the General Partner will recognise a 12% reduction per annum of the General Partner's Share percentages noted above.

In the event that the life of the Partnership is extended pursuant to Clause 17.2(a) of the Partnership's LPA, the General Partner's Share will be agreed between the General Partner and the investors by an Investors' Ordinary Consent, or €100 per annum if the life of the Partnership is extended pursuant to Clause 17.2 of the LPA.

5. Advisory fees

The Company entered into an Advisory Agreement on 6 August 2020 with the Investment Advisor to provide investment advisory services to the Company in relation to the Partnership's investments. Pursuant to Clause 4 of the Advisory Agreement, the Company shall pay a fee quarterly in advance to the Investment Advisor as such rate and at such times is agreed between the parties in writing from time to time plus VAT, if applicable.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Other receivables

	As at 31 December 2022 €	As at 31 December 2021 €
Amount due from Montana Capital Partners AG*	58,187	59,752
Amount due from Amber VII GP Limited	1,443	-
Prepayments	103	6,448
	59,733	66,200

*This represents unpaid share capital and premium from the sole shareholder as at 31 December 2022.

7. Other payables

	As at 31 December 2022 €	As at 31 December 2021 €
Amounts due to OSP V	153,479	69,482
Administration fees payable	25,593	5,559
Audit fees payable	11,162	10,443
Directors' fees payable	2,955	3,005
Depository fees payable	-	595
	193,189	89,084

Amounts payable are unsecured, interest-free and repayable on demand.

8. Share capital and Share premium

	As at 31 December 2022 £	As at 31 December 2021 £
<i>Authorised</i>		
25,000 ordinary shares of £1 each	25,000	25,000
<i>Issued and unpaid</i>		
Share capital	€	€
25,000 ordinary shares of £1 each	29,505	29,505
Share premium		
25,000 ordinary shares at a premium of £3 each	113,423	83,423
Capital contribution	-	30,000
	113,423	113,423

Each issued ordinary share is entitled to dividends when declared and carries one voting right.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Financial risk management

9.1 Financial risk factors

The Company's activities expose it to a variety of financial risks: market risk (including currency risk and interest rate risk), credit risk and liquidity risk.

The management of these risks is carried out by the Directors. The Directors provide written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk and the investment of excess liquidity.

9.1.1 Market risk

(a) Currency risk

Currency risk is defined as the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Company holds cash and financial instruments denominated in US Dollars and also Euro, the functional currency. As at 31 December 2022, the Company's currency risk is negligible.

(b) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of change in market interest rates.

The majority of the Company's assets are non-interest bearing.

A detailed analysis of the interest rate risk as at the reporting date has not been included as the Directors believe its inclusion would provide no further benefit to the users of the Financial Statements. Furthermore, the effect of a reasonable movement in interest rates would not have a material impact on the results of the Company.

9.1.2 Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due.

The Company's exposure to credit risk arises in respect receivables and cash and cash equivalents. The Company's cash and cash equivalents are held with UBS Switzerland AG which is rated A according to ratings agency Fitch. The bank account with UBS was opened in 2021. The Directors and Investment Advisor review the credit ratings of its financial institutions regularly. As a result, no allowance has been recognised based on a 12-month expected credit losses as any such impairment would be insignificant to the Company.

The Company's credit risk is monitored on a quarterly basis by the Directors. As at 31 December 2022, the Company's maximum exposure to credit risk is €247,882.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Financial risk management (continued)

9.1 Financial risk factors (continued)

9.1.3 Liquidity risk

Liquidity risk is the risk that the Company may not be able to generate sufficient cash resources to settle its obligations in full as they fall due or can only do so on terms that are materially disadvantageous.

The Company's overall liquidity risk is monitored on a quarterly basis. In line with Note 5, the Company is able to agree and retain amounts withheld from the advisory fees to meet its working capital requirements.

9.2 Financial instruments by category

	Financial assets at amortised cost €	Financial assets at fair value through profit or loss €	Total €
31 December 2022			
<i>Assets as per Statement of Financial Position</i>			
Other receivables	59,630	-	59,630
	59,630	-	59,630
	Financial liabilities at amortised cost €	Financial liabilities at fair value through profit or loss €	Total €
31 December 2022			
<i>Liabilities as per Statement of Financial Position</i>			
Other payables	193,189	-	193,189
	193,189	-	193,189

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. Financial risk management (continued)

	Financial assets at amortised cost €	Financial assets at fair value through profit or loss €	Total €
31 December 2021			
<i>Assets as per Statement of Financial Position</i>			
Other receivables	59,752	-	59,752
	59,752	-	59,752
	Financial liabilities at amortised cost €	Financial liabilities at fair value through profit or loss €	Total €
31 December 2021			
<i>Liabilities as per Statement of Financial Position</i>			
Other payables	89,084	-	89,084
	89,084	-	89,084

9.3 Capital risk management

The capital of the Company is represented by share capital and retained earnings. The amount of net assets change on a quarterly basis, as the changes resulting from the Company's performance can fluctuate. The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders, provide benefits for other stakeholders and maintain a strong capital base to support the development of the operational activities of the Company.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. Related party transactions

Parties are considered to be related if one party has the ability to control the other party, is controlled by or is under common control with or exercises significant influence over the other party in making financial or operational decisions.

For the year ended 31 December 2022, an amount of €73,698 (2021: €13,176) was incurred as administration fees to Apex Fund and Corporate Services (Jersey) Limited of which €25,593 (2021: €5,559) was outstanding at the year end.

For the year ended 31 December 2022, an amount of €12,074 (2021: €11,806) was incurred as directors fees to Apex Fund and Corporate Services (Jersey) Limited of which €2,955 (2021: €3,005) was outstanding at the year end.

As at 31 December 2022, an amount of €58,187 (2021: €59,752) was receivable from the Investment Advisor, as disclosed in Note 6.

For the year ended 31 December 2022, an amount of €15,635,000 was received by the Partnership as General Partner's Share (2021: €8,138,767).

As at 31 December 2022, an amount of €153,479 (2021: €69,482) was payable to OSP V, as disclosed in Note 7.

Related officers

Antoinette Kyriacou has been a Director of the Company since 3 November 2020 and is an employee and Director of Apex Fund and Corporate Services (Jersey) Limited.

Dave Middleton was a Director of the Company since 25 January 2022 and resigned on 14 November 2022.

11. Ultimate controlling party

In the opinion of the Directors, there is no single ultimate controlling party.

12. Events after the reporting period

The Company has evaluated all other events from January 2023 through to 31 May 2023, the date on which the financial statements were available to be issued and no other additional disclosures are required.