

**BALANCE SHEET**  
**ACCOUNTS as at**  
**31.03.2021**

**evoox technologies Gm**

**ASSETS**

Account Description	EUR	Financial year EUR	Previous year EUR
<b>Internally generated intangible fixed assets</b>			
42		10.002,00	12.219,00
<b>Purchased concessions, industrial and similar rights and assets and licences in such rights and assets</b>			
25 Other rights and assets	12.270,00		14.536,00
30 Computer software	22,00		22,00
31 Computer software Potsdam	9,00		9,00
41 Licences in industr. and similar rights	185.908,00		235.484,00
51 Other licences	5.083,00		6.083,00
		<u>203.292,00</u>	<u>256.134,00</u>
<b>Technical equipment and machinery</b>			
200 Technical equipment and machinery	228.475,00		267.329,00
201 Technical equipment and machinery Potsd.	71.822,00		93.743,00
		<u>300.297,00</u>	<u>361.072,00</u>
<b>Other equipment, operating and office equipment</b>			
400 Operating equipment	3.639,00		5.480,00
401 Office equipment	3.197,00		4.831,00
410 Office equipment Potsdam	20.240,00		42.120,00
411 Office fittings	1.305,00		1.827,00
420 Office fittings Potsdam	10.588,00		14.556,00
421 Office fittings computer	1.284,00		7.808,00
450 Installation in third-party building	2,00		2,00
480 Low-value assets	1,00		1,00
481 Low-value assets Potsdam	0,50		0,50
482 Low-value assets IT	0,50		0,50
490 Assets (collective item)	282,00		416,00
491 Assets (collective item) Potsdam	2,00		2,00
		<u>40.541,00</u>	<u>77.044,00</u>
<b>Raw materials, consumables and supplies</b>			
3970 Inventories raw materials/cons/suppl		31.129,49	31.812,90
<b>Finished goods and merchandise</b>			
3980 Inventories finished goods	263.550,50		217.847,58
3981 Inventories merchandise	10.792,94		138.415,85
		<u>274.343,44</u>	<u>356.263,43</u>
<b>Trade receivables</b>			
1400 Trade receivables		331.590,20	376.389,89

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<b>Receivables from affiliated companies</b>		
1470 Trade rec. affiliated companies		88.800,00
	121.061,94	
<b>Other assets</b>		
1230 Kspk Düsseldorf rental guarantee	22.016,92	22.016,80
1503 Rcvbls. health insurance funds AAG	0,00	175,86
1508 Supple	0,00	48.806,38
1548 Input tax ded. following period/year	188,58	309,50
1568 Deductible input tax, 5%	60,75	0,00
1571 Deductible input tax, 7%	12,97	414,25
1574 Dedctbl input tax on intra-EU acqstn 19%	933,74	11.069,81
1575 Deductible input tax, 16%	53.518,50	0,00
1576 Deductible input tax, 19%	79.282,84	129.619,54
1577 Dedctbl inpt tax sec 13b UStG 19%	37.471,93	68.478,86
1579 Dedctbl inpt tax sec13b UStG 16%	34.200,89	0,00
1588 Import sales tax	75.979,23	134.417,91
1589 dedctbl input tax on intra-EU acqstn 16%	768,00	0,00
1600 Trade payables	1.319,89	9,67
1774 VAT on intra-EU acquisitions, 19%	-933,74	-11.069,81
1775 VAT, 16%	-17.071,43	0,00
1776 VAT, 19%	-28.463,24	-29.095,72
1780 VAT prepayments	-163.319,62	-235.865,91
1785 VAT under section 13b UStG	-34.200,89	0,00
1786 VAT on intra-EU acquisitions, 16%	-768,00	0,00
1787 VAT under section 13b UStG, 19%	-37.471,93	-68.478,86
1789 VAT, current year	12.018,74	36.004,99
	35.544,13	106.813,27
<b>Cash-in-hand, central bank balances, bank balances and cheques</b>		
1000 Cash-in-hand Monheim	279,88	448,22
1200 Stadtparkasse 1004529978 Girokonto	17.637,62	6.565,08
1201 Kreissparkasse 2030344 Girokonto	568.457,70	333.947,87
	586.375,20	340.961,17
<b>Prepaid expenses</b>		
980 Prepaid expenses	28.194,69	31.029,85
<b>Deficit not covered by equity</b>		
Equity deficit	1.165.239,89	1.317.862,84
	3.127.610,98	3.356.402,35
<b>Total assets</b>		

**EQUITY AND LIABILITIE**

Account Description	EUR	Financial year EUR	Previous year EUR
<b>Subscribed capital</b>			
800 Subscribed capital		164.031,00	164.031,00
<b>Capital reserves</b>			
840 Capital reserves		5.406.840,68	5.406.840,68
<b>Accumulated losses brought forward</b>			
868 Accumltd losses bef apprprtn net prft		-6.888.734,52	-7.154.083,50
<b>Net income for the financial year</b>			
Net income for the financial year		152.622,95	265.348,98

<b>Deficit not covered</b>			
Equity deficit		1.165.239,89	1.317.862,84
<b>Other provisions</b>			
966 Provsns for record retnn obligations	7.945,06		6.955,60
970 Other provisions	120.300,00		111.739,70
977 Provsns period-end closing/ audit costs	21.350,00		18.000,00
		149.595,06	136.695,30
<b>Trade payables</b>			
1600 Trade payables		73.644,02	9.141,89
<b>Liabilities to affiliated companies</b>			
1651 Trd pybls to shrhldr/prtnr due w/in 1 y	110.800,00		300.600,00
1666 Liability convertible loan	450.955,56		450.955,56
1667 Loan Advanced Enzymes	1.170.666,66		1.170.666,66
1668 Loan Advanced Enzymes	434.666,67		434.666,67
1669 Loan Advanced Enzymes	213.977,77		213.977,77
1670 Loan Advanced Enzymes	212.444,44		212.444,44
1671 Loan Advanced Enzymes	105.355,55		105.355,55
1672 Loan Advances Enzymes	104.811,11		104.811,11
		2.803.677,76	2.993.477,76
<b>Other liabilities</b>			
1591 Credit card settlements	0,00		441,91
1700 Other liabilities Bayer	246,63		127,63
1724 Installment purchase 1298210	29.307,77		68.214,59
1725 Installment purchase 1351820	49.606,98		47.511,84
1726 Installment purchase 1298210	0,00		29.307,77
1727 Installment purchase 1351820	4.231,36		53.838,34
1741 Wage and church tax payables	14.554,80		14.991,27
1742 Social security liabilities	1.818,90		1.739,07
1748 Liabls for amounts w/held fr employees	927,70		914,98
		100.694,14	217.087,40
<b>Total equity and liabilities</b>		3.127.610,98	3.356.402,35

Commercial law

Income statement  
 ACCOUNTS from  
 01.04.2020 to 31.03.2021

evoxx technologies GmbH Entw:

Commercial law

Account Description	EUR	Financial year EUR	Previous year EUR
<b>Sales</b>			
8001 BMBF projects	12.338,21		10.398,95
8006 EU projects	0,00		49.162,03
8100 Other projects	0,00		8.908,34
8120 Delivery, third party country	856.840,00		357.624,12
8121 Research, third party country	237.314,64		570.374,52
8122 Research Advanced Enzymes	988.171,09		899.476,54
8123 Delivery Advanced Enzymes	5.695,98		0,00
8124	0,00		14.500,00
8125 Delivery, intra-EU	666.575,00		852.717,80
8126 Recharging patent costs EU	129.691,37		143.707,86
8336 Research, EU	140.451,44		250.113,78
8341 Revenue, 16% VAT	10.486,22		0,00
8400 Research, Germany, 16%/19% VAT	132.900,00		58.158,52
8401 Delivery, Germany, 16%/19% VAT	70.974,72		134.835,66
8735 Cash discounts granted, 16% VAT	-0,04		0,00
8743 Sales disc tax-xmpt intra-EU deliveries	-226,14		0,00
		3.251.212,49	3.349.978,12
<b>Increase in finished goods inventories and work in progress</b>			
8980 Inventory changes finished goods		45.702,92	58.597,92
<b>Income from reversal of provisions</b>			
2735 Income from reversal of provisions		48.810,56	30.820,35
<b>Miscellaneous other operating income</b>			
2520 Prior - period income	9.897,24		1.811,38
2660 Currency translation gains	151,85		0,00
2700 Other income	36.628,70		0,00
2703 Refunds AAG	5.980,57		14.494,23
8603 Other operating income	3.922,18		0,00
8611 Allctd.oth.n-c bnfts provsn car, 19%/16%	5.544,36		5.378,86
		62.124,90	21.684,47
<b>Cost of raw materials, consumables and supplies and of purchased merchandise</b>			
3000 Raw materials/ consumables/ supplies	-2.576,68		-611,73
3010 Cost raw mat/cons/suppl., 7%/5% input tx	-150,88		0,00
3030 Cost raw mat/cons/suppl.19%/16% input tx	-67.399,17		-76.370,05
3062 Cost r/c/s, intra-EU, 19%/16% i.t./VAT	-114,40		-411,80
3200 Cost of merchandise	-349.115,00		-675.600,00
3400 Cost of merchandise, 19%/16% input tax	-65.915,02		-16.664,00
3425 Intra-EU acqstns, 19%/16% input tax/VAT	-9.600,00		-57.775,00
3730 Cash discounts received	0,00		129,36
3731 Cash discounts received, 7% input tax	0,45		0,72
3736 Cash discounts received, 19% input tax	800,32		452,57
3737 Cash discounts received, 16% input t.	466,40		0,00
3800 Delivery costs	-2.179,68		-3.662,83
3850 Customs and import duties	-25.151,50		-40.662,28
3960 Chngs invntries r/c/s, purch. merch.	-128.306,32		140.699,15
		-649.241,48	-730.475,89

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<b>Cost of purchased services</b>		
3106 Purchased services, 19%/16% input tax	-57.533,30	-11.028,98
3109 Purchased services, no input tax	-21.850,00	-1.850,00
3123 Other services EU 19%/16% input tax/VAT	-408.526,13	-355.310,31
3151 Cash disc.rcvdl serv 13b UStG, 19% tx/VAT	0,00	12,80
	<u>-487.909,43</u>	<u>-368.176,49</u>
<b>Wages and salaries</b>		
4120 Salaries	-871.320,63	-827.550,68
4121 Provisions Salaries	-44.751,00	-47.811,00
4149 Flat-rate tax on other benefits	-45,48	-45,48
4190 Casual labour wages	0,00	-5.400,00
4199 Flat-rate tax on casual labour wages	0,00	-108,00
	<u>-916.117,11</u>	<u>-880.915,16</u>
<b>Social security, post-employment and other employee benefit costs</b>		
4130 Statutory social security expenses	-174.327,57	-165.872,16
4138 Contrib. to occup. health/safety agency	-4.194,45	-4.899,99
4140 Vol. social benfts not subj to wage tx	-793,98	-2.087,98
4167 Flat-rate tax for insurance premiums	-788,35	-788,35
	<u>-180.104,35</u>	<u>-173.648,48</u>
<b>Depreciation, amortisation and write-downs</b>		
<b>Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets</b>		
4822 Amortisation of intngbl fixed assets	-58.994,00	-52.926,00
4823 Amort. int. gen. intngbl fixed assets	0,00	-7.544,00
4830 Depreciation of tangible fixed assets	-113.433,33	-126.106,24
4855 Immediate write-off of low-value assets	-892,01	-1.660,25
4862 Wrt-dwns of assets (collective item)	-134,00	-770,00
	<u>-173.453,34</u>	<u>-189.006,49</u>
<b>Occupancy costs</b>		
4210 Rent (immovable property) Monheim	-118.522,44	-106.595,57
4211 Rent (immovable property) Potsdam	0,00	-2.143,80
4240 Gas, electricity, water Monheim	-123.988,28	-112.084,89
4241 Gas, electricity, water Potsdam	329,82	-257,38
4250 Cleaning Monheim	-9.778,54	-9.480,88
4260 Maintenance of operating premises	-1.042,77	-491,90
	<u>-253.002,21</u>	<u>-231.054,42</u>
<b>Insurance premiums, fees and contributions</b>		
4360 Insurance premiums	-26.165,87	-26.498,95
4380 Contributions	-13.942,38	-16.531,26
	<u>-40.108,25</u>	<u>-43.030,21</u>
<b>Cost of third-party repairs and maintenance</b>		
4805 Repairs/maintenance Monheim	-45.363,01	-21.838,28
<b>Vehicle fleet expenses</b>		
4520 Motor vehicle insurance	-244,20	-371,90
4530 Current motor vehicle operat. costs	-759,20	-1.281,39
4540 Motor vehicle repairs	0,00	-12,60
4571 Operating leases ME-EX 1208	0,00	-2.476,63
4572 Operating leases ME-EX 886	-6.443,80	-7.029,60
4573	-312,50	0,00
4580 Other motor vehicle expenses	-2.317,65	-403,66
	<u>-10.077,35</u>	<u>-11.575,78</u>

<b>Advertising and travel expenses</b>		
4600 Advertising expenses	0,00	-301,00
4640 Corporate hospitality expenses	0,00	-20,00
4650 Entertainment expenses	0,00	-662,44
4651 Oth expns lim deductblty (dedctbl prtn)	-205,40	-721,83
4654 Non-deductible entertainm. expenses	0,00	-283,36
4660 Employee travel expenses	-1.360,11	-14.349,43
4664 Employee trav. expn, addnl substnc costs	-292,60	-3.211,00
4666 Employee trav. expn, accommodation costs	-611,46	-5.823,22
4668 Employee mileage reimbursement	-18,00	-684,69
		<u>-2.487,57</u>
		<u>-26.056,97</u>
<b>Selling and distribution expenses</b>		
4710 Packaging materials	-2.032,38	-2.650,90
4730 Outgoing freight	-38.470,32	-37.829,66
		<u>-40.502,70</u>
		<u>-40.480,56</u>
<b>Miscellaneous operating costs</b>		
4810 Hardware and software maintain. Monheim	-23.159,38	-24.814,45
4815 Finance leases	-2.705,40	-2.705,40
4900 Other operating expenses	-9.865,95	-13.461,40
4910 Postage	-62,25	-150,61
4920 Telephone	-5.522,27	-5.825,55
4925 Fax and Internet expenses	-2.651,14	-6.177,27
4930 Office supplies	-1.486,73	-2.284,66
4940 Newspapers, books (specialist lit.)	-23,42	0,00
4945 Training costs	-1.741,20	-250,00
4950 Legal and consulting expenses	-7.326,97	-35.810,22
4951 Patent application costs	-15.425,96	-14.748,23
4952 Patent costs Bayer	-68.445,94	-94.759,79
4955 Bookkeeping expenses	-18.778,00	-20.693,50
4956 Recapitalisation Gains Costs	-36.092,50	-789,00
4957 Period-end closing and audit costs	-39.173,10	-28.019,00
4969 Environmtl remed./ waste disposal expns	-60,00	-929,06
4970 Incidental monetary transaction costs	-3.814,38	-4.112,38
4980 Other operating supplies	-3.628,94	-2.362,13
		<u>-239.963,53</u>
		<u>-257.892,65</u>
<b>Losses on disposal of fixed assets</b>		
2310 Disposals tngbl fxd ass. net carr. amnt.	0,00	-758,00
<b>Miscellaneous other operating expenses</b>		
2020 Prior-period expenses	-157,31	-1.500,00
2150 Currency translation losses	-231,08	-111,04
		<u>-388,39</u>
		<u>-1.611,04</u>
<b>Other interest and similar income</b>		
2650 Other interest and similar income	0,24	1,36
<b>Interest and similar expenses</b>		
2120 Interest expense on long-term debt	-107.715,00	-98.400,00
2126 Borrowing costs for fixed assets	-6.337,45	-11.239,96
2144 Interest expenses fr discount provisions	-62,65	-6,67
		<u>-114.115,10</u>
		<u>-109.646,63</u>
<b>Taxes on Income</b>		
2203 Corporate income tax for prior years	0,00	0,25
2213 Withholding tax investment income, 25%	-0,12	-0,40
2219 Credit/deduction of foreign withh. tax	-102.290,22	-109.448,04
		<u>-102.290,34</u>
		<u>-109.448,19</u>

Other taxes  
4510 Motor vehicle tax

-104,00

-118,00

Net income for the  
financial year

Net income for the financial year

152.622,95

265.348,98

**evoXX**

evoxx technologies GmbH  
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Monheim, den 27.04.2021



Marius Döring,  
Managing Director



J. Michael Puls  
Managing Director

