BALANCE SHEET
as at
31. March 2020

evoxx technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim

ASSETS

	EUR	Financial year EUR	Previous year EUR
A. Fixed assets			
I. Intangible fixed assets			
1. Internally generated intangible fixed assets	12.219,00		12.593,00
2. Purchased concessions, industrial and similar rights and assets and licences in such rights and assets	256.134,00		309.060,00
		268.353,00	321.653,00
II. Tangible fixed assets			
1. Technical equipment and machinery	361.072,00		447.218,00
2. Other equipment, operating and office equipment	77.044,00		99.020,00
		438.116,00	546.238,00
B. Current assets			
I. Inventories			
1. Raw materials, consumables and supplies	31.812,90		26.954,10
2. Finished goods and merchandise	356.263,43		161.825,16
		388.076,33	188.779,26
II. Receivables and other assets			
1. Trade receivables	376.389,89		141.942,87
2. Receivables from affiliated companies	88.800,00		123.149,49
3. Other assets	106.813,27		141.341,11
		572.003,16	406.433,47
III. Cash-in-hand, central bank balances, bank balances and cheques		340.961,17	172.341,03
C. Prepaid expenses		31.029,85	20.981,90
D. Deficit not covered by equity		1.317.862,84	1.583.211,82
		3.356.402,35	3.239.638,48

EQUITY AND LIABILITIES

	EUR	Financial year EUR	Previous year EUR
A. Equity			
I. Subscribed capital		164.031,00	164.031,00
II. Capital reserves		5.406.840,68	5.406.840,68
III. Accumulated losses brought forward		-7.154.083,50	-6.404.269,56
IV. Net income for the financial year		265.348,98	-749.813,94

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Deficit not covered		1.317.862,84	1.583.211,82
Book equity		0,00	0,00
B. Provisions			
1. Other provisions		136.695,30	149.074,02
C. Liabilities			
1. Payments received on account of orders	0,00		45.238,00
2. Trade payables	9.141,89		109.189,00
3. Liabilities to affiliated companies	2.993.477,76		2.594.477,76
4. Other liabilities	217.087,40		341.659,70
		3.219.707,05	3.090.564,46
		3.356.402,35	3.239.638,48

Commercial law

INCOME STATEMENT
from
01.04.2019 to 31.03.2020

evoxx technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim

Commercial law

	EUR	Financial year EUR	Previous year EUR
1. Sales		3.349.978,12	2.060.270,36
2. Increase in finished goods inventories and work in progress		58.597,92	-12.192,51
3. Gross revenue for the period		3.408.576,04	2.048.077,85
4. Other operating income			
a) Income from reversal of provisions	30.820,35		100.242,82
b) Miscellaneous other operating income	21.684,47		71.643,82
		52.504,82	171.886,64
5. Cost of materials			
a) Cost of raw materials, consumables and supplies and of purchased merchandise	-730.475,89		-100.141,76
b) Cost of purchased services	-368.176,49		-236.221,22
		-1.098.652,38	-336.362,98
6. Personnel expenses			
a) Wages and salaries	-880.915,16		-1.154.420,33
b) Social security, post-employment and other employee benefit costs	-173.648,48		-223.657,88
		-1.054.563,64	-1.378.078,21
7. Depreciation, amortisation and write-downs			
a) Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets		-189.006,49	-222.991,26
8. Other operating expenses			
a) Occupancy costs	-231.054,42		-285.050,57
b) Insurance premiums, fees and contributions	-43.030,21		-39.742,77
c) Cost of third-party repairs and maintenance	-21.838,28		-18.185,23
d) Vehicle fleet expenses	-11.575,78		-20.119,45
e) Advertising and travel expenses	-26.056,97		-38.109,88
f) Selling and distribution expenses	-40.480,56		-21.624,51
g) Miscellaneous operating costs	-257.892,65		-336.328,02
h) Losses on disposal of fixed assets	-758,00		-24.144,00
i) Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables	0,00		-2.929,67
j) Miscellaneous other operating expenses	-1.611,04		-22,13
		-634.297,91	-786.256,23
9. Other interest and similar income		1,36	37,19
10. Interest and similar expenses		-109.646,63	-107.254,97
11. Taxes on income		-109.448,19	-138.612,95
12. Net income/net loss after tax		265.466,98	-749.554,92
13. Other taxes		-118,00	-259,02
14. Net income for the financial year		265.348,98	-749.813,94

BALANCE SHEET
ACCOUNTS as at
31.03.2020

evoxx technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim

ASSETS

Account	Description	EUR	Financial year EUR	Previous year EUR
	Internally generated intangible fixed assets			
40	Internally generated intngbl fxd assets	0,00		12.593,00
42		12.219,00		0,00
			12.219,00	12.593,00
	Purchased concessions, industrial and similar rights and assets and licences in such rights and assets			
25	Other rights and assets	14.536,00		16.802,00
30	Computer software	22,00		106,00
31	Computer software Potsdam	9,00		9,00
41	Licences in industr. and similar rights	235.484,00		285.060,00
51	Other licences	6.083,00		7.083,00
			256.134,00	309.060,00
	Technical equipment and machinery			
200	Technical equipment and machinery	267.329,00		317.317,00
201	Technical equipment and machinery Potsd.	93.743,00		129.901,00
			361.072,00	447.218,00
	Other equipment, operating and office equipment			
400	Operating equipment	5.480,00		7.798,00
401	Office equipment	4.831,00		6.614,00
410	Office equipment Potsdam	42.120,00		49.486,00
411	Office fittings	1.827,00		2.349,00
420	Office fittings Potsdam	14.556,00		19.278,00
421	Office fittings computer	7.808,00		12.303,00
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)	416,00		1.068,00
491	Assets (collective item) Potsdam	2,00		120,00
			77.044,00	99.020,00
	Raw materials, consumables and supplies			
3970	Inventories raw materials/cons/suppl		31.812,90	26.954,10
	Finished goods and merchandise			
3980	Inventories finished goods	217.847,58		159.249,66
3981	Inventories merchandise	138.415,85		2.575,50
			356.263,43	161.825,16
	Trade receivables			
1400	Trade receivables		376.389,89	141.942,87

Account	Description	EUR	Financial year EUR	Previous year EUR
	Receivables from affiliated companies			
1420	Trade receivables	0,00		123.149,49
1470	Trade rec. affiliated companies	88.800,00		0,00
			88.800,00	123.149,49
	Other assets			
1230	Kspk Düsseldorf rental guarantee	22.016,80		22.015,84
1500	Other assets	0,00		5.000,00
1501	Robox	0,00		27.849,13
1503	Rcvbls. health insurance funds AAG	175,86		430,71
1505	Metacat	0,00		17.741,60
1507	Inmare	0,00		9.775,90
1508	Supple	48.806,38		38.407,43
1524	Innovations Allianz II	0,00		18.005,14
1548	Input tax ded. following period/year	309,50		560,21
1549	Reclaimed corporate income tax	0,00		0,75
1571	Deductible input tax, 7%	414,25		845,20
1574	Dedctbl input tax on intra-EU acqstn 19%	11.069,81		408,88
1576	Deductible input tax, 19%	129.619,54		152.964,52
1577	Dedctbl inpt tax sec 13b UStG 19%	68.478,86		34.043,97
1588	Import sales tax	134.417,91		1.245,21
1600	Trade payables	9,67		0,00
1774	VAT on intra-EU acquisitions, 19%	-11.069,81		-408,88
1776	VAT, 19%	-29.095,72		-68.656,93
1780	VAT prepayments	-235.865,91		-86.398,00
1787	VAT under section 13b UStG, 19%	-68.478,86		-34.043,97
1789	VAT, current year	36.004,99		1.702,09
1790	VAT, previous year	0,00		-147,69
			106.813,27	141.341,11
	Cash-in-hand, central bank balances, bank balances and cheques			
1000	Cash-in-hand Monheim	448,22		273,10
1200	Stadtsparkasse 1004529978 Girokonto	6.565,08		8.095,24
1201	Kreissparkasse 2030344 Girokonto	333.947,87		163.972,69
			340.961,17	172.341,03
	Prepaid expenses			
980	Prepaid expenses		31.029,85	20.981,90
	Deficit not covered by equity			
	Equity deficit		1.317.862,84	1.583.211,82
	Total assets		3.356.402,35	3.239.638,48

EQUITY AND LIABILITIES

Account	Description	EUR	Financial year EUR	Previous year EUR
	Subscribed capital			
800	Subscribed capital		164.031,00	164.031,00
	Capital reserves			
840	Capital reserves		5.406.840,68	5.406.840,68
	Accumulated losses brought forward			
868	Accumltd losses bef apprprtn net prft		-7.154.083,50	-6.404.269,56
	Net income for the financial year			

Net income for the financial year		265.348,98	-749.813,94
Deficit not covered			
Equity deficit		1.317.862,84	1.583.211,82
Other provisions			
966 Provsns for record retntn obligations	6.955,60		6.524,02
970 Other provisions	111.739,70		120.050,00
977 Provsns period-end closing/ audit costs	18.000,00		22.500,00
		136.695,30	149.074,02
Payments received on account of orders			
1718 Payments rcvd orders 19% VAT (liablt)		0,00	45.238,00
Trade payables			
1600 Trade payables		9.141,89	109.189,00
Liabilities to affiliated companies			
1651 Trd pybls to shrhldr/prtnr due w/in 1 y	300.600,00		0,00
1666 Liability convertible loan	450.955,56		434.955,56
1667 Loan Advanced Enzymes	1.170.666,66		1.128.266,66
1668 Loan Advanced Enzymes	434.666,67		418.666,67
1669 Loan Advanced Enzymes	213.977,77		205.977,77
1670 Loan Advanced Enzynes	212.444,44		204.444,44
1671 Loan Advanced Enzymes	105.355,55		101.355,55
1672 Loan Advances Enzymes	104.811,11		100.811,11
		2.993.477,76	2.594.477,76
Other liabilities			
1591 Credit card settlements	441,91		0,00
1700 Other liabilities Bayer	127,63		16.482,78
1724 Installment purchase 1298210	68.214,59		65.318,74
1725 Installment purchase 1351820	47.511,84		45.505,18
1726 Installment purchase 1298210	29.307,77		97.522,36
1727 Installment purchase 1351820	53.838,34		101.350,18
1741 Wage and church tax payables	14.991,27		13.193,51
1742 Social security liabilities	1.739,07		1.384,69
1748 Liablts for amounts w/held fr employees	914,98		902,26
		217.087,40	341.659,70
Total equity and liabilities		3.356.402,35	3.239.638,48

Commercial law

Income statement
ACCOUNTS from
01.04.2019 to 31.03.2020

evoxx technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim

Commercial law

Account	Description	EUR	Financial year EUR	Previous year EUR
	Sales			
8001	BMBF projects	10.398,95		0,00
8006	EU projects	49.162,03		62.834,32
8100	Other projects	8.908,34		14.450,71
8120	Delivery, third party country	357.624,12		157.803,92
8121	Research, third party country	570.374,52		113.694,44
8122	Research Advanced Enzymes	899.476,54		1.058.616,18
8123	Delivery Advanced Enzymes	0,00		15.424,86
8124		14.500,00		0,00
8125	Delivery, intra-EU	852.717,80		140.912,11
8126	Recharging patent costs EU	143.707,86		38.035,44
8336	Research, EU	250.113,78		0,00
8400	Research, Germany, 19% VAT	58.158,52		371.455,26
8401	Delivery, Germany, 19% VAT	134.835,66		87.070,01
8736	Cash discounts granted, 19% VAT	0,00		-26,89
			3.349.978,12	2.060.270,36
	Increase in finished goods inventories and work in progress			
8980	Inventory changes finished goods		58.597,92	-12.192,51
	Income from reversal of provisions			
2735	Income from reversal of provisions		30.820,35	100.242,82
	Miscellaneous other operating income			
2520	Prior - period income	1.811,38		34,00
2660	Currency translation gains	0,00		698,55
2700	Other income	0,00		2,88
2703	Refunds AAG	14.494,23		32.977,73
2709	Other infrequent income	0,00		23.677,50
8611	Allctd.oth.n-c bnfts provsn car, 19% VAT	5.378,86		14.253,16
			21.684,47	71.643,82
	of which currency translation gains EUR 0,00 (EUR 698,55)			
2660	Currency translation gains			
	Cost of raw materials, consumables and supplies and of purchased merchandise			
3000	Raw matetrials/ consumables/ supplies	-611,73		0,00
3010	Cost raw mat/cons/suppl., 7% input tx	0,00		-35,91
3030	Cost raw mat/cons/suppl., 19% input tx	-76.370,05		-53.200,64
3062	Cost r/c/s, intra-EU, 19% i.t./VAT	-411,80		-2.152,00
3200	Cost of merchandise	-675.600,00		-12.000,00
3400	Cost of merchandise, 19% input tax	-16.664,00		-6.362,50
3425	Intra-EU acqstns, 19% input tx + VAT	-57.775,00		0,00
3730	Cash discounts received	129,36		18,00
3731	Cash discounts received, 7% input tax	0,72		0,00

3736 Cash discounts received, 19% input t.	452,57		272,83
3800 Delivery costs	-3.662,83		-1.464,20
3850 Customs and import duties	-40.662,28		-423,65
3960 Chngs invntries r/c/s, purch. merch.	140.699,15		-24.793,69
		-730.475,89	-100.141,76
Cost of purchased services			
3106 Purchased services, 19% input tax	-11.028,98		-58.042,53
3109 Purchased services, no input tax	-1.850,00		0,00
3123 Other services EU 19% inpt tax / VAT	-355.310,31		-178.178,69
3151 Cash disc.rcvd serv 13b UStG, 19% tx/VAT	12,80		0,00
		-368.176,49	-236.221,22
Wages and salaries			
4120 Salaries	-827.550,68		-1.128.895,25
4121 Provisions Salaries	-47.811,00		-19.592,00
4149 Flat-rate tax on other benefits	-45,48		-425,08
4190 Casual labour wages	-5.400,00		-5.400,00
4199 Flat-rate tax on casual labour wages	-108,00		-108,00
		-880.915,16	-1.154.420,33
Social security, post-employment and other employee benefit costs			
4130 Statutory social security expenses	-165.872,16		-213.319,95
4138 Contrb. to occup. health/safety agency	-4.899,99		-5.224,14
4140 Vol. social benfts not subj to wage tx	-2.087,98		-2.136,77
4142 Double Housing Costs	0,00		-2.188,67
4167 Flat-rate tax for insurance premiums	-788,35		-788,35
		-173.648,48	-223.657,88
of which in respect of old age pensions EUR 788,35- (EUR 788,35-)			
4167 Flat-rate tax for insurance premiums			
Depreciation, amortisation and write-downs			
Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets			
4822 Amortisation of intngbl fixed assets	-52.926,00		-54.564,00
4823 Amort. int. gen. intngbl fixed assets	-7.544,00		-8.013,43
4830 Depreciation of tangible fixed assets	-126.106,24		-156.498,75
4855 Immediate write-off of low-value assets	-1.660,25		-2.721,08
4862 Wrt-dwns of assets (collective item)	-770,00		-1.194,00
		-189.006,49	-222.991,26
Occupancy costs			
4210 Rent (immovable property) Monheim	-106.595,57		-114.961,80
4211 Rent (immovable property) Potsdam	-2.143,80		-33.626,95
4240 Gas, electricity, water Monheim	-112.084,89		-95.713,80
4241 Gas, electricity, water Potsdam	-257,38		-24.352,37
4250 Cleaning Monheim	-9.480,88		-6.540,01
4251 Cleaning Potsdam	0,00		-1.362,13
4260 Maintenance of operating premises	-491,90		-8.493,51
		-231.054,42	-285.050,57
Insurance premiums, fees and contributions			
4360 Insurance premiums	-26.498,95		-24.695,34
4380 Contributions	-16.531,26		-15.047,43

			-43.030,21	-39.742,77
	Cost of third-party repairs and maintenance			
4805	Repairs/maintenance Monheim		-21.838,28	-18.185,23
	Vehicle fleet expenses			
4520	Motor vehicle insurance	-371,90		-1.289,15
4530	Current motor vehicle operat. costs	-1.281,39		-3.899,60
4540	Motor vehicle repairs	-12,60		-863,04
4571	Operating leases ME-EX 1208	-2.476,63		-5.944,80
4572	Operating leases ME-EX 886	-7.029,60		-7.029,60
4580	Other motor vehicle expenses	-403,66		-1.093,26
			-11.575,78	-20.119,45
	Advertising and travel expenses			
4600	Advertising costs	-301,00		-1.183,69
4640	Corporate hospitality expenses	-20,00		0,00
4650	Entertainment expenses	-662,44		-265,60
4651	Oth expns lim deductblty (dedctbl prtn)	-721,83		-781,79
4654	Non-deductible entertainm. expenses	-283,36		-113,88
4660	Employee travel expenses	-14.349,43		-22.599,27
4664	Employee trav. expn, addnl substnc costs	-3.211,00		-3.451,60
4666	Employee trav. expn, accommodation costs	-5.823,22		-9.407,66
4668	Employee mileage reimbursement	-684,69		-306,39
			-26.056,97	-38.109,88
	Selling and distribution expenses			
4710	Packaging materials	-2.650,90		-1.827,77
4730	Outgoing freight	-37.829,66		-19.796,74
			-40.480,56	-21.624,51
	Miscellaneous operating costs			
2300	Other expenses	0,00		-1.530,00
4810	Hardware and software maintain. Monheim	-24.814,45		-22.712,02
4811	Hardware and software maintain. Potsdam	0,00		-3.103,34
4815	Finance leases	-2.705,40		-1.668,26
4900	Other operating expenses	-13.461,40		-30.297,16
4910	Postage	-150,61		-393,74
4920	Telephone	-5.825,55		-6.998,83
4925	Fax and Internet costs	-6.177,27		-6.918,70
4930	Office supplies	-2.284,66		-1.527,01
4940	Newspapers, books (specialist lit.)	0,00		-536,45
4945	Training costs	-250,00		-5.131,20
4950	Legal and consulting costs	-35.810,22		-47.752,92
4951	Patent application costs	-14.748,23		-9.018,22
4952	Patent costs Bayer	-94.759,79		-88.176,14
4955	Bookkeeping costs	-20.693,50		-33.941,00
4956	Recapitalisation Gains Costs	-789,00		-26.114,98
4957	Period-end closing and audit costs	-28.019,00		-39.705,90
4964	Expensions for licences, concessions	0,00		-151,67
4969	Environmtl remed./ waste disposal expns	-929,06		-2.984,07
4970	Incidental monetary transaction costs	-4.112,38		-4.173,05
4980	Operating supplies	-2.362,13		-3.493,36
			-257.892,65	-336.328,02
	Losses on disposal of fixed assets			
2310	Disposals tngbl fxd ass. net carr. amnt.		-758,00	-24.144,00

	Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables			
2400	Bad debt allowances (normal amount)		0,00	-2.929,67
	Miscellaneous other operating expenses			
2020	Prior-period expenses	-1.500,00		0,00
2150	Currency translation losses	-111,04		-22,13
			-1.611,04	-22,13
	of which currency translation losses EUR 111,04- (EUR 22,13-)			
2150	Currency translation losses			
	Other interest and similar income			
2650	Other interest and similar income	1,36		2,19
2657	Interest income s. 233a AO, taxable	0,00		35,00
			1,36	37,19
	Interest and similar expenses			
2120	Interest expense on long-term debt	-98.400,00		-87.803,78
2126	Borrowing costs for fixed assets	-11.239,96		-19.433,44
2144	Interest expenses fr discount provisions	-6,67		-17,75
			-109.646,63	-107.254,97
	of which interest expenses from the discounting of provisions EUR 6,67- (EUR 17,75-)			
2144	Interest expenses fr discount provisions			
	Taxes on income			
2203	Corporate income tax for prior years	0,25		3,00
2204	Corp. incm tax refunds prior years	0,00		2,00
2210	Solidarity surcharge refunds prior years	0,00		0,07
2213	Withholding tax investment income, 25%	-0,40		-0,60
2219	Credit/deduction of foreign withh. tax	-109.448,04		-138.617,42
			-109.448,19	-138.612,95
	Other taxes			
4510	Motor vehicle tax		-118,00	-259,02
	Net income for the financial year			
	Net income for the financial year		265.348,98	-749.813,94