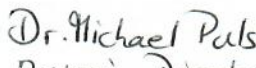



Martina Döring
Managing Director


Dr. Michael Puls
Managing Director

BALANCE SHEET
as at
31. March 2022

evox 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	7.044,00		10.002,00
2. Purchased concessions, industrial and similar rights and assets and licences in such rights and assets	<u>150.450,00</u>	157.494,00	203.292,00
II. Tangible fixed assets			
1. Technical equipment and machinery	225.382,00		300.297,00
2. Other equipment, operating and office equipment	<u>20.122,00</u>	245.504,00	40.541,00
B. Current assets			
I. Inventories			
1. Raw materials, consumables and supplies	29.210,57		31.129,49
2. Finished goods and merchandise	<u>352.791,93</u>	382.002,50	274.343,44
II. Receivables and other assets			
1. Trade receivables	211.119,59		331.590,20
2. Receivables from affiliated companies	84.943,35		121.061,94
3. Other assets	<u>24.684,57</u>	320.747,51	35.544,13
-of which due after more than one year EUR 22.017,04 (EUR 22.016,92)			
III. Cash-in-hand, central bank balances, bank balances and cheques		374.116,62	586.375,20
C. Prepaid expenses		31.316,85	28.194,69
D. Deficit not covered by equity		1.354.406,98	1.165.239,89

EQUITY AND LIABILITIES

		2.865.588,46	3.127.610,98
	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		-6.736.111,57	-6.888.734,52
IV. Net loss for the financial year		-189.167,09	152.622,95
Deficit not covered		1.354.406,98	1.165.239,89
Book equity		0,00	0,00
B. Provisions			
1. Other provisions		125.881,33	149.595,06
C. Liabilities			
1. Trade payables	5.165,42		73.644,02
-of which due within one year EUR 5.165,42 (EUR 73.644,02)			
2. Liabilities to affiliated companies	2.710.877,76		2.803.677,76
-of which due within one year EUR 18.000,00 (EUR 110.800,00)			
-of which due after more than one year EUR 2.692.877,76 (EUR 2.692.877,76)			
3. Other liabilities	23.663,95	2.739.707,13	100.694,14
-of which taxes EUR 13.784,68 (EUR 14.554,80)			
-of which social security EUR 1.818,90 (EUR 1.818,90)			
-of which due within one year EUR 23.663,95 (EUR 96.462,78)			
-of which due after more than one year EUR 0,00 (EUR 4.231,36)			

2.865.588,46 3.127.610,98

Commercial law

INCOME STATEMENT

from

01.04.2021 to 31.03.2022

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

Commercial law

	EUR	Financial year EUR	Previous year EUR
1. Sales		2.538.278,62	3.251.212,49
2. Increase in finished goods inventories and work in progress		<u>28.133,53</u>	<u>45.702,92</u>
3. Gross revenue for the period		2.566.412,15	3.296.915,41
4. Other operating income			
a) Income from reversal of provisions	31.431,13		48.810,56
b) Miscellaneous other operating income	<u>15.106,50</u>	46.537,63	62.124,90
-of which currency translation gains EUR 0,00 (EUR 151,85)			
5. Cost of materials			
a) Cost of raw materials, consumables and supplies and of purchased merchandise	630.959,73		649.241,48
b) Cost of purchased services	<u>193.594,68</u>	824.554,41	487.909,43
6. Personnel expenses			
a) Wages and salaries	859.618,75		916.117,11
b) Social security, post-employment and other employee benefit costs	<u>174.712,53</u>	1.034.331,28	180.104,35
-of which in respect of old age pensions EUR 1.025,05 (EUR 788,35)			
7. Depreciation, amortisation and write-downs			
a) Amortisation and write-downs of intangible fixed assets and depreciation and write downs of tangible fixed assets	156.096,70		173.453,34

b) Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation	<u>200,00</u>	156.296,70	0,00
8. Other operating expenses			
a) Occupancy costs	261.672,06		253.002,21
b) Insurance premiums, fees and contributions	40.620,09		40.108,25
c) Cost of third-party repairs and maintenance	69.088,78		68.522,39
d) Vehicle fleet expenses	10.243,14		10.077,35
e) Advertising and travel expenses	1.753,86		2.487,57
f) Selling and distribution expenses	41.247,14		40.502,70
g) Miscellaneous operating costs	162.943,66		216.804,15
h) Miscellaneous other operating expenses	<u>2.418,55</u>	589.987,28	388,39
-of which currency translation losses EUR 327,55 (EUR 231,08)			
9. Other interest and similar income		0,24	0,24
10. Interest and similar expenses		109.396,99	114.115,10
-of which interest expenses from the discounting of provisions EUR 10,59 (EUR 62,65)			
11. Taxes on income		<u>87.534,45</u>	<u>102.290,34</u>
12. Net income/net loss after tax		-189.151,09	152.726,95
13. Other taxes		16,00	104,00
14. Net loss for the financial year		<u>189.167,09</u>	<u>-152.622,95</u>

BALANCE S
ACCOUNTS
31.03.2022

evoxx tech

ASSETS

Account Description	EUR	Financial year EUR	Previous year EUR
Internally generated intangible fixed assets			
42		7.044,00	10.002,00
Purchased concessions, industrial and similar rights and assets and licences in such rights and assets			
25 Other rights and assets	10.004,00		12.270,00
30 Computer software	22,00		22,00
31 Computer software Potsdam	9,00		9,00
41 Licences in industr. and similar rights	136.332,00		185.908,00
51 Other licences	<u>4.083,00</u>	150.450,00	5.083,00
Technical equipment and machinery			
200 Technical equipment and machinery	179.151,00		228.475,00
201 Technical equipment and machinery Potsd.	<u>46.231,00</u>	225.382,00	71.822,00
Other equipment, operating and office equipment			
400 Operating equipment	2.141,00		3.639,00
401 Office equipment	2.235,00		3.197,00
410 Office equipment Potsdam	7.527,00		20.240,00
411 Office fittings	783,00		1.305,00
420 Office fittings Potsdam	7.113,00		10.588,00
421 Office fittings computer	169,00		1.284,00
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)	148,00		282,00
491 Assets (collective item) Potsdam	<u>2,00</u>	20.122,00	2,00
Raw materials, consumables and supplies			
3970 Inventories raw materials/cons/suppl		29.210,57	31.129,49
Finished goods and merchandise			
3980 Inventories finished goods	291.684,03		263.550,50
3981 Inventories merchandise	<u>61.107,90</u>	352.791,93	10.792,94
Trade receivables			
1400 Trade receivables		211.119,59	331.590,20

Receivables from affiliated companies			
1470 Trade rec. affiliated companies		84.943,35	121.061,94
Other assets			
1230 Kspk Düsseldorf rental guarantee	22.017,04		22.016,92
1548 Input tax ded. following period/year	20,38		188,58
1568 Deductible input tax, 5%	0,00		60,75
1571 Deductible input tax, 7%	95,61		12,97
1574 Deductbl input tax on intra-EU acqstn 19%	9.908,09		933,74
1575 Deductible input tax, 16%	0,48		53.518,50
1576 Deductible input tax, 19%	127.773,78		79.282,84
1577 Deductbl inpt tax sec 13b UStG 19%	28.990,80		37.471,93
1579 Deductbl inpt tax sec13b UStG 16%	0,00		34.200,89
1588 Import sales tax	98.239,56		75.979,23
1589 deductbl input tax on intra-EU acqstn 16%	0,00		768,00
1600 Trade payables	1.988,63		1.319,89
1774 VAT on intra-EU acquisitions, 19%	-9.908,09		-933,74
1775 VAT, 16%	0,00		-17.071,43
1776 VAT, 19%	-72.995,11		-28.463,24
1780 VAT prepayments	-153.114,32		-163.319,62
1785 VAT under section 13b UStG	0,00		-34.200,89
1786 VAT on intra-EU acquisitions, 16%	0,00		-768,00
1787 VAT under section 13b UStG, 19%	-28.990,80		-37.471,93
1789 VAT, current year	658,52	24.684,57	12.018,74
of which due after more than one year EUR 22.017,04 (EUR 22.016,92)			
1230 Kspk Düsseldorf rental guarantee			
Cash-in-hand, central bank balances, bank balances and cheques			
1000 Cash-in-hand Monheim	255,84		279,88
1200 Stadtparkasse 1004529978 Girokonto	117.305,63		17.637,62
1201 Kreissparkasse 2030344 Girokonto	256.555,15	374.116,62	568.457,70
Prepaid expenses			
980 Prepaid expenses		31.316,85	28.194,69
Deficit not covered by equity			
Equity deficit		1.354.406,98	1.165.239,89
Total assets		2.865.588,46	3.127.610,98
EQUITY ANI			
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		-6.736.111,57	-6.888.734,52
Net loss for the financial year			
Net loss for the financial year		-189.167,09	152.622,95
Deficit not covered			
Equity deficit		1.354.406,98	1.165.239,89
Other provisions			
966 Provsns for record retnn obligations	8.132,29		7.945,06
970 Other provisions	94.399,04		120.300,00
977 Provsns period-end closing/ audit costs	23.350,00	125.881,33	21.350,00
Trade payables			
1600 Trade payables		5.165,42	73.644,02
of which due within one year EUR 5.165,42 (EUR 73.644,02)			
1600 Trade payables			
Liabilities to affiliated companies			
1651 Trd pybls to shrhldr/part.rem.term 1 yr.	18.000,00		110.800,00
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	2.710.877,76	104.811,11
of which due within one year EUR 18.000,00 (EUR 110.800,00)			
1651 Trd pybls to shrhldr/part.rem.term 1 yr.			
of which due after more than one year EUR 2.692.877,76 (EUR 2.692.877,76)			
1666 Liability convertible loan			
1667 Loan Advanced Enzymes			
1668 Loan Advanced Enzymes			
1669 Loan Advanced Enzymes			
1670 Loan Advanced Enzymes			
1671 Loan Advanced Enzymes			
1672 Loan Advances Enzymes			
Other liabilities			
1400 Trade receivables	748,80		0,00
1591 Credit card settlements	1.671,78		0,00
1700 Other liabilities Bayer	427,63		246,63
1701 Other liabilities	53,10		0,00
1724 Installment purchase 1298210	0,00		29.307,77
1725 Installment purchase 1351820	4.231,36		49.606,98
1727 Installment purchase 1351820	0,00		4.231,36
1741 Wage and church tax payables	13.784,68		14.554,80

Income statement
ACCOUNTS from
01.04.2021 to 31.03.202

evox technologies Gmb

Commercial law

Account Description	EUR	Financial year EUR	Previous year EUR
Sales			
8001 BMBF projects	0,00		12.338,21
8120 Delivery, third party country	686.162,56		856.840,00
8121 Research, third party country	2.700,00		237.314,64
8122 Research Advanced Enzymes	844.270,48		988.171,09
8123 Delivery Advanced Enzymes	435,83		5.695,98
8125 Delivery, intra-EU	528.994,00		666.575,00
8126 Recharging patent costs EU	101.240,00		129.691,37
8336 Research, EU	0,00		140.451,44
8341 Revenue, 16% VAT	0,00		10.486,22
8400 Research, Germany, 16%/19% VAT	200.612,69		132.900,00
8401 Delivery, Germany, 16%/19% VAT	173.863,06		70.974,72
8735 Cash discounts granted, 16% VAT	0,00		-0,04
8743 Sales disc tax-xmpt intra-EU deliveries	0,00		-226,14
		2.538.278,62	3.251.212,49
Increase in finished goods inventories and work in progress			
8980 Inventory changes finished goods		28.133,53	45.702,92
Income from reversal of provisions			
2735 Income from reversal of provisions		31.431,13	48.810,56
Miscellaneous other operating income			
2520 Prior - period income	679,90		9.897,24
2660 Currency translation gains	0,00		151,85
2700 Other income	0,00		36.628,70
2703 Refunds AAG	6.362,62		5.980,57
2743 Investment subsidies	3.750,00		0,00
8603 Other operating income	0,00		3.922,18
8610 Allocated other non-cash benefits	-5.395,36		0,00
8611 Allctd.oth.n-c bnfts provsn car, 19% VAT	9.709,34		5.544,36
		15.106,50	62.124,90
of which currency translation gains EUR 0,00 (EUR 151,85)			
2660 Currency translation gains			
Cost of raw materials, consumables and supplies and of purchased merchandise			
3000 Raw matetials/ consumables/ supplies	-4.227,60		-2.576,68
3010 Cost raw mat/cons/suppl., 7% input tax	-8,94		-150,88
3030 Cost raw mat/cons/suppl., 19% input tax	-56.050,50		-67.399,17
3062 Cost r/c/s, intra-EU, 19% i.t./VAT	-2.447,82		-114,40
3200 Cost of merchandise	-476.410,00		-349.115,00
3400 Cost of merchandise, 19% input tax	-64.209,63		-65.915,02
3425 Intra-EU acqstns, 19% input tax/VAT	-49.700,00		-9.600,00
3731 Cash discounts received, 7% input tax	0,00		0,45

3736 Cash discounts received, 19% input tax	883,83		800,32
3737 Cash discounts received, 16% input t.	0,00		466,40
3800 Delivery costs	-4.766,11		-2.179,68
3850 Customs and import duties	-22.419,00		-25.151,50
3960 Chngs invntries r/c/s, purch. merch.	48.396,04		-128.306,32
		-630.959,73	-649.241,48
Cost of purchased services			
3106 Purchased services, 19% input tax	-51.890,13		-57.533,30
3109 Purchased services, no input tax	0,00		-21.850,00
3123 Other services EU 19% input tax/VAT	-141.704,55		-408.526,13
		-193.594,68	-487.909,43
Wages and salaries			
4120 Salaries	-838.753,08		-871.320,63
4121 Provisions Salaries	-20.000,00		-44.751,00
4149 Flat-rate tax on other benefits	-45,48		-45,48
4153 Non-cash bnft/ serv shareholder managers	-820,19		0,00
		-859.618,75	-916.117,11
Social security, post-employment and other employee benefit costs			
4130 Statutory social security expenses	-167.591,30		-174.327,57
4138 Contrb. to occup. health/safety agency	-5.066,99		-4.194,45
4140 Vol. social bnfts not subj to wage tx	-1.029,19		-793,98
4165 Post-employment benefit costs	-236,70		0,00
4167 Flat-rate tax for insurance premiums	-788,35		-788,35
		-174.712,53	-180.104,35
of which in respect of old age pensions EUR 1.025,05- (EUR 788,35-)			
4165 Post-employment benefit costs			
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	-55.800,00		-58.994,00
4830 Depreciation of tangible fixed assets	-97.104,95		-113.433,33
4855 Immediate write-off of low-value assets	-3.057,75		-892,01
4862 Wrt-dwns of assets (collective item)	-134,00		-134,00
		-156.096,70	-173.453,34
Write-downs of current assets to the extent that they exceed the write-downs that are usual for the corporation			
2430 Bad debt allowances (unusually high)		-200,00	0,00
Occupancy costs			
4210 Rent (immovable property) Monheim	-121.522,44		-118.522,44
4240 Gas, electricity, water Monheim	-130.018,20		-123.988,28
4241 Gas, electricity, water Potsdam	0,00		329,82
4250 Cleaning Monheim	-10.062,65		-9.778,54
4260 Maintenance of operating premises	-68,77		-1.042,77
		-261.672,06	-253.002,21

Insurance premiums, fees and contributions		
4360 Insurance premiums	-25.701,98	-26.165,87
4380 Contributions	<u>-14.918,11</u>	<u>-13.942,38</u>
	-40.620,09	-40.108,25
Cost of third-party repairs and maintenance		
4805 Repairs/maintenance Monheim	-41.100,16	-45.363,01
4807 Sage Migration	-5.760,20	0,00
4810 Hardware and software maintain. Monheim	<u>-22.228,42</u>	<u>-23.159,38</u>
	-69.088,78	-68.522,39
Vehicle fleet expenses		
4520 Motor vehicle insurance	-4,36	-244,20
4530 Current motor vehicle operat. costs	-1.139,88	-759,20
4540 Motor vehicle repairs	-1.291,60	0,00
4572 Operating leases ME-EX 886	0,00	-6.443,80
4573 Leasing expenses for electric vehicles	0,00	-312,50
4575 Leasing expenses for electric vehicles	-7.251,12	0,00
4580 Other motor vehicle expenses	<u>-556,18</u>	<u>-2.317,65</u>
	-10.243,14	-10.077,35
Advertising and travel expenses		
4600 Advertising expenses	-250,00	0,00
4630 Gifts, deductible, without s. 37b EStG	-49,40	0,00
4650 Entertainment expenses	-25,30	0,00
4651 Oth expns lim deductblty (dedctbl prtn)	0,00	-205,40
4653 Small gifts	-279,04	0,00
4654 Non-deductible entertainm. expenses	-10,83	0,00
4660 Employee travel expenses	-727,74	-1.360,11
4664 Employee trav. expn, addnl substnc costs	-69,60	-292,60
4666 Employee trav. expn, accommodation costs	-301,15	-611,46
4668 Employee mileage reimbursement	<u>-40,80</u>	<u>-18,00</u>
	-1.753,86	-2.487,57
Selling and distribution expenses		
4710 Packaging materials	-1.818,41	-2.032,38
4730 Outgoing freight	<u>-39.428,73</u>	<u>-38.470,32</u>
	-41.247,14	-40.502,70
Miscellaneous operating costs		
4815 Finance leases	-2.705,40	-2.705,40
4900 Other operating expenses	-13.765,61	-9.865,95
4910 Postage	-130,00	-62,25
4920 Telephone	-4.207,61	-5.522,27
4925 Fax and Internet expenses	-3.636,75	-2.651,14
4930 Office supplies	-1.282,71	-1.486,73
4940 Newspapers, books (specialist lit.)	0,00	-23,42
4945 Training costs	-500,00	-1.741,20
4950 Legal and consulting expenses	-10.289,70	-7.326,97
4951 Patent application costs	-4.664,77	-15.425,96
4952 Patent costs Bayer	-62.997,37	-68.445,94
4955 Bookkeeping expenses	-21.212,55	-18.778,00
4956 Recapitalisation Gains Costs	0,00	-36.092,50
4957 Period-end closing and audit costs	-30.710,80	-39.173,10
4964 Expensions for licences, concessions	-33,98	0,00
4969 Environmtl remed./ waste disposal expns	-488,44	-60,00
4970 Incidental monetary transaction costs	-4.573,53	-3.814,38
4980 Operating supplies	<u>-1.744,44</u>	<u>-3.628,94</u>
	-162.943,66	-216.804,15

Miscellaneous other operating expenses			
2020 Prior-period expenses	-2.091,00		-157,31
2150 Currency translation losses	<u>-327,55</u>		<u>-231,08</u>
		-2.418,55	-388,39
of which currency translation losses			
EUR 327,55- (EUR 231,08-)			
2150 Currency translation losses			
Other interest and similar income			
2650 Other interest and similar income		0,24	0,24
Interest and similar expenses			
2120 Interest expense on long-term debt	-107.715,00		-107.715,00
2126 Borrowing costs for fixed assets	-1.671,40		-6.337,45
2144 Interest expenses fr discount provisions	<u>-10,59</u>		<u>-62,65</u>
		-109.396,99	-114.115,10
of which interest expenses from the discounting of provisions EUR 10,59- (EUR 62,65-)			
2144 Interest expenses fr discount provisions			
Taxes on income			
2213 Withholding tax investment income, 25%	-0,12		-0,12
2219 Credit/deduction of foreign withh. tax	<u>-87.534,33</u>		<u>-102.290,22</u>
		-87.534,45	-102.290,34
Other taxes			
4510 Motor vehicle tax		-16,00	-104,00
Net loss for the financial year			
Net loss for the financial year		-189.167,09	152.622,95