

Balance sheet as at 31/03/2026

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

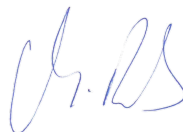
## ASSETS

|  | EUR               | Financial Year<br>EUR      | Prior Year<br>EUR          |
|--|-------------------|----------------------------|----------------------------|
| <b>A. Noncurrent assets</b>  |                   |                            |                            |
| I. Intangible fixed assets   |                   |                            |                            |
| 1. Self-determined industrial property rights and similar rights and values  | 6.00              |                            | 6.00                       |
| 2. Purchased concessions, industrial property rights and similar rights and values as well as licenses to such rights and values | <u>1,430.00</u>   |                            | <u>5,340.00</u>            |
|  |                   | 1,436.00                   | 5,346.00                   |
| II. Tangible fixed assets  |                   |                            |                            |
| 1. Technical equipment and machinery   | 107,094.00        |                            | 147,673.00                 |
| 2. Other equipment, operating and office equipment   | <u>6,327.00</u>   |                            | <u>12,134.00</u>           |
|  |                   | 113,421.00                 | 159,807.00                 |
| Total noncurrent asset   |                   | <u>114,857.00</u>          | <u>165,153.00</u>          |
| <b>B. Current assets</b>   |                   |                            |                            |
| I. Inventories   |                   |                            |                            |
| 1. Raw materials, consumables and supplies   | 24,321.43         |                            | 26,851.14                  |
| 2. Finished goods and merchandise  | <u>221,950.93</u> |                            | <u>422,432.32</u>          |
|  |                   | 246,272.36                 | 449,283.46                 |
| II. Receivables and other assets   |                   |                            |                            |
| 1. Trade receivables   | 404,765.92        |                            | 269,076.70                 |
| 2. Receivables from affiliated companies   | 143,839.07        |                            | 23,600.00                  |
| 3. Other assets  | 28,217.19         |                            | 29,284.95                  |
| - of which remaining term greater than 1 year<br>EUR 22,017.19 (EUR 22,017.19)   |                   |                            |                            |
|  |                   | 576,822.18                 | 321,961.65                 |
| III. Cash on hand, central bank balances, bank balances, and checks  |                   | 565,208.46                 | 274,922.41                 |
| Total current assets   |                   | <u>1,388,303.00</u>        | <u>1,046,167.52</u>        |
| <b>C. Deferred items</b>   |                   | 20,415.20                  | 26,063.15                  |
|  |                   | <u><u>1,523,575.20</u></u> | <u><u>1,237,383.67</u></u> |

**evoxx**  
 evoxx technologies GmbH  
 Creative-Campus-Allee 12  
 D-40789 Monheim



Martina Döring, Managing Director



Dr. Michael Puls, Managing Director

Balance sheet as at 31/03/2026

**evoxx technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim****TOTAL EQUITY AND LIABILITIES**

|   | EUR       | Financial Year<br>EUR      | Prior Year<br>EUR          |
|---|-----------|----------------------------|----------------------------|
| <b>A. Equity</b>  |           |                            |                            |
| I. Subscribed capital                                     |           | 207,338.00                 | 207,338.00                 |
| II. Capital reserves                                      |           | 8,056,411.44               | 8,056,411.44               |
| III. Accumulated losses brought forward                   |           | 7,426,356.52               | 7,034,528.26               |
| IV. Net income for the financial year                     |           | 459,747.77                 | 391,828.26-                |
| Total equity  |           | <u>1,297,140.69</u>        | <u>837,392.92</u>          |
| <b>B. Provisions</b>                                      |           |                            |                            |
| 1. Other provisions                                       |           | 162,384.51                 | 239,892.68                 |
| <b>C. Liabilities</b>                                     |           |                            |                            |
| 1. Trade payables   | 40,415.79 |                            | 3,379.63                   |
| 2. Liabilities to affiliated companies                    | 0.00      |                            | 132,000.00                 |
| 3. Other liabilities                                      | 23,634.21 |                            | 24,718.44                  |
| - of which taxes EUR 19,075.32 (EUR 18,457.59)            |           |                            |                            |
| - of which social security EUR 3,238.03<br>(EUR 3,126.61) |           |                            |                            |
|   |           | <u>64,050.00</u>           | <u>160,098.07</u>          |
|   |           | <u><b>1,523,575.20</b></u> | <u><b>1,237,383.67</b></u> |

Accounts as at 31/03/2026

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

## ASSETS

| Account  | Description                              | EUR              | Financial Year<br>EUR | Prior Year<br>EUR |
|--|--|------------------|-----------------------|-------------------|
| <b>Self-determined industrial property rights<br/>and similar rights and values</b>  |  |                  |                       |                   |
| 42   |  |                  | 6.00                  | 6.00              |
| <b>Purchased concessions, industrial property<br/>rights and similar rights and values as well<br/>as licenses to such rights and values</b> |  |                  |                       |                   |
| 25   | Other rights and assets                  | 940.00           |                       | 3,206.00          |
| 30   | Computer software                        | 397.00           |                       | 1,041.00          |
| 31   | Computer software Potsdam                | 9.00             |                       | 9.00              |
| 41   | Licences in industr. and similar rights  | 1.00             |                       | 1.00              |
| 51   | Other licences                           | <u>83.00</u>     |                       | <u>1,083.00</u>   |
|  |  |                  | 1,430.00              | 5,340.00          |
| <b>Technical equipment and machinery</b>   |  |                  |                       |                   |
| 200  | Technical equipment and machinery        | 95,343.00        |                       | 130,510.00        |
| 201  | Technical equipment and machinery Potsd. | <u>11,751.00</u> |                       | <u>17,163.00</u>  |
|  |  |                  | 107,094.00            | 147,673.00        |
| <b>Other equipment, operating and office<br/>equipment</b>   |  |                  |                       |                   |
| 400  | Operating equipment                      | 3,670.00         |                       | 9,677.00          |
| 401  | Office equipment                         | 4.00             |                       | 4.00              |
| 410  | Office equipment Potsdam                 | 1,181.00         |                       | 1,242.00          |
| 411  | Office fittings                          | 5.00             |                       | 5.00              |
| 420  | Office fittings Potsdam                  | 1,158.00         |                       | 355.00            |
| 421  | Office fittings computer                 | 239.00           |                       | 781.00            |
| 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)                 | 64.00            |                       | 64.00             |
| 491  | Assets (collective item) Potsdam         | <u>2.00</u>      |                       | <u>2.00</u>       |
|  |  |                  | 6,327.00              | 12,134.00         |
| <b>Raw materials, consumables and supplies</b>   |  |                  |                       |                   |
| 3970   | Inventories raw materials/cons/suppl     |                  | 24,321.43             | 26,851.14         |
| <b>Finished goods and merchandise</b>  |  |                  |                       |                   |
| 3980   | Inventories finished goods               | 217,919.65       |                       | 378,143.19        |
| 3981   | Inventories merchandise                  | <u>4,031.28</u>  |                       | <u>44,289.13</u>  |
|  |  |                  | 221,950.93            | 422,432.32        |
| <b>Trade receivables</b>   |  |                  |                       |                   |
| 1400   | Trade receivables                        |                  | 404,765.92            | 269,076.70        |
| <b>Receivables from affiliated companies</b>   |  |                  |                       |                   |
| 1470   | Trade rec. affiliated companies          |                  | 143,839.07            | 23,600.00         |
| Carried forward  |  |                  | <u>909,734.35</u>     | <u>907,113.16</u> |

Accounts as at 31/03/2026

**evox technologies GmbH Entwicklung, Herstellung, Vertrieb von Feinchem., Monheim****ASSETS**

| Account Description  | EUR              | Financial Year<br>EUR | Prior Year<br>EUR   |
|--|------------------|-----------------------|---------------------|
| Brought forward  |                  | 909,734.35            | 907,113.16          |
| <b>Other assets</b>  |                  |                       |                     |
| 1230 Kspk Düsseldorf rental guarantee  | 22,017.19        |                       | 22,017.19           |
| 1548 Input tax ded. following period/year  | 48.45            |                       | 76.40               |
| 1591 Credit card settlements   | 77.29            |                       | 0.00                |
|  | <u>22,142.93</u> |                       | <u>22,093.59</u>    |
| 1571 Deductible input tax 7%   | 5,203.59         |                       | 5,463.77            |
| 1574 Deductbl input tax on intra-EU acqstn 19%                                       | 59.05            |                       | 0.00                |
| 1576 Deductible input tax 19%  | 140,852.66       |                       | 129,016.15          |
| 1577 Deductbl inpt tax sec 13b UStG 19%  | 8,235.65         |                       | 19,252.00           |
| 1588 Import sales tax  | 47,058.77        |                       | 32,805.19           |
| 1774 VAT on intra-EU acquisitions 19%  | 59.05-           |                       | 0.00                |
| 1776 VAT 19%   | 24,852.02-       |                       | 21,507.93-          |
| 1780 VAT prepayments   | 168,263.00-      |                       | 145,777.18-         |
| 1787 VAT under section 13b UStG 19%  | 8,235.65-        |                       | 19,252.00-          |
| 1789 VAT, current year   | 6,074.26         |                       | 7,191.36            |
|  | <u>6,074.26</u>  |                       | <u>7,191.36</u>     |
|  |                  | 28,217.19             | 29,284.95           |
| <b>of which remaining term greater than 1 year<br/>EUR 22,017.19 (EUR 22,017.19)</b> |                  |                       |                     |
| 1230 Kspk Düsseldorf rental guarantee  |                  |                       |                     |
| <b>Cash on hand, central bank balances, bank<br/>balances, and checks</b>            |                  |                       |                     |
| 1000 Cash-in-hand Monheim  | 58.38            |                       | 258.20              |
| 1201 Kreissparkasse 2030344 Girokonto  | 565,150.08       |                       | 274,664.21          |
|  |                  | 565,208.46            | 274,922.41          |
| <b>Deferred items</b>  |                  |                       |                     |
| 980 Prepaid expenses   |                  | 20,415.20             | 26,063.15           |
|  |                  | <u>1,523,575.20</u>   | <u>1,237,383.67</u> |

Accounts as at 31/03/2026

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

## TOTAL EQUITY AND LIABILITIES

| Account   | Description                              | EUR              | Financial Year<br>EUR      | Prior Year<br>EUR          |
|---|--|------------------|----------------------------|----------------------------|
| <b>Subscribed capital</b>                                       |  |                  |                            |                            |
| 800   | Subscribed capital                       |                  | 207,338.00                 | 207,338.00                 |
| <b>Capital reserves</b>   |  |                  |                            |                            |
| 840   | Capital reserves                         |                  | 8,056,411.44               | 8,056,411.44               |
| <b>Accumulated losses brought forward</b>                       |  |                  |                            |                            |
| 868   | Accumlted losses bef apprprtn net prft   |                  | 7,426,356.52               | 7,034,528.26               |
| <b>Net income for the financial year</b>                        |  |                  |                            |                            |
|   | Net income for the financial year        |                  | 459,747.77                 | 391,828.26-                |
| <b>Other provisions</b>   |  |                  |                            |                            |
| 966   | Provsns for record retnn obligations     | 6,973.51         |                            | 7,386.68                   |
| 970   | Other provisions                         | 126,511.00       |                            | 209,606.00                 |
| 977   | Provsns period-end closing/ audit costs  | <u>28,900.00</u> |                            | <u>22,900.00</u>           |
|   |  |                  | 162,384.51                 | 239,892.68                 |
| <b>Trade payables</b>   |  |                  |                            |                            |
| 1600  | Trade payables                           |                  | 40,415.79                  | 3,379.63                   |
| <b>Liabilities to affiliated companies</b>                      |  |                  |                            |                            |
| 1651  | Trd pybls to shrhldr/part.rem.term 1 yr. |                  | 0.00                       | 132,000.00                 |
| <b>Other liabilities</b>  |  |                  |                            |                            |
| 1591  | Credit card settlements                  | 0.00             |                            | 1,839.01                   |
| 1700  | Other liabilities Bayer                  | 303.45           |                            | 303.45                     |
| 1741  | Wage and church tax payables             | 19,075.32        |                            | 18,457.59                  |
| 1742  | Social security liabilities              | 3,238.03         |                            | 3,126.61                   |
| 1748  | Liablts for amounts w/held fr employees  | <u>1,017.41</u>  |                            | <u>991.78</u>              |
|   |  |                  | 23,634.21                  | 24,718.44                  |
| <b>of which taxes EUR 19,075.32<br/>(EUR 18,457.59)</b>         |  |                  |                            |                            |
| 1741  | Wage and church tax payables             |                  |                            |                            |
| <b>of which social security EUR 3,238.03<br/>(EUR 3,126.61)</b> |  |                  |                            |                            |
| 1742  | Social security liabilities              |                  |                            |                            |
|   |  |                  | <u><u>1,523,575.20</u></u> | <u><u>1,237,383.67</u></u> |

Income statement from 01/04/2025 to 31/03/2026

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

|  | EUR          | Financial Year<br>EUR | Prior Year<br>EUR   |
|--|--------------|-----------------------|---------------------|
| 1. Sales   |              | 3,115,354.28          | 2,365,119.65        |
| 2. Decrease in finished goods inventories and work in progress                   |              | 160,223.54            | 67,932.17           |
| <b>3. Gross revenue</b>  |              | <b>2,955,130.74</b>   | <b>2,297,187.48</b> |
| 4. Other operating income  |              |                       |                     |
| a) Income from reversal of provisions  | 66,154.30    |                       | 18,166.80           |
| b) Miscellaneous other operating income  | 19,800.18    |                       | 26,410.99           |
| - of which income from currency translation<br>EUR 5.17 (EUR 732.09)             |              |                       |                     |
|  |              | 85,954.48             | 44,577.79           |
| 5. Cost of materials   |              |                       |                     |
| a) Cost of raw materials, consumables and supplies, and of purchased merchandise | 284,848.56   |                       | 368,798.42          |
| b) Expenses for purchased services   | 92,673.41    |                       | 192,854.39          |
|  |              | 377,521.97            | 561,652.81          |
| 6. Personnel expenses  |              |                       |                     |
| a) Wages and salaries  | 1,083,460.27 |                       | 1,052,061.67        |
| b) Social security costs and expenses for old age pensions and other benefits    | 232,501.62   |                       | 220,383.87          |
| - of which in respect of old age pensions<br>EUR 2,196.37 (EUR 2,247.78)         |              |                       |                     |
|  |              | 1,315,961.89          | 1,272,445.54        |
| 7. Depreciation and amortization   |              |                       |                     |
| a) Of noncurrent intangible assets and property, plant and equipment             |              | 52,718.35             | 95,144.70           |
| 8. Other operating expenses  |              |                       |                     |
| a) Occupancy costs   | 280,819.18   |                       | 296,797.73          |
| b) Insurance premiums, fees and contributions                                    | 50,287.88    |                       | 48,780.67           |
| c) Cost of third-party repairs and maintenance                                   | 49,935.43    |                       | 40,716.85           |
| d) Vehicle costs   | 24,765.47    |                       | 22,574.12           |
| e) Advertising and travel costs  | 16,769.04    |                       | 20,939.87           |
| f) Selling and distribution expenses   | 46,136.08    |                       | 50,402.53           |
| g) Miscellaneous operating costs   | 248,480.45   |                       | 214,963.64          |
| h) Losses from the disposal of noncurrent assets                                 | 0.00         |                       | 1.00                |
| i) Miscellaneous other operating expenses  | 9,355.08     |                       | 5,433.69            |
| - of which currency translation losses<br>EUR 595.32 (EUR 22.81)                 |              |                       |                     |
|  |              | 726,548.61            | 700,610.10          |
| 9. other interest and similar income   |              | 23.38                 | 0.00                |
| - of which interest income from discounting of provisions EUR 23.38 (EUR 0.00)   |              |                       |                     |
| Carried forward  |              | 568,357.78            | 288,087.88-         |

Income statement from 01/04/2025 to 31/03/2026

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

|   | EUR | Financial Year<br>EUR | Prior Year<br>EUR  |
|---|-----|-----------------------|--------------------|
| Brought forward   |     | 568,357.78            | 288,087.88-        |
| 10. Interest and similar expenses   |     | 0.00                  | 17.13              |
| - of which interest expenses from the discounting<br>of provisions EUR 0.00 (EUR 17.13) |     |                       |                    |
| 11. Taxes on income and earnings  |     | 108,588.01            | 103,713.25         |
| <b>12. Net income/net loss after tax</b>  |     | <b>459,769.77</b>     | <b>391,818.26-</b> |
| 13. Other taxes   |     | 22.00                 | 10.00              |
| <b>14. Net income for the financial year</b>  |     | <b>459,747.77</b>     | <b>391,828.26-</b> |

Income statement accounts from 01/04/2025 to 31/03/2026

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

| Account  | Description                              | EUR          | Financial Year<br>EUR | Prior Year<br>EUR           |
|--|--|--------------|-----------------------|-----------------------------|
| <b>Sales</b>   |  |              |                       |                             |
| 8120   | Delivery, third party country            | 645,179.43   |                       | 695,256.40                  |
| 8121   | Research, third party country            | 835,576.49   |                       | 386,132.68                  |
| 8122   | Research Advanced Enzymes                | 1,201,996.51 |                       | 985,820.52                  |
| 8123   | Delivery Advanced Enzymes                | 8,586.67     |                       | 18,653.96                   |
| 8125   | Delivery, intra-EU                       | 21,050.00    |                       | 26,360.00                   |
| 8126   | Recharging patent costs EU               | 134,820.00   |                       | 150,260.00                  |
| 8336   | Research, EU                             | 146,459.97   |                       | 0.00                        |
| 8400   | Research, Germany, 16%/19% VAT           | 63,782.96    |                       | 81,708.85                   |
| 8401   | Delivery, Germany, 16%/19% VAT           | 57,902.25    |                       | 20,927.24                   |
|  |  |              | 3,115,354.28          | 2,365,119.65                |
| <b>Decrease in finished goods inventories and work in progress</b>                   |  |              |                       |                             |
| 8980   | Inventory changes – finished goods       |              | 160,223.54            | 67,932.17                   |
| <b>Income from reversal of provisions</b>  |  |              |                       |                             |
| 2735   | Income from reversal of provisions       |              | 66,154.30             | 18,166.80                   |
| <b>Miscellaneous other operating income</b>  |  |              |                       |                             |
| 2520   | Prior - period income                    | 2,027.70     |                       | 1,388.91                    |
| 2660   | Currency translation gains               | 5.17         |                       | 732.09                      |
| 2700   | Other income                             | 0.00         |                       | 1,567.50                    |
| 2703   | Refunds AAG                              | 13,209.83    |                       | 17,359.65                   |
| 2742   | Insurance recoveries/compensation paymts | 0.00         |                       | 866.23                      |
| 8610   | Allocated other non-cash benefits        | 4,557.48-    |                       | 4,499.49-                   |
| 8611   | Allctd.oth.n-c bnfts provsn car 19% VAT  | 9,114.96     |                       | 8,996.10                    |
|  |  |              | 19,800.18             | 26,410.99                   |
| <b>of which income from currency translation<br/>EUR 5.17 (EUR 732.09)</b>           |  |              |                       |                             |
| 2660   | Currency translation gains               |              |                       |                             |
| <b>Cost of raw materials, consumables and supplies, and of purchased merchandise</b> |  |              |                       |                             |
| 3000   | Raw matetrials/ consumables/ supplies    | 0.00         |                       | 1,004.03                    |
| 3030   | Cost raw mat/cons/suppl. 19% input tax   | 51,361.47    |                       | 57,964.63                   |
| 3062   | Cost r/c/s, intra-EU 19% i.t./VAT        | 300.20       |                       | 0.00                        |
| 3200   | Cost of merchandise                      | 145,500.00   |                       | 251,250.00                  |
| 3400   | Cost of merchandise 19% input tax        | 37,186.52    |                       | 1,725.77                    |
| 3736   | Cash discounts received 19% input tax    | 612.23-      |                       | 340.40-                     |
| 3800   | Delivery costs                           | 85.00        |                       | 616.08                      |
| 3850   | Customs and import duties                | 8,240.04     |                       | 17,287.73                   |
| 3960   | Chngs invntries r/c/s, purch. merch.     | 42,787.56    |                       | 39,290.58                   |
|  |  |              | 284,848.56            | 368,798.42                  |
| <b>Expenses for purchased services</b>   |  |              |                       |                             |
| 3100   | Purchased services                       | 768.50       |                       | 0.00                        |
| 3106   | Purchased services 19% input tax         | 85,028.83    |                       | 45,417.75                   |
| 3109   | Purchased services no input tax          | 0.00         |                       | 69,372.00                   |
| Carried forward  |  | 85,797.33-   | 2,756,236.66          | 114,789.75-<br>1,972,966.85 |

Commercial law

Income statement accounts from 01/04/2025 to 31/03/2026

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

| Account Description   | EUR              | Financial Year<br>EUR | Prior Year<br>EUR              |
|---|------------------|-----------------------|--------------------------------|
| Brought forward   | 85,797.33-       | 2,756,236.66          | 1,972,966.85<br>114,789.75-    |
| <b>Expenses for purchased services</b>  |                  |                       |                                |
| 3123 Other services EU 19% input tax/VAT  | <u>6,876.08</u>  | 92,673.41             | <u>78,064.64</u><br>192,854.39 |
| <b>Wages and salaries</b>   |                  |                       |                                |
| 4120 Salaries   | 961,376.84       |                       | 938,949.10                     |
| 4121 Provisions Salaries  | 49,061.00        |                       | 46,724.00                      |
| 4122 Salaries ES  | 72,108.00        |                       | 65,488.18                      |
| 4149 Flat-rate tax on other benefits  | 48.51            |                       | 45.48                          |
| 4153 Non-cash bnft/ serv shareholder managers                                     | <u>865.92</u>    |                       | <u>854.91</u>                  |
|   |                  | 1,083,460.27          | 1,052,061.67                   |
| <b>Social security costs and expenses for old age pensions and other benefits</b> |                  |                       |                                |
| 4130 Statutory social security expenses   | 203,508.88       |                       | 192,165.77                     |
| 4131 Statutory social security expenses ES  | 19,197.33        |                       | 17,437.69                      |
| 4138 Contrb. to occup. health/safety agency                                       | 5,074.61         |                       | 4,947.11                       |
| 4140 Vol. social benfts not subj to wage tx                                       | 2,524.43         |                       | 3,585.52                       |
| 4165 Post-employment benefit costs  | 882.43           |                       | 933.84                         |
| 4167 Flat-rate tax for insurance premiums   | <u>1,313.94</u>  |                       | <u>1,313.94</u>                |
|   |                  | 232,501.62            | 220,383.87                     |
| <b>of which in respect of old age pensions<br/>EUR 2,196.37 (EUR 2,247.78)</b>    |                  |                       |                                |
| 4165 Post-employment benefit costs  |                  |                       |                                |
| 4167 Flat-rate tax for insurance premiums   |                  |                       |                                |
| <b>Depreciation and amortization</b>  |                  |                       |                                |
| <b>Of noncurrent intangible assets and property, plant and equipment</b>          |                  |                       |                                |
| 4822 Amortisation of intngbl fixed assets   | 3,910.00         |                       | 41,879.00                      |
| 4830 Depreciation of tangible fixed assets  | 47,561.63        |                       | 51,404.25                      |
| 4855 Immediate write-off of low-value assets                                      | <u>1,246.72</u>  |                       | <u>1,861.45</u>                |
|   |                  | 52,718.35             | 95,144.70                      |
| <b>Occupancy costs</b>  |                  |                       |                                |
| 4210 Rent (immovable property) Monheim  | 118,045.99       |                       | 138,507.70                     |
| 4240 Gas, electricity, water Monheim  | 143,269.57       |                       | 137,431.80                     |
| 4250 Cleaning Monheim   | 19,239.80        |                       | 19,308.67                      |
| 4260 Maintenance of operating premises  | <u>263.82</u>    |                       | <u>1,549.56</u>                |
|   |                  | 280,819.18            | 296,797.73                     |
| <b>Insurance premiums, fees and contributions</b>                                 |                  |                       |                                |
| 4360 Insurance premiums   | 31,696.64        |                       | 31,129.09                      |
| 4380 Contributions  | <u>18,591.24</u> |                       | <u>17,651.58</u>               |
|   |                  | 50,287.88             | 48,780.67                      |
| Carried forward   |                  | <u>963,775.95</u>     | <u>66,943.82</u>               |

Income statement accounts from 01/04/2025 to 31/03/2026

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

| Account Description                                | EUR                | Financial Year<br>EUR | Prior Year<br>EUR                       |
|--|--------------------|-----------------------|---|
| Brought forward                                    |                    | 963,775.95            | 66,943.82                               |
| <b>Cost of third-party repairs and maintenance</b> |                    |                       |   |
| 4805 Repairs/maintenance Monheim                   | 39,219.00          |                       | 25,541.31                               |
| 4807   | 513.80             |                       | 665.00                                  |
| 4810 Hardware and software maintain. Monheim       | <u>10,202.63</u>   |                       | <u>14,510.54</u>                        |
|  |                    | 49,935.43             | 40,716.85                               |
| <b>Vehicle costs</b>                               |                    |                       |   |
| 4520 Vehicle-insurances                            | 1,501.68           |                       | 1,260.01                                |
| 4530 Current vehicle-operating costs               | 2,170.80           |                       | 1,622.64                                |
| 4540 Vehicle-repairs                               | 0.00               |                       | 1,030.81                                |
| 4550 Garage rent                                   | 11,802.36          |                       | 5,850.00                                |
| 4575 Leasing expenses for electric vehicles        | 8,732.04           |                       | 8,195.56                                |
| 4580 Other vehicle costs                           | 313.43             |                       | 3,670.81                                |
| 4595 Third-party vehicle expenses                  | <u>245.16</u>      |                       | <u>944.29</u>                           |
|  |                    | 24,765.47             | 22,574.12                               |
| <b>Advertising and travel costs</b>                |                    |                       |   |
| 4650 Entertainment expenses                        | 168.72             |                       | 820.60                                  |
| 4653 Small gifts                                   | 876.33             |                       | 631.65                                  |
| 4654 Non-deductible entertainm. expenses           | 72.32              |                       | 351.67                                  |
| 4660 Employee travel expenses                      | 224.47             |                       | 485.19                                  |
| 4663 Employee travel expnses, cost of travel       | 6,528.13           |                       | 9,748.15                                |
| 4664 Employee trav. expn, addnl substnc costs      | 1,062.00           |                       | 1,098.12                                |
| 4666 Employee trav. expn, accommodation costs      | 7,119.23           |                       | 7,162.00                                |
| 4668 Employee mileage reimbursement                | <u>717.84</u>      |                       | <u>642.49</u>                           |
|  |                    | 16,769.04             | 20,939.87                               |
| <b>Selling and distribution expenses</b>           |                    |                       |   |
| 4710 Packaging materials                           | 1,406.63           |                       | 2,292.53                                |
| 4730 Outgoing freight                              | <u>44,729.45</u>   |                       | <u>48,110.00</u>                        |
|  |                    | 46,136.08             | 50,402.53                               |
| <b>Miscellaneous operating costs</b>               |                    |                       |   |
| 4815 Finance leases                                | 2,937.85           |                       | 2,789.39                                |
| 4900 Other operating expenses                      | 13,688.78          |                       | 15,767.46                               |
| 4910 Postage                                       | 173.00             |                       | 8.99                                    |
| 4920 Telephone                                     | 4,992.48           |                       | 5,503.69                                |
| 4925 Internet expenses                             | 125.92             |                       | 215.19                                  |
| 4930 Office supplies                               | 1,924.75           |                       | 1,311.80                                |
| 4945 Training costs                                | 5,298.72           |                       | 6,045.80                                |
| 4950 Legal and consulting expenses                 | 20,278.69          |                       | 22,253.21                               |
| 4952 Patent costs Bayer                            | 104,416.91         |                       | 82,863.82                               |
| 4954 Payroll expenses ES                           | 7,717.22           |                       | 5,566.84                                |
| 4955 Bookkeeping expenses                          | 19,968.90          |                       | 21,185.20                               |
| 4956 Recapitalisation Gains Costs                  | 0.00               |                       | 1,567.50                                |
| 4957 Period-end closing and audit costs            | 35,350.00          |                       | 31,950.00                               |
| 4964 Expnsions for licences, concessions           | 25,108.82          |                       | 12,444.39                               |
| 4969 Environmtl remed./ waste disposal expns       | 909.59             |                       | 445.25                                  |
| Carried forward                                    | <u>242,891.63-</u> | <u>826,169.93</u>     | <u>209,918.53-</u><br><u>67,689.55-</u> |

Income statement accounts from 01/04/2025 to 31/03/2026

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

| Account Description   | EUR             | Financial Year<br>EUR    | Prior Year<br>EUR         |
|---|-----------------|--------------------------|---------------------------|
| Brought forward   | 242,891.63-     | 826,169.93               | 67,689.55-<br>209,918.53- |
| <b>Miscellaneous operating costs</b>  |                 |                          |                           |
| 4970 Incidental monetary transaction costs  | 3,192.29        |                          | 3,521.25                  |
| 4980 Operating supplies   | <u>2,396.53</u> |                          | <u>1,523.86</u>           |
|   |                 | 248,480.45               | 214,963.64                |
| <b>Losses from the disposal of noncurrent assets</b>  |                 |                          |                           |
| 2310 Disposals tngbl fxd ass. net carr. amnt.   |                 | 0.00                     | 1.00                      |
| <b>Miscellaneous other operating expenses</b>   |                 |                          |                           |
| 2020 Prior-period expenses  | 8,759.76        |                          | 5,410.88                  |
| 2150 Currency translation losses  | <u>595.32</u>   |                          | <u>22.81</u>              |
|   |                 | 9,355.08                 | 5,433.69                  |
| <b>of which currency translation losses<br/>EUR 595.32 (EUR 22.81)</b>                            |                 |                          |                           |
| 2150 Currency translation losses  |                 |                          |                           |
| <b>other interest and similar income</b>  |                 |                          |                           |
| 2684 Interest income discount. provisions   |                 | 23.38                    | 0.00                      |
| <b>of which interest income from discounting<br/>of provisions EUR 23.38 (EUR 0.00)</b>           |                 |                          |                           |
| 2684 Interest income discount. provisions   |                 |                          |                           |
| <b>Interest and similar expenses</b>  |                 |                          |                           |
| 2144 Interest expenses fr discount provisions   |                 | 0.00                     | 17.13                     |
| <b>of which interest expenses from the<br/>discounting of provisions EUR 0.00<br/>(EUR 17.13)</b> |                 |                          |                           |
| 2144 Interest expenses fr discount provisions   |                 |                          |                           |
| <b>Taxes on income and earnings</b>   |                 |                          |                           |
| 2219 Credit/deduction of foreign withh. tax   |                 | 108,588.01               | 103,713.25                |
| <b>Other taxes</b>  |                 |                          |                           |
| 4510 Motor vehicle tax  |                 | 22.00                    | 10.00                     |
| <b>Net income for the financial year</b>  |                 | <u><u>459,747.77</u></u> | <u><u>391,828.26-</u></u> |