

Income (P&L) statement of LION Smart GmbH (according to HGB, not audited)

for the period from April 1st to June 30th, 2022, and from January 1st to March 31st, 2022

	01.04	01.01
EUR	30.06.2022	31.03.2022
Sales	11,041,623	13,200,596
Decrease/ Increase in inventories of finished goods and work in progress	205,944	-107,149
Own work capitalized	0	0
Total output	11,247,567	13,093,447
Other operating income	71,407	68,776
Cost of materials	8,923,303	11,839,085
Gross profit	2,395,671	1,323,138
Personnel expenses	977,991	868,042
Depreciation and amortization on intangible fixed assets and tangible fixed assets	32,853	30,607
Other operating expense	425,670	483,159
Earnings before Interest and Taxes (EBIT)	959,159	-58,670
Other interest and similar income	12,816	12,675
Interest and similar expensees	1,662	20,168
Financial result	11,154	-7,493
Earnings before tax	970,313	-66,164
Taxes on income	0	0
Earnings after tax	970,313	-66,164



Balance sheet of LION Smart GmbH (according to HGB, not audited)

as of June 30th, 2022, and March 31st, 2022

EUR	6/30/2022	3/31/2022
ASSETS		
Fixed Assets	7,428,311	7,421,024
Intangible Assets	2,486,867	2,491,693
Tangible Assets	350,885	338,771
Financial Assets	4,590,560	4,590,560
Current Assets	14,845,673	12,347,146
Inventories	4,112,910	2,136,228
Receivables and other assets	9,652,051	8,076,108
Bank balances, cash and cash equivalents	1,080,712	2,134,809
Prepaid expenses	174,528	238,152
Total assets	22,448,512	20,006,322



Balance sheet of LION Smart GmbH (according to HGB, not audited)

as of June 30th, 2022, and March 31st, 2022

EUR	6/30/2022	3/31/2022
EQUITY AND LIABILITY		
Equity	7,040,935	6,070,622
Subscribed capital	129,500	129,500
Capital reserve	10,316,550	10,316,550
Accumulated losses brought forward	-4,375,428	-4,309,265
Result for the period	970,313	-66,164
Accruals	437,633	348,286
Liabilities	14,969,944	13,587,414
Total equity and liabilities	22,448,512	20,006,322



Cash flow statement of Lion Smart GmbH

for the period from April 1^{st} to June 30th, 2022, and from January 1^{st} to March 31^{st} , 2022

FUR30.06.202231.03.2022Result for the period970,313-66,164Non-cash expenses-237237- Depreciation and amortization of fixed assets32,85330,607- Non-cash interest expense and income237237Increase (+), decrease (-) in provisions89,347-83,751Increase (+), decrease (-) in trade receivables549,461-2,705,550Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other receivables-2,125,403-1,038,202Increase (+), decrease (-) in other receivables000Increase (+), decrease (-) in other receivables-2,125,404-1,627,810Increase (+), decrease (-) in inventories-2,125,403-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income00O000O000O000O000Disposal of machines000O0000Disposal of machines000O0000Disposal of other equipment, factory and office equipment00 <tr< th=""><th></th><th>01.04</th><th>01.01</th></tr<>		01.04	01.01
Non-cash expenses- Depreciation and amortization of fixed assets32,85330,607- Non-cash interest expense and income237237Increase (+), decrease (-) in provisions89,347-83,751Increase (+), decrease (-) in advance payments made-111,846-330Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in inventories-2,125,403-1,038,202Increase (+), decrease (-) in actrued income and prepaid expenses63,623-1,58,312Increase (+), decrease (-) in tactured income and prepaid expenses63,623-1,58,312Increase (+), decrease (-) in actrued income and prepaid expenses63,623-1,783Increase (+), decrease (-) in actrued expenses and deferred income0127,853Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets000Acquisition of nachinery000Disposal of machines000O0000Cash flow from investing activities4,134-290,480Repayment of other equipment, factory and office equipment000000Disposal of other equipment, factory and office equipment000000Disposal of other equipment, factory and office equipment <td< th=""><th>EUR</th><th>30.06.2022</th><th>31.03.2022</th></td<>	EUR	30.06.2022	31.03.2022
- Depreciation and amortization of fixed assets32,85330,607- Non-cash interest expense and income237237Increase (+), decrease (-) in provisions89,347-83,751Increase (+), decrease (-) in trade receivables549,461-2,705,550Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in inventories-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in inventories2,099,8931,437,560Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income00Additions to internally generated intagible assets00Acquisition of licenses3,500-11,900Acquisition of machinery000Disposal of machines000Acquisition of tother equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Disposal of other financial liabilities0-273,200Cash flow from financial activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutor	Result for the period	970,313	-66,164
- Non-cash interest expense and income237237Increase (+), decrease (-) in provisions89,347-83,751Increase (+), decrease (-) in trade receivables549,461-2,705,550Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in inventories-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,122,524-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income00Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of other equipment, factory and office equipment634-5,381Disposal of machiners000Repayment of tobas000Repayment of tobas to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079	Non-cash expenses		
Increase (+), decrease (-) in provisions89,34783,751Increase (+), decrease (-) in advance payments made-111,246330Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other assets-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,128,254-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in tade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets000Acquisition of licenses3,500-111,9000Acquisition of machinery0000Disposal of machines0000Acquisition of tools0000Repayment of loans to companies in which participations are held000Deposit of statutory capital reserve0550,000550,000Cash flow from financing activities0550,0001,009,079Cash and cash equivalents-1,054,0981,009,0792,134,8091,125,730	- Depreciation and amortization of fixed assets	32,853	30,607
Increase (+), decrease (-) in trade receivables549,461-2,705,550Increase (+), decrease (-) in advance payments made-111,846-330Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other assets-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,314Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets000Acquisition of machinery000Disposal of machines00000000Acquisition of tother equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment000Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held0000550,000550,000Cash flow from financing activities-1,054,0981,009,079Cash flow from financing activities-1,054,0981,009,079	- Non-cash interest expense and income	237	237
Increase (+), decrease (-) in trade receivables549,461-2,705,550Increase (+), decrease (-) in advance payments made-111,846-330Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other assets-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,314Increase (+), decrease (-) in accrued expenses and deferred income0127,863Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets000Acquisition of machinery000Disposal of machines00000000Acquisition of tother equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment000Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held0000550,000550,000Cash flow from financing activities-1,054,0981,009,079Cash flow from financing activities-1,054,0981,009,079	Increase (+), decrease (-) in provisions	89,347	-83,751
Increase (+), decrease (-) in other receivables00Increase (+), decrease (-) in other assets-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of other equipment, factory and office equipment634-5,381Disposal of other financial liabilities00Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities00Cash flow from investing activities00			
Increase (+), decrease (-) in inventories-2,125,403-1,038,202Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of incenses3,500-11,900Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of totols00Repayment of other financial liabilities00Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079	Increase (+), decrease (-) in advance payments made	-111,846	-330
Increase (+), decrease (-) in inventories-2,182,524-1,627,810Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of tother equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents001,25,730	Increase (+), decrease (-) in other receivables	0	0
Increase (+), decrease (-) in accrued income and prepaid expenses63,623-158,312Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in other liabilities2,699,8931,437,550Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment00Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Increase (+), decrease (-) in other assets	-2,125,403	-1,038,202
Increase (+), decrease (-) in trade accounts payable-1,044,1844,833,412Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machinery00O00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079	Increase (+), decrease (-) in inventories	-2,182,524	-1,627,810
Increase (+), decrease (-) in other liabilities2,699,8931,437,560Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities00Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079	Increase (+), decrease (-) in accrued income and prepaid expenses	63,623	-158,312
Increase (+), decrease (-) in accrued expenses and deferred income0127,863Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities00Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079	Increase (+), decrease (-) in trade accounts payable	-1,044,184	4,833,412
Cash flow from operating activities-1,058,232749,559Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Increase (+), decrease (-) in other liabilities	2,699,893	1,437,560
Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Cash flow from financing activities-1,054,0981,009,079Cash and cash equivalents-1,054,0981,025,730	Increase (+), decrease (-) in accrued expenses and deferred income	0	127,863
Additions to internally generated intangible assets00Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Cash flow from operating activities	-1,058,232	749,559
Acquisition of licenses3,500-11,900Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730			
Acquisition of machinery00Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Additions to internally generated intangible assets	0	0
Disposal of machines00Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Acquisition of licenses	3,500	-11,900
Acquisition of other equipment, factory and office equipment634-5,381Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Acquisition of machinery	0	0
Disposal of other equipment, factory and office equipment00Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Disposal of machines	0	0
Acquisition of tools00Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Acquisition of other equipment, factory and office equipment	634	-5,381
Repayment of other financial liabilities0-273,200Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Disposal of other equipment, factory and office equipment	0	0
Cash flow from investing activities4,134-290,480Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Acquisition of tools	0	0
Repayment of loans to companies in which participations are held00Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Repayment of other financial liabilities	0	-273,200
Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Cash flow from investing activities	4,134	-290,480
Deposit of statutory capital reserve0550,000Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730			_
Cash flow from financing activities0550,000Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730			
Net change in cash and cash equivalents-1,054,0981,009,079Cash and cash equivalents beginning of the year / of the period2,134,8091,125,730	Deposit of statutory capital reserve	0	550,000
Cash and cash equivalents beginning of the year / of the period 2,134,809 1,125,730	Cash flow from financing activities	0	550,000
	Net change in cash and cash equivalents	-1,054,098	1,009,079
	Cash and cash equivalents beginning of the year / of the period	2,134,809	1,125,730