

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

for the period from April 1st to June 30th, 2023, and from April 1st to June 30th, 2022

	2023 Q2	2023 Q1	2023 1 HY	2022 1 HY
EUR	LS & LSP	LS & LSP	LS & LSP	LS
Sales	11.329.422	8.114.341	19.443.763	24.242.219
Intercompany sales	0	0	0	0
Decrease/ Increase in inventories of finished goods and work in progress	0	(34.713)	(34.713)	98.795
Own work capitalized	280.951	0	280.951	0
Total output	11.610.373	8.079.628	19.690.001	24.341.014
Cost of materials	(9.045.795)	(6.514.986)	(15.560.782)	(20.762.388)
Gross profit	2.564.578	1.564.642	4.129.220	3.578.626
Other operating income	68.023	39.718	107.741	140.183
Personnel expenses	(1.341.838)	(1.340.797)	(2.682.635)	(1.846.032)
Other operating expense	(914.980)	(678.041)	(1.593.021)	(909.053)
Earnings before interest, taxes, depreciation and amortization (EBITDA)	375.783	(414.478)	(38.696)	963.723
Depreciation and amortization of intangible fixed assets and tangible fixed assets	(46.140)	(39.897)	(86.037)	(63.459)
Earnings before Interest and Taxes (EBIT)	329.643	(454.375)	(124.733)	900.264
Other interest and similar income	28.554	23.813	52.367	25.491
Interest and similar expenses	(255.505)	(228.992)	(484.497)	(21.830)
Financial result	(226.951)	(205.178)	(432.130)	3.661
Earnings before taxes	102.691	(659.554)	(556.862)	903.925
Taxes on income	0	0	0	0
Other tax	(10)	(197)	(207)	0
Earnings after tax	102.681	(659.751)	(557.069)	903.925

Balance Sheet of LION Smart GmbH and LION Smart Production GmbH consolidated (according to HGB, not audited)

as of June 30th, 2023 and June 30th, 2022

	LS & LSP	LS & LSP	LS
EUR	30.06.2023	31.03.2023	30.06.2022
ASSETS			
A. Fixed Assets	19.744.109	12.142.570	7.428.311
I Intangible Assets	3.550.114	3.275.023	2.486.867
II Tangible Assets	11.603.435	4.276.987	350.885
III Financial Assets	4.590.560	4.590.560	4.590.560
B. Current Assets	27.386.427	11.152.657	14.845.673
I Inventories	7.726.337	3.936.409	4.112.910
II Receivables and other assets	11.362.944	4.570.594	9.652.051
III Bank balances, cash and cash equivalents	8.297.146	2.645.654	1.080.712
C. Prepaid expenses	150.563	262.068	174.528
Total assets	47.281.099	23.557.294	22.448.512
EUR	30.06.2023	31.03.2023	30.06.2022
	LS & LSP	LS & LSP	LS
EUR	30.06.2023	31.03.2023	30.06.2022
EQUITY AND LIABILITY			
A. Equity	5.475.517	5.372.836	7.040.710
I Subscribed capital	154.500	154.500	129.500
II Capital reserve	9.766.550	9.766.550	10.316.550
III Accumulated losses brought forward	(3.888.463)	(3.888.463)	(4.309.265)
IV Result for the period	(557.069)	(659.751)	903.925
B. Accruals	716.327	708.658	437.633
C. Liabilities	41.089.254	17.475.800	14.970.169
Total equity and liabilities	47.281.099	23.557.294	22.448.512

Consolidated cash flow statement of Lion Smart GmbH and Lion Smart Production GmbH

for the period from January 1st to June 30th, 2023, and from January 1st to June 30th, 2022

EUR	2023 Q2 LS + LSP	2023 Q1 LS + LSP	2023 1HY LS + LSP	2022 1HY LS
Cash flow from operating activities	258.195	112.605	370.799	(264.399)
Cash flow from investing activities	(606.703)	(14.718)	(621.421)	(330.620)
Cash flow from financing activities	6.000.000	-	6.000.000	550.000
Net change in cash and cash equivalents	5.651.492	97.887	5.749.379	(45.018)
Cash and cash equivalents beginning of the year / of the period	2.645.654	2.547.767	2.547.767	1.125.730
Cash and cash equivalents at the end of period	8.297.146	2.645.654	8.297.146	1.080.712