

ANNUAL FINANCIAL STATEMENTS

at 31. December 2023

Mathios GmbH
Handel mit Formsteinen

Harpener Feld 11

44805 Bochum

Balance sheet as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum**ASSETS**

	EUR	Financial Year EUR	Prior Year EUR
A. Noncurrent assets			
I. Intangible fixed assets			
1. Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values		0.00	3.00
II. Tangible fixed assets			
1. Technical equipment and machinery	0.00		14.00
2. Other equipment, operating and office equipment	<u>0.00</u>		<u>3,502.00</u>
		0.00	3,516.00
Total noncurrent asset		<u>0.00</u>	<u>3,519.00</u>
B. Current assets			
I. Inventories			
1. Finished goods and merchandise		0.00	195,975.59
II. Receivables and other assets			
1. Trade receivables	0.00		11,291.50
2. Other assets	3,076.45		47,970.65
- of which remaining term greater than 1 year EUR 1,000.33 (EUR 1,000.33)			
		<u>3,076.45</u>	<u>59,262.15</u>
III. Cash on hand, central bank balances, bank balances, and checks		2,928.77	8,320.90
Total current assets		<u>6,005.22</u>	<u>263,558.64</u>
C. Prepaid expenses		0.00	1,190.00
D. Deficit not covered by equity		873,576.40	752,486.90
		<u>879,581.62</u>	<u>1,020,754.54</u>

Balance sheet as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum**TOTAL EQUITY AND LIABILITIES**

	EUR	Financial Year EUR	Prior Year EUR
A. Equity			
I. Subscribed capital		1,140,500.00	990,500.00
II. Accumulated losses brought forward		1,742,986.90	1,589,543.20
III. Net loss for the financial year		271,089.50	153,443.70
Deficit not covered		873,576.40	752,486.90
Total equity		<u>0.00</u>	<u>0.00</u>
B. Provisions			
1. Other provisions		1,500.00	2,565.00
C. Liabilities			
1. Trade payables	6,512.39		10,654.25
- of which remaining term up to 1 year EUR 6,512.39 (EUR 10,654.25)			
2. Liabilities to affiliated companies	574,796.53		713,863.14
- of which remaining term up to 1 year EUR 574,796.53 (EUR 713,863.14)			
3. Other liabilities	296,772.70		293,672.15
- of which to shareholders EUR 290,000.00 (EUR 290,000.00)			
- of which taxes EUR 604.14 (EUR 2,504.57)			
- of which social security EUR 106.40 (EUR 0.00)			
- of which remaining term up to 1 year EUR 296,772.70 (EUR 293,672.15)			
		<u>878,081.62</u>	<u>1,018,189.54</u>
		<u>879,581.62</u>	<u>1,020,754.54</u>

Income statement from 01/01/2023 to 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum

	EUR	Financial Year EUR	Prior Year EUR
1. Sales		176,000.19	213,085.31
2. Gross revenue		176,000.19	213,085.31
3. Other operating income			
a) Income from disposal of items of noncurrent assets and from reversal of write-downs of items of fixed assets	4,495.02		0.00
b) Income from reversal of global valuation allowance on receivables	150.00		127.50
c) Income from reversal of provisions	1,065.00		612.50
d) Miscellaneous other operating income	<u>5,003.00</u>		<u>3,013.30</u>
		10,713.02	3,753.30
4. Cost of materials			
a) Cost of raw materials, consumables and supplies, and of purchased merchandise		199,487.22	91,838.92
5. Personnel expenses			
a) Wages and salaries	97,586.00		121,873.78
b) Social security contributions and expenses for pensions and other benefits	24,656.38		28,469.94
- of which in respect of old age pensions EUR 0.00 (EUR 219.08)			
		<u>122,242.38</u>	<u>150,343.72</u>
6. Depreciation and amortization			
a) Of noncurrent intangible assets and property, plant and equipment		2,372.00	2,372.00
7. Other operating expenses			
a) Occupancy costs	31,111.84		30,725.75
b) Insurance premiums, fees and contributions	5,548.41		4,109.56
c) Cost of third-party repairs and maintenance	50.00		666.00
d) Vehicle costs	6,108.18		19,767.46
e) Advertising and travel expenses	43,893.62		12,332.35
f) Selling and distribution expenses	12,495.81		27,487.48
g) Miscellaneous operating costs	<u>34,007.18</u>		<u>30,084.73</u>
		133,215.04	125,173.33
8. other interest and similar income		0.00	0.20
9. Interest and similar expenses		0.07	69.44
10. Taxes on income and earnings		0.00	0.90-
11. Net income/net loss after tax		270,603.50-	152,957.70-
12. Other taxes		486.00	486.00
13. Net loss for the financial year		271,089.50	153,443.70

Accounts as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum**ASSETS**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values			
135	Computer software		0.00	3.00
	Technical equipment and machinery			
420	Technical equipment		0.00	14.00
	Other equipment, operating and office equipment			
520	Passenger cars	0.00		3,490.00
650	Office fittings	0.00		5.00
675	Assets (collective item)	0.00		6.00
680	Leasehold improvements	<u>0.00</u>		<u>1.00</u>
			0.00	<u>3,502.00</u>
	Finished goods and merchandise			
1140	Merchandise (inventories)	0.00		44,845.01
1141	Merchandise (inventories)	0.00		101,526.67
1142	Merchandise (inventories)	0.00		13,666.51
1143	Merchandise (inventories)	0.00		10,390.49
1144	Merchandise (inventories)	0.00		826.11
1147	Merchandise (inventories)	<u>0.00</u>		<u>24,720.80</u>
			0.00	<u>195,975.59</u>
	Trade receivables			
1200	Trade receivables	0.00		11,441.50
1248	Globl valuatn allowance rem.term 1 yr.	<u>0.00</u>		<u>150.00-</u>
			0.00	<u>11,291.50</u>
	Other assets			
1300	Other assets	0.00		43,343.26
1355	Security deposits rem. term > 1 yr.	1,000.33		1,000.33
3300	Trade payables	<u>93.84</u>		<u>0.00</u>
		1,094.17		44,343.59
1401	Deductible input tax, 7%	12.94		48.56
1404	Deductbl input tax on intra-EU acqstn 19%	6,273.35		20,767.34
1406	Deductible input tax, 19%	17,711.16		20,721.68
3804	VAT on intra-EU acquisitions, 19%	6,273.35-		20,767.34-
3806	VAT, 19%	19,390.04-		32,013.13-
3820	VAT prepayments	695.39		8,486.49
3830	VAT prepayments 1/11	1,022.00		2,772.00
3840	VAT, current year	<u>1,930.83</u>		<u>3,611.46</u>
		1,982.28		3,627.06
			3,076.45	<u>47,970.65</u>
Carried forward			<u>3,076.45</u>	<u>258,756.74</u>

Accounts as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum**ASSETS**

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		3,076.45	258,756.74
of which remaining term greater than 1 year EUR 1,000.33 (EUR 1,000.33)			
1355 Security deposits rem. term > 1 yr.			
Cash on hand, central bank balances, bank balances, and checks			
1600 Cash-in-hand	16.70		21.76
1801 Sparkasse 1467356	<u>2,912.07</u>		<u>8,299.14</u>
		2,928.77	8,320.90
Prepaid expenses			
1900 Prepaid expenses		0.00	1,190.00
Deficit not covered by equity			
Deficit not covered by equity		873,576.40	752,486.90
		<u>879,581.62</u>	<u>1,020,754.54</u>

Accounts as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum

TOTAL EQUITY AND LIABILITIES

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Subscribed capital			
2900	Subscribed capital		1,140,500.00	990,500.00
	Accumulated losses brought forward			
2978	Accumlted losses bef apprprt net prft		1,742,986.90	1,589,543.20
	Net loss for the financial year			
	Net loss for the financial year		271,089.50	153,443.70
	Deficit not covered			
	Deficit not covered		873,576.40	752,486.90
	Other provisions			
3070	Other provisions	1,500.00		1,500.00
3090	Provsns warranties (contra acc 6790)	<u>0.00</u>		<u>1,065.00</u>
			1,500.00	<u>2,565.00</u>
	Trade payables			
3300	Trade payables	6,512.39		10,594.75
3310	Trade pybls, no sep. rec./pybls acctng	<u>0.00</u>		<u>59.50</u>
			6,512.39	<u>10,654.25</u>
	of which remaining term up to 1 year EUR 6,512.39 (EUR 10,654.25)			
3300	Trade payables			
3310	Trade pybls, no sep. rec./pybls acctng			
	Liabilities to affiliated companies			
3420	Trade payables affiliated companies		574,796.53	713,863.14
	of which remaining term up to 1 year EUR 574,796.53 (EUR 713,863.14)			
3420	Trade payables affiliated companies			
	Other liabilities			
1200	Trade receivables	0.00		1,167.58
3510	Liabilities to shrehldrs/partners	290,000.00		290,000.00
3561	Loans rem. term 1 yr.	1,000.00		0.00
3720	Payroll liabilities	5,062.16		0.00
3730	Wage and church tax payables	604.14		2,504.57
3740	Social security liabilities	<u>106.40</u>		<u>0.00</u>
			296,772.70	<u>293,672.15</u>
	of which to shareholders EUR 290,000.00 (EUR 290,000.00)			
3510	Liabilities to shrehldrs/partners			
	of which taxes EUR 604.14 (EUR 2,504.57)			
3730	Wage and church tax payables			
Carried forward			<u>879,581.62</u>	<u>1,020,754.54</u>

Commercial law

Accounts as at 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum**TOTAL EQUITY AND LIABILITIES**

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		879,581.62	1,020,754.54
of which social security EUR 106.40 (EUR 0.00)			
3740 Social security liabilities			
of which remaining term up to 1 year EUR 296,772.70 (EUR 293,672.15)			
1200 Trade receivables			
3510 Liabilities to shrehldrs/partners			
3561 Loans rem. term 1 yr.			
3720 Payroll liabilities			
3730 Wage and church tax payables			
3740 Social security liabilities			
		<u>879,581.62</u>	<u>1,020,754.54</u>

Income statement accounts from 01/01/2023 to 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum

Account	Description	EUR	Financial Year EUR	Prior Year EUR
Sales				
4120	Steuerfr.Umsätze §4Nr.1aUStG Glassteine	1,017.03		373.10
4121	Steufr.Umsätze §4Nr..1aUStG Steine	67.20-		6,357.31
4122	Steuerfr.Umsätze §4Nr.1aUStG Transport	34.00		53.00
4123	Steuerfr. Umsätze §4NR.1aUSTG Sonstige	0.00		144.00
4125	Erlöse Steine EG Steuerfrei	60,635.86		33,526.95
4126	Erlöse Transport EG Steuerfrei	2,396.47		4,832.33
4127	Erlöse Sonstiges EG Steuerfrei	14,932.70		2,006.80
4130	Intra-European triangular transactions	977.28		448.22
4400	Revenue, 19% VAT	1,330.25		1,139.28
4401	Revenue, 19% VAT	84,256.45		140,631.45
4402	Revenue, 19% VAT	2,072.10		4,451.47
4405	Revenue, 19% VAT	9,687.86		21,468.30
4730	Cash discounts granted	0.00		18.00-
4734	Cash discounts granted, 0% VAT	0.01		0.00
4736	Cash discounts granted, 19% VAT	1,227.11-		2,023.60-
4743	Sales disc tax-xmpt intra-EU deliveries	45.51-		305.30-
			176,000.19	213,085.31
Income from disposal of items of noncurrent assets and from reversal of write-downs of items of fixed assets				
4845	Rev. sales tngbl fxd assets, 19% VAT	5,642.02		0.00
4855	Disposals tngbl. fxd assets (book gain)	1,144.00-		0.00
4856	Dispsl intrngbl fixed ass. (book gain)	3.00-		0.00
			4,495.02	0.00
Income from reversal of global valuation allowance on receivables				
4920	Incm rdctn globl valuatn allownc on rec		150.00	127.50
Income from reversal of provisions				
4930	Income from reversal of provisions		1,065.00	612.50
Miscellaneous other operating income				
4830	Other operating income	0.00		5,983.00-
4947	Allctd.oth.n-c bnfts provsn car, 19% VAT	290.76		2,823.98
4970	Insurance recoveries/compensation paymts	0.00		1,037.18
4972	Refunds AAG	4,712.24		5,135.14
			5,003.00	3,013.30
Cost of raw materials, consumables and supplies, and of purchased merchandise				
5201	Cost of merchandise	4,785.20-		10,844.22-
5403	Cost of merchandise, 19% input tax	0.00		4,670.60
5425	Intra-EU acqstns, 19% input tax/VAT	31,529.00		101,592.29
5427	Intra-EU acqstns, 19% input tax/VAT	1,488.63		7,709.49
5880	Chngs invntries r/c/s, purch. merch.	44,845.01		0.00
5881	Changes in inventories of purch.merch.	101,526.67		11,737.01-
5882	Changes in inventories	13,666.51		447.77
5883		10,390.49		0.00
Carried forward		198,661.11-	186,713.21	91,838.92- 216,838.61

Income statement accounts from 01/01/2023 to 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward	198,661.11-	186,713.21	216,838.61 91,838.92-
Cost of raw materials, consumables and supplies, and of purchased merchandise			
5884	<u>826.11</u>	199,487.22	<u>0.00</u> 91,838.92
Wages and salaries			
6000 Wages and salaries	1,000.00		0.00
6020 Salaries	96,240.00		118,513.26
6060 Volunt. social bnfts subj to wage tax	346.00		2,062.00
6090 Travel expn reim brsmnt-home/workplc	<u>0.00</u>		<u>1,298.52</u>
		97,586.00	121,873.78
Social security contributions and expenses for pensions and other benefits			
6110 Statutory social security expenses	23,248.24		27,202.55
6120 Contrb. to occup. health/safety agency	1,408.14		1,005.96
6130 Vol. social benfts not subj to wage tx	0.00		42.35
6147 Flat-rate tax for insurance premiums	<u>0.00</u>		<u>219.08</u>
		24,656.38	28,469.94
of which in respect of old age pensions EUR 0.00 (EUR 219.08)			
6147 Flat-rate tax for insurance premiums			
Depreciation and amortization			
Of noncurrent intangible assets and property, plant and equipment			
6222 Depreciation of vehicles		2,372.00	2,372.00
Occupancy costs			
6310 Rent (immovable property)	11,361.84		11,095.75
6311 Rent	19,200.00		19,200.00
6325 Gas, electricity, water	<u>550.00</u>		<u>430.00</u>
		31,111.84	30,725.75
Insurance premiums, fees and contributions			
6400 Insurance premiums	4,838.05		3,434.00
6420 Contributions	<u>710.36</u>		<u>675.56</u>
		5,548.41	4,109.56
Cost of third-party repairs and maintenance			
6495 Hardware / software maintenance expenses		50.00	666.00
Vehicle costs			
6520 Vehicle-insurances	2,681.39		2,073.60
6530 Current vehicle-operting costs	3,129.09		9,927.78
6540 Vehicle-repairs	297.70		7,756.48
Carried forward	<u>6,108.18-</u>	<u>174,098.64-</u>	<u>19,757.86-</u> <u>63,217.34-</u>

Income statement accounts from 01/01/2023 to 31/12/2023

Mathios GmbH Handel mit Formsteinen, Bochum

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward	6,108.18-	174,098.64-	63,217.34- 19,757.86-
Vehicle costs			
6580 Road tolls	<u>0.00</u>	6,108.18	<u>9.60</u> 19,767.46
Advertising and travel expenses			
6600 Advertising expenses	30,017.70		10,002.42
6603	13,599.50		0.00
6630 Corporate hospitality expenses	0.00		106.44
6640 Entertainment expenses	0.00		238.87
6643 Small gifts	98.66		47.35
6644 Non-deductible entertainm. expenses	0.00		102.37
6650 Employee travel expenses	<u>177.76</u>		<u>1,834.90</u>
		43,893.62	12,332.35
Selling and distribution expenses			
6710 Packaging materials	322.49		634.42
6740 Outgoing freight	10,661.57		24,613.50
6770 Selling commissions	<u>1,511.75</u>		<u>2,239.56</u>
		12,495.81	27,487.48
Miscellaneous operating costs			
6303 Purchased services/ third-party services	2,407.00		3,303.60
6800 Postage	1,811.75		2,056.95
6805 Telephone	2,960.70		2,747.43
6806 Telephone	267.07		258.84
6815 Office supplies	79.99		462.78
6825 Legal and consulting expenses	20,387.19		19,254.00
6835 Rent fixtures/fittings (movable assets)	0.00		242.06
6840 Operating leases fr op./office equipment	675.96		0.00
6845 Tools and minor equipment	0.00		574.78
6850 Operating supplies	219.50		203.42
6855 Incidental monetary transaction costs	1,135.32		759.84
6859 Environmtl remed./ waste disposal expns	<u>4,062.70</u>		<u>221.03</u>
		34,007.18	30,084.73
other interest and similar income			
7110 Other interest income		0.00	0.20
Interest and similar expenses			
7310 Interest expenses on short-term debt		0.07	69.44
Taxes on income and earnings			
7604 Corp. incm tax refunds prior years	0.00		1.00-
7630 Withholding tax investment income, 25%	<u>0.00</u>		<u>0.10</u>
		0.00	0.90-
Other taxes			
7685 Motor vehicle tax		486.00	486.00
Net loss for the financial year		<u><u>271,089.50</u></u>	<u><u>153,443.70</u></u>