

ANNUAL FINANCIAL STATEMENTS

at 31. December 2024

Mathios GmbH
Handel mit Formsteinen

Harpener Feld 11

44805 Bochum



Tserouche Consulting
Unternehmensberatung
Management
Accounting
Goldsattel 4
44805 Bochum

Balance sheet as at 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

ASSETS

	EUR	Financial Year EUR	Prior Year EUR
A. Current assets			
I. Receivables and other assets			
1. Other assets		1,495.63	3,076.45
- of which remaining term greater than 1 year EUR 0.00 (EUR 1,000.33)			
II. Cash on hand, central bank balances, bank balances, and checks		693.12	2,928.77
Total current assets		2,188.75	6,005.22
B. Deficit not covered by equity		900,116.78	873,576.40
		<u>902,305.53</u>	<u>879,581.62</u>



Balance sheet as at 31/12/2024

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	1,140,500.00
II. Accumulated losses brought forward		2,014,076.40	1,742,986.90
III. Net loss		26,540.38	271,089.50
Deficit not covered		900,116.78	873,576.40
Total equity		0.00	0.00
B. Provisions			
1. Other provisions		1,500.00	1,500.00
C. Liabilities			
1. Trade payables	1,309.00		6,512.39
- of which remaining term up to 1 year EUR 1,309.00 (EUR 6,512.39)			
2. Liabilities to affiliated companies	608,196.53		574,796.53
- of which remaining term up to 1 year EUR 608,196.53 (EUR 574,796.53)			
3. Other liabilities	291,300.00		296,772.70
- of which to shareholders EUR 290,000.00 (EUR 290,000.00)			
- of which taxes EUR 0.00 (EUR 604.14)			
- of which social security EUR 0.00 (EUR 106.40)			
- of which remaining term up to 1 year EUR 291,300.00 (EUR 296,772.70)			
		900,805.53	878,081.62
		902,305.53	879,581.62



Income statement from 01/01/2024 to 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

	EUR	Financial Year EUR	Prior Year EUR
1. Sales		0.00	176,000.19
2. Gross revenue		0.00	176,000.19
3. Other operating income			
a) Income from disposal of items of noncurrent assets and from write-ups of items of fixed assets	0.00		4,495.02
b) Income from the reversal of global valuation allowance on receivables	0.00		150.00
c) Income from reversal of provisions	0.00		1,065.00
d) Miscellaneous other operating income	164.87		5,003.00
		164.87	10,713.02
4. Cost of materials			
a) Cost of raw materials, consumables and supplies, and of purchased merchandise		88.26	199,487.22
5. Personnel expenses			
a) Wages and salaries	0.00		97,586.00
b) Social security costs and expenses for old age pensions and other benefits	1,154.01		24,656.38
		1,154.01	122,242.38
6. Depreciation and amortization			
a) Of noncurrent intangible assets and property, plant and equipment		0.00	2,372.00
7. Other operating expenses			
a) Occupancy costs	811.79		31,111.84
b) Insurance premiums, fees and contributions	2,966.13		5,548.41
c) Cost of third-party repairs and maintenance	544.54		50.00
d) Vehicle costs	601.48-		6,108.18
e) Advertising and travel costs	260.92		43,893.62
f) Selling and distribution expenses	0.00		12,495.81
g) Miscellaneous operating costs	21,319.83		34,007.18
h) Miscellaneous other operating expenses	478.27		0.00
		25,780.00	133,215.04
8. other interest and similar income		24.02	0.00
9. Interest and similar expenses		0.00	0.07
10. Net income/net loss after tax		26,833.38-	270,603.50-
11. Other taxes		293.00-	486.00
12. Net loss		26,540.38	271,089.50



Commercial law

Accounts as at 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

ASSETS

Account Description	EUR	Financial Year EUR	Prior Year EUR
Other assets			
1355 Security deposits rem. term > 1 yr.	0.00		1,000.33
3300 Trade payables	<u>0.00</u>		<u>93.84</u>
	0.00		1,094.17
1401 Deductible input tax, 7%	0.00		12.94
1404 Deductbl input tax on intra-EU acqstn 19%	0.00		6,273.35
1406 Deductible input tax 19%	4,137.03		17,711.16
3804 VAT on intra-EU acquisitions, 19%	0.00		6,273.35-
3806 VAT 19%	31.33-		19,390.04-
3820 VAT prepayments	3,375.51-		695.39
3830 VAT prepayments 1/11	0.00		1,022.00
3840 VAT, current year	<u>765.44</u>		<u>1,930.83</u>
	1,495.63		1,982.28
		1,495.63	3,076.45
of which remaining term greater than 1 year EUR 0.00 (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	0.00		16.70
1801	<u>693.12</u>		<u>2,912.07</u>
		693.12	2,928.77
Deficit not covered by equity			
Deficit not covered by equity		900,116.78	873,576.40
		<u>902,305.53</u>	<u>879,581.62</u>

Accounts as at 31/12/2024

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	1,140,500.00
	Accumulated losses brought forward			
2978	Accumlted losses bef apprprtn net prft		2,014,076.40	1,742,986.90
	Net loss			
	Net loss		26,540.38	271,089.50
	Deficit not covered			
	Deficit not covered		900,116.78	873,576.40
	Other provisions			
3070	Other provisions		1,500.00	1,500.00
	Trade payables			
3300	Trade payables		1,309.00	6,512.39
	of which remaining term up to 1 year EUR 1,309.00 (EUR 6,512.39)			
3300	Trade payables			
	Liabilities to affiliated companies			
3420	Trade payables affiliated companies		608,196.53	574,796.53
	of which remaining term up to 1 year EUR 608,196.53 (EUR 574,796.53)			
3420	Trade payables affiliated companies			
	Other liabilities			
3510	Liabilities to shrehldrs/partners	290,000.00		290,000.00
3561	Loans rem. term 1 yr.	1,300.00		1,000.00
3720	Payroll liabilities	0.00		5,062.16
3730	Wage and church tax payables	0.00		604.14
3740	Social security liabilities	0.00		106.40
			291,300.00	296,772.70
	of which to shareholders EUR 290,000.00 (EUR 290,000.00)			
3510	Liabilities to shrehldrs/partners			
	of which taxes EUR 0.00 (EUR 604.14)			
3730	Wage and church tax payables			
	of which social security EUR 0.00 (EUR 106.40)			
3740	Social security liabilities			
Carried forward			902,305.53	879,581.62
				Commercial law

Accounts as at 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

TOTAL EQUITY AND LIABILITIES

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		902,305.53	879,581.62
of which remaining term up to 1 year EUR 291,300.00 (EUR 296,772.70)			
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>902,305.53</u>	<u>879,581.62</u>

Income statement accounts from 01/01/2024 to 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

Account	Description	EUR	Financial Year EUR	Prior Year EUR
Sales				
4120	Steuerfr.Umsätze §4Nr.1aUStG Glassteine	0.00		1,017.03
4121	Steufr.Umsätze §4Nr..1aUStG Steine	0.00		67.20-
4122	Steuerfr.Umsätze §4Nr.1aUStG Transport	0.00		34.00
4125	Erlöse Steine EG Steuerfrei	0.00		60,635.86
4126	Erlöse Transport EG Steuerfrei	0.00		2,396.47
4127	Erlöse Sonstiges EG Steuerfrei	0.00		14,932.70
4130	Intra-European triangular transactions	0.00		977.28
4400	Revenue, 19% VAT	0.00		1,330.25
4401	Revenue, 19% VAT	0.00		84,256.45
4402	Revenue, 19% VAT	0.00		2,072.10
4405	Revenue, 19% VAT	0.00		9,687.86
4734	Cash discounts granted, 0% VAT	0.00		0.01
4736	Cash discounts granted, 19% VAT	0.00		1,227.11-
4743	Sales disc tax-xmpt intra-EU deliveries	0.00		45.51-
			0.00	176,000.19
Income from disposal of items of noncurrent assets and from write-ups of items of fixed assets				
4845	Rev. sales tngbl fxd assets, 19% VAT	0.00		5,642.02
4855	Disposals tngbl. fxd assets (book gain)	0.00		1,144.00-
4856	Dispsl intngbl fixed ass. (book gain)	0.00		3.00-
			0.00	4,495.02
Income from the reversal of global valuation allowance on receivables				
4920	Inc m rdctn globl valuatn allownc on rec		0.00	150.00
Income from reversal of provisions				
4930	Income from reversal of provisions		0.00	1,065.00
Miscellaneous other operating income				
4830	Other operating income	164.87		0.00
4947	Allctd.oth.n-c bnfts provsn car, 19% VAT	0.00		290.76
4972	Refunds AAG	0.00		4,712.24
			164.87	5,003.00
Cost of raw materials, consumables and supplies, and of purchased merchandise				
5201	Cost of merchandise	0.00		4,785.20-
5425	Intra-EU acqstns, 19% input tax/VAT	0.00		31,529.00
5427	Intra-EU acqstns, 19% input tax/VAT	0.00		1,488.63
5840	Customs and import duties	88.26		0.00
5880	Chngs invntries r/c/s, purch. merch.	0.00		44,845.01
5881	Changes in inventories of purch.merch.	0.00		101,526.67
5882	Changes in inventories	0.00		13,666.51
5883		0.00		10,390.49
5884		0.00		826.11
			88.26	199,487.22
Carried forward			76.61	12,774.01-
Commercial law				

Income statement accounts from 01/01/2024 to 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		76.61	12,774.01-
Wages and salaries			
6000 Wages and salaries	0.00		1,000.00
6020 Salaries	0.00		96,240.00
6060 Volunt. social bnfts subj to wage tax	<u>0.00</u>		<u>346.00</u>
		0.00	97,586.00
Social security costs and expenses for old age pensions and other benefits			
6110 Statutory social security expenses	0.00		23,248.24
6120 Contrb. to occup. health/safety agency	<u>1,154.01</u>		<u>1,408.14</u>
		1,154.01	24,656.38
Depreciation and amortization			
Of noncurrent intangible assets and property, plant and equipment			
6222 Depreciation of vehicles		0.00	2,372.00
Occupancy costs			
6310 Rent (immovable property)	761.79		11,361.84
6311 Rent	0.00		19,200.00
6325 Gas, electricity, water	<u>50.00</u>		<u>550.00</u>
		811.79	31,111.84
Insurance premiums, fees and contributions			
6400 Insurance premiums	2,330.92		4,838.05
6420 Contributions	568.24		710.36
6430 Other levies	<u>66.97</u>		<u>0.00</u>
		2,966.13	5,548.41
Cost of third-party repairs and maintenance			
6495 Hardware / software maintenance expenses		544.54	50.00
Vehicle costs			
6520 Vehicle-insurances	601.48-		2,681.39
6530 Current vehicle-operating costs	0.00		3,129.09
6540 Vehicle-repairs	<u>0.00</u>		<u>297.70</u>
		601.48-	6,108.18
Advertising and travel costs			
6600 Advertising expenses	0.00		30,017.70
6603	0.00		13,599.50
6643 Small gifts	260.92		98.66
6650 Employee travel expenses	<u>0.00</u>		<u>177.76</u>
		260.92	43,893.62
Selling and distribution expenses			
6710 Packaging materials	0.00		322.49
Carried forward		5,059.30-	322.49-
			224,100.44-

Commercial law

Income statement accounts from 01/01/2024 to 31/12/2024

Mathios GmbH Handel mit Formsteinen, Bochum

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		5,059.30-	224,100.44- 322.49-
Selling and distribution expenses			
6740 Outgoing freight	0.00		10,661.57
6770 Selling commissions	<u>0.00</u>		<u>1,511.75</u>
		0.00	12,495.81
Miscellaneous operating costs			
6303 Purchased services/ third-party services	0.00		2,407.00
6800 Postage	0.00		1,811.75
6805 Telephone	2,390.97		2,960.70
6806	365.88		267.07
6815 Office supplies	0.00		79.99
6825 Legal and consulting expenses	17,978.68		20,387.19
6840 Operating leases fr op./office equipment	0.00		675.96
6850 Operating supplies	0.00		219.50
6855 Incidental monetary transaction costs	383.11		1,135.32
6859 Environmtl remed./ waste disposal expns	<u>201.19</u>		<u>4,062.70</u>
		21,319.83	34,007.18
Miscellaneous other operating expenses			
6960 Prior-period expenses		478.27	0.00
other interest and similar income			
7110 Other interest income		24.02	0.00
Interest and similar expenses			
7310 Interest expenses on short-term debt		0.00	0.07
Other taxes			
7685 Motor vehicle tax		293.00-	486.00
Net loss		<u><u>26,540.38</u></u>	<u><u>271,089.50</u></u>