

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

for the period from January 1<sup>st</sup> to September 30<sup>th</sup>, 2021, and from January 1<sup>st</sup> to September 30<sup>th</sup>, 2020.

	01.01	01.01
EUR	30.09.2021	30.09.2020
Sales	18,752,620	12,127,475
Decrease/ Increase in inventories of finished goods and work in progress	174,180	-237,168
Total output	18,926,800	11,890,306
Other operating income	292,374	229,911
Cost of materials	16,362,985	8,890,494
Gross profit	2,563,815	2,999,813
Personnel expenses	2,065,011	1,648,302
Depreciation and amortization	229,362	158,228
Other operating expense	1,244,856	1,557,282
Earnings before Interest and Taxes (EBIT) before special effects	-683,040	-134,089
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One-time special effects	751,386	0
Earnings before Interest and Taxes (EBIT) after special effects	-1,434,426	-134,089
Other interest and similar income	42,733	45,683
Interest and similar expensees	21,352	32,816
Financial result	21,381	12,867
Earnings before taxes (EBT) before special effects	-661,659	-121,222
Earnings before taxes (EBT) after special effects	-1,413,044	-121,222
Other taxes	684	0
Earnings after tax	-1,413,728	-121,222



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

as of September 30<sup>th</sup>, 2021, and December 31<sup>st</sup>, 2020

EUR	30.09.2021	31.12.2020
ASSETS		
Fixed Assets	7,363,827	7,489,438
Intangible Assets	2,162,703	2,175,431
Tangible Assets	400,564	513,447
Financial Assets	4,800,560	4,800,560
Current Assets	8,384,492	3,842,113
Inventories	512,673	338,493
Receivables and other assets	7,827,946	2,988,953
Bank balances, cash and cash equivalents	43,873	514,667
Prepaid expenses	66,440	83,705
Total assets	15,814,760	11,415,256



**Total equity and liabilities** 

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

as of September 30<sup>th</sup>, 2021, and December 31<sup>st</sup>, 2020

30.09.2021	31.12.2020
5,177,033	6,090,761
129,500	129,500
9,766,550	9,266,550
-3,305,289	-2,253,496
-1,413,728	-1,051,793
213,034	566,516
10,424,693	4,757,979
	5,177,033 129,500 9,766,550 -3,305,289 -1,413,728 213,034

15,814,760

11,415,256



## Cash flow statement of LION Smart GmbH

for the period from January 1<sup>st</sup> to September 30<sup>th</sup>, 2021, and from January 1<sup>st</sup> to December 31<sup>st</sup>, 2020.

Non-cash expenses	FUD	01.01	01.01
Depreciation and amortization of fixed assets   249,466   212,122   20,662   200,662	EUR	30.09.2021	31.12.2020
Depreciation and amortization of fixed assets - Non-cash interest expense and income 20,582 209,662 Increase (+), decrease (-) in provisions Increase (+), decrease (-) in trade receivables Increase (+), decrease (-) in advance payments made 10,1648 Increase (+), decrease (-) in other receivables Increase (+), decrease (-) in other receivables Increase (+), decrease (-) in other assets Increase (+), decrease (-) in internation assets Increase (+), decrease (-) in internation assets Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in internation assets Increase (+), decrease (-) in internation and prepaid expenses Increase (+), decrease (-) in other insbillities	Result for the period/ Result for the year	-1,413,728	-1,051,793
Non-cash interest expense and income   20,582   209,662     Increase (+), decrease (-) in provisions   -353,482   102,649     Increase (+), decrease (-) in trade receivables   -2,99,350   -2,053,183     Increase (+), decrease (-) in advance payments made   0   17,648     Increase (+), decrease (-) in other receivables   -51,901   92,264     Increase (+), decrease (-) in other receivables   -18,87,743   -316,113     Increase (+), decrease (-) in inventories   -174,180   -101,325     Increase (+), decrease (-) in inventories   -174,180   -101,325     Increase (+), decrease (-) in accrued income and prepaid expenses   17,265   -33,347     Increase (+), decrease (-) in trade accounts payable   5,505,759   3,061,087     Increase (+), decrease (-) in accrued expenses and deferred income   125,573   -371,498     Increase (+), decrease (-) in accrued expenses and deferred income   125,573   -371,498     Increase (+), decrease (-) in accrued expenses and deferred income   125,573   -371,498     Cash flow from operating activities   -846,938   -384,055     Additions to internally generated intangible assets   0   -172,689     Acquisition of licenses   -11,699   -35,269     Acquisition of of machinery   0   -38,272     Acquisition of other equipment, factory and office equipment   -112,157   -247,481     Disposal of other equipment, factory and office equipment   0   16,983     Acquisition of tother equipment, factory and office equipment   0   -231,740     Cash flow from investing activities   -123,856   -708,466     Repayment of loans to companies in which participations are held   0   -600,000     Repayment of other financial liabilities   0   -161,018     Deposit of statutory capital reserve   500,000   2,050,000     Repayments of liabilities to banks   0   -125,000     Cash flow from financing activities   500,000   1,313,982     Cash flow from financing activities   500,000   1,313,982	Non-cash expenses		
Increase (+), decrease (-) in provisions Increase (+), decrease (-) in trade receivables Increase (+), decrease (-) in advance payments made Increase (+), decrease (-) in other receivables Increase (+), decrease (-) in other receivables Increase (+), decrease (-) in other receivables Increase (+), decrease (-) in in her assets Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in in inventories Increase (+), decrease (-) in in inventories Increase (+), decrease (-) in in accrued income and prepaid expenses Increase (+), decrease (-) in the fliabilities Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and expense	- Depreciation and amortization of fixed assets	249,466	212,122
Increase (+), decrease (-) in trade receivables   -2,929,350   -2,053,183     Increase (+), decrease (-) in advance payments made   0   17,648     Increase (+), decrease (-) in other receivables   -51,901   92,264     Increase (+), decrease (-) in other assets   -1,857,743   -316,113     Increase (+), decrease (-) in inventories   -174,180   -101,325     Increase (+), decrease (-) in inventories   -174,180   -101,325     Increase (+), decrease (-) in accrued income and prepaid expenses   17,265   -33,347     Increase (+), decrease (-) in other liabilities   14,800   -152,228     Increase (+), decrease (-) in other liabilities   125,573   -371,498     Cash flow from operating activities   -846,938   -384,055     Additions to internally generated intangible assets   0   -172,689     Acquisition of licenses   -11,699   -35,269     Acquisition of machinery   0   -38,272     Acquisition of other equipment, factory and office equipment   -112,157   -247,481     Disposal of other equipment, factory and office equipment   -112,157   -247,481     Disposal of other equipment, factory and office equipment   0   16,983     Acquisition of tools   0   -231,740     Cash flow from investing activities   -123,856   -708,466     Repayment of loans to companies in which participations are held   0   -600,000     Repayment of other financial liabilities   0   -161,018     Deposit of statutory capital reserve   500,000   2,050,000     Repayments of liabilities to banks   0   -125,000     Cash flow from financing activities   500,000   1,313,982     Net change in cash and cash equivalents   Seginning of the year   514,667   293,206	- Non-cash interest expense and income	20,582	209,662
Increase (+), decrease (-) in advance payments made	Increase (+), decrease (-) in provisions	-353,482	102,649
Increase (+), decrease (-) in other receivables	Increase (+), decrease (-) in trade receivables	-2,929,350	-2,053,183
Increase (+), decrease (-) in other assets Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in accrued income and prepaid expenses Increase (+), decrease (-) in accrued income and prepaid expenses Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in other Inabilities (-) Inabilities (-	Increase (+), decrease (-) in advance payments made	0	17,648
Increase (+), decrease (-) in inventories Increase (+), decrease (-) in inventories Increase (+), decrease (-) in accrued income and prepaid expenses Increase (+), decrease (-) in trade accounts payable Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (	Increase (+), decrease (-) in other receivables	-51,901	92,264
Increase (+), decrease (-) in accrued income and prepaid expenses Increase (+), decrease (-) in trade accounts payable Increase (+), decrease (-) in trade accounts payable Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in other liabilities (-12,689 Increase (-), decrease (-) in o	Increase (+), decrease (-) in other assets	-1,857,743	-316,113
Increase (+), decrease (-) in trade accounts payable Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in other liabilities Increas	Increase (+), decrease (-) in inventories	-174,180	-101,325
Increase (+), decrease (-) in other liabilities Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (+), decrease (-) in accrued expenses and deferred income Increase (-) in accrued expenses and defered income Increase (-) in accrued expenses and defered income Increase (-) in accrued expenses and deferred income Increase (-) in accrued expenses and deferred income Increase (-) in accrued expenses and deferred income Increase (-) in accrued expenses and accrued expen	Increase (+), decrease (-) in accrued income and prepaid expenses	17,265	-33,347
Increase (+), decrease (-) in accrued expenses and deferred income  125,573 -371,498  Cash flow from operating activities  -846,938 -384,055  Additions to internally generated intangible assets  Acquisition of licenses  -11,699 -35,269  Acquisition of machinery  0 -38,272  Acquisition of other equipment, factory and office equipment  Disposal of other equipment, factory and office equipment  0 16,983  Acquisition of tools  Cash flow from investing activities  -123,856 -708,466  Repayment of loans to companies in which participations are held  0 150,000  Granting of loans to companies in which participations are held  0 -600,000  Repayment of other financial liabilities  0 -161,018  Deposit of statutory capital reserve  500,000 2,050,000  Repayments of liabilities to banks  0 -125,000  Cash flow from financing activities  500,000 1,313,982  Net change in cash and cash equivalents  -470,794 221,460  Cash and cash equivalents Beginning of the year	Increase (+), decrease (-) in trade accounts payable	5,505,759	3,061,087
Cash flow from operating activities-846,938-384,055Additions to internally generated intangible assets0-172,689Acquisition of licenses-11,699-35,269Acquisition of machinery0-38,272Acquisition of other equipment, factory and office equipment-112,157-247,481Disposal of other equipment, factory and office equipment016,983Acquisition of tools0-231,740Cash flow from investing activities-123,856-708,466Repayment of loans to companies in which participations are held0-600,000Granting of loans to companies in which participations are held0-600,000Repayment of other financial liabilities0-161,018Deposit of statutory capital reserve500,0002,050,000Repayments of liabilities to banks0-125,000Cash flow from financing activities500,0001,313,982Net change in cash and cash equivalents-470,794221,460Cash and cash equivalents Beginning of the year514,667293,206	Increase (+), decrease (-) in other liabilities	14,800	-152,228
Additions to internally generated intangible assets  Acquisition of licenses  Acquisition of machinery  Acquisition of other equipment, factory and office equipment  Disposal of other equipment, factory and office equipment  Ocash flow from investing activities  Cash flow from investing activities  Acquisition of loans to companies in which participations are held  Repayment of loans to companies in which participations are held  Ocash flow from investing activities  Acquisition of loans to companies in which participations are held  Acquisition of loans to companies in which participations are held  Acquisition of loans to companies in which participations are held  Acquisition of tools  Acquisition of toher equipment, factory and office equipment  Acquisition of toher equipment  Acquisition of toher equipment, factory and office equipment  Acquisition of toher equip	Increase (+), decrease (-) in accrued expenses and deferred income	125,573	-371,498
Acquisition of licenses Acquisition of machinery Acquisition of machinery Acquisition of other equipment, factory and office equipment Disposal of other equipment, factory and office equipment Acquisition of tools Acquisition of tools Cash flow from investing activities -123,856 -708,466  Repayment of loans to companies in which participations are held Granting of loans to companies in which participations are held Granting of loans to companies in which participations are held Granting of loans to companies in which participations are held Fepayment of other financial liabilities Fepayment of other financial liabilities Fepayments of statutory capital reserve Fepayments of liabilities to banks Fepayments o	Cash flow from operating activities	-846,938	-384,055
Acquisition of licenses Acquisition of machinery Acquisition of machinery Acquisition of other equipment, factory and office equipment Disposal of other equipment, factory and office equipment Acquisition of tools Acquisition of tools Cash flow from investing activities -123,856 -708,466  Repayment of loans to companies in which participations are held Granting of loans to companies in which participations are held Granting of loans to companies in which participations are held Granting of loans to companies in which participations are held Fepayment of other financial liabilities Fepayment of other financial liabilities Fepayments of statutory capital reserve Fepayments of liabilities to banks Fepayments o	Additions to internally generated intangible assets	0	-172,689
Acquisition of other equipment, factory and office equipment Disposal of other equipment, factory and office equipment O 16,983 Acquisition of tools O 231,740  Cash flow from investing activities -123,856 -708,466  Repayment of loans to companies in which participations are held O Granting of loans to companies in which participations are held O Repayment of other financial liabilities O 160,000 Repayment of statutory capital reserve D Repayments of liabilities to banks O 125,000  Cash flow from financing activities  S 0,000 0 1,313,982  Net change in cash and cash equivalents  -470,794 221,460  Cash and cash equivalents Beginning of the year  S 14,667 293,206		-11,699	-35,269
Disposal of other equipment, factory and office equipment  Acquisition of tools  Cash flow from investing activities  -123,856  Repayment of loans to companies in which participations are held  Granting of loans to companies in which participations are held  Repayment of other financial liabilities  Deposit of statutory capital reserve  Repayments of liabilities to banks  Cash flow from financing activities  Detail of the financial liabilities  Cash flow from financing activities  Cash and cash equivalents  Foo,000  1,313,982  Net change in cash and cash equivalents  Cash and cash equivalents Beginning of the year  S14,667  293,206	Acquisition of machinery	0	-38,272
Acquisition of tools 0 -231,740  Cash flow from investing activities -123,856 -708,466  Repayment of loans to companies in which participations are held 0 150,000 Granting of loans to companies in which participations are held 0 -600,000 Repayment of other financial liabilities 0 -161,018 Deposit of statutory capital reserve 500,000 2,050,000 Repayments of liabilities to banks 0 -125,000  Cash flow from financing activities 500,000 1,313,982  Net change in cash and cash equivalents -470,794 221,460  Cash and cash equivalents Beginning of the year 514,667 293,206	Acquisition of other equipment, factory and office equipment	-112,157	-247,481
Cash flow from investing activities  Repayment of loans to companies in which participations are held  O 150,000 Granting of loans to companies in which participations are held  O -600,000 Repayment of other financial liabilities  O -161,018 Deposit of statutory capital reserve  S00,000 2,050,000 Repayments of liabilities to banks  O -125,000  Cash flow from financing activities  S00,000 1,313,982  Net change in cash and cash equivalents  -470,794 221,460  Cash and cash equivalents Beginning of the year  S14,667 293,206	Disposal of other equipment, factory and office equipment	0	16,983
Repayment of loans to companies in which participations are held  O 150,000 Granting of loans to companies in which participations are held  O -600,000 Repayment of other financial liabilities  O -161,018 Deposit of statutory capital reserve  500,000 Repayments of liabilities to banks  O -125,000  Cash flow from financing activities  S00,000  1,313,982  Net change in cash and cash equivalents  -470,794  221,460  Cash and cash equivalents Beginning of the year  514,667  293,206		0	-231,740
Granting of loans to companies in which participations are held  Repayment of other financial liabilities  Deposit of statutory capital reserve  Repayments of liabilities to banks  Cash flow from financing activities  Sou,000  1,313,982  Net change in cash and cash equivalents  Cash and cash equivalents Beginning of the year  514,667  293,206	Cash flow from investing activities	-123,856	-708,466
Granting of loans to companies in which participations are held  Repayment of other financial liabilities  Deposit of statutory capital reserve  Repayments of liabilities to banks  Cash flow from financing activities  Sou,000  1,313,982  Net change in cash and cash equivalents  Cash and cash equivalents Beginning of the year  514,667  293,206	Denoument of leans to companies in which participations are held	-	150,000
Repayment of other financial liabilities 0 -161,018 Deposit of statutory capital reserve 500,000 2,050,000 Repayments of liabilities to banks 0 -125,000  Cash flow from financing activities 500,000 1,313,982  Net change in cash and cash equivalents -470,794 221,460  Cash and cash equivalents Beginning of the year 514,667 293,206		_	
Deposit of statutory capital reserve 500,000 2,050,000 Repayments of liabilities to banks 0 -125,000  Cash flow from financing activities 500,000 1,313,982  Net change in cash and cash equivalents -470,794 221,460  Cash and cash equivalents Beginning of the year 514,667 293,206		· ·	
Repayments of liabilities to banks0-125,000Cash flow from financing activities500,0001,313,982Net change in cash and cash equivalents-470,794221,460Cash and cash equivalents Beginning of the year514,667293,206	• •		
Cash flow from financing activities  500,000  1,313,982  Net change in cash and cash equivalents  -470,794  221,460  Cash and cash equivalents Beginning of the year  514,667  293,206	·		
Net change in cash and cash equivalents -470,794 221,460  Cash and cash equivalents Beginning of the year 514,667 293,206	Repayments of liabilities to banks	U	-125,000
Cash and cash equivalents Beginning of the year 514,667 293,206	Cash flow from financing activities	500,000	1,313,982
	Net change in cash and cash equivalents	-470,794	221,460
Cash and cash equivalents at the measurement date 43,873 514,667	Cash and cash equivalents Beginning of the year	514,667	293,206
	Cash and cash equivalents at the measurement date	43,873	514,667