

# Financial Statement - All Accounts

Last updated on: Jun 4, 2026

Company: SBR offs. solutions GmbH (SBR2)

Ledger: Ledger 2L (2L)

Financial Statement Version: HGB - Skyborn Renewables GmbH (English) (HGBS)

EUR		16 / 2025
<b>A S S E T S</b>		<b>98,157,732.19</b>
A. Fixed Assets		729,802.15
I. Intangible assets		149,196.84
2. Purchased franchises, patents a.sim.rights		149,196.84
Computer Software	16008000	104,734.68
Computer Software, Depreciation	17008000	-77,270.68
Intangible Assets	19320000	121,732.84
II. Fixed assets		580,605.18
1. Real estate		610.00
Leasehold Improvements	16001100	2,388.03
Leasehold Improvements, Depreciation	17001100	-1,778.03
2. Plants and engines		2,014.00
Machinery & Equipment	16002000	4,141.16
Machinery & Equipment, Depreciation	17002000	-2,127.16
3. Other and furniture and office equipment		527,918.00
Motor Vehicles	16004000	33,109.45
Office Equipment	16005000	381,679.42
Computer Hardware and Equipment	16007000	755,894.43
Low Value Assets	16020000	16,523.40
Motor Vehicles, Depreciation	17004000	-33,109.45
Office Equipment, Depreciation	17005000	-154,385.42
Computer Hardware and Equipment, Depreciation	17007000	-455,270.43
Low Value Assets, Depreciation	17020000	-16,523.40
4. Down payments made tangible AuC		50,063.18
Clearing Account for Asset Acquisition	16014100	50,063.18
III. Financial assets		0.13
1. Shares affiliated companies		0.13

Investments share >50%_S (FI-AA), No TP	16210010	0.13
B. Current assets		97,312,035.04
II. Receivables and other assets		93,663,786.94
1. Trade receivables		0.00
Trade receivables, Current_S	12100000	0.00
2. Receivables from affiliated companies		84,912,835.65
Residual maturity less 1 year		84,912,835.65
Trade receivables IC		84,902,604.50
Trade receivables IC >50%, Current_S	12111010	12,306,737.78
Trade receivables IC >50%, Current_M	12111020	-7,445.77
IC PLTA receivables, subsidiary (gross)	14160070	72,603,312.49
Interest loans receivables IC		10,231.15
Interest Loans rec. IC (>50%), Current_M	14143020	10,231.15
3. Rec. from comp. with particip. interest		914,968.74
Residual maturity less 1 year		914,968.74
Trade receivables IC		914,968.74
Trade receivables IC 20%-50%, Current_S	12112010	914,968.74
4. Other assets		7,835,982.55
Residual maturity less 1 year		7,835,982.55
Other receivables, Current		1,207,614.57
Other receivables, Current_S	12180010	980.88
Sundry other operating assets/ receivables, cu	12540000	10,750.64
DO NOT USE - Other receivables IC 50%, Curre	12541010	1,201,379.37
Receivables from Employees, Current	12542000	-20,994.92
Notes receivables, Current	12542100	0.00
Deposit receivables, Current	12542200	15,498.60
VAT Receivables		6,628,367.98
Input Tax	12600000	-5,570.41
Input Tax (Acquisition Tax)	12610000	6,326,708.64
VAT Netting	12619000	307,229.75
IV. Cash on hand, bank deposits and cheques		3,648,248.10
Bank deposits		3,579,831.02
Main Bank Account EUR	11001000	3,579,831.02

Cash on hand		48.38
Cash on hand EUR	12014000	48.38
Cash in transition		68,368.70
Cash in transit. TWD - manual reconciliation	12015020	68,368.70
C. Prepayments and accrued income		115,895.00
Prepaid Other, Current	12561040	115,895.00

EQUITY + LIABILITIES		-98,157,732.19
A. Capital and reserves		124,394,215.83
I. Subscribed capital		-25,000.00
Share capital	31100010	-25,000.00
IV. Retained Earnings		124,419,215.83
Retained earnings of prior periods - manual po	31600010	69,021,903.32
Retained Earnings of prior periods -SAP auto	33000000	55,397,312.51
B. Provisions		-5,490,980.36
3. Other provisions		-5,490,980.36
Accrued Bonus	21501100	-1,647,298.64
Accrued Holiday Pay	21501300	-434,471.97
Accruals Severance pay	21501310	-1,807,068.90
Accruals for travel costs - Expensya	21501320	-378,443.51
Accruals for Compensation & on Call duty	21501330	-17,882.70
Accrued accounting and tax fees	21601030	-10,500.00
Accrued outstanding invoices	21601040	-1,025,664.74
DO NOT USE - Other provisions, Current	24260010	-131,984.90
DO NOT USE - Other provisions, non-current	26260010	-37,665.00
C. Payables		-217,060,967.66
4. Trade payables		-746,814.39
Trade payables_S	21100010	-493,483.19
Trade payables_M	21100020	0.00
Goods Received/Invoice Received	21120000	-253,331.20
6. Liabilities affiliated companies		-211,579,499.37
Trade payables IC		-55,734,994.86
Trade payables IC >50%_S	21111010	-64,369,486.98
Trade payables IC >50%_M	21111020	8,634,492.12
Loans IC less 1 year		-17,314,561.60
Loans liabil. IC, Current		-8,000,000.00
Loans liab. IC >50%), Current_M	22161020	-8,000,000.00
Loans liab Interest, Current		-9,314,561.60
Loans liab. interest IC >50%, Current_M	22163020	-9,314,561.60
Loans IC > 1 year		-138,529,942.91
Loans liabil. IC, Non Current		-137,581,682.64

Loans liab. IC >50%, Non Current_M	27151020	-137,581,682.64
Loans liab Interest, Non Current		-948,260.27
Interest Loans liab. IC >50%, Non Current_M	27153020	-948,260.27
8. Other liabilities		-4,734,653.90
- Tax liabilities		825,639.58
Trade Tax liabilities	21300010	-64,664.50
Alterative Tax Payable - UMS	22090000	890,304.08
- VAT Payables		-6,326,708.64
Output Tax (Acquisition Tax)	22100000	-6,326,708.64
- Social security		-59,057.18
Payroll - Social Security	21503000	-59,057.18
- Other misc. liabilities		825,472.34
Travel Expenses Payable	21105000	159,002.05
Sundry other operating liabilities, Current	21180010	1,397,329.48
DO NOT USE - Other liabilities IC 50%, Curre	21180030	-383,198.35
Payroll Wages and Salaries	21501000	32,798.57
Payroll Taxes	21502000	-498,832.79
Payroll Pension	21507000	75.53
Payroll capital-forming benefits	21511000	0.00
Other HR liabilities, tax related	21511030	118,297.85

Net result: loss 0.00

SBR2 Calculated Result 0.00

Profit and loss statement		0.00
1. Revenues		-40,979,913.02
Rendering of services - extern		-100,000.00
Rendering of services - extern	41120010	-100,000.00
Rendering of services - intern		-40,662,214.52
Rendering of services -IC (Intercompany)	41121010	-33,039,728.52
Rendering of services - IC 20%-50%	41121020	-7,622,486.00
Other revenue - extern		-516.00
Other revenue - extern	41121030	-516.00
Other revenue - intern		-217,182.50
Other revenue - IC 20%-50%	41121050	-217,182.50
4. Other operational income		-330,116.77
Release of accruals and provisions	51500010	0.00
Income from Management fee services	51500030	-90,000.00
Income from benefits in kind	51500050	-114,925.12
Benefit without VAT	51500055	2,884.44
Income from other periods	51500060	135,348.00
Other income	51500070	-43,931.66
Gain FX realized (financing)	51500160	-17,975.58
Gain FX unrealized (financing)	51500170	-87,439.97
Gain FX realized (financing), IC	51500180	-106,677.22
Gain FX unrealized (financing), IC	51500190	-7,407.06
Loss Small Price Differences Invoice Receipt	52060000	7.40
5. Cost of materials and purchased services		60,064,710.85
Cost of materials		0.00
Cost of materials	55020010	0.00
Cost of purchased services		60,064,710.85
Cost of purchased services - extern	55020020	45,452.50
Cost of purchased services - IC (Intercompany)	55020030	60,019,258.35
6. Wages and salaries		24,531,720.96
Wages and salaries		21,859,007.75
Payroll - Other Personnel Expenses	61010000	376,645.19
payroll - Car Allowa	61012000	45,860.00
Payroll - Bonus Pay	61020000	-958,843.35

Payroll - Overtime Pay	61021000	17,882.70
Payroll - Vacation Pay	61022000	-33,320.85
Payroll - Severance Pay	61052000	4,090,188.68
Payroll - Voluntary social benefits	61061000	4,794.90
Payroll - Wages and Salaries	61100000	18,315,800.48
Social contributions		2,672,713.21
Payroll - Social Contributions	56100010	2,450,967.66
Payroll - Pension Contributions	61060000	15,186.19
Payroll - Workers' Compensation AssociationCo	61062000	181,188.72
Payroll-SocialContributions onVoluntary socia	61064000	5,319.53
Payroll - Tax on other emoluments	61065000	20,051.11
7. Depreciation and Amortization Expense		206,436.40
Depreciation and Amorization		206,436.40
Deprecation Expense - Leasehold Improvements	64000020	159.00
Depreciation Expense - Machinery & Equipment	64002010	376.00
Depreciation Expense - Motor Vehicles	64004010	0.00
Depreciation Expense - Office Equipment	64005010	34,093.00
Depreciation Expense - Computer Hardware and	64007010	144,361.80
Depreciation Expense - Computer Software	64008010	18,044.00
Depreciation Expense - Low Value Assets	64020010	9,402.60
8. Other operating expenses		19,100,395.08
Expenses for purchased services and fees		14,557,977.95
Legal Services- not vPPA or debt funding rela	65300000	4,079,161.45
Audit Services	65300010	13,610.11
Accounting Services	65300020	281,272.00
Tax Services	65300030	29,811.26
Consulting Services	65300040	8,551,994.38
Freelancer Services	65300050	269,817.14
Other external services	65300060	888,668.36
Environmental Services	66000100	420,785.75
Fees to authorities	66000300	22,857.50
Office and office related expenses		288,179.95
Electricity and other Utilities	63001000	-63.45

Office/Building Rent	63005000	119,943.11
Other rental expense	63005010	110,869.50
Maintenance Office/Building	63008000	4,628.33
Lease fees other equipment	63009000	0.00
Postage and Shipping	65000000	3,412.46
Office Supplies	65100000	49,390.00
Travel costs		1,264,039.64
Travel Expenses - Hotel and Accommodation	61003000	321,712.49
Travel Expenses - Meals per diem domestic	61004000	133,170.89
Travel Expenses - Airfare, Rail, Mileage	61005000	536,760.91
Travel Expenses - Others	61006000	-126,583.64
Catering Expenses, deductible	61007000	85,611.37
Catering Expenses, non deductible	61008000	9,261.51
Vehicle Costs	65003000	304,106.11
Marketing and Communication		144,183.08
Representation expenses	65301000	-2,208.91
Trade fair	65301010	39,297.27
Sponsoring	65301020	4,000.00
Events	65301030	97,274.32
Gifts and presents, deductible	65301040	0.00
Gifts and presents, non deductible	65301050	5,820.40
Giveaways	65301060	0.00
IT expenses		798,018.06
Telephone, Internet and other Communication	63006000	153,050.95
Computer Hardware	65150000	36,510.68
IT Supplies	65150010	36,965.26
Computer Software	65150020	79,837.00
Software License fees	65150030	289,620.25
Maintenance Software and Hardware	65150040	0.00
External IT Services	65150050	202,033.92
Other personnel Expenses		973,321.50
Training and Education	61400000	140,937.46
Recruitment	61401000	752,165.04
Other personnel Expenses	61402000	80,219.00
Bad debt allowances		0.00

Bad debt allowances, extern	58300010	0.00
Other expenses		624,198.77
Initial FI-AM offset	39913000	0.00
Gain Small Price Difference Invoices Receipt	52560000	-13.26
Maintenance and repair Equipment	63000000	4,082.11
Insurance	63004000	10,158.73
Other Supplies	65200000	7,103.18
Freight	65400000	623.72
Subscription and other memberships	65500000	486,329.47
Other Operating Expenses deductable	66000000	92,584.14
Other Operating Expenses, non deductable	66000010	-0.18
Fines and Penalties	70900000	9,404.00
Bank Charges	71000000	13,852.48
Aval fees	71000200	74.38
Expenses related to other periods	71700000	0.00
Sundry tax	71801000	0.00
Offsetting Account Receivables	99999100	0.00
Offsetting Account Payables	99999200	0.00
Offsetting Account GL/PL	99999300	0.00
Foreign exchange expenses		450,476.13
Loss FX realized (financing)	72050000	114,824.38
Loss FX unrealized, IC (financing)	72050010	240,995.08
Loss FX unrealized (financing)	72060000	94,656.67
12. Other interest and similar income		-11,110.26
Interest income - extern	60100010	-879.11
Interest income from other assets - IC >50%	60102010	-10,231.15
14. Interest and similar expenses		9,928,596.95
Interest expenses - extern, deductable	65200010	0.00
Interest expenses - credit institute	65201010	0.00
Interest expenses Current liabilities IC >50%	65202010	0.00
Interest expenses NonCurrent liabilities IC>5	65202030	9,928,596.95
16. Taxes on income Income tax		91,930.85
Corporate Income Tax Expense	75002000	91,930.85
17. Other taxes		661.45

Tax Expense	75001000	124.45
Vehicle and Vessels Tax Expense	75004010	537.00
18. Profits due to profit transfer		-72,603,312.49
Profits transfer basis PLTA (subsidiary) - IC	67000010	-72,603,312.49

Other mapped G/L accounts		0.00
Financial Statement Notes		0.00
Over/Underpayments and Unallowed Deductions	44000000	0.00

P+L result	0.00
SBR2 Calculated Result	0.00