

Konto	Bezeichnung	Geschäftsjahr 2023 E	Vorjahr 2022 Euro
Umsatzerlöse			
514020021	Rounding up (expenses)	- 1,23	- 6,00
514020031	Allowances and discounts (expenses)	- 10.555,30	- 7.826,13
701010110	Revenues from CHP plant sale	19.306.028,00	11.717.326,72
701010130	Revenues from service maintenance	777.878,00	290.150,36
701010135	Revenues from service maintenance IC	158.683,51	607.441,72
701010220	Revenues for spare parts resales	124.939,35	637.895,42
701010225	Revenues for spare parts resales IC	301.201,95	202.218,82
701010301	Revenues for other services IC	95.267,00	-
701010500	Other revenues	61.020,75	30.857,61
701010505	Other revenues IC	1.816,50	5.832,34
705011920	Realignment provision on doubtful accounts	158.363,19	40.318,96
		20.974.641,72	13.524.209,82
Erhöhung des Bestands an fertigen und unfertigen Erzeugnissen			
502030100	Opening inventory balance	- 393.192,13	- 30.473,46
503000100	Project in progress - opening balance	- 400.390,80	- 666.209,45
702030100	Closing inventory balance	348.066,47	393.192,13
703000100	Project in progress - closing balance	596.981,40	400.390,80
		151.464,94	96.900,02
Erträge aus der Auflösung von Rückstellungen			
705011910	Reversal of risk provision	-	-
übrige sonstige betriebliche Erträge			
705010900	Indemnification and reimbursement income	110.712,38	107.512,38
705011100	Reimbursement of employees expenses	107,26	5,80
705011900	Reversal of maintenance provision	65.952,80	57.105,34
705011905	Reversal of plants warranty provision	- 99.759,66	23.757,97
820020100	Extraordinary income	1.621.307,21	50.800,35
		1.698.319,99	239.181,84
Aufwendungen für Roh-, Hilfs- und Betriebsstoffe und für bezogene Waren			
506000300	Consumable purchase	7.058,85	4.252,69
506990401	Purchase goods (CO)	577.354,30	906.041,33
506990402	Purchase goods (manual)	15.669.715,27	9.550.771,55
506990900	Purchase Disposable equipments	12.895,33	16.909,12
705010300	Rounding down (revenues)	- 0,21	- 0,09
705010310	Allowances and discounts (revenues)	- 182,33	- 68,36
705010320	Purchase bonuses	- 9.079,79	- 37.703,72
705011914	Cost provision Reversal for closed projects	682.265,92	304.892,94
		16.940.027,34	10.135.309,58
Löhne und Gehälter			
509100100	Payroll exp.: salaries and wages	951.230,02	710.045,59
509500300	Other personnel costs	43.046,76	62.337,59
		994.276,78	772.383,18
soziale Abgaben und Aufwendungen für Altersversorgung und für Unterstützung			
509200100	Social security expenses	154.694,33	153.409,41
509200150	Social security expenses	75,00	-
		154.769,33	153.409,41
Abschreibungen			
auf immaterielle Vermögensgegenstände des Anlagevermögens und Sachanlagen			
510140200	Depreciation - Software	108,00	-
510230100	Depreciation - Equipment	11.546,57	4.527,87
510240000	Depreciation - LVA	1.303,46	13.607,82
510240100	Depreciation - Computers and elec.mac.	5.340,00	5.009,17
510240130	Depreciation - Trucks	15.319,75	9.056,60
510240140	Depreciation - Vehicles	18.546,73	21.333,85

510240150 Depreciation - Vehicles (benefit)	6.868,91	6.264,34
510240160 Depreciation - Furniture: Office	1.038,37	951,95
510240170 Depreciation - Furniture: Workshop	800,16	755,82
510240190 Depreciation - Furniture: Trucks outfitting	2.244,09	1.297,83
510240220 Depreciation - Lift equipments	338,14	309,96
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	63.454,18	63.115,21
übrige sonstige betriebliche Aufwendungen		
507000060 External services: other costs	1.187.352,33	1.707.630,91
507000062 External services: insulation	67.806,03	130.913,26
507000063 External services: crane	13.126,96	33.491,13
507000064 External services: plant commissioning	203.652,19	1.765,64
507000065 External services: review service	692,24	-
507000135 Recruiting services	44.750,00	65.599,00
507000136 HR Consultancy	21.063,30	16.287,50
507000137 Work Visa Expenses	-	220,00
507000140 Administrative and accounting services	34.435,00	38.626,25
507000150 Legal services	58.065,28	41.561,98
507000160 Legal services	96,50	-
507000180 Translation services	3.225,75	319,88
507000210 Maintenance and repairs: sundry	7.788,83	8.333,25
507000230 Maintenance and repairs: trucks	6.511,92	2.901,28
507000250 Maintenance and repairs: vehicles	2.836,17	21.863,15
507000260 Maintenance and repairs: vehicles (benefit)	13.679,91	7.392,44
507000290 Maintenance and repairs: third party asset	-	448,71
507000300 Courier expenses	2.987,67	238,27
507000302 Courier expenses	3.728,75	13,26
507000310 Transportation costs (Order)	93.669,03	44.254,51
507000500 Trade Fair and expositions	46.147,52	53.955,26
507000510 Advertising expenses	9.845,44	22.365,86
507000700 Insurance costs: general	7.316,42	21.354,35
507000730 Insurance costs: trucks	2.977,51	940,01
507000740 Insurance costs: vehicles	716,90	5.422,44
507000750 Insurance costs: vehicles (benefit)	5.500,79	514,99
507000800 Banking fees and expenses	2.381,73	1.456,13
507000820 Charges on guarantees	44.398,04	24.192,50
507000830 Credit card expenses	-	107,50
507000900 Telephone expenses	1.421,84	1.607,14
507000910 Mobile phone expenses	7.212,72	6.747,48
507000920 Electricity expenses	2.924,37	880,00
507000950 Cleaning services	1.886,50	2.087,95
507001000 Travel expenses	39.443,22	32.909,71
507001010 Meal expenses	35.265,05	25.307,29
507001015 Hotel expenses	63.887,99	67.650,06
507001030 Employee training for seminars and conferences	2.608,00	5.755,64
507001032 Employee safety training expenses	4.067,50	3.990,00
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	2.043.449,40	2.399.104,73
übrige sonstige betriebliche Aufwendungen		
507001050 Waste disposal expenses	723,20	94,95
507001060 Employee medical examination	1.044,16	282,00
507001080 Technical support services	59,50	65,45
507001130 Compensation to third parties	114.226,96	37.340,30
507001150 Truck motorway tolls	84,50	63,08
507001160 Vehicle motorway tolls	1.276,71	1.340,26
507001170 Vehicle benefit motorway tolls	1.304,07	209,40
507001180 Postage expenses	218,82	774,08
507200600 Sundry service expenses	713.128,97	477.210,63
508000200 Leasing costs: offices and building	84.719,14	83.737,91
508000300 Leasing costs: vehicle	5.015,72	7.002,62

508000310 Leasing costs: other	13.507,57	4.890,92
508000500 Software licence costs	108,00	-
509100800 Temporary employment costs	-	32.410,59
510400100 Allowance for doubtful accounts	99.740,53	338.081,61
512000500 Accrual for plant risks	4.315,41	3.363,75
513000300 Accrual for future maintenance	147.405,49	66.499,41
513000350 Accrual for future costs on closed projects	-	426.454,92
514010100 Membership fees	10.517,74	11.777,26
514010130 Fines & tickets	7.486,80	-
514010120 Invoice expenses and stamps	4,00	4,00
514010140 Compensation	-	6.607,71
514010150 Entertainment expenses	6.337,92	526,14
514010250 Chamber of commerce fee	53,33	0
514010270 Office stationery	3.113,44	4.456,63
514010290 Cleaning supplies	110,83	755,57
514010300 Work clothes supplies	3.216,39	5.220,44
514010301 Expenses for work clothing Inventory	-	373,35
514010310 Truck fuel and oil	26.595,15	17.577,38
514010320 Vehicle fuel and oil	2.472,15	24.699,31
514010330 Vehicle benefit fuel and oil	30.704,70	15.327,91
514010340 Not deductible costs	5.377,08	4.228,01
514010400 Credit losses	50.242,58	-
514010600 Sundry expenses	2.556,90	6.270,57
617030120 Interest expenses on bank accounts	-	3.758,27
617030170 Interests for payment delays	63,00	764,10
621030100 Extraordinary costs	1.588.398,86	154,70
820010100 Capital gains on disposals	-	5.568,61
	2.924.129,62	1.587.891,84
sonstige Zinsen und ähnliche Erträge		
617010120 Interests on shareholder loan	- 40.273,98	-
617030105 Foreign exchange losses	- 15,38	40,28
816400150 Customer interest income	26.218,29	17.172,18
816400200 Foreign exchange income	1,95	152,67
816400295 Cash discounts	-	1.005,19
	- 14.069,12	18.289,76
sonstige Steuern		
514010010 Taxes on trucks	185,00	261,61
514010020 Taxes on vehicles	2.203,00	1.231,18
514010030 Taxes on vehicles benefit	330,00	1.614,61
514010070 Deductible taxes	1.476,80	1.304,20
	4.194,80	4.411,60
Jahresfehlbetrag		
Jahresfehlbetrag	313.943,92	1.237.044,11

AKTIVA

andere Anlagen, Betriebs- und Geschäftsausstattung

120140200 Software	108,00	-
120230100 Equipment	62.408,33	33.776,82
120240000 LVA	26.402,20	25.098,74
120240100 Computers and electronic machinery	25.891,49	23.365,33
120240130 Trucks	94.418,40	64.419,40
120240140 Vehicles	180.966,01	180.966,01
120240150 Vehicles (benefit)	41.213,45	41.213,45
120240160 Furniture: Office	7.643,50	7.643,50
120240170 Furniture: Workshop	5.040,55	5.040,55
120240190 Furniture: Trucks outfitting	13.567,95	12.327,00

120240220	Lift equipments		1.690,70	1.690,70
310140200	Accumulated depreciation - Software	-	108,00	-
310230100	Accumulated depreciation - Equipment	-	17.968,27	6.421,70
310240000	Accumulated depreciation - LVA	-	26.402,20	25.098,74
310240100	Accumulated depreciation - Computers and elec.mac.	-	19.894,70	14.554,70
310240130	Accumulated depreciation - Trucks	-	25.933,25	10.613,50
310240140	Accumulated depreciation - Vehicles	-	132.489,40	113.942,67
310240150	Accumulated depreciation - Vehicles (benefit)	-	14.483,86	7.614,95
310240160	Accumulated depreciation - Furniture: Office	-	3.403,62	2.365,25
310240170	Accumulated depreciation - Furniture: Workshop	-	1.555,98	755,82
310240190	Accumulated depreciation-Furnit.:Trucks outfitting	-	3.814,14	1.570,05
310240220	Accumulated depreciation - Lift equipments	-	648,10	309,96
			212.649,06	212.294,16
	Roh-, Hilfs- und Betriebsstoffe			
130110100	Good in stock		348.066,47	393.192,13
	unfertige Erzeugnisse, unfertige Leistungen			
130130100	Projects in progress		596.981,40	400.390,80
	geleistete Anzahlungen auf Bestellungen			
130260000	Down payment to suppliers - good/services (manual)	-	6.870.280,16	196.653,82
130260020	Downpayment to suppliers - goods		13.902.984,31	2.981.023,31
130260030	Down payment to suppliers - services		811.063,10	514.013,03
130260100	Prepayments to suppliers		6.705,53	2.180,89
			7.850.472,78	3.300.563,41
	Forderungen aus Lieferungen und Leistungen			
130210100	Account receivables - domestic	-	-	1.581.224,50
130210200	Accounts receivable EU (European Union)		6.470.211,19	3.337.990,56
130210400	Invoices to be issued		3.678.235,07	286.320,00
130210410	Invoices to be issued IC		26.557,72	126.614,98
130210500	Credit notes to be issued	-	-	19.436,50
130211000	Provision for doubtful receivables	-	618.448,09	783.399,37
130230100	Accounts receivable companies of the group		30.639,43	401.248,50
130258000	Sundry receivables		-	-
			9.587.195,32	1.768.113,67
	sonstige VermögensgegenständeKautio			
120330100	Kautio Gewerberäume		8.609,04	13.005,23
130271400	INPS receivables		10.061,59	5.241,36
140050100	Prepaid expenses (accr.)		7.223,10	-
140050101	Prepaid expenses (accr.)		2.211,30	1.725,34
341300800	Due to health insurance funds		-	-
			28.105,03	19.971,93
	Kassenbestand, Bundesbankguthaben, Guthaben beiKreditinstituten und Schecks			
130402000	Banca Intesa Sanpaolo EUR bank account		3.609.506,86	1.241.575,35
130408000	Volksbank EUR		79.094,98	27.750,19
130408600	DEUTSCHE BANK EUR		-	49.707,47
			3.688.601,84	1.319.033,01
	Nicht durch Eigenkapital gedeckter Fehlbetrag			
	Nicht durch Eigenkapital gedeckter Fehlbetrag		2.731.932,31	2.417.988,39
	Summe Aktiva		25.044.004,21	9.831.547,50
PASSIVA				
	Gezeichnetes Kapital			
360100100	Share capital		2.500.000,00	2.500.000,00

Jahresfehlbetrag			
Jahresfehlbetrag	-	313.943,92	- 1.237.044,11
Verlustvortrag			
360800200 Losses carried forward	-	4.917.988,39	- 3.680.944,28
nicht gedeckter Fehlbetrag			
nicht gedeckter Fehlbetrag		2.731.932,31	2.417.988,39
sonstige Rückstellungen			
320300110 Provision for future maintenance		99.522,51	18.069,82
320300120 Gewährleistungsrückstellung		8.455,41	4.140,00
320300122 Provision for warranty		343.001,69	243.242,03
320300150 Sonstige Rückstellungen		-	1.000,00
340700470 Provision for costs for closed projects		1.013.750,82	331.484,90
341400300 Urlaubskostenrückstellung		19.435,07	40.414,38
341400400 Accrual for Vacation Pay (social security)		3.611,80	8.182,03
		<u>1.487.777,30</u>	<u>646.533,16</u>
340300020 Shareholders loan		2.500.000,00	-
erhaltene Anzahlungen auf Bestellungen			
130299998 Downpayment from Clients		12.516.658,14	5.368.812,80
Verbindlichkeiten aus Lieferungen und Leistungen			
340700200 Accounts payable EU		182.847,90	75.860,74
340700300 Accounts payable foreign (EU excluded)		-	25.000,00
340700420 Invoices to be receiv EU		468.175,49	13.633,15
340700430 Invoices to be receiv EU		50.000,00	-
340700450 Invoice to be received MANUAL		127.528,76	137.578,37
340770000 Credit notes to be received	-	5.283,88	- 13.241,92
		<u>823.268,27</u>	<u>238.830,34</u>
Verbindlichkeiten gegenüber verbundenen Unternehmen			
341000100 Accounts payable to companies of the group		1.363.115,79	1.422.486,94
341000400 Invoices to be received other companies of Group		5.682.446,67	1.720.437,93
		<u>7.045.562,46</u>	<u>3.142.924,87</u>
Verbindlichkeiten gegenüber verbundenen Unternehmen			
341100100 Accounts payable to parent company		40.413,09	3.011,09
341100400 Invoices to be received parent company		227.633,73	194.597,82
		<u>268.046,82</u>	<u>197.608,91</u>
sonstige Verbindlichkeiten			
341200010 Wages tax payables		15.275,57	63.434,40
341200100 VAT payables		348.765,76	107.694,74
341300550 Fund Home saving Contract (DE)		80,00	-
341300900 Verbindlichkeiten Lohn- und Kirchensteuer		5.607,98	3.739,08
341400600 Employee Reimbursable Payable	-	3.334,43	- 2.098,49
341400700 Credit card debt		8.260,32	3.131,41
341403000 Sundry payables		-	-
		<u>374.655,20</u>	<u>175.901,14</u>
Rechnungsabgrenzungsposten			
350000100 Accrued expenses		9.338,32	7.351,99
350050100 Deferred income		-	32.185,69
350050101 Deferred income (accrual)		18.697,70	21.398,60
		<u>28.036,02</u>	<u>60.936,28</u>
Summe Passiva		<u>25.044.004,21</u>	<u>9.831.547,50</u>

AB ENERGY DEUTSCHLAND GMBH
Financial Statements 2023 not audited yet

Chiara Baronchelli

Enrico Calzavacca