

Accounts as at 31/12/2024

APSCo Deutschland GmbH Bereitstellung von Geschäftsstandards u.a., Berlin**ASSETS**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
Noncurrent assets				
420	Office fittings		1.00	1.00
Current assets				
1200	Bank	18,941.71		40,844.78
1400	Trade receivables	4,638.62		0.00
1490	Trade rec from shareholders/prtnrs	139,955.02		75,662.25
1500	Other assets	248.20		0.00
1520	Rcvbls. health insurance funds AAG	837.62		0.00
1525	Security deposits	856.80		856.80
1540	Receivables from trade tax overpaymts	8,830.00		4,910.00
1548	Input tax ded. following period/year	399.71		5,556.03
1549	Reclaimed corporate income tax	1,842.03		4,936.87
1600	Trade payables	0.00		175.30
		176,549.71		132,942.03
1570	Deductible input tax	5,556.03		0.00
1571	Deductible input tax 7%	180.22		521.83
1576	Deductible input tax 19%	66,983.08		36,530.86
1577	Deductbl inpt tax sec 13b UStG 19%	36,495.42		30,148.68
1776	VAT 19%	7,337.11-		3,330.68-
1780	VAT prepayments	67,877.28-		23,865.14-
1787	VAT under section 13b UStG 19%	36,495.42-		30,148.68-
1789	VAT, current year	25,644.01		12,863.76
1790	VAT, previous year	9,856.87		714.61
		33,005.82		23,435.24
			209,555.53	156,377.27
Deferred items				
980	Prepaid expenses		500.00	4,203.89
			210,056.53	160,582.16

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APSCo Deutschland GmbH Bereitstellung von Geschäftsstandards u.a., Berlin**TOTAL EQUITY AND LIABILITIES**

Account Description	EUR	Financial Year EUR	Prior Year EUR
Equity			
Net income for the financial year	21,024.43		14,469.79
800 Subscribed capital	25,000.00		25,000.00
860 Retained profits bef apprprtn net profit	<u>68,105.61</u>		<u>53,635.82</u>
		114,130.04	93,105.61
Provisions			
956 Provision for trade tax, EStG s. 4(5b)	3,688.00		0.00
963 Provisions for corporate income tax	1,513.00		0.00
977 Provsns period-end closing/ audit costs	10,500.00		10,500.00
1766 VAT not due 19%	<u>739.86</u>		<u>0.00</u>
		16,440.86	10,500.00
Liabilities			
700 Liabilities to affiliated companies	15,913.69		7,819.66
701 Liabls to affltd comp,rem.term 1 yr.	215.53		191.53
1600 Trade payables	63,351.65		48,965.36
1700 Other liabilities	<u>4.76</u>		<u>0.00</u>
		79,485.63	56,976.55
		<u>210,056.53</u>	<u>160,582.16</u>

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

APSCo Deutschland GmbH Bereitstellung von Geschäftsstandards u.a., Berlin

Account	Description	EUR	Financial Year EUR	Prior Year EUR
Sales				
8338	Tax-exempt sales 3rd country	721,603.58		493,926.10
8400	Revenue 19% VAT	<u>42,510.39</u>		<u>17,529.86</u>
			764,113.97	511,455.96
Other income				
2657	Interest income s. 233a AO, taxable	0.00		52.00
2660	Currency translation gains	1.15		69.29
2749	Refunds AAG	<u>6,694.60</u>		<u>1,808.00</u>
			6,695.75	1,929.29
Cost of materials				
3125	Serv.suppl foreign contr.19% i.t./VAT	168,334.15		146,531.17
3400	Cost of merchandise 19% input tax	<u>0.00</u>		<u>1,869.30</u>
			168,334.15	148,400.47
Personnel expenses				
4120	Salaries	119,349.50		80,435.00
4130	Statutory social security expenses	28,729.94		19,169.29
4138	Contrb. to occup. health/safety agency	540.83		540.83
4140	Vol. social benfts not subj to wage tx	<u>57.67</u>		<u>0.00</u>
			148,677.94	100,145.12
Depreciation and amortization				
4830	Depreciation of tangible fixed assets		0.00	230.00
Other expenses				
2150	Currency translation losses	714.57		12.34
4210	Rent (immovable property)	6,112.00		2,400.00
4360	Insurance premiums	0.00		25.48
4380	Contributions	105.43		258.66
4390	Other levies	316.00		80.00
4396	Late filing penalties/ admin. fines	45.06		124.00
4397	N-tx dedctbl l.filg. penlts/admin. fines	95.50		36.00
4600	Advertising expenses	113,616.90		87,372.97
4601	Sponsoring	31,250.00		31,250.00
4602	Costs Events	15,312.13		13,443.07
4631	N-c bnft. 3rd part., dedctlb, s.37b EStG	36.71		12.00
4636	Gifts, non-dedctbl, with s. 37b EStG	0.00		152.95
4650	Entertainment expenses	6,547.67		33.59
4654	Non-deductible entertainm. expenses	2,806.15		14.39
4663	Employee travel expnses, cost of travel	1,592.33		2,095.94
4664	Employee trav. expn, addnl substnc costs	345.96		409.34
4666	Employee trav. expn, accommodation costs	1,950.07		2,024.64
4900	Other operating expenses	21,728.69		18,228.76
4909	Purchased services/ third-party services	182,598.03		46,898.33
4920	Telephone	293.55		309.38
4925	Internet expenses	20.17		20.17
Carried forward		<u>385,486.92-</u>	<u>453,797.63</u>	<u>205,202.01- 264,609.66</u>

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

APSCo Deutschland GmbH Bereitstellung von Geschäftsstandards u.a., Berlin

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward	385,486.92-	453,797.63	264,609.66 205,202.01-
Other expenses			
4930 Office supplies	102.00		869.90
4950 Legal and consulting expenses	18,281.52		21,509.08
4955 Bookkeeping expenses	8,594.77		8,515.79
4957 Period-end closing and audit costs	5,291.30		5,250.00
4964 Expensions for licences, concessions	2,439.23		746.81
4970 Incidental monetary transaction costs	2,207.07		1,144.98
4980 Operating supplies	<u>43.78</u>		<u>298.86</u>
		422,446.59	243,537.43
Taxes			
2200 Corporate income tax	5,137.00		3,190.00
2208 Solidarity surcharge	281.61		175.45
4320 Trade tax	<u>4,908.00</u>		<u>3,236.99</u>
		10,326.61	6,602.44
Net income for the financial year		<u>21,024.43</u>	<u>14,469.79</u>