

Financials 2013

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Balance sheet of assets

	12/31/2013		Change	12/31/2012
	EUR	%	absolute	EUR
A. Fixed assets	3,638,476			3,578,764
I. Intangible assets				0
1. Concessions, intellectual property rights and licenses acquired for a fee	293,824	-3.35	-10,194	304,018
2. Goodwill	697,892	-33.33	-348,946	1,046,838
3. Internally generated intellectual property rights, similar rights and assets	1,994,801	23.56	380,425	1,614,376
	2,986,517			2,965,232
II. Property, plant and equipment				
1. Technical equipment and machinery	306,115	7.25	20,693	285,422
2. Other assets, fixtures and fittings	205,049	9.47	17,734	187,315
	511,164			472,737
III. Financial assets				
Shares in affiliated companies	140,795	0.00	0	140,795
B. Current assets	6,440,262			7,871,074
I. Inventories				
1. Raw materials, materials and supplies	1,479,427	18.99	236,119	1,243,308
2. Unfinished goods, unfinished services	809,814	108.38	421,197	388,617
3. Finished goods	605,890	-37.02	-356,170	962,060
	2,895,131			2,593,985
II. Accounts receivable and other assets				
1. Trade accounts receivables	1,864,100	-27.67	-713,176	2,577,276*
2. Receivables from affiliated companies	1,237,491	67.35	498,043	739,448
3. Other assets	118,280	5.40	6,057	112,223
	3,219,871			3,428,948
III. Cash assets, due from banks and checks	325,259	-82.40	-1,522,883	1,848,142
C. Deferred income and accried expenses	72,290	-12.74	-10,557	82,847
D. Deferred tax assets	1,675,000	0.00	0	1,675,000
	11,826,028	-10.46	-1,381,657	13,207,685

* The presentation of trade receivables was changed such that receivables from related companies are now exclusively shown in Item II.2.

Balance sheet of liabilities

	12/31/2013	Change		12/31/2012
	EUR	%	absolute	EUR
A. Equity				
I. Subscribed capital	3,000,000	0.00	0	3,000,000
II. Capital reserve	6,143,450	0.00	0	6,143,450
III. Retained earnings	1,165,000	0.00	0	1,165,000
IV. Profit/losses carried forward	-360,094	-29.31	149,320	-509,414
V. Profit for the year	-1,400,648	n/a	-1,549,968	149,320
	8,547,708	-14.08	-1,400,648	9,948,356
B. Provisions	298,681	-2.56	-7,834	306,515
C. Liabilities				
1. Liabilities due to banks	901,615	-30.50	-395,605	1,297,220
2. Advance payments received on orders	186,350	n/a	186,350	0
3. Trade accounts payables	1,027,606	33.49	257,822	769,784
4. Other liabilities	147,051	-53.07	-166,310	313,361
	2,262,623	-4.95	-117,742	2,380,365
D. Deferred income and accrued expenses	38,285	65.32	15,127	23,158
E. Deferred tax liabilities	678,731	23.56	129,440	549,291
	11,826,028	-10.46	-1,381,657	13,207,685

Income statement

	12/31/2013		Change	12/31/2012
	EUR	%	absolute	EUR
1. Revenues	8,178,126	-8.5	-760,888	8,939,014
2. Inventory changes to finished and unfinished goods	65,027	n/a	159,665	-94,638
3. Other capitalized assets	642,635	4.2	26,137	616,498
4. Other operating income	106,207	-43.8	-82,786	188,993
5. Material expenditure	2,928,056	15.1	383,451	2,544,605
thereof a) Expenses for raw materials, materials and supplies and for goods purchased	2,845,788	18.1	437,082	2,408,706
thereof b) Expenses for purchased services	82,268	-39.5	-53,631	135,899
6. Personnel expenditure	4,325,969	11.0	429,200	3,896,769
therefore a) Wages and salaries	3,665,107	10.7	352,927	3,312,180
thereof b) Social contributions and expenditure for pensions and aid	660,862	13.0	76,273	584,589
7. Depreciation on intangible assets of fixed assets and property, plant and equipment	723,894	6.7	45,280	678,614
8. Other operating expenditure	2,224,231	-1.7	-38,450	2,262,681
9. Other interest and similar income	12,240	-41.7	-8,751	20,991
10. Interest and similar expenditure	72,813	-28.4	-28,862	101,675
11. Income from ordinary business activities	-1,270,728	n/a	-1,457,241	186,513
12. Tax on income and on profits	-129,440	n/a	-93,211	-36,229
13. Other taxes	-480	49.8	484	-964
14. Annual loss/profit	-1,400,648	n/a	-1,549,968	149,320

Cash flow statement

	12/31/2013	Change	12/31/2012
	kEUR	kEUR	kEUR
Cash and cash equivalents at the start of the period	1,848	-337	2,185
Profit/loss for the year	-1,401	-1,550	149
Profit (-)/Loss (+) from the sale of assets, material expenses and income without effects on liquidity	-2	-2	0
Depreciation on fixed assets	724	45	679
Other non-cash transactions	124	88	36
Cash flow from sales activities	-555	-1,419	864
Alteration of stocks, accounts receivables and other assets	-76	97	-173
Alteration of liabilities from accounts payables and other liabilities	318	578	-260
Cash flow from current operating activities	-313	-744	431
Deposits from disposal of property, plant and equipment	20	20	0
Pay-outs for investments in property, plant and equipment	-802	51	-853
Cash flow from investing activities	-782	71	-853
Deposits from capital injections	0	-574	574
Deposits from investment loans taken out	0	0	0
Pay-outs for the repayment of financial leases	-32	39	-71
Pay-outs for the repayment of investment loans	-425	-7	-418
Cash flow from financing activities	-457	-542	85
Cash alterations to cash funds	-1,552	-1,215	-337
Currency exchange and valuation-based changes to investment fund	0	0	0
Cash and cash equivalents at the close of the period	296	-1,552	1,848

Net Asset Position, Capital

	12/31/2013		Change	12/31/2012
	EUR	%	absolute	EUR
Assets				
Intangible assets	2,986,517	0.7	21,285	2,965,232
Property, plant and equipment	511,164	8.1	38,427	472,737
Financial assets	140,795	0.0	0	140,795
Fixed assets	3,638,476	1.7	59,712	3,578,764
Inventories	2,895,131	11.6	301,146	2,593,985
Accounts receivable and other assets	3,219,871	-6.1	-209,077	3,428,948
Cash and cash equivalents	325,259	-82.4	-1,522,883	1,848,142
Deferred income and accrued expenses	72,290	-12.7	-10,557	82,847
Deferred tax assets	1,675,000	0.0	0	1,675,000
Current assets*	6,440,262	-18.2	-1,430,812	7,871,074
Balance sheet total	11,826,028	-10.5	-1,381,657	13,207,685
Capital				
Subscribed capital	3,000,000	0.0	0	3,000,000
Capital reserve	6,143,450	0.0	0	6,143,450
Retained earnings	1,165,000	0.0	0	1,165,000
Profit/losses carried forward	-360,094	-29.3	149,320	-509,414
Result for the period	-1,400,648	n/a	-1,549,968	149,320
Equity	8,547,708	-14.1	-1,400,648	9,948,356
Provisions	298,681	-2.6	-7,834	306,515
Liabilities	2,262,623	-4.9	-117,742	2,380,365
Deferred income and accrued expenses	38,285	65.3	15,127	23,158
Deferred tax liabilities	678,731	23.6	129,440	549,291
Third-party capital	3,278,320	0.6	18,991	3,259,329
Balance sheet total	11,826,028	-10.5	-1,381,657	13,207,685

* Current assets (excluding accruals and taxes)

Statement of Changes in Equity

	Subscribed capital	Capital reserve	Retained earnings	Balance sheet loss	Equity
	EUR	EUR	EUR	EUR	EUR
Equity as at 1/1/2013	3,000,000	6,143,450	1,165,000	-360,094	9,948,356
Profit/loss for the year				-1,400,648	-1,400,648
Equity as at 12/31/2013	3,000,000	6,143,450	1,165,000	-1,760,742	8,547,708

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