

O³ Holding GmbH, Bexbach

Unaudited unconsolidated interim financial statement for the Period ending Q4 2024

O³ Holding GmbH
Am Kraftwerk 6
66450 Bexbach

Contents

A. Unaudited unconsolidated statement of financial positions as of Q4 2024	3
B. Unaudited unconsolidated statement of comprehensive income Q4 and Full Year 2024	4
C. Unaudited unconsolidated statement of changes in equity period 2024	5
D. Unaudited unconsolidated statement of cash flows period Oct. 1,2024 to Dec. 31, 2024.....	6

O³ Holding GmbH

Condensed unconsolidated interim financial statement for the period ending Q4 2024

A. Unaudited unconsolidated statement of financial positions as of Q4 2024

	Dec 31th, 2024	Dec 31th, 2023
	k€	k€
Noncurrent assets		
Other intangible assets	18	37
Other financial assets	561.924	278.779
Deferred taxes	0	651
	561.941	279.467
Current assets		
Inventories	50	1.284
Trade accounts receivable	3.256	301
Other receivables	4.845	678
Cash and cash equivalents	18.561	1.087
	26.711	3.350
Total assets	588.653	282.817
Equity		
Capital Stock	36	36
Capital reserves	321.913	162.654
Other reserves	22.477	21.807
Accumulated other comprehensive income	5.877	-915
Equity attributable to shareholders of O³ Holding GmbH	350.304	183.582
	350.304	183.582
Noncurrent liabilities		
Financial liabilities	225.191	0
Deferred taxes	1.774	0
	226.965	0
Current liabilities		
Financial liabilities	3.491	91.863
Trade accounts payable	2.191	626
Income tax liabilities	5.524	6.697
Other liabilities	178	49
	11.384	99.235
Total equity and liabilities	588.653	282.817

O³ Holding GmbH

Condensed unconsolidated interim financial statement for the period ending Q4 2024

B. Unaudited unconsolidated statement of comprehensive income Q4 and Full Year 2024

	Q4/2024	Q4/2023	2024	2023
	k€	k€	k€	k€
General administration expenses	-2.019	-387	-8.929	-1.308
Other operating income	229	177	332	989
Other operating expenses	-1.292	-124	-1.725	-389
Earnings before financial result and taxes (EBIT)	-4.315	-334	-10.322	-709
Financial income	10.857	6.922	33.739	25.170
Financial expenses	-9.176	-3.776	-20.363	-12.902
Financial result	1.681	3.147	13.376	12.268
Income before income taxes	-2.634	2.812	3.054	11.560
Income taxes	-293	-4.146	-2.384	-4.301
Income after income taxes = net result	-2.928	-1.334	670	7.258
Other comprehensive income (translation difference)	7.133	-3.328	9.900	-1.535
Other comprehensive income (translation difference)	-2.240	482	-3.109	482
Other comprehensive income that may be reclassified subsequently to profit or loss	4.893	-2.846	6.792	-1.053
Total other comprehensive income	4.893	-2.846	6.792	-1.053
Total comprehensive income	1.965	-4.180	7.462	6.205

C. Unaudited unconsolidated statement of changes in equity period 2024

				Accumulated Other Comprehensive Income Cummulated other income	
	Capital stock	Capital reserves	Other reserves		Total Equity
	k€	k€	k€	k€	k€
1. Jan. 2023	36	130.554	14.549	139	145.278
Equity transactions with owner		32.100	0	0	32.100
Cash capital increase		32.100	0	0	32.100
Total comprehensive income		0	7.258	-1.053	6.205
<i>Income after income taxes = Net income of the year</i>		0	7.258	0	7.258
Other comprehensive income		0	0	-1.053	-1.053
Dec. 31, 2023	36	162.654	21.807	-915	183.582
Jan. 1, 2024	36	162.654	21.807	-915	183.582
Equity transactions with owner		159.259	0	0	159.259
Cash capital increase		0	0	0	0
Non-cash capital increase		159.259	0	0	159.259
Change in scope of consolidation		0		0	
Other changes		0	0	0	0
Total comprehensive income		0	670	6.792	7.462
<i>Income after income taxes = Net income of the year</i>		0	670	0	670
Other comprehensive income		0	0	6.792	6.792
Dec. 31, 2024	36	321.913	22.477	5.877	350.304

O³ Holding GmbH

Condensed unconsolidated interim financial statement for the period ending Q4 2024

D. Unaudited unconsolidated statement of cash flows period Oct. 1, 2024 to Dec. 31, 2024

	Q4/2024	Q4/2023	2024	2023
	KE	KE	KE	KE
Income after income taxes	-2.928	-1.334	670	7.436
Depreciation and amortization	5	5	19	19
Changes in deferred taxes	1.822	-420	2.076	-424
Other non-cash income and expenses	200	907	210	891
Interest expenses/interest income reclassification	-1.028	-3.277	-12.644	-12.445
Decrease (increase) in trade accounts receivable	-2.230	607	-3.011	22
Increase (Decrease) in trade accounts payable	-1.096	-77	1.532	-826
(Increase) Decrease in other operating receivables and income tax assets	-483	-13.210	-5.940	-399
Increase (Decrease) in other operating liabilities and income taxes	5.535	131	8.857	1.515
Net cash provided by (used for) operating activities	-203	-16.669	-8.231	-4.211
Cash outflow for additions of property, plant, equipment and intangible assets		-		-
Cash outflows for noncurrent financial assets	-201.339	-633	-251.138	-25.821
Interest received	374	6.799	935	125
Net cash (used in) investing activities	-200.965	6.165	-250.203	-25.697
Payments received/made from changes in capital	159.259	2.100	159.259	32.100
Proceeds from financial liabilities	181.342	-	351.342	-
Repayment of financial liabilities	-180.000	-1.826	-262.817	8.918
Cash inflow (outflow) related parties	-	-	44.282	-
Interest paid	-6.712	-3.427	-16.158	-11.623
Net cash provided by financing activities	153.889	-3.153	275.908	29.395
Net increase/decrease in cash and cash equivalents	-47.279	-13.657	17.474	-513
Cash and cash equivalents at beginning of year	65.840	14.744	1.087	1.600
Cash and cash equivalents at end of year	18.561	1.087	18.561	1.087
Supplementary information on operating Cash Flows				
Income taxes paid	-2.550	-5.091	-6.526	-1.125