

**O<sup>3</sup> Holding GmbH**

Condensed unconsolidated interim financial statement for the period ending Q1 2026

# O<sup>3</sup> Holding GmbH, Bexbach

## Unaudited unconsolidated interim financial statement for the Period ending Q1 2026

O<sup>3</sup> Holding GmbH  
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66450 Bexbach

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**O<sup>3</sup> Holding GmbH**

Condensed unconsolidated interim financial statement for the period ending Q1 2026

**A. Unaudited unconsolidated statement of financial positions as of Mar 31, 2026**

	Mar. 31, 2026	Dec. 31, 2025
	EUR	EUR
<b>Noncurrent assets</b>		
Other intangible assets	1	1
Shares in affiliated companies	149.767.793	149.767.793
Other financial assets	196.001.474	191.448.159
Deferred taxes	4.365.922	4.378.414
	<b>350.135.190</b>	<b>345.594.368</b>
<b>Current assets</b>		
Trade accounts receivable	133.742	3.600.266
Other receivables affiliated companies	28.445.339	33.339.297
Other receivables	-100.818	261.609
Cash and cash equivalents	1.731.533	4.366.406
	<b>30.209.797</b>	<b>41.567.579</b>
<b>Total assets</b>	<b>380.344.986</b>	<b>387.161.947</b>
<b>Equity</b>		
Capital stock	36.000	36.000
Capital reserves	382.078.921	382.078.921
Other reserves	-256.984.430	-253.598.471
<b>Equity attributable to shareholders of O<sup>3</sup> Holding GmbH</b>	<b>125.130.491</b>	<b>128.516.450</b>
<b>Noncurrent liabilities</b>		
Financial liabilities	175.349.317	175.349.317
Financial liabilities related parties	70.694.632	70.637.210
	<b>246.043.949</b>	<b>245.986.527</b>
<b>Current liabilities</b>		
Financial liabilities	3.287.913	3.449.586
Financial liabilities affiliated companies	1.316.208	0
Trade accounts payable	1.109.135	3.071.584
Income tax liabilities	3.196.774	5.805.168
Other liabilities	260.517	332.632
	<b>9.170.547</b>	<b>12.658.970</b>
<b>Total equity and liabilities</b>	<b>380.344.986</b>	<b>387.161.947</b>

**O<sup>3</sup> Holding GmbH**

Condensed unconsolidated interim financial statement for the period ending Q1 2026

**B. Unaudited unconsolidated statement of comprehensive income Jan 1, 2026 to Mar 31, 2026**

	Q1/2026	Q1/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
<b>Net sales</b>	<b>-104.130</b>	<b>140.000</b>	<b>-104.130</b>	<b>140.000</b>
Cost of goods sold	0	-50.000	0	-50.000
<b>Gross profit</b>	<b>-104.130</b>	<b>90.000</b>	<b>-104.130</b>	<b>90.000</b>
General administration expenses	-648.813	-461.481	-648.813	-461.481
Other operating income	38.138	30.625	38.138	30.625
Other operating expenses	-30.264	-98.057	-30.264	-98.057
Result from credit losses operating	443.808	1.054.536	443.808	1.054.536
<b>Earnings before financial result and taxes (EBIT)</b>	<b>-301.261</b>	<b>615.624</b>	<b>-301.261</b>	<b>615.624</b>
Financial income	5.842.394	4.494.316	5.842.394	4.494.316
Financial expenses	-7.845.821	-4.884.081	-7.845.821	-4.884.081
Result from credit losses financial	-404.023	-1.987.773	-404.023	-1.987.773
<b>Financial result</b>	<b>-2.407.450</b>	<b>-2.377.538</b>	<b>-2.407.450</b>	<b>-2.377.538</b>
<b>Income before income taxes</b>	<b>-2.708.710</b>	<b>-1.761.914</b>	<b>-2.708.710</b>	<b>-1.761.914</b>
Income taxes	-677.249	368.831	-677.249	368.831
<b>Income after income taxes = net result</b>	<b>-3.385.959</b>	<b>-1.393.083</b>	<b>-3.385.959</b>	<b>-1.393.083</b>
<b>Total other comprehensive income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>	<b>-3.385.959</b>	<b>-1.393.083</b>	<b>-3.385.959</b>	<b>-1.393.083</b>

**O<sup>3</sup> Holding GmbH**

Condensed unconsolidated interim financial statement for the period ending Q1 2026

**C. Unaudited unconsolidated statement of changes in equity period Jan 1, 2026 to Mar 31, 2026**

	Capital stock	Capital reserves	Other reserves	Accumulated Other Comprehensive Income	attributable to shareholders of	Non-controlling interests	Total Equity
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>Dec. 31, 2025</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-253.598.471</b>	<b>0</b>	<b>128.516.450</b>	<b>0</b>	<b>128.516.450</b>
<b>Jan. 1, 2026</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-253.598.471</b>	<b>0</b>	<b>128.516.450</b>	<b>0</b>	<b>128.516.450</b>
Equity transaction with owner		0			0		0
Cash capital increase					0		0
Non-cash capital increase					0		0
Change in scope of consolidation					0		0
Other changes					0		0
Total comprehensive income			-3.385.959	0	-3.385.959	0	-3.385.959
Income after income taxes = Net income of the year			-3.385.959		-3.385.959		-3.385.959
Other comprehensive income				0	0		0
<b>Mar. 31, 2026</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-256.984.430</b>	<b>0</b>	<b>125.130.491</b>	<b>0</b>	<b>125.130.491</b>

  

	Capital stock	Capital reserves	Other reserves	Accumulated other income	Equity attributable to shareholders of O <sup>3</sup> Holding GmbH	Non-controlling interests	Total Equity
	EUR	EUR	EUR	EUR	EUR	EUR	EUR
<b>Dec. 31, 2024</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-89.979.432</b>	<b>0</b>	<b>292.135.489</b>	<b>0</b>	<b>292.135.489</b>
<b>Jan. 1, 2025</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-89.979.432</b>	<b>0</b>	<b>292.135.489</b>	<b>0</b>	<b>292.135.489</b>
Equity transaction with owner		0			0		0
Cash capital increase					0		0
Non-cash capital increase					0		0
Change in scope of consolidation					0		0
Other changes					0		0
Total comprehensive income			-1.393.083	0	-1.393.083	0	-1.393.083
Income after income taxes = Net income of the year			-1.393.083		-1.393.083		-1.393.083
Other comprehensive income				0	0		0
<b>Mar. 31, 2025</b>	<b>36.000</b>	<b>382.078.921</b>	<b>-91.372.515</b>	<b>0</b>	<b>290.742.406</b>	<b>0</b>	<b>290.742.406</b>

**D. Unaudited unconsolidated statement of cash flows period Jan 1, 2026 to Mar 31, 2026**

	Q1/2026	Q1/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
Income after income taxes	-3.385.959	-1.393.083	-3.385.959	-1.393.083
Depreciation, amortization and impairment	2.666.931	4.825	2.666.931	4.825
Changes in deferred taxes	12.493	-1.350.221	12.493	-1.350.221
Other non-cash income and expenses	-386.386	4.556.949	-386.386	4.556.949
Interest expenses/interest income reclassified	-259.481	-2.967.249	-259.481	-2.967.249
Decrease (increase) in inventories	0	50.000	0	50.000
Decrease (increase) in trade accounts receivable	3.476.084	2.935.273	3.476.084	2.935.273
(Decrease) increase in trade accounts payable	-1.962.449	-392.602	-1.962.449	-392.602
Decrease (increase) in other operating receivables and income tax assets	8.922.776	25.646.025	8.922.776	25.646.025
(Decrease) increase in other operating liabilities and income taxes	-7.292.361	-36.014	-7.292.361	-36.014
<b>Net cash provided by (used for) operating activities</b>	<b>1.791.647</b>	<b>27.053.904</b>	<b>1.791.647</b>	<b>27.053.904</b>
Cash infows (Cash outflows) for noncurrent financial assets	0	-34.512.240	0	-34.512.240
Interest received	1.857	73.985	1.857	73.985
<b>Net cash provided by (used in) investing activities</b>	<b>1.857</b>	<b>-34.438.256</b>	<b>1.857</b>	<b>-34.438.256</b>
Proceeds (Redemption) from financial liabilities	0	0	0	0
Interest paid	-4.428.377	-4.168.610	-4.428.377	-4.168.610
<b>Net cash provided by (used in) financing activities</b>	<b>-4.428.377</b>	<b>1.231.390</b>	<b>-4.428.377</b>	<b>1.231.390</b>
Net increase/decrease in cash and cash equivalents	-2.634.873	-6.152.962	-2.634.873	-6.152.962
<b>Cash and cash equivalents at beginning of period</b>	<b>4.366.406</b>	<b>18.560.648</b>	<b>4.366.406</b>	<b>18.560.648</b>
<b>Cash and cash equivalents at end of period</b>	<b>1.731.533</b>	<b>12.407.686</b>	<b>1.731.533</b>	<b>12.407.686</b>
<b>Supplementary information on Cash Flows from Operating Activities</b>				
Income taxes paid (less refunds)	-3.256.683	-228.236	-3.256.683	-228.236