

O³ Holding GmbH, Bexbach

Unaudited unconsolidated interim financial statement for the Period ending Q2 2026

O³ Holding GmbH
Am Kraftwerk 6
66450 Bexbach

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A. Unaudited unconsolidated statement of financial positions as of Jun 30, 2026

	Jun. 30, 2026	Dec. 31, 2025
	EUR	EUR
Noncurrent assets		
Other intangible assets	1	1
Shares in affiliated companies	149.767.793	149.767.793
Other financial assets	203.489.734	191.448.159
Deferred taxes	3.916.239	4.378.414
	357.173.768	345.594.368
Current assets		
Trade accounts receivable	133.742	3.600.266
Other receivables affiliated companies	31.591.593	33.339.297
Other receivables	412.569	261.609
Claims for income tax refunds	867.254	0
Cash and cash equivalents	1.674.130	4.366.406
	34.679.288	41.567.579
Total assets	391.853.056	387.161.947
Equity		
Capital stock	36.000	36.000
Capital reserves	382.078.921	382.078.921
Other reserves	-248.933.774	-253.598.471
Equity attributable to shareholders of O³ Holding GmbH	133.181.147	128.516.450
Noncurrent liabilities		
Financial liabilities	175.749.003	175.349.317
Financial liabilities related parties	72.214.480	70.637.210
	247.963.483	245.986.527
Current liabilities		
Financial liabilities	3.465.183	3.449.586
Financial liabilities related parties	2.769.493	0
Trade accounts payable	1.735.874	3.071.584
Income tax liabilities	2.215.111	5.805.168
Other liabilities	522.765	332.632
	10.708.427	12.658.970
Total equity and liabilities	391.853.056	387.161.947

B. Unaudited unconsolidated statement of comprehensive income Jan 1, 2026 to Jun 30, 2026

	Q2/2026	Q2/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
Net sales	0	0	-104.130	140.000
Cost of goods sold	0	0	0	-50.000
Gross profit	0	0	-104.130	90.000
Selling expenses	0	0	0	0
Research and development expenses	0	0	0	0
General administration expenses	-1.528.833	-892.643	-2.177.647	-1.354.123
Other operating income	23.100	171.486	61.239	202.111
Other operating expenses	-32.991	-55.373	-63.254	-153.429
Result from credit losses operating	-236.576	-4.916.647	164.636	-3.862.111
Earnings before financial result and taxes (EBIT)	-1.775.299	-5.693.177	-2.119.156	-5.077.553
Financial income	6.480.081	466.981	15.919.278	4.961.297
Financial expenses	-5.868.294	-5.316.540	-7.142.523	-10.200.620
Result from credit losses financial	114.552	4.175.580	-1.068.469	2.187.807
Financial result	726.338	-673.978	7.708.286	-3.051.516
Income before income taxes	-1.048.961	-6.367.155	5.589.130	-8.129.069
Income taxes	-956.730	2.548.324	-924.433	2.917.156
Income after income taxes = net result	-2.005.691	-3.818.830	4.664.697	-5.211.913
Total other comprehensive income	0	0	0	0
Total comprehensive income	-2.005.691	-3.818.830	4.664.697	-5.211.913

				Accumulated Other Comprehensive Income Cumulated other income	
	Capital stock	Capital reserves	Other reserves		Total Equity
	EUR	EUR	EUR	EUR	EUR
Dec. 31, 2025	36.000	382.078.921	-253.598.471	0	128.516.450
Jan. 1, 2026	36.000	382.078.921	-253.598.471	0	128.516.450
Equity transaction with owner		0			0
<i>Cash capital increase</i>					0
<i>Non-cash capital increase</i>					
Change in scope of consolidation					0
Other changes					0
Total comprehensive income			4.664.697	0	4.664.697
<i>Income after income taxes = Net income of the year</i>			4.664.697		4.664.697
<i>Other comprehensive income</i>				0	0
Jun. 30, 2026	36.000	382.078.921	-248.933.774	0	133.181.147

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D. Unaudited unconsolidated statement of cash flows period Jan 1, 2026 to Jun 30, 2026

	Q2/2026	Q2/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
Income after income taxes	-2.005.691	-3.818.830	4.664.697	-5.211.913
Depreciation, amortization and impairment	-114.552	4.825	-2.630.070	4.825
Changes in deferred taxes	707.663	-2.776.561	462.175	-4.126.782
Other non-cash income and expenses	594.077	9.669.376	-3.584.173	14.226.325
Interest expenses/interest income reclassified	-655.687	-3.071.037	-1.002.657	-6.038.286
Decrease (increase) in inventories	0	0	0	50.000
Decrease (increase) in trade accounts receivable	0	-897.781	3.476.084	2.037.492
(Decrease) increase in trade accounts payable	626.739	-230.229	-1.335.710	-622.831
Decrease (increase) in other operating receivables and income tax assets	-1.807.174	-69.775.880	6.064.851	-44.129.855
(Decrease) increase in other operating liabilities and income taxes	1.541.424	414.423	-9.342.141	378.409
Net cash provided by (used for) operating activities	-1.113.200	-70.481.694	-3.226.945	-43.427.791
(Cash outflow) for additions of property, plant, equipment and intangible assets	0	0	0	0
Cash outflow for other non-current assets	0	0	0	0
Cash inflows for noncurrent financial assets	2.749.576	0	8.031.235	0
Cash outflows for noncurrent financial assets	-1.328.521	57.630.113	-3.018.975	23.117.872
Interest received	2.914.909	54.573	2.916.766	128.558
Net cash provided by (used in) investing activities	4.335.965	57.684.686	7.929.027	23.246.430
Proceeds (Redemption) from financial liabilities	20.535	0	20.535	0
Interest paid	-3.924.154	-4.012.044	-8.038.344	-8.180.654
Net cash provided by (used in) financing activities	-3.280.167	6.487.956	-7.394.358	7.719.346
Net increase/decrease in cash and cash equivalents	-57.403	-6.309.053	-2.692.276	-12.462.015
Cash and cash equivalents at beginning of period	1.731.533	12.407.686	4.366.406	18.560.648
Cash and cash equivalents at end of period	1.674.130	6.098.633	1.674.130	6.098.633
Supplementary information on Cash Flows from Operating Activities				
Income taxes paid (less refunds)	-1.646.418	-228.236	-4.903.102	-456.472