O³ Holding GmbH, Bexbach

Unaudited unconsolidated interim financial statement for the Period ending Q3 2026

O³ Holding GmbH
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O³ Holding GmbH

Condensed unconsolidated interim financial statement for the period ending Q3 2026

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O³ Holding GmbH

Condensed unconsolidated interim financial statement for the period ending Q3 2026

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

	Sep. 30, 2026	Dec. 31, 2025
	EUR	EUR
Noncurrent assets		
Other intangible assets	1	1
Shares in affiliated companies	149.742.793	149.767.793
Other financial assets	201.829.335	191.448.159
Deferred taxes	3.411.884	4.378.414
	354.984.014	**345.594.368**
Current assets		
Trade accounts receivable	899.023	3.600.266
Other receivables affiliated companies	30.382.033	33.339.297
Other receivables	288.546	261.609
Claims for income tax refunds	1.163.166	0
Cash and cash equivalents	5.565.087	4.366.406
	38.297.855	**41.567.579**
Total assets	**393.281.869**	**387.161.947**
Equity		
Capital stock	36.000	36.000
Capital reserves	382.078.921	382.078.921
Other reserves	-253.872.886	-253.598.471
Equity attributable to shareholders of O³ Holding GmbH	**128.242.035**	**128.516.450**
Noncurrent liabilities		
Financial liabilities	175.929.696	175.349.317
Financial liabilities related parties	72.214.507	70.637.210
	248.144.203	**245.986.527**
Current liabilities		
Financial liabilities	7.116.867	3.449.586
Financial liabilities related parties	4.183.650	0
Trade accounts payable	3.707.223	3.071.584
Income tax liabilities	1.887.890	5.805.168
Other liabilities	0	332.632
	16.895.631	**12.658.970**
Total equity and liabilities	**393.281.869**	**387.161.947**

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

	Q3/2026	Q3/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
Net sales	**775.868**	**0**	**671.739**	**140.000**
Cost of goods sold	0	0	0	-50.000
Gross profit	**775.868**	**0**	**671.739**	**90.000**
Selling expenses	-1.535	0	-1.535	**0**
Research and development expenses	0	0	0	**0**
General administration expenses	-2.834.136	-565.058	-5.011.783	-1.919.182
Other operating income	480.655	1.565	541.894	203.677
Other operating expenses	-80.854	-17.416	-144.108	-170.845
Result from credit losses operating	105.216	4.899.344	269.852	1.037.233
Earnings before financial result and taxes (EBIT)	**-1.554.785**	**4.318.436**	**-3.673.942**	**-759.117**
Result from investments accounted for using the eq	0	0	0	**0**
Income from the sale of investments accounted for	0	0	0	**0**
Financial income	12.321.081	8.842.247	28.240.359	13.803.544
Impairment shares in affliated		0	0	0
Financial expenses	-12.226.357	-5.601.624	-19.368.880	-15.802.244
Result from credit losses financial	147.330	-5.288.967	-921.139	-3.101.160
Financial result	**242.054**	**-2.048.344**	**7.950.340**	**-5.099.860**
Income before income taxes	**-1.312.731**	**2.270.091**	**4.276.399**	**-5.858.978**
Income taxes	-328.713	-1.800.506	-1.253.146	1.116.650
Income after income taxes = net result	**-1.641.444**	**469.586**	**3.023.253**	**-4.742.327**
Total other comprehensive income	**0**	**0**	**0**	**0**
Total comprehensive income	**-1.641.444**	**469.586**	**3.023.253**	**-4.742.327**

C. Unaudited unconsolidated statement of changes in equity period Jan 1, 2026 to **Sep 30**, 2026

	Capital stock	Capital reserves	Other reserves	Accumulated Other Comprehensive Income Cummulated other income	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
Cash capital increase					0
Non-cash capital increase					
Change in scope of consolidation					0
Other changes			-3.297.668		-3.297.668
Total comprehensive income			3.023.253	0	3.023.253
Income after income taxes = Net income of the year			*3.023.253*		*3.023.253*
Other comprehensive income				*0*	*0*
Sep. 30, 2026	**36.000**	**382.078.921**	**-253.872.886**	**0**	**131.539.703**

	Capital stock	Capital reserves	Other reserves	Accumulated Cummulated other income	Total Equity
	EUR	EUR	EUR	EUR	EUR
Dec. 31, 2024	**36.000**	**382.078.921**	**-89.979.432**	**0**	**292.135.489**
Jan. 1, 2025	**36.000**	**382.078.921**	**-89.979.432**	**0**	**292.135.489**
Equity transaction with owner		0			0
Cash capital increase					0
Non-cash capital increase					
Change in scope of consolidation					0
Other changes					0
Total comprehensive income			-4.742.327	0	-4.742.327
Income after income taxes = Net income of the year			*-4.742.327*		*-4.742.327*
Other comprehensive income				*0*	*0*
Sep. 30, 2025	**36.000**	**382.078.921**	**-94.721.759**	**0**	**287.393.162**

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

	Q2/2026	Q3/2025	YTD2026	YTD2025
	EUR	EUR	EUR	EUR
Income after income taxes	-2.005.691	469.586	3.023.253	-4.742.327
Depreciation, amortization and impairment	-114.552	4.825	-2.630.070	14.475
Changes in deferred taxes	707.663	-345.130	966.530	-4.471.912
Other non-cash income and expenses	594.077	2.078.422	-4.094.199	16.304.747
Interest expenses/interest income reclassified	-655.687	-4.086.607	-6.060.904	-10.124.894
Drecrease (increase) in inventories	0	0	0	50.000
Decrease (increase) in trade accounts receivable	0	339.724	2.710.802	2.377.216
(Decrease) increase in trade accounts payable	626.739	-267.697	635.639	-890.528
Decrease (increase) in other operating receivables and income tax assets	-1.807.174	74.161.591	275.341	30.031.736
(Decrease) increase in other operating liabilities and income taxes	1.655.976	535.502	-5.451.263	913.911
Net cash provided by (used for) operating activities	**-998.648**	**72.890.216**	**-4.608.784**	**29.462.425**
(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	2.635.025	0	15.073.241	0
Cash outflows for noncurrent financial assets	-1.328.521	-83.875.293	-7.152.045	-60.757.421
Interest received	2.914.909	13.274.013	9.413.930	13.402.571
Net cash provided by (used in) investing activities	**4.221.413**	**-70.601.280**	**17.335.126**	**-47.354.849**
Proceeds (Redemption) from financial liabilities	20.425	0	-7.289	0
Payments/Proceeds from financial liabilities affiliated	0	0	240.667	0
Repayment of financial liabilities	0	0	0	0
Cash outflow/inflow shareholder loan	623.452	0	623.480	15.900.000
Interest paid	-3.924.044	-3.825.417	-12.384.519	-12.006.071
Net cash provided by (used in) financing activities	**-3.280.167**	-3.825.417	**-11.527.661**	3.893.929
Net increase/decrease in cash and cash equivalents	-57.403	-1.536.481	1.198.681	-13.998.495
Cash and cash equivalents at beginning of period	**1.731.533**	**6.098.633**	**7.772.068**	**37.066.966**
				0
Cash and cash equivalents at end of period	**1.674.130**	**4.562.152**	**8.970.749**	**23.068.471**
Supplementary information on Cash Flows from Operating Activities				
Income taxes paid (less refunds)	-1.646.418	-228.236	-6.549.520	-684.709