

Balance Sheet and P&L Statement

1st Half Year 2024



Consolidated balance sheet

Assets

	in K€	30/06/2024	31/12/2023
A. Fixed Assets		13,791	13,961
I. Intangible assets		797	1,125
II. Tangible fixed assets		10,227	10,071
1. Land and buildings		574	420
2. Technical equipment and machinery		103	98
3. Other fixed assets, factory and office equipment		9,190	8,596
4. Advance payments and assets under construction		360	956
III. Financial assets		2,766	2,765
1. Shares in affiliated companies		309	309
2. Loans to affiliated companies		1,535	1,535
3. Investments		460	460
4. Loans to companies in which the company has a participating interest		462	462
B. Current assets		570,168	475,465
I. Inventories		247,026	208,109
1. Work-in-progress		371,956	313,533
2. Finished goods and goods for resale		4,673	4,424
3. Advance payments		53,530	40,280
4. Down payments received		-183,134	-150,128
II. Receivables and other assets		296,119	220,674
1. Trade accounts receivable		51,051	47,177
2. Receivables from affiliated companies		226,361	158,138
3. Other assets		18,707	15,359
III. Securities		9,364	9,512
1. Shares in affiliated companies		2,609	2,700
2. Other investments		6,755	6,812
IV. Cash in hand and bank balances		17,660	37,170
C. Deferred income		2,409	1,995
D. Deferred taxes		2,386	2,524
Balance sheet total		588,754	493,945

Equity and liabilities

	in K€	30/06/2024	31/12/2023
A. Equity capital		199,051	192,772
I. Subscribed capital		9,221	9,221
II. Consolidated capital reserve		45,490	45,490
III. Consolidated retained earnings		132,372	110,639
1. Legal reserve		490	490
2. Other revenue reserves		131,882	110,149
IV. Change in equity resulting from currency translation		574	149
V. Consolidated net income		11,353	27,252
VI. Not-controlling interests		42	21
B. Mezzanine Capital		13,564	13,680
C. Provisions		40,147	44,090
1. Tax provisions		13,061	11,015
2. Other provisions		27,085	33,075
D. Liabilities		334,285	241,869
1. Debenture loans		107,636	42,636
2. Bank loans and overdrafts		179,670	157,443
3. Trade accounts payable		11,869	18,454
4. Liabilities to affiliated companies		13,172	5,041
5. Other liabilities		21,937	18,295
E. Accrued expenses and deferred income		1,434	1,191
F. Deferred taxes		274	343
Balance sheet total		588,754	493,945

Consolidated profit and loss statement

	for the financial year from 1 January to 30 June / in K€	2024	2023
1.	Sales revenue	122,507	130,670
2.	Increase in finished goods and work in progress	64,045	28,107
3.	Total turnover and operating revenue	186,552	158,777
4.	Other operating income	2,641	3,674
5.	Cost of materials	-86,250	-80,968
a)	Costs of auxiliary and operating materials and goods purchased	-2,502	-1,737
b)	Costs of purchased services	-83,747	-79,231
6.	Personnel expenses	-52,033	-42,486
a)	Salaries and wages	-42,541	-34,991
b)	Social security and other pension costs	-9,493	-7,496
7.	Depreciation	-7,484	-6,997
a)	Of intangible fixed assets and tangible assets	-2,010	-1,998
b)	Of fixed current assets	-5,474	-5,000
8.	Other operating expenses	-21,185	-15,702
9.	Income from equity interests	893	99
10.	Other interest and similar income	698	776
11.	Depreciation of financial assets and securities held as current assets	-56	0
12.	Interest and similar expenses	-5,013	-3,942
13.	Earnings from ordinary business activities	18,764	13,230
14.	Taxes on income and profit	-7,212	-4,109
15.	Other taxes	-203	-268
16.	Net earnings	11,349	8,853
17.	Non-controlling interests	4	19
18.	Consolidated net profit	11,353	8,872