

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

Condensed unconsolidated interim financial statement for the period ending Q4 2024

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

## Unaudited unconsolidated interim financial statement for the Period ending Q4 2024

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

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

	Dec 31th, 2024	Dec 31th, 2023
	k€	k€
<b>Noncurrent assets</b>		
Other intangible assets	18	37
Other financial assets	561.924	278.779
Deferred taxes	0	651
	<b>561.941</b>	<b>279.467</b>
<b>Current assets</b>		
Inventories	50	1.284
Trade accounts receivable	3.256	301
Other receivables	4.845	678
Cash and cash equivalents	18.561	1.087
	<b>26.711</b>	<b>3.350</b>
<b>Total assets</b>	<b>588.653</b>	<b>282.817</b>
<b>Equity</b>		
Capital Stock	36	36
Capital reserves	321.913	162.654
Other reserves	22.477	21.807
Accumulated other comprehensive income	5.877	-915
<b>Equity attributable to shareholders of O<sup>3</sup> Holding GmbH</b>	<b>350.304</b>	<b>183.582</b>
	<b>350.304</b>	<b>183.582</b>
<b>Noncurrent liabilities</b>		
Financial liabilities	225.191	0
Deferred taxes	1.774	0
	<b>226.965</b>	<b>0</b>
<b>Current liabilities</b>		
Financial liabilities	3.491	91.863
Trade accounts payable	2.191	626
Income tax liabilities	5.524	6.697
Other liabilities	178	49
	<b>11.384</b>	<b>99.235</b>
<b>Total equity and liabilities</b>	<b>588.653</b>	<b>282.817</b>

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

	Q4/2024	Q4/2023	2024	2023
	KE	KE	KE	KE
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
<b>Earnings before financial result and taxes (EBIT)</b>	<b>-4.315</b>	<b>-334</b>	<b>-10.322</b>	<b>-709</b>
Financial income	10.857	6.922	33.739	25.170
Financial expenses	-9.176	-3.776	-20.363	-12.902
<b>Financial result</b>	<b>1.681</b>	<b>3.147</b>	<b>13.376</b>	<b>12.268</b>
<b>Income before income taxes</b>	<b>-2.634</b>	<b>2.812</b>	<b>3.054</b>	<b>11.560</b>
Income taxes	-293	-4.146	-2.384	-4.301
<b>Income after income taxes = net result</b>	<b>-2.928</b>	<b>-1.334</b>	<b>670</b>	<b>7.258</b>
Other comprehensive income (translation difference)	7.133	-3.328	9.900	-1.535
Other comprehensive income (translation difference)	-2.240	482	-3.109	482
<b>Other comprehensive income that may be reclassified subsequently to profit or loss</b>	<b>4.893</b>	<b>-2.846</b>	<b>6.792</b>	<b>-1.053</b>
<b>Total other comprehensive income</b>	<b>4.893</b>	<b>-2.846</b>	<b>6.792</b>	<b>-1.053</b>
<b>Total comprehensive income</b>	<b>1.965</b>	<b>-4.180</b>	<b>7.462</b>	<b>6.205</b>

C. Unaudited unconsolidated statement of changes in equity period 2024

	Capital stock	Capital reserves	Other reserves	Accumulated Other Comprehensive Income Cumulated other income	Total Equity
	k€	k€	k€	k€	k€
<b>1. Jan. 2023</b>	<b>36</b>	<b>130.554</b>	<b>14.549</b>	<b>139</b>	<b>145.278</b>
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
<b>Dec. 31, 2023</b>	<b>36</b>	<b>162.654</b>	<b>21.807</b>	<b>-915</b>	<b>183.582</b>
<b>Jan. 1, 2024</b>	<b>36</b>	<b>162.654</b>	<b>21.807</b>	<b>-915</b>	<b>183.582</b>
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	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
<b>Dec. 31, 2024</b>	<b>36</b>	<b>321.913</b>	<b>22.477</b>	<b>5.877</b>	<b>350.304</b>

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### 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
<b>Net cash provided by (used for) operating activities</b>	<b>-203</b>	<b>-16.669</b>	<b>-8.231</b>	<b>-4.211</b>
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
<b>Net cash (used in) investing activities</b>	<b>-200.965</b>	<b>6.165</b>	<b>-250.203</b>	<b>-25.697</b>
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
<b>Net cash provided by financing activities</b>	<b>153.889</b>	<b>-3.153</b>	<b>275.908</b>	<b>29.395</b>
Net increase/decrease in cash and cash equivalents	-47.279	-13.657	17.474	-513
<b>Cash and cash equivalents at beginning of year</b>	<b>65.840</b>	<b>14.744</b>	<b>1.087</b>	<b>1.600</b>
<b>Cash and cash equivalents at end of year</b>	<b>18.561</b>	<b>1.087</b>	<b>18.561</b>	<b>1.087</b>
<b>Supplementary information on operating Cash Flows</b>				
Income taxes paid	-2.550	-5.091	-6.526	-1.125