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# ANNUAL FINANCIAL STATEMENTS

as of December 31, 2024

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## ASAP Engineering GmbH

Eisenstraße 18-20

65428 Rüsselsheim

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## **Report on the preparation of the annual financial statements**

### **1. Order acceptance**

#### **1.1 Client and Order delimitation**

The management of the

**ASAP Engineering GmbH,  
Rüsselsheim**

- hereinafter also referred to as the "Client" or "Company" -

commissioned us to prepare the annual financial statements as at December 31, 2024 on the basis of the books of account kept by us and the supporting documents and inventory records submitted to us, which we had not audited in accordance with our engagement, taking into account the information provided in accordance with statutory requirements and the client's instructions for exercising existing options within this framework. We performed this assurance engagement without appraisals in March 2025.

Our engagement to prepare the annual financial statements did not include any activities beyond the type of engagement and therefore no extended responsibilities as a tax advisor.

The obligation to prepare the annual financial statements was incumbent on the legal representatives of the company who commissioned us to prepare the annual financial statements and who had to decide on the exercise of all options and legal acts associated with the preparation of the annual financial statements.

According to the size categories specified in Section 267 HGB, the company is a small corporation.

In preparing the annual financial statements, use was made of the size-related exemptions under Sections 267, 276 and 288 HGB.

The contract awarded to us to prepare the annual financial statements comprised all activities required to prepare the annual financial statements, consisting of the balance sheet, income statement and notes, in accordance with commercial law, on the basis of the accounting records and the inventory, as well as the information obtained on recognition, disclosure and measurement issues and the requirements on the accounting and measurement methods to be applied, while making the closing entries.

As the preparation of a preparation report was agreed, but no specific stipulations regarding the type and scope of our reporting were expressly made in the engagement agreements, we report on the scope and results of our activities in the customary professional form in with *the statement of the German Federal Chamber of Tax Consultants on the principles for the preparation of annual financial statements* dated April 12/13, 2010.

Our engagement agreements stipulate that any reference to the preparation by us may only be made in conjunction with the complete annual financial statements prepared by us.

#### **General terms and conditions**

The execution of the engagement and our responsibility, also in relation to third parties, are based on the agreed "General Terms and Conditions of Contract for Tax Consultants and Tax Consultancy Companies" in the version dated January 1, 2011, which are attached to this report.

## **1.2 Order execution**

In preparing the annual financial statements and in our reporting thereon, we have complied with the relevant standards of our professional code of conduct and our professional duties, including the principles of independence, diligence, confidentiality and personal responsibility (section 57 StBerG).

Regardless of the nature of our engagement, the preparation of the annual financial statements comprises the activities required to prepare the legally prescribed balance sheet and income statement as well as notes and other components of the financial statements on the basis of the accounting records and inventories as well as the accounting and valuation methods to be applied.

The preparation of the annual financial statements does not include the necessary decisions on the exercise of material and formal options (recognition, measurement and disclosure options as well as measurement decisions). Existing options were exercised by us in the course of the preparation in accordance with the requirements of German commercial law or the legal representatives.

The same applies to decisions on the application of simplifications to the preparation and disclosure of annual financial statements for small and medium-sized companies.

In preparing the annual financial statements, we have observed the principles of economic efficiency and materiality.

The preparation of the annual financial statements required us to have knowledge of and comply with the applicable legal requirements, including generally accepted accounting principles, the relevant provisions of the articles of association and the relevant professional pronouncements.

The annual financial statements were prepared in accordance with the statutory provisions of commercial and tax law, generally accepted accounting principles and the provisions of the articles of association.

### **Declaration of completeness**

The management provided us in writing with the requested declaration of completeness customary in the profession with regard to accounting, supporting documents and inventory records as well as the information provided to us, which we have placed on file.

## **2. Basics of the annual financial statements**

### **2.1 Accounting and inventory, information provided**

The company is required to keep accounts in accordance with Section 238 HGB.

The accounting was prepared on our IT systems. The Kanzlei-Rechnungswesen software from DATEV e.G. used for this fulfills the requirements for proper financial accounting and development of the annual financial statements.

The accounting processes have not undergone any significant organizational changes.

All information, clarifications and evidence requested were readily provided by the management and the persons named to provide information.

### **2.2 Specifications on the exercise of voting rights**

Necessary decisions on the exercise of material and formal options (recognition, measurement and disclosure options as well as discretionary decisions) are not part of the preparation of the annual financial statements. However, we have informed our client about the exercise of material and formal options (recognition, measurement and disclosure options as well as discretionary decisions), obtained decision guidance from our client in this regard and exercised these in the context of the preparation exactly in accordance with the requirements of the business or legal representatives.

The same applied to decisions on the application of simplifications to the preparation and disclosure of annual financial statements for small and medium-sized companies.

We have also informed our client about the statutory deadlines for the preparation, approval and disclosure of the annual financial statements.

### **2.3 Findings on the basis of the annual financial statements**

According to our findings, the accounting complies with the legal requirements.

The balances carried forward as at 01.01.2024 correspond to the amounts recognized in the balance sheet as at 31.12.2023.

The structure of the annual financial statements complies with the provisions of the German Commercial Code (HGB), paying particular attention to the

§§ Sections 266 and 275 HGB. Fixed assets are properly developed in an inventory statement.

The applicable valuation regulations under commercial law were observed, taking into account the continuation of the company's activities. The valuation methods applied in the previous annual financial statements were retained.

All risks existing on the balance sheet date - insofar as they were identifiable prior to the preparation of the annual financial statements - have been taken into account by recognizing adequate provisions and valuation allowances. If such risks arose after the balance sheet date, they are referred to in the notes.

notes to the financial statements contain the required explanatory notes to the individual items of the income statement - insofar as they have not already provided there - and correctly and completely reflect the other mandatory disclosures.

is made to further explanations in the notes.

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### **3. Legal and economic Foundations**

#### **3.1 Legal Relationships**

Company:	ASAP Engineering GmbH
Legal form:	Limited liability company
Registered office:	Rüsselsheim
Address:	Eisenstraße 18-20 65428 Rüsselsheim
Entry in the commercial register:	Darmstadt Local Court HRB no.: 89527
Financial year:	January 1 to December 31
company:	Object of the Engineering and services Subscribed
capital:	25.000,00 €
Management, representation:	Michael Neisen Robert Morgner Volker Schier
Prior-year regulations:	The previous year's financial statements as at 31.12.2023 were adopted by the shareholders' meeting. The actions of the management approved.
Disclosure previous year:	The previous year's financial statements as at December 31, 2023 were submitted to the electronic Federal Gazette and published on the Internet.

## **3.2 Tax Relationships**

Responsible tax office:	Groß-Gerau
Tax number:	021 228 17260
VAT group:	Exists with ASAP Holding GmbH.

Due to its activities, the company is subject to corporation tax, trade tax and VAT. The company is subject to standard taxation in accordance with §§ 16 - 18 of the UStG.

Intercompany relationships:	The following tax groups exist with ASAP Holding GmbH, Gaimersheim:
	- VAT group pursuant to § 2 para. 2 no. 2 UStG
- Trade tax group pursuant to section 2 (2) sentence 2	Trade Tax Act
	- Corporate tax group in accordance with § 17 KStG
	The company is a controlled company in each case.

## **3.3 Economic Conditions**

### **3.3.1 General information**

#### **Classification of size categories**

According to the size categories specified in Section 267 HGB, the company is a small GmbH and therefore does not require an audit pursuant to Section 316 HGB.

### **3.3.2 Material contracts**

#### **Profit and loss transfer agreement with ASAP Holding GmbH dated November 26, 2018**

There is a profit and loss transfer agreement between ASAP Holding GmbH (parent company) and ASAP Engineering GmbH (subsidiary). The subsidiary has undertaken to transfer its entire profit to the parent company. In return, the parent company must offset any net loss for the year. The profit and loss transfer agreement applies for the first time to financial years from January 1, 2019 and can be terminated with six months' notice, but no earlier than the end of December 31, 2024.

#### **4. Type and scope of the creation work**

We have recorded the nature, scope and results of the individual preparation activities performed during the course of our engagement in our working papers, insofar as they are not documented in this preparation report.

The object of the preparation without assessments is the development of the balance sheet and the income statement as well as the preparation of the notes and other components of the financial statements on the basis of the accounting and the inventory as well as the requirements for the accounting and valuation methods to be applied.

Our engagement to develop the annual financial statements in accordance with the standards from the documents submitted, taking into account the information received and the closing entries made, did not extend to assessing the appropriateness and functioning of internal controls and the correctness of the accounting. In particular, the scope of our engagement did not include the assessment inventories, accrual accounting, recognition and measurement.

If closing entries were made, e.g. the calculation of depreciation, value adjustments, provisions, these were based on the documents submitted and information provided without an assessment of their accuracy.

Even if, in accordance with the terms of the engagement, no assessments of the vouchers, books and inventory records are carried out when preparing the financial statements without appraisals, we draw our client's attention to obvious inaccuracies in the documents submitted, which immediately come to our attention as experts during the performance of the engagement, make suggestions for correction and ensure that they are implemented accordingly in the annual financial statements.

#### **5. Comments on the documents, books and inventory records submitted**

In the case of an order placed for preparation without appraisals, it is not necessary to comment on the documents, books and inventory records submitted because no special features were identified.

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## 6. Notes to the items of the balance sheet and the income statement

### A. Fixed assets

#### I. Intangible assets

##### 1. Purchased concessions, industrial property rights and similar rights and assets as well as licenses to such rights and assets.

Values

**Euro 2.252,00**  
(31.12.2023: Euro 3.432,00)

#### II. Property, plant and equipment

##### 1. Other equipment, operating and business equipment

**Euro 23.292,00**  
(31.12.2023: Euro 68.930,00)

### B. Current assets

#### I. Inventories

##### 1. Unfinished goods, unfinished services

**Euro 8.865,96**  
(31.12.2023: Euro 0,00)

#### II. Receivables and other assets

##### 1. Trade receivables

**Euro 669.628,57**  
(31.12.2023: Euro 1,170,917.73)

##### 2. Receivables from affiliated companies

**Euro 140.826,66**  
(31.12.2023: Euro 84.159,44)

##### 3. Other assets

**Euro 8.252,66**  
(31.12.2023: Euro 15.457,36)

#### III. Cash on hand, Bundesbank balances, credit have at credit institutions and checks

**Euro 471.838,99**  
(31.12.2023: Euro 514.070,48)

**Total current assets**

**Euro 1,299,412.84**  
(31.12.2023: Euro 1,784,605.01)

**Total assets**

**Euro 1,324,956.84**  
(31.12.2023: Euro 1,856,967.01)

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**A. Equity capital**

<b>I. Subscribed capital</b>	<b>Euro</b> <u><b>25.000,00</b></u>
	(31.12.2023: Euro 25.000,00)
<b>II. Profit carried forward</b>	<b>Euro</b> <u><b>853.412,98</b></u>
	(31.12.2023: Euro 853.412,98)
<b>III. Net income for the year</b>	<b>Euro</b> <u><b>0,00</b></u>
	(31.12.2023: Euro 0,00)
<b>Total equity</b>	<b>Euro</b> <u><b>878.412,98</b></u>
	(31.12.2023: Euro 878.412,98)

**B. Provisions**

<b>1. Other provisions</b>	<b>Euro</b> <u><b>123.997,03</b></u>
	(31.12.2023: Euro 267.336,74)

**C. Liabilities**

<b>1. Advance payments received on orders</b>	<b>Euro</b> <u><b>0,01</b></u>
	(31.12.2023: Euro 0,00)
- of which with a remaining term of up to one year Euro 0.01 (Euro 0.00)	
<b>2. Liabilities from deliveries and services Services</b>	<b>Euro</b> <u><b>6.826,00</b></u>
	(31.12.2023: Euro 17.601,42)
- of which with a remaining term of up to one year EUR 6,826.00 (EUR 17,601.42)	

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<b>3. Liabilities to affiliated companies</b>	
<b>The company</b>	<b><u>Euro 294.046,04</u></b>
	(31.12.2023: Euro 577.106,11)
- of which with a remaining term of up to one year	
<b>EUR 294,046.04 (EUR 577,106.11)</b>	
<b>4. Other liabilities</b>	<b><u>Euro 21.674,78</u></b>
	(31.12.2023: Euro 116.509,76)
- thereof from taxes Euro 21,568.41	
<b>(Euro 39,581.64)</b>	
- thereof within the scope of social security	
<b>Euro 38.98 (Euro 0.00)</b>	
- of which with a remaining term of up to one year	
<b>EUR 21,674.78 (EUR 116,509.76)</b>	
<b>Total liabilities</b>	<b><u>Euro 1,324,956.84</u></b>
	(31.12.2023: Euro 1,856,967.01)

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<b>1. Revenues</b>	<b><u>Euro 4,122,639.72</u></b> (2023: Euro 5,009,156.01)
<b>2. Increase in inventories of finished and work in progress</b>	<b><u>Euro 8.865,96</u></b> (2023: Euro -13.589,59)
<b>3. Total output</b>	<b><u>Euro 4,131,505.68</u></b> (2023: Euro 4,995,566.42)
<b>4. Other operating income</b>	
a) Income from the disposal of non-current assets and from additions to non-current assets gens	<b><u>Euro 1.261,34</u></b> (2023: Euro 0,00)
b) Income from the reduction of the pau- Impairment of receivables	<b><u>Euro 2.111,00</u></b> (2023: Euro 1.587,00)
c) Income from the reversal of provisions	<b><u>Euro 13.286,97</u></b> (2023: Euro 0,00)
d) Miscellaneous other operating income	<b><u>Euro 80.643,19</u></b> (2023: Euro 9.771,09)
<b>5. Cost of materials</b>	
a) Expenses for raw materials, consumables and supplies and for purchased goods	<b><u>Euro 30.059,69</u></b> (2023: Euro 150.223,93)
b) Expenses for purchased services	<b><u>Euro 888.290,90</u></b> (2023: Euro 1,240,477.68)

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<b>6. Personnel expenses</b>	
a) Wages and salaries	<b><u>Euro 2,333,702.05</u></b> (2023: Euro 2,446,972.44)
b) Social security contributions and expenses for Pension provision and for support	<b><u>Euro 522,294.00</u></b> (2023: Euro 558.438,55)
- of which for pensions Euro 3,855.72 (Euro 3,584.32)	
<b>7. Depreciation and amortization</b>	
a) on intangible assets of the Fixed assets and property, plant and equipment	<b><u>Euro 28,957,73</u></b> (2023: Euro 35.617,79)
<b>8. Other operating expenses</b>	
a) Room costs	<b><u>Euro 95,146,16</u></b> (2023: Euro 76.395,43)
b) Insurance, contributions and levies	<b><u>Euro 4,959,64</u></b> (2023: Euro 4.759,25)
c) Repairs and maintenance	<b><u>Euro 4,675,13</u></b> (2023: Euro 71.175,96)
d) Vehicle costs	<b><u>Euro 125,277,89</u></b> (2023: Euro 57.126,52)
e) Advertising and travel expenses	<b><u>Euro 35,057,72</u></b> (2023: Euro 21.373,08)
f) Cost of goods sold	<b><u>Euro 0,00</u></b> (2023: Euro 211,17)
g) Various operating costs	<b><u>Euro 205,515,43</u></b> (2023: Euro 126.690,53)
h) Losses from the disposal of assets of fixed assets	<b><u>Euro 23,740,00</u></b> (2023: Euro 71.588,00)
i) Miscellaneous other operating expenses	<b><u>Euro 1,820,00</u></b> (2023: Euro -68.656,00)
<b>9. Other interest and similar income</b>	<b><u>Euro 3,031,40</u></b> (2023: Euro 4.078,20)
- thereof from affiliated companies Euro 3,031.40 (Euro 4,078.20)	

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<b>10. Earnings after taxes</b>	<b>Euro</b> <u><b>-67.656,76</b></u> (2023: Euro 218.608,38)
<b>11. Other taxes</b>	<b>Euro</b> <u><b>1.714,00</b></u> (2023: Euro 1.543,00)
<b>12. Income from loss absorption</b>	<b>Euro</b> <u><b>69.370,76</b></u> (2023: Euro 0,00)
<b>13. on the basis of a profit pooling, profit transfer or partial profit transfer agreement. Profits transferred under the profit transfer agreement</b>	<b>Euro</b> <u><b>0,00</b></u> (2023: Euro 217.065,38)
<b>14. Net income for the year</b>	<b>Euro</b> <u><b>0,00</b></u> (2023: Euro 0,00)

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## 7. Certificate

### **Certificate from the tax consultancy company on the preparation**

In accordance with our engagement, we have audited the following annual financial statements - comprising the balance sheet, income statement and notes - of ASAP Engineering GmbH for the financial year from January 1, 2024 to

December 31, 2024 accordance with the provisions of German commercial law.

The basis for the preparation were the books kept by us and the documents and inventory records submitted to us, which we did not audit in accordance with our engagement, as well as the information provided to us.

The maintenance of the books and records and the preparation of the inventory and annual financial statements in accordance with German commercial law are the responsibility of the Company's management.

We conducted our engagement in accordance with the pronouncement of the German Federal Chamber of Tax Consultants on the principles for the preparation of annual financial statements. This includes the preparation of the balance sheet and the income statement as well as the notes to the financial statements on the basis of the accounting records and the inventory as well as the requirements for the accounting and valuation methods to be applied.

*Andreas Kern*



*Sybille Kern*

Bad Friedrichshall March 2025

Andreas Kern  
(tax consultant)

Sybille Kern  
(tax consultant)

**Attachments**

## Balance sheet as at December 31, 2024

ASAP Engineering GmbH, 65428 Rüsselsheim

## ASSETS

## LIABILITIES

S

	Euro	Financial year Euro	Previous year Euro		Euro	Financial year Euro	Previous year Euro
<b>A. Fixed assets</b>				<b>A. Equity</b>			
I. Intangible assets				I. Subscribed capital		25.000,00	25.000,00
1. Concessions acquired against payment, commercial Property rights and similar rights and assets, and Licenses to such rights and assets		2.252,00	3.432,00	II Retained earnings brought forward		853.412,98	853.412,98
II. Property, plant and equipment				III. net income for the year		0,00	0,00
1. other equipment, operating and office equipment payment		23.292,00	68.930,00	Total equity		878.412,98	878.412,98
Total fixed assets		25.544,00	72.362,00	<b>B. Provisions</b>			
<b>B. Current assets</b>				1. Other provisions		123.997,03	267.336,74
I. Inventories				<b>C. Liabilities</b>			
1. Unfinished goods, unfinished services		8.865,96	0,00	1. Advance payments received on orders	0,01		0,00
II. Receivables and other assets				- of which with a remaining term of up to one year Euro 0.01 (Euro 0.00)			
1. Receivables from goods and services	669.628,57		1.170.917,73	2. Liabilities from deliveries and services	6.826,00		17.601,42
2. Receivables from affiliated companies	140.826,66		84.159,44	- of which with a remaining term of up to one year EUR 6,826.00 (EUR 17,601.42)			
3. other assets	8.252,66		15.457,36	3. Liabilities to affiliated companies men	294.046,04		577.106,11
		818.707,89	1.270.534,53	- of which with a remaining term of up to one year EUR 294,046.04 (EUR 577,106.11)			
III. Cash on hand, balances with the Bundesbank, balances with Banks and checks		471.838,99	514.070,48	4. Other liabilities	21.674,78		116.509,76
Total current assets		1.299.412,84	1.784.605,01	- thereof from taxes Euro 21,568.41 (Euro 39,581.64)			
				- thereof within the scope of social security Euro 38.98 (Euro 0.00)			
				- of which with a remaining term of up to one year EUR 21,674.78 (EUR 116,509.76)			
						322.546,83	711.217,29
		<b>1.324.956,84</b>	<b>1.856.967,01</b>			<b>1.324.956,84</b>	<b>1.856.967,01</b>

ASAP Engineering GmbH, 65428 Rüsselsheim

	Euro	Financial year Euro	previous year Euro
1. sales revenue		4.122.639,72	5.009.156,01
2. increase in inventories of finished goods and work in progress		8.865,96	13.589,59-
<b>3. overall performance</b>		<b>4.131.505,68</b>	<b>4.995.566,42</b>
4. other operating income			
a) Income from the disposal of fixed assets and from write-ups to fixed assets	1.261,34		0,00
b) Income from the reduction of the bad debt allowance on receivables	2.111,00		1.587,00
c) Income from the reversal of provisions	13.286,97		0,00
d) Miscellaneous other operating income	80.643,19		9.771,09
		97.302,50	11.358,09
5. cost of materials			
a) Cost of raw materials, consumables and supplies and of purchased goods	30.059,69		150.223,93
b) Expenses for purchased services	888.290,90		1.240.477,68
		918.350,59	1.390.701,61
6. personnel expenses			
a) Wages and salaries	2.333.702,05		2.446.972,44
b) Social security contributions and expenses for pensions and other benefits - of which for pensions Euro 3,855.72 (Euro 3,584.32)	522.294,00		558.438,55
		2.855.996,05	3.005.410,99
7. Depreciation and amortization			
a) on intangible assets of fixed assets and property, plant and equipment		28.957,73	35.617,79
8. Other operating expenses			
a) Room costs	95.146,16		76.395,43
b) Insurance, contributions and levies	4.959,64		4.759,25
c) Repairs and maintenance	4.675,13		71.175,96
d) Vehicle costs	125.277,89		57.126,52
e) Advertising and travel expenses	35.057,72		21.373,08
f) Cost of goods sold	0,00		211,17
	265.116,54-		231.041,41-
Carry forward		425.503,81	575.194,12

ASAP Engineering GmbH, 65428 Rüsselsheim

	Euro	Financial year Euro	Previous year Euro
Carry forward		425.503,81	575.194,12
	265.116,54-		231.041,41-
g) Various operating costs	205.515,43		126.690,53
h) Losses from the disposal of fixed assets	23.740,00		71.588,00
i) Miscellaneous other operating expenses	<u>1.820,00</u>		<u>68.656,00-</u>
		496.191,97	360.663,94
9. Other interest and similar income -thereof from affiliated companies Euro 3,031.40 (Euro 4,078.20)		3.031,40	4.078,20
<b>10. earnings after taxes</b>		<b>67.656,76-</b>	<b>218.608,38</b>
11. other taxes		1.714,00	1.543,00
12. income from loss absorption		69.370,76	0,00
13. profits transferred on the basis of a profit pooling, profit transfer or partial profit transfer agreement		0,00	217.065,38
<b>14. net income for the year</b>		<b>0,00</b>	<b>0,00</b>

**ASSETS**

Account	Designation	Euro	Financial year Euro	Previous year Euro
	<b>Concessions acquired against payment, Industrial property rights and similar rights rights and values and licenses to such rights and Values</b>			
135	IT software, purchased	0,00		5,00
140	License of acquired property rights, not acquired	<u>2.252,</u>		<u>3.427,</u>
			2.252,00	3.432,00
	<b>other equipment, operating and Office equipment</b>			
500	Operating and office equipment	15.929,00		23.338,00
520	Passenger car	3.850,00		10.469,00
560	Other means of transportation	922,00		1.576,00
680	Installations in third-party properties	0,00		30.270,00
690	Other operating and office equipment	<u>2.591,</u>		<u>3.277,</u>
			23.292,00	68.930,00
	<b>in progress, work in process services</b>			
1081	Work in progress		8.865,96	0,00
	<b>Receivables from deliveries and Services</b>			
1200	Receivables from L+L	672.488,57		1.175.888,73
1248	General allowance for doubtful receivables	<u>2.860,00-</u>		<u>4.971,00-</u>
			669.628,57	1.170.917,73
	<b>Receivables from affiliated companies The company</b>			
1260	Receivables from affiliated companies		140.826,66	84.159,44
	<b>Other assets</b>			
1300	Other assets	1.987,65		1.550,88
1340	Claims against Personnel Wages and salaries	375,95		0,00
1350	Deposits	5.800,00		8.334,07
1422	Sales tax receivables previous year	0,00		783,29
3300	Trade accounts payable		89,06	755,96
3759	Advance contribution to social security institution	<u>0,</u>		<u>4.033,</u>
		8.252,66		15.457,36
		<u>8.252,66</u>	<u>844.865,19</u>	<u>15.457,36</u>
Carry forward			844.865,19	1.327.439,17

**ASSETS**

Account Designation	Euro	Financial year Euro	Previous year Euro
Carry forward		844.865,19	1.327.439,17
	8.252,66		15.457,36
1400 Deductible input tax	101,65		593,68
1401 Deductible input tax 7%	489,67		2.134,46
1404 Deductible input tax from EU acquisition 19%	0,00		501,30
1405 Deductible input tax 16%	0,00		32,30
1406 Deductible input tax 19%	57.975,01		47.376,62
3804 Sales tax from EU purchase 19%	0,00		501,30-
3806 Value added tax 19%	660.791,03-		791.316,46-
3820 Value added tax prepayments	534.845,70		671.217,40
3830 Value added tax prepayments 1/11	<u>67.379</u>		<u>69.962</u>
	0,00		0,00
		8.252,66	15.457,36
<b>Cash on hand, Bundesbank assets have credit balances with credit institutions and checks</b>			
1600 Cash register	296,18		999,90
1820 Volksbank HN # 361972016	2.988,99		3.554,35
1880 Cash pool	<u>468.553</u>		<u>509.516</u>
		471.838,99	514.070,48
		<b>1.324.956,84</b>	<b>1.856.967,01</b>

**PASSIVA**

Account	Designation	Euro	Financial year Euro	Previous year Euro
<b>Subscribed capital</b>				
2900	Subscribed capital		25.000,00	25.000,00
<b>Profit carried forward</b>				
2970	Profit carried forward before appropriation		853.412,98	853.412,98
<b>Net income for the year</b>				
	Net income for the year		0,00	0,00
<b>Other provisions</b>				
3070	Other provisions	22.556,16		38.221,25
3071	Accrual BG/ severely disabled levy	1.680,00		16.969,33
3072	Provision for overtime	20.852,51		59.002,61
3073	Vacation accrual	19.066,24		66.300,13
3074	Provisions for annual premiums	7.629,00		31.500,00
3076	Vacation/Christmas bonus	246,77		0,00
3078	Provision for customer bonuses	44.526,35		47.903,42
3095	Provisions for financial statements and audit	<u>7.440,</u>		<u>7.440,</u>
			123.997,03	267.336,74
<b>Advance payments received on orders lungs</b>				
3272	Advance payments received 19% VAT		0,01	0,00
<b>of which with a remaining term of up to one year Euro 0.01 (Euro 0.00)</b>				
3272	Advance payments received 19% VAT			
<b>Liabilities from deliveries and services</b>				
3300	Trade accounts payable		6.826,00	17.601,42
<b>of which with a remaining term of up to one year Euro 6,826.00 (Euro 17,601.42)</b>				
3300	Trade accounts payable			
<b>Liabilities to affiliated companies which companies</b>				
3400	Liabilities to affiliated UN	294.046,04		304.672,67
		<u>294.046,04</u>		<u>304.672,67</u>
Carry forward			1.009.236,02	1.163.351,14

PASSIVA

Account	Designation	Euro	Financial year Euro	previous year Euro
Carry forward		294.046,04	1.009.236,02	1.163.351,14 304.672,67
	<b>Liabilities to affiliated companies which companies</b>			
3401	Liability to affiliated UN(b.1 J)	0,00		217.065,38
3403	Liabilities to affiliated companies UN	<u>0,</u>	294.046,04	<u>55.368,</u> 577.106,11
	<b>of which with a remaining term of up to one year Euro 294,046.04 (Euro 577,106.11)</b>			
3400	Liabilities to affiliated UN			
3401	Liability to affiliated UN(b.1 J)			
3403	Liabilities to affiliated companies UN			
	<b>Other liabilities</b>			
1340	Claims gg. Personnel Wages and salaries	0,00		500,00
1374	Travel expense advances	0,00		150,00
3501	Other liabilities (up to 1 J)	0,00		5.117,00
3502	Other liabilities	0,00		65.621,39
3550	Deposits received	0,00		3.151,07
3700	Liabilit. Taxes and duties	0,00		14.160,46
3720	Liabilities from wages and salaries	67,39		2.029,16
3725	Binding Retention Employee	0,00		359,50
3730	Liabilit. Wage and church tax	21.568,41		25.421,18
3759	Advance contribution to social security institution	<u>38,</u>	21.674,78	<u>0,</u> 116.509,76
	<b>thereof from taxes Euro 21,568.41 (Euro 39,581.64)</b>			
3700	Liabilit. Taxes and duties			
3730	Liabilit. Wage and church tax			
	<b>of which in the context of social Security Euro 38.98 (Euro 0.00)</b>			
3759	Advance contribution to social security institution			
Carry forward			<u>1.324.956,84</u>	<u>1.856.967,01</u>

PASSIVA

Account Name	Euro	Financial year Euro	Previous year Euro
Carry forward		1.324.956,84	1.856.967,01
<b>of which with a remaining term of up to one year Euro 21,674.78 (Euro 116,509.76)</b>			
1340 Receivables from personnel Wages and salaries 1374 Advances on travel expenses			
3501 Other liabilities (up to 1 J)			
3502 Other liabilities			
3550 Deposits received			
3700 Liabilit. Taxes and duties			
3720 Liabilities from wages and salaries 3725 Liabilit. Employee withholdings more			
3730 Liabilit. Wage and church tax 3759 Advance contribution to social security institutions			
		<b>1.324.956,84</b>	<b>1.856.967,01</b>

Account	Designation	Euro	Financial year Euro	previous year Euro
<b>Sales revenue</b>				
4336	Non-taxable s. Service § 18b UStG	139.431,56		140.414,88
4338	Non-taxable third country transactions	15.403,00		110.102,44
4400	Proceeds 19% VAT	2.408.549,04		3.175.741,06
4401	Proceeds 19% VAT	0,01-		17.402,45
4409	Revenues ZF Germany	1.057.774,19		984.363,00
4690	Proceeds ASAP internal	501.515,66		581.079,11
4730	LOCKED:Discounts granted	33,31-		0,00
4736	Discounts granted 19 % VAT	0,41-		0,83-
4760	Bonuses granted 19% VAT	<u>0,</u>		<u>53,</u>
			4.122.639,72	5.009.156,01
<b>Increase in the stock of finished and work in progress</b>				
4815	Change in inventories of work in progress	10.233,47		15.492,11-
4816	Change in inventories	<u>1.367,51-</u>	8.865,96	<u>1.902,</u> 13.589,59-
<b>Income from the disposal of assets fixed assets and from attributions to counter of fixed assets</b>				
4845	Proceeds from sale of property, plant and equipment 19% VAT, BG		1.261,34	0,00
<b>Income from the reduction of the General bad debt allowance on receivables changes</b>				
4920	Income from reduction of PWB to Ford		2.111,00	1.587,00
<b>Income from the reversal of provisions positions</b>				
4931	Income from the reversal of provisions		13.286,97	0,00
<b>Miscellaneous other operating income</b>				
4830	Other operating income	66.528,39		0,00
4946	Other benefits in kind offset	3.683,32		5.104,54
4947	Use of goods (motor vehicle) 19% VAT	10.262,63		4.666,55
4970	Insurance compensation, damages	<u>168,</u>	80.643,19	<u>0,</u> 9.771,09
Carry forward			<u>4.228.808,18</u>	<u>5.006.924,51</u>

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward			4.228.808,18	5.006.924,51
<b>Expenses for raw materials and supplies Operating materials and for purchased Goods</b>				
5205	Invoice ASAP Internal activation	0,00		5.203,00
5206	Offsetting account Invoice ASAP Assets			
		0,00		5.203,00-
5207	IT costs	0,00		378,57
5212	Other	0,00		22.617,15
5213	Travel expenses	24.292,09		116.639,96
5229	Internal ASAP training courses	0,00		5.180,78
5300	Goods received 7% input tax	0,00		9,21
5400	Incoming goods 19% input tax	5.832,93		5.431,90
5425	EU purchase 19% input tax/ VAT	0,00		54,12
5730	Discounts received	0,04-		0,04-
5731	Discounts received 7% input tax	0,00		0,01-
5736	Discounts received 19% input tax	<u>65,29-</u>		<u>87,71-</u>
			30.059,69	150.223,93
<b>Expenses for purchased services gen</b>				
5900	External services	20.025,74-		61.902,31
5901	External work ASAP	611.863,50		963.772,78
5903	Holding levy	270.184,34		196.100,00
5975	Occupancy costs, rents, leases	<u>26.268,</u>		<u>18.702,</u>
			888.290,90	1.240.477,68
<b>Wages and salaries</b>				
6000	Wages and salaries	2.309.399,60		2.398.218,54
6010	Wages	1.457,80-		533,56
6020	Salaries	15.240,00		39.840,95
6030	Temporary wages	52,00		4.000,00
6040	Flat-rate tax for temporary staff	130,67		310,99
6060	Voluntary social expenditure. LSt-pfl.	7.641,90		2.946,36
6069	Flat-rate tax on other emoluments	0,00		335,80
6090	Travel expenses reimbursement. Apartment/workplace	<u>2.695,</u>		<u>786,</u>
			2.333.702,05	2.446.972,44
<b>Social security contributions and expenses for pensions and for sub support</b>				
6110	Statutory social security expenses	436.217,49		446.220,58
6120	Contributions to the employers' liability insurance association	15.024,11		15.116,18
6125	Expenses for medical examinations	0,00		326,11
		<u>451.241,60-</u>		<u>461.662,87-</u>
Carry forward			976.755,54	1.169.250,46

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward			976.755,54	1.169.250,46
		451.241,60-		461.662,87-
	<b>Social security contributions and expenses for pensions and for sub support</b>			
6130	Voluntary social expenditure. LSt-free	67.196,68		93.191,36
6140	Retirement provision	2.824,84		3.228,34
6147	Flat-rate tax for insurance	<u>1.030,</u>		<u>355,</u>
			522.294,00	558.438,55
	<b>of which for pensions Euro 3,855.72 (Euro 3,584.32)</b>			
6140	Retirement provision			
6147	Flat-rate tax for insurance			
	<b>Depreciation and amortization</b>			
	<b>on intangible assets fixed assets and Property, plant and equipment</b>			
6200	Amortization of intangible assets	1.175,00		448,00
6220	Depreciation of property, plant and equipment	19.884,01		23.832,64
6222	Depreciation of vehicles	7.271,00		7.752,00
6260	Immediate depreciation GWG	<u>627,</u>		<u>3.585,</u>
			28.957,73	35.617,79
	<b>Room costs</b>			
6310	Rent	80.538,40		58.953,00
6318	Ancillary rental and lease costs	689,09		0,00
6325	Gas, electricity, water	5.215,23		12.821,82
6330	Cleaning	4.781,54		3.489,96
6335	Maintenance of operational premises	<u>3.921,</u>		<u>1.130,</u>
			95.146,16	76.395,43
	<b>Insurance, contributions and deductions ben</b>			
6400	Insurances	15,00		0,00
6420	Contributions	<u>4.944,</u>		<u>4.759,</u>
			4.959,64	4.759,25
	<b>Repairs and maintenance</b>			
6460	Repair/Maintenance Plant and machinery	2.235,92		0,00
6490	Other repairs and maintenance	2.207,77		8.765,82
		<u>4.443,69-</u>		<u>8.765,82-</u>
Carry forward			325.398,01	494.039,44

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward		4.443,69-	325.398,01	494.039,44 8.765,82-
<b>Repairs and maintenance</b>				
6495	Maintenance costs for hardware and software	0,00		7.158,49
6496	Maintenance costs IT ASAP internal	<u>231,</u>		<u>55.251,</u>
			4.675,13	71.175,96
<b>Vehicle costs</b>				
6520	Vehicle insurance	8.100,59		6.390,24
6521	Car insurance ASAP internal	2.113,26		0,00
6530	Ongoing vehicle operating costs	50.058,30		26.077,48
6540	Vehicle repairs	21.983,33		8.410,04
6550	Garage rentals	150,00		0,00
6560	Car leasing	27.062,57		13.536,49
6565	Rental leasing electric vehicles/bicycles	5.546,09		0,00
6570	Other vehicle costs	5.588,25		0,00
6580	Tolls	0,00		20,52
6595	Third-party vehicle costs	<u>4.675,</u>		<u>2.691,</u>
			125.277,89	57.126,52
<b>Advertising and travel expenses</b>				
6600	Advertising costs	200,00		553,46
6612	Pausch. Tax gifts/benefits deduct.	0,00		32,56
6630	Representation costs	0,00		1.272,96
6640	Hospitality costs	542,20		812,62
6644	Non-deductible entertainment expenses	0,00		348,26
6650	Employee travel expenses	20.990,23		10.645,80
6660	Travel expenses AN Accommodation expenses	5.506,15		3.226,03
6663	Employee travel expenses, travel costs	7.679,14		4.027,79
6664	Travel expenses AN Additional meal expenses	<u>140,</u>		<u>453,</u>
			35.057,72	21.373,08
<b>Cost of goods sold</b>				
6740	Outgoing loads		0,00	211,17
<b>Various operating costs</b>				
6300	Other operating expenses	4.247,47		1.610,34
6301	Work clothes	3.532,45		1.476,61
6307	Other related expenses ASAP internal	14.236,45		53.372,24
6498	Internal allocation of IT costs	127.824,69		0,00
6800	Postage	338,50		622,75
6805	Telephone	3.539,91		3.803,58
		<u>153.719,47-</u>		<u>60.885,52-</u>
Carry forward			160.387,27	344.152,71

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward		153.719,47-	160.387,27	344.152,71 60.885,52-
<b>Various operating costs</b>				
6806	Telephone ASAP internal	0,00		14.090,19
6810	Fax and Internet costs	0,00		307,62
6815	Office supplies	2.345,75		464,36
6816	Office supplies ASAP internal	0,00		98,86-
6819	Internal ASAP training costs	5.669,46		8.566,49
6821	Training costs	13.282,94		6.280,01
6825	Legal and consulting costs	0,00		195,00
6827	Closing and audit costs	7.440,00		4.790,00
6830	Accounting costs	12.176,49		12.228,49
6835	Rents for movable shared accommodation			
		1.186,50		6.513,08
6836	Lease/rental/leasing of occupied flat ASAP internal	0,00		6.054,00
6837	Expenses for licenses, concessions			
		596,00		0,00
6840	Rental leasing movable WG Operating equipment	1.360,54		427,44
6841	Expenses for licenses ASAP internal			
		0,00		646,10
6845	Tools and small appliances	0,00		1.088,08
6850	Other operating supplies	4.219,64		1.789,16
6855	Ancillary costs of monetary transactions	987,72		960,04
6859	Expenses for overburden/waste disposal	<u>2.530,</u>		<u>1.503,</u>
			205.515,43	126.690,53
<b>Losses from the disposal of counter of fixed assets</b>				
6895	Disposals of property, plant and equipment Net book value at BV	23.735,00		71.588,00
6896	Disposal of intangible assetsG, RBW, BV			
		<u>5,</u>		<u>0,</u>
			23.740,00	71.588,00
<b>Miscellaneous other operating expenses tions</b>				
6391	Donations for scientific/cultural purposes Purpose	1.800,00		0,00
6960	Expenses relating to other periods	<u>20,</u>		<u>68.656,00-</u>
			1.820,00	68.656,00-
<b>Other interest and similar income</b>				
7109	Other. Interest and similar Income from affiliated UN		3.031,40	4.078,20
Carry forward			<u>67.656,76-</u>	<u>218.608,38</u>

Account	Designation	Euro	Financial year Euro	previous year Euro
Carry forward			67.656,76-	218.608,38
	<b>thereof from affiliated companies take Euro 3,031.40 (Euro 4,078.20)</b>			
7109	Other. Interest and similar Income from affiliated UN			
	<b>Other taxes</b>			
7685	Vehicle tax		1.714,00	1.543,00
	<b>Income from loss absorption</b>			
7190	Income from loss absorption		69.370,76	0,00
	<b>due to a profit pool, of a profit transfer or partial profit and loss transfer agreement Profits</b>			
7394	Deducted profits / profit / partial profit deduction		0,00	217.065,38
	<b>Net income for the year</b>		<b>0,00</b>	<b>0,00</b>

## 9. Appendix

### General information

The financial statements of the ASAP Engineering Ltd. were on the basis the accounting regulations of the German Commercial Code.

In addition to these regulations, the provisions of the German Limited Liability Companies Act had to be observed.

Where options for disclosures in the balance sheet, income statement or notes can be exercised, the note in the balance sheet or income statement was selected.

According to the size categories specified in Section 267 HGB, the company is a small GmbH.

### Information on the identification of the company according to the register court

Company name according to the register court:	ASAP Engineering GmbH
Registered office according to the register court:	Rüsselsheim
Register entry:	Commercial register
Register court:	Darmstadt
Register no:	89527

### Disclosures on accounting and valuation including tax measures

#### Accounting and valuation principles

Property, plant and equipment were recognized at acquisition or production cost and, where depreciable, reduced by scheduled depreciation.

Scheduled depreciation was recognized on a straight-line basis over the expected useful life of the assets.

Movable fixed assets up to a value of EUR 800.00 were fully depreciated in the year of acquisition.

Receivables and securities were valued taking into account all recognizable risks.

Tax provisions include taxes relating to the financial year that have not yet been assessed.

Other provisions were formed for all other uncertain liabilities. In the process

ASAP Engineering GmbH, 65428 Rüsselsheim

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all recognizable risks are taken into account.

Liabilities were recognized at the settlement amount.

**Accounting and valuation methods that differ from the previous year**

There no fundamental change in accounting and valuation methods compared to the previous year.

**Other mandatory information**

**Average number of employees during the financial year**

The average number of people employed by the company during the financial year was 78.

**Names of the managing directors**

During the past financial year, the company's business was managed by the following persons:

Managing Director:	Michael Neisen	profession practiced:	Graduate engineer
Managing Director:	Robert Morgner	Profession practiced	Business graduate
Managing Director:	Volker Schier	profession practiced:	Graduate engineer

**Signature of the management**

Rüsselsheim 12.03.2025

Place, date

Signature



**Development of fixed assets**

ASAP Engineering GmbH, 65428 Rüsselsheim

Account	Designation	Development the	Status as of 01.01.2024 Euro	Access Disposal - Euro	Rebooking Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
135	IT software, purchased	Ansch-/Herst-K	37.210,06	37.210,06-			0,00
		Amortization	37.205,06	37.205,06-			0,00
		<b>Carrying amounts</b>	<b>5,00</b>	<b>5,00-</b>			<b>0,00</b>
140	License industrial property rights acquired	Ansch-/Herst-K	3.525,00				3.525,00
		Amortization	98,00	1.175,00			1.273,00
		<b>Carrying amounts</b>	<b>3.427,00</b>			<b>1.175,00</b>	<b>2.252,00</b>
500	Operating and business equipment	Ansch-/Herst-K	75.121,70	5.252,01			40.262,46
		Amortization	51.783,70	40.111,25-			24.333,46
				12.639,01			
				40.089,25-			
		<b>Carrying amounts</b>	<b>23.338,00</b>	<b>5.252,01</b>		<b>12.639,01</b>	<b>15.929,00</b>
				<b>22,00-</b>			
520	Passenger car	Ansch-/Herst-K	57.592,10	17.900,00-			39.692,10
		Amortization	47.123,10	6.617,00			35.842,10
				17.898,00-			
		<b>Carrying amounts</b>	<b>10.469,00</b>	<b>2,00-</b>		<b>6.617,00</b>	<b>3.850,00</b>
560	Other means of transportation	Ansch-/Herst-K	7.190,00				7.190,00
		Amortization	5.614,00	654,00			6.268,00
		<b>Carrying amounts</b>	<b>1.576,00</b>			<b>654,00</b>	<b>922,00</b>
670	Low-value assets	Ansch-/Herst-K	28.340,79	627,72			0,00
		Amortization	28.340,79	28.968,51-			0,00
				627,72			
				28.968,51-			
		<b>Carrying amounts</b>	<b>0,00</b>	<b>627,72</b>		<b>627,72</b>	<b>0,00</b>
680	Fixtures in third-party properties	Ansch-/Herst-K	75.346,84	75.346,84-			0,00
		Amortization	45.076,84	6.563,00			0,00
				51.639,84-			
		<b>Carrying amounts</b>	<b>30.270,00</b>	<b>23.707,00-</b>		<b>6.563,00</b>	<b>0,00</b>
690	Other operating and business expenses equipment	Ansch-/Herst-K	20.704,96	14.206,17-			6.498,79
		Amortization	17.427,96	682,00			3.907,79
				14.202,17-			
		<b>Carrying amounts</b>	<b>3.277,00</b>	<b>4,00-</b>		<b>682,00</b>	<b>2.591,00</b>
<b>Total</b>		Ansch-/Herst-K	305.031,45	5.879,73			97.168,35
		Amortization	232.669,45	213.742,83-			71.624,35
				28.957,73			
				190.002,83-			
		<b>Carrying amounts</b>	<b>72.362,00</b>	<b>5.879,73</b>		<b>28.957,73</b>	<b>25.544,00</b>
				<b>23.740,00-</b>			

ASAP Engineering GmbH, 65428 Rüsselsheim

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
<b>135</b>	<b>IT software, purchased</b>							
135002	4x CANalyzer PRO software Vector Informatik GmbH	17.06.2019 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	12.992,00 12.991,00 <b>1,00</b>	12.992,00- 12.991,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
135003	2x CANalyzer PRO Vector Informatik GmbH	18.07.2019 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	6.496,00 6.495,00 <b>1,00</b>	6.496,00- 6.495,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
135004	8x Software CAN/LIN Network Interface Vector Informatik GmbH	08.05.2019 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	10.830,00 10.829,00 <b>1,00</b>	10.830,00- 10.829,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
135005	Vector Keyman, CAN Network Vector Informatik GmbH	18.07.2019 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	4.349,10 4.348,10 <b>1,00</b>	4.349,10- 4.348,10- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
135006	Devolution Remote	01.06.2020 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	2.542,96 2.541,96 <b>1,00</b>	2.542,96- 2.541,96- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
Total	IT software, acquired for consideration ben	Ansch-/Herst-K  Amortization <b>Carrying amounts</b>		37.210,06  37.205,06 <b>5,00</b>	37.210,06-  37.205,06- <b>5,00-</b>			0,00  0,00 <b>0,00</b>

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<b>140</b>	<b>License for industrial property rights, not acquired</b>							
140001	Segula Technologies GmbH un- known	29.12.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	3.525,00 98,00 <b>3.427,00</b>	1.175,00		<b>1.175,00</b>	3.525,00 1.273,00 <b>2.252,00</b>
Total	License for industrial property rights acquired	Ansch-/Herst-K Amortization <b>Carrying amounts</b>		3.525,00 98,00 <b>3.427,00</b>	1.175,00		<b>1.175,00</b>	3.525,00 1.273,00 <b>2.252,00</b>

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Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the Abschr.	Status as of 01.01.2024 Euro	Access Disposal - Euro	Rebooking Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
<b>500</b>	<b>Operating and office equipment</b>							
500014	Dell, Computer+ Monitor (J4CXW4J)	31.12.2011 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	535,00 534,00 <b>1,00</b>	535,00- 534,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500028	Satec, 5 work chairs with backrest nen	12.02.2014 Linear <b>04/00 / 25,00</b>	AHK Abschr. <b>BW</b>	2.112,50 2.111,50 <b>1,00</b>	2.112,50- 2.111,50- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500037	Dell monitors	12.03.2014 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.087,45 1.086,45 <b>1,00</b>	1.087,45- 1.086,45- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500043	Dell LED Monitor	19.05.2014 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	155,35 154,35 <b>1,00</b>	155,35- 154,35- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500049	LED monitor Dell Professional P2414H	10.03.2015 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	161,56 160,56 <b>1,00</b>	161,56- 160,56- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500053	Dell GmbH LED monitor	10.03.2015 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	161,56 160,56 <b>1,00</b>	161,56- 160,56- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500054	Dell GmbH LED monitor	10.03.2015 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	161,56 160,56 <b>1,00</b>	161,56- 160,56- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500055	Dell GmbH LED monitor	10.03.2015 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	161,55 160,55 <b>1,00</b>	161,55- 160,55- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500062	Workbench Funktion Type 307B Max Lamb GmbH & Co KG	26.07.2016 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	579,00 578,00 <b>1,00</b>	579,00- 578,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500063	Plant box Satec system workstations Ltd.	11.10.2016 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	444,00 443,00 <b>1,00</b>	444,00- 443,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500064	Jakob, Conf.tel	30.09.2016 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	411,95 410,95 <b>1,00</b>	411,95- 410,95- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500066	Workbench Function Type 307B Max Lamb GmbH & Co KG	08.08.2017 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	640,58 639,58 <b>1,00</b>	640,58- 639,58- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500068	Euro Planen Trade and Service ce Ltd.	27.07.2017 Linear <b>08/00 / 12,50</b>	AHK Abschr. <b>BW</b>	3.255,00 2.646,00 <b>609,00</b>		407,00		3.255,00 3.053,00 <b>202,00</b>
Carry forward		Ansch-/Herst-K		9.867,06	6.612,06-			3.255,00
		Amortization		9.246,06	407,00			3.053,00
		<b>Carrying amounts</b>		<b>621,00</b>	<b>12,00-</b>		<b>407,00</b>	<b>202,00</b>

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<b>500</b>	<b>Operating and office equipment</b>							
Carry forward		Ansch-/Herst-K		9.867,06	6.612,06-			3.255,00
		Amortization		9.246,06	407,00			3.053,00
					6.600,06-			
		<b>Carrying amounts</b>		<b>621,00</b>	<b>12,00-</b>		<b>407,00</b>	<b>202,00</b>
500069	Dell GmbH - Notebook 7WTNXT2+ CGNNT2	30.03.2019 Linear	AHK Abschr. <b>BW</b>	2.532,00 2.531,00 <b>1,00</b>	2.532,00- 2.531,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500070	5x Dell Latitude 7490	08.05.2019 Linear	AHK Abschr. <b>BW</b>	5.852,15 5.851,15 <b>1,00</b>	5.852,15- 5.851,15- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500071	3x Dell Latitude 7490	28.05.2019 Linear	AHK Abschr. <b>BW</b>	3.511,29 3.510,29 <b>1,00</b>	3.511,29- 3.510,29- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500072	12x Dell Latitude 3500 CTO	26.06.2019 Linear	AHK Abschr. <b>BW</b>	11.113,91 11.113,91 <b>0,00</b>	11.113,91- 11.113,91- <b>0,00-</b>			0,00 0,00 <b>0,00</b>
500073	Dell Latitude 7490	04.07.2019 Linear	AHK Abschr. <b>BW</b>	1.164,33 1.163,33 <b>1,00</b>	1.164,33- 1.163,33- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500074	UPS Schneider Electriv APC Smart-UPS Jacob Elektronik GmbH	08.04.2019 Linear	AHK Abschr. <b>BW</b>	3.178,03 3.177,03 <b>1,00</b>	3.178,03- 3.177,03- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
500075	iPhone 12 pro 128GB blue Jacob Elektronik GmbH	11.08.2021 Linear	AHK Abschr. <b>BW</b>	979,19 788,19 <b>191,00</b>	979,19- 190,00- <b>1,00-</b>		<b>190,00</b>	0,00 0,00 <b>0,00</b>
500076	Dell Latitude 5520 BH6ZNG3	17.09.2021 Linear	AHK Abschr. <b>BW</b>	1.292,07 1.006,07 <b>286,00</b>	1.292,07- 285,00- <b>1,00-</b>		<b>285,00</b>	0,00 0,00 <b>0,00</b>
500077	Dell Latitude 5520 9H6ZNG3	17.09.2021 Linear	AHK Abschr. <b>BW</b>	1.292,07 1.006,07 <b>286,00</b>	1.292,07- 285,00- <b>1,00-</b>		<b>285,00</b>	0,00 0,00 <b>0,00</b>
500078	Dell Latitude 5520 8H6ZNG3	17.09.2021 Linear	AHK Abschr. <b>BW</b>	1.292,07 1.006,07 <b>286,00</b>	1.292,07- 285,00- <b>1,00-</b>		<b>285,00</b>	0,00 0,00 <b>0,00</b>
500079	Dell Latitude 5520 7H6ZNG3	17.09.2021 Linear	AHK Abschr. <b>BW</b>	1.292,08 1.006,08 <b>286,00</b>	1.292,08- 285,00- <b>1,00-</b>		<b>285,00</b>	0,00 0,00 <b>0,00</b>
Carry forward		Ansch-/Herst-K		43.366,25	40.111,25-			3.255,00
		Amortization		41.405,25	1.737,00			3.053,00
					40.089,25-			
		<b>Carrying amounts</b>		<b>1.961,00</b>	<b>22,00-</b>		<b>1.737,00</b>	<b>202,00</b>

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<b>500</b>	<b>Operating and office equipment</b>							
Carry forward		Ansch-/Herst-K		43.366,25	40.111,25-			3.255,00
		Amortization		41.405,25	1.737,00			3.053,00
					40.089,25-			
		<b>Carrying amounts</b>		<b>1.961,00</b>	<b>22,00-</b>		<b>1.737,00</b>	<b>202,00</b>
500080	Dell Latitude 5530 9L2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500081	Dell Latitude 5530 CL2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500082	Dell Latitude 5530 DL2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500083	Dell Latitude 5530 FL2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500084	Dell Latitude 5530 8L2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500085	Dell Latitude 5530 BL2FNL3	26.05.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,34 565,34 451,00	339,00		339,00	1.016,34 904,34 112,00
500086	Dell Latitude 5530 CN8HBS3	10.11.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,89 396,89 620,00	339,00		339,00	1.016,89 735,89 281,00
500087	Dell Latitude 5530 DN8HBS3	10.11.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,89 396,89 620,00	339,00		339,00	1.016,89 735,89 281,00
500088	Dell Latitude 5530 FN8HBS3	10.11.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,89 396,89 620,00	339,00		339,00	1.016,89 735,89 281,00
500089	Dell Latitude 5530 BN8HBS3	10.11.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,89 396,89 620,00	339,00		339,00	1.016,89 735,89 281,00
500090	Dell Latitude 5530 JN6HGS3	19.01.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.045,00 348,00 697,00	348,00		348,00	1.045,00 696,00 349,00
500091	Dell Latitude 5530 HN6HGS3	19.01.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.045,00 348,00 697,00	348,00		348,00	1.045,00 696,00 349,00
Carry forward		Ansch-/Herst-K		55.621,85	40.111,25-			15.510,60
		Amortization		47.080,85	5.823,00			12.814,60
					40.089,25-			
		<b>Carrying amounts</b>		<b>8.541,00</b>	<b>22,00-</b>		<b>5.823,00</b>	<b>2.696,00</b>

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<b>500</b>	<b>Operating and office equipment</b>							
Carry forward		Ansch-/Herst-K		55.621,85	40.111,25-			15.510,60
		Amortization		47.080,85	5.823,00			12.814,60
					40.089,25-			
		<b>Carrying amounts</b>		<b>8.541,00</b>	<b>22,00-</b>		<b>5.823,00</b>	<b>2.696,00</b>
500092	Dell Latitude 5530 GN6HGS3	19.01.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.045,00 348,00 <b>697,00</b>		348,00		1.045,00 696,00 <b>349,00</b>
500093	Dell Latitude 5530 FN6HGS3	19.01.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.045,00 348,00 <b>697,00</b>		348,00		1.045,00 696,00 <b>349,00</b>
500094	Dell Latitude 5530 1P6HGS3	19.01.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.045,00 348,00 <b>697,00</b>		348,00		1.045,00 696,00 <b>349,00</b>
500095	Dell Latitude 5530 DN6HGS3	19.01.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.045,00 348,00 <b>697,00</b>		348,00		1.045,00 696,00 <b>349,00</b>
500096	Dell Latitude 5530 CXJ7BS3 AS9 ASAP Holding	10.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.055,00 293,00 <b>762,00</b>		352,00		1.055,00 645,00 <b>410,00</b>
500097	Dell Latitude 5530 DG70XL3 AS9 ASAP Holding	10.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.055,00 293,00 <b>762,00</b>		352,00		1.055,00 645,00 <b>410,00</b>
500098	Dell Latitude 5530 2SJ7BS3 AS9 ASAP Holding	10.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.055,00 293,00 <b>762,00</b>		352,00		1.055,00 645,00 <b>410,00</b>
500099	Dell Latitude 5530 84PRBS3 AS9 ASAP Holding	10.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.019,00 283,00 <b>736,00</b>		340,00		1.019,00 623,00 <b>396,00</b>
500100	Dell Latitude 5530 63PRBS3 AS9 ASAP Holding	10.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.019,00 283,00 <b>736,00</b>		340,00		1.019,00 623,00 <b>396,00</b>
500101	Dell Latitude 5540 5PM5FS3	28.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.056,95 294,95 <b>762,00</b>		352,00		1.056,95 646,95 <b>410,00</b>
500102	Dell Latitude 5540 DCL5FS3	28.03.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.056,95 294,95 <b>762,00</b>		352,00		1.056,95 646,95 <b>410,00</b>
500103	Dell Latitude 5540 FW04MS3	14.06.2023 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	1.096,06 213,06 <b>883,00</b>		365,00		1.096,06 578,06 <b>518,00</b>
Carry forward		Ansch-/Herst-K		68.214,81	40.111,25-			28.103,56
		Amortization		50.720,81	10.020,00			20.651,56
					40.089,25-			
		<b>Carrying amounts</b>		<b>17.494,00</b>	<b>22,00-</b>		<b>10.020,00</b>	<b>7.452,00</b>

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<b>500</b>	<b>Operating and office equipment</b>							
Carry forward		Ansch-/Herst-K		68.214,81	40.111,25-			28.103,56
		Amortization		50.720,81	10.020,00			20.651,56
					40.089,25-			
		<b>Carrying amounts</b>		<b>17.494,00</b>	<b>22,00-</b>		<b>10.020,00</b>	<b>7.452,00</b>
500104	Dell Latitude 5540 HW04MS3	14.06.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.096,06 213,06 883,00	365,00		365,00	1.096,06 578,06 518,00
500105	Dell Latitude 5540 GW04MS3	14.06.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.096,06 213,06 883,00	365,00		365,00	1.096,06 578,06 518,00
500106	Dell Latitude 5540 DW04MS3	14.06.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.096,06 213,06 883,00	365,00		365,00	1.096,06 578,06 518,00
500107	Dell Latitude 5540 JW04MS3	14.06.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.096,07 213,07 883,00	365,00		365,00	1.096,07 578,07 518,00
500108	Dell GmbH Dell Latitude 5440 14' incl. 3	07.10.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.261,32 105,32 1.156,00	420,00		420,00	1.261,32 525,32 736,00
500109	Dell GmbH Dell Latitude 5440 14' incl. 3	07.10.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.261,32 105,32 1.156,00	420,00		420,00	1.261,32 525,32 736,00
500110	Herkommer+ Gutbrod Office one-direction	29.05.2024 Linear 11/00 / 9,09	AHK Abschr. BW		5.252,01 319,01 0,00		319,01	5.252,01 319,01 4.933,00
Total	Operating and business equipment	Appendix/Herst-K		75.121,70	5.252,01			40.262,46
		Amortization		51.783,70	40.111,25-			24.333,46
					12.639,01			
		<b>Carrying amounts</b>		<b>23.338,00</b>	<b>5.252,01</b>		<b>12.639,01</b>	<b>15.929,00</b>
					40.089,25-			
					<b>22,00-</b>			

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<b>520</b>	<b>Passenger car</b>							
520001	OPEL Vivaro 2.0 CDTI GG-AS-1003 ALD Lease Finance	10.04.2015 Linear <b>06/00 / 16,67</b>	AHK Abschr. <b>BW</b>	13.200,00 13.199,00 <b>1,00</b>	13.200,00- 13.199,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
520002	Opel Corsa GG-AS-1002 Used ALD Lease Finanz GmbH	13.03.2016 Linear <b>03/00 / 33,33</b>	AHK Abschr. <b>BW</b>	4.700,00 4.699,00 <b>1,00</b>	4.700,00- 4.699,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
520003	Mercedes Type C 300 d Coupe black Mercedes-Benz	02.08.2019 Linear <b>06/00 / 16,67</b>	AHK Abschr. <b>BW</b>	39.692,10 29.225,10 <b>10.467,00</b>		6.617,00	<b>6.617,00</b>	39.692,10 35.842,10 <b>3.850,00</b>
Total	Passenger car	Ansch-/Herst-K Amortization  <b>Carrying amounts</b>		57.592,10 47.123,10  <b>10.469,00</b>	17.900,00- 6.617,00 17.898,00- <b>2,00-</b>		<b>6.617,00</b>	39.692,10 35.842,10  <b>3.850,00</b>

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Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
<b>560</b>	<b>Other means of transportation</b>							
560001	Mobile lifting platform STAHLGRUBER GmbH,	12.06.2015 Linear <b>11/00 / 9,09</b>	AHK Abschr. <b>BW</b>	7.190,00 5.614,00 <b>1.576,00</b>		654,00		7.190,00 6.268,00 <b>922,00</b>
							<b>654,00</b>	
Total	Other means of transportation	Ansch-/Herst-K Amortization <b>Carrying amounts</b>		7.190,00 5.614,00 <b>1.576,00</b>		654,00		7.190,00 6.268,00 <b>922,00</b>

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Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the Abschr.	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
<b>670</b>	<b>Low-value assets</b>							
670042	Office swivel chair with neck support Satec	31.01.2018 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	446,00 446,00 <b>0,00</b>	446,00- 446,00-			0,00 0,00 <b>0,00</b>
670043	2x HÄG Futu task chair Satec	31.01.2018 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	910,80 910,80 <b>0,00</b>	910,80- 910,80-			0,00 0,00 <b>0,00</b>
670044	iPhone Volker Schier_Visa	31.01.2018 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	473,95 473,95 <b>0,00</b>	473,95- 473,95-			0,00 0,00 <b>0,00</b>
670045	iPhone 7 Amazon Volker Schier_Visa	29.06.2018 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	510,75 510,75 <b>0,00</b>	510,75- 510,75-			0,00 0,00 <b>0,00</b>
670046	iPhone X 64BG space gray Amazon.com	08.02.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	730,25 730,25 <b>0,00</b>	730,25- 730,25-			0,00 0,00 <b>0,00</b>
670047	iPhone X 64GB AS1 ASAP Technical Service Apple	28.02.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	277,27 277,27 <b>0,00</b>	277,27- 277,27-			0,00 0,00 <b>0,00</b>
670048	Satec system workstations Gmb	01.08.2018 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	469,00 469,00 <b>0,00</b>	469,00- 469,00-			0,00 0,00 <b>0,00</b>
670050	8x Dell Latitude 3590	11.04.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	5.627,12 5.627,12 <b>0,00</b>	5.627,12- 5.627,12-			0,00 0,00 <b>0,00</b>
670054	Fully automatic coffee machine Philips 5000 24.06.2019 EP5330/10 Amazon.com	GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	449,58 449,58 <b>0,00</b>	449,58- 449,58-			0,00 0,00 <b>0,00</b>
670055	UV leak detection lamp Optimax WM SE	22.06.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	179,31 179,31 <b>0,00</b>	179,31- 179,31-			0,00 0,00 <b>0,00</b>
670056	Krups fully automatic coffee machine EA8105 Amazon.com	03.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	200,75 200,75 <b>0,00</b>	200,75- 200,75-			0,00 0,00 <b>0,00</b>
670057	12x Smartphone HONOR 10 lite Jacob Elektronik GmbH	01.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	2.235,96 2.235,96 <b>0,00</b>	2.235,96- 2.235,96-			0,00 0,00 <b>0,00</b>
670058	Samsung Galaxy A20e Smartphone Jacob Elektronik GmbH	16.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	140,67 140,67 <b>0,00</b>	140,67- 140,67-			0,00 0,00 <b>0,00</b>
Carry forward		Ansch-/Herst-K		12.651,41	12.651,41-			0,00
		Amortization		12.651,41	12.651,41-			0,00
		<b>Carrying amounts</b>		<b>0,00</b>				<b>0,00</b>

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Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
<b>670</b>	<b>Low-value assets</b>							
Carry forward		Ansch-/Herst-K		12.651,41	12.651,41-			0,00
		Amortization		12.651,41	12.651,41-			0,00
		<b>Carrying amounts</b>		<b>0,00</b>				<b>0,00</b>
670059	3x Samsung Galaxy A20e Jacob Elektronik GmbH	19.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	408,09 408,09 <b>0,00</b>	408,09- 408,09- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670060	Roller shutter cabinet 1600mm 4 Floors Satec	08.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	604,00 604,00 <b>0,00</b>	604,00- 604,00- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670061	2x roller shutter cabinet 1200 2 Floors Satec	08.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	956,00 956,00 <b>0,00</b>	956,00- 956,00- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670062	5x TomTom GO 5200 Navigation device Amazon.com	07.08.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.281,05 1.281,05 <b>0,00</b>	1.281,05- 1.281,05- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670063	Amazon.de Kärcher 1.520-934.0 High-pressure cleaner	30.07.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	546,17 546,17 <b>0,00</b>	546,17- 546,17- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670064	Microwave	16.08.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	85,71 85,71 <b>0,00</b>	85,71- 85,71- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670065	2x Smartphone Samsung Galaxy A20e Jacob Elektronik GmbH	03.09.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	265,32 265,32 <b>0,00</b>	265,32- 265,32- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670066	4x work chair HÄG-FUTU Satec system workstations	16.09.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.481,76 1.481,76 <b>0,00</b>	1.481,76- 1.481,76- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670067	Navigation device TomTom GO 5200 Amazon.com	12.09.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	  <b>0,00</b>	  <b>0,00</b>			0,00 0,00 <b>0,00</b>
670068	2x swivel chair SAIL SY 8 Satec system workstations	02.10.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	974,12 974,12 <b>0,00</b>	974,12- 974,12- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670069	5x Samsung Galaxy A20e+ Co-sold Jacob Elektronik GmbH	30.09.2019 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	762,75 762,75 <b>0,00</b>	762,75- 762,75- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670071	Deutsche Leasing AG Purchase Bü- rome furniture from leasing	20.08.2020 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.504,45 1.504,45 <b>0,00</b>	1.504,45- 1.504,45- <b>0,00</b>			0,00 0,00 <b>0,00</b>
Carry forward		Ansch-/Herst-K		21.520,83	21.520,83-			0,00
		Amortization		21.520,83	21.520,83-			0,00
		<b>Carrying amounts</b>		<b>0,00</b>				<b>0,00</b>

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Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
<b>670</b>	<b>Low-value assets</b>							
Carry forward		Ansch-/Herst-K		21.520,83	21.520,83-			0,00
		Amortization		21.520,83	21.520,83-			0,00
		<b>Carrying amounts</b>		<b>0,00</b>				<b>0,00</b>
670072	Dell Latitude 7480 IN-NB-637 AS8	07.01.2021 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	235,00 235,00 <b>0,00</b>	235,00- 235,00- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670073	Small office furniture German Leasing Information	25.11.2021 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	364,41 364,41 <b>0,00</b>	364,41- 364,41- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670074	Small office furniture Deutsche Leasing AG	31.01.2022 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.154,00 1.154,00 <b>0,00</b>	1.154,00- 1.154,00- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670075	Jacob Elektronik Samsung Ga- laxy	25.04.2022 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.481,40 1.481,40 <b>0,00</b>	1.481,40- 1.481,40- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670076	Apple iPad 10.2" 9th Gen Jacob Elektronik GmbH	17.01.2023 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	622,48 622,48 <b>0,00</b>	622,48- 622,48- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670077	iPhone 14 Pro 128GB Space- black Jacob Elektronik GmbH	23.08.2023 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	987,85 987,85 <b>0,00</b>	987,85- 987,85- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670078	iPhone SE 3rd Gen Jacob Elektronik GmbH	04.09.2023 GWG/full <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	494,82 494,82 <b>0,00</b>	494,82- 494,82- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670079	Dell GmbH 5 Docking	20.11.2023 GWG-Sofort <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>	1.480,00 1.480,00 <b>0,00</b>	1.480,00- 1.480,00- <b>0,00</b>			0,00 0,00 <b>0,00</b>
670080	Fully automatic coffee machine	05.06.2024 GWG-Sofort <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>		417,65 417,65- 417,65- 417,65- <b>417,65</b>			0,00 0,00 0,00 0,00 <b>0,00</b>
670081	Ingo Stelljes unknown	17.07.2024 GWG-Sofort <b>01/00 / 100,00</b>	AHK Abschr. <b>BW</b>		210,07 210,07- 210,07- 210,07- <b>210,07</b>			0,00 0,00 0,00 0,00 <b>0,00</b>
Total	Low-value assets Depreciation/Herst-K			28.340,79	627,72 28.968,51-			0,00
		Amortization		28.340,79	627,72 28.968,51-			0,00
		<b>Carrying amounts</b>		<b>0,00</b>	<b>627,72</b>		<b>627,72</b>	<b>0,00</b>

ASAP Engineering GmbH, 65428 Rüsselsheim

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
<b>680</b>	<b>Installations in third-party properties</b>							
680003	Tenant fixtures according to BP	01.01.2014 Linear	AHK Abschr.	8.084,02 5.480,02	8.084,02- 548,00 6.028,02-			0,00 0,00
		<b>14/09 / 6,78</b>	<b>BW</b>	<b>2.604,00</b>	<b>2.056,00-</b>		<b>548,00</b>	<b>0,00</b>
680004	Barrier system Interflex Data systems GmbH	12.09.2016 Linear	AHK Abschr.	25.428,59 12.428,59	25.428,59- 1.696,00 14.124,59-			0,00 0,00
		<b>15/00 / 6,67</b>	<b>BW</b>	<b>13.000,00</b>	<b>11.304,00-</b>		<b>1.696,00</b>	<b>0,00</b>
680005	Access control Interflex Datensysteme GmbH	23.05.2017 Linear	AHK Abschr.	11.711,40 5.207,40	11.711,40- 781,00 5.988,40-			0,00 0,00
		<b>15/00 / 6,67</b>	<b>BW</b>	<b>6.504,00</b>	<b>5.723,00-</b>		<b>781,00</b>	<b>0,00</b>
680006	Fence Rhein-Mainz fence team	30.06.2017 Linear	AHK Abschr.	3.599,97 2.370,97	3.599,97- 360,00 2.730,97-			0,00 0,00
		<b>10/00 / 10,00</b>	<b>BW</b>	<b>1.229,00</b>	<b>869,00-</b>		<b>360,00</b>	<b>0,00</b>
680007	Access control Interflex data systems	09.10.2017 Linear	AHK Abschr.	21.031,30 16.432,30	21.031,30- 2.629,00 19.061,30-			0,00 0,00
		<b>08/00 / 12,50</b>	<b>BW</b>	<b>4.599,00</b>	<b>1.970,00-</b>		<b>2.629,00</b>	<b>0,00</b>
680008	Zaunteam Rhein-Mainz, Ralf Cop	28.04.2018 Linear	AHK Abschr.	5.491,56 3.157,56	5.491,56- 549,00 3.706,56-			0,00 0,00
		<b>10/00 / 10,00</b>	<b>BW</b>	<b>2.334,00</b>	<b>1.785,00-</b>		<b>549,00</b>	<b>0,00</b>
Total	Installations in third-party properties cke	Ansch-/Herst- Amortization		75.346,84 45.076,84	75.346,84- 6.563,00 51.639,84-			0,00 0,00
		<b>Carrying amounts</b>		<b>30.270,00</b>	<b>23.707,00-</b>		<b>6.563,00</b>	<b>0,00</b>

ASAP Engineering GmbH, 65428 Rüsselsheim

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Rebooking Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
<b>690</b>	<b>Other operating and office equipment</b>							
690001	Satec office furniture	08.04.2011 Linear <b>08/00 / 12,50</b>	AHK Abschr. <b>BW</b>	7.300,30 7.299,30 <b>1,00</b>	7.300,30- 7.299,30- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
690002	Satec, 4 desks with 4 Roll containers	29.02.2012 Linear <b>05/00 / 20,00</b>	AHK Abschr. <b>BW</b>	2.678,00 2.677,00 <b>1,00</b>	2.678,00- 2.677,00- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
690003	Satec, 4 work chairs with armrests lean	12.03.2012 Linear <b>05/00 / 20,00</b>	AHK Abschr. <b>BW</b>	1.591,20 1.590,20 <b>1,00</b>	1.591,20- 1.590,20- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
690005	Satec conference table	31.12.2011 Linear <b>15/00 / 6,67</b>	AHK Abschr. <b>BW</b>	1.011,00 816,00 <b>195,00</b>		67,00	<b>67,00</b>	1.011,00 883,00 <b>128,00</b>
690006	Satec office furniture	31.12.2011 Linear <b>15/00 / 6,67</b>	AHK Abschr. <b>BW</b>	2.137,00 1.728,00 <b>409,00</b>		143,00	<b>143,00</b>	2.137,00 1.871,00 <b>266,00</b>
690008	Sweeper TK 18 Friedmann motorized devices	03.08.2017 Linear <b>05/00 / 20,00</b>	AHK Abschr. <b>BW</b>	1.616,97 1.615,97 <b>1,00</b>	1.616,97- 1.615,97- <b>1,00-</b>			0,00 0,00 <b>0,00</b>
690009	Workshop trolley Max Lamb GmbH & Co KG	13.11.2018 Linear <b>05/00 / 20,00</b>	AHK Abschr. <b>BW</b>	1.019,70 1.019,70 <b>0,00</b>	1.019,70- 1.019,70- <b>0,00-</b>			0,00 0,00 <b>0,00</b>
690010	Sit-stand table height-adjustable cash CREW Satec	27.05.2019 Linear <b>13/00 / 7,69</b>	AHK Abschr. <b>BW</b>	970,00 350,00 <b>620,00</b>		75,00	<b>75,00</b>	970,00 425,00 <b>545,00</b>
690011	Mobile exhibition stand Expand International AB	07.03.2023 Linear <b>06/00 / 16,67</b>	AHK Abschr. <b>BW</b>	2.380,79 331,79 <b>2.049,00</b>		397,00	<b>397,00</b>	2.380,79 728,79 <b>1.652,00</b>
Total	Other operating and business expenses- Acquisition/first-time k equipment	Amortization		20.704,96 17.427,96 <b>3.277,00</b>	14.206,17- 682,00 14.202,17- <b>4,00-</b>		<b>682,00</b>	6.498,79 3.907,79 <b>2.591,00</b>

**General terms and conditions**

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**General terms and conditions**  
**for tax consultants, tax agents and tax consulting companies as of 01.01.2011**

The following "General Terms and Conditions of Contract" apply to contracts between tax consultants, tax agents and tax consulting companies (hereinafter referred to as "tax consultants") and their clients, unless otherwise expressly agreed in writing or prescribed by law.

**§ 1 Scope and execution of the order**

- (1) The scope of the services to be provided by the tax consultant shall be determined by the order placed.
- (2) The order is carried out in accordance with the principles of proper professional practice.
- (3) The required documents and declarations must be submitted to the tax consultant in full. The tax consultant shall assume that the facts stated by the client, in particular the figures, are correct. If he discovers any inaccuracies, he shall be obliged to point them out. The audit of the accuracy, completeness and correctness of the documents and figures provided, in particular the bookkeeping and balance sheet, shall only form part of the assignment if this has been agreed in writing.
- (4) The mandate does not constitute a power of attorney representation before authorities, courts and other bodies. It must be issued separately. If, due to the absence of the client, it is not possible to coordinate with the client on the lodging of legal remedies or appeals, the tax adviser is entitled and obliged to take action to meet deadlines in cases of doubt.

**§ 2 Duty of confidentiality**

- (1) In accordance with the law, the tax adviser is obliged to maintain confidentiality about all facts that come to his knowledge in connection with the execution of the assignment, unless the client releases him from this obligation in writing. The duty of confidentiality shall continue to apply after termination of the contractual relationship.
- (2) The duty of confidentiality also applies to the tax advisor's employees to the same extent.
- (3) The duty of confidentiality does not apply if disclosure is necessary to safeguard the tax advisor's legitimate interests. The tax advisor is also released from the duty of confidentiality to the extent that he is obliged to provide information and cooperation in accordance with the insurance conditions of his professional liability insurance.
- (4) Statutory rights to information and the right to refuse to testify pursuant to Section 102 AO, Section 53 StPO, Section 383 ZPO remain unaffected.
- (5) The tax adviser may only hand over reports, expert opinions and other written statements on the results of his work to third parties with the consent of the client.
- (6) The tax consultant is entitled to automatically collect personal data of the client and its employees within the scope of the orders placed and to process it in an automated file or to transfer it to a service computer center for further order data processing.
- (7) Beyond this, there is no obligation to maintain confidentiality insofar as this is necessary for the performance of a certification audit in the tax adviser's office and the persons working in this respect have been instructed about their obligation to maintain confidentiality. The client agrees that the certifier/auditor may inspect the tax adviser's personal files, which have been filed and maintained by the tax adviser.
- (8) The tax adviser shall observe the confidentiality obligation when sending or transmitting documents, papers, work results etc. on paper or in electronic form. For his part, the client shall ensure that he, as the recipient, also observes all security measures to ensure that the papers or files sent to him are only received by the responsible parties. This also applies in particular to fax and e-mail correspondence. Appropriate technical and organizational measures must be taken to protect the documents and files provided. If special precautions have to be taken that go beyond the normal measures, a corresponding written agreement must be made on the observance of additional security-relevant measures, in particular whether encryption must be used in e-mail traffic.

**§ 3 Involvement of third parties**

- (1) The tax adviser is entitled to use employees, expert third parties and data processing companies to carry out the assignment.
- (2) When engaging expert third parties and data processing companies, the tax adviser must ensure that they undertake to maintain confidentiality in accordance with Section 2 (1).
- (3) The tax consultant is entitled to provide general representatives (§ 69 StBerG) and practice trustees (§ 71 StBerG) with access to the files within the meaning of § 66 para. 2 StBerG in the event of their appointment.
- (4) The tax adviser is entitled to appoint a data protection officer to fulfill his obligations under the Federal Data Protection Act. Insofar as the data protection officer is not already subject to a duty of confidentiality pursuant to Section 2 (2), the tax adviser shall that the data protection undertakes to maintain data secrecy upon taking up his duties.

**§ 4 Remedy of defects**

- (1) The client shall be entitled to rectification of any defects. The tax adviser shall be given the opportunity to rectify the defect.
- (2) If the tax adviser does not remedy the claimed defects within a reasonable period of time or refuses to remedy the defects, the client may have the defects remedied by another tax adviser at the tax adviser's expense.

or, at his discretion, demand a reduction payment or rescission of the contract.

(3) Obvious inaccuracies (e.g. typing errors, calculation errors) may be corrected by the tax adviser at any time, including to third parties. The tax adviser may correct other errors vis-à-vis third parties with the consent of the client. Consent is not required if the tax adviser's legitimate interests take precedence over those of the client.

(4) The client has the right - if and insofar as the mandate is a service contract within the meaning of § 611, § 675 BGB - to refuse rectification by the tax adviser if the mandate is terminated by the client and the defect is only discovered by another tax adviser after the mandate has been effectively terminated.

#### **§ 5 Liability**

(1) The tax consultant is liable for his own fault as well as for the fault of his vicarious agents.

(2) The client's claim against the tax adviser for compensation for damage caused by negligence in accordance with paragraph 1 shall be limited to EUR 1,000,000.00 (in words: one million EUR).

(3) Insofar as this is deviated from in individual cases, in particular if the liability is to be limited to an amount lower than that stated in paragraph 2, a written agreement is required, which is to be drawn up separately and handed over to the client together with these General Terms and Conditions of Contract upon conclusion of the contract.

(4) Insofar as a claim for damages by the client is not subject to a shorter limitation period by law, it shall expire

- three years from the date on which the claim arose and the client became aware of the circumstances giving rise to the claim and the identity of the debtor or should have become aware of them without gross negligence,
- irrespective of knowledge or grossly negligent ignorance, within five years of its occurrence and
- irrespective of its origin and knowledge or grossly negligent ignorance, ten years from the commission of the act, the breach of duty or the other event causing the damage. The period ending earlier shall be decisive.

(5) The provisions set out in paragraphs 1 to 4 shall also apply to persons other than the client, insofar as contractual relationships are also established between the tax adviser and these persons in individual cases by way of exception.

(6) Excluded from the limitation of liability are liability claims for damages resulting from injury to life, limb or health.

#### **§ 6 Obligations of the client**

(1) The client is obliged to cooperate insofar as this is necessary for the proper completion of the assignment. In particular, the client shall provide the tax adviser, without being requested to do so, with all documents necessary for the execution of the engagement in full and in good time to allow the tax adviser a reasonable period of time to complete the engagement. The same applies to information on all processes and circumstances that may be of significance for the execution of the engagement. The client is obliged to take note of all written and verbal communications from the tax adviser and to consult the tax adviser in case of doubt.

(2) The client refrain from doing anything that could impair the independence of the tax adviser or his vicarious agents.

(3) The client undertakes to only pass on the results of the tax advisor's work with the written consent of the tax advisor, unless the content of the order already provides consent to pass them on to a specific third party.

(4) If the tax adviser uses data processing programs on the client's premises, the client shall be obliged to comply with the tax adviser's instructions regarding the installation and use of the programs. Furthermore, the client shall be obliged and entitled to reproduce the programs only to extent prescribed by the tax adviser. The client may not distribute the programs. The tax consultant shall remain the owner of the rights of use. The client shall refrain from doing anything that would prevent the tax consultant from exercising the rights of use to the programs.

#### **§ 7 Failure to cooperate and default of acceptance by the client**

If the client fails to cooperate in accordance with § 6 or otherwise or if he is in default of acceptance of the service offered by the tax adviser, the tax adviser is entitled to set a reasonable deadline with the declaration that he will refuse to continue the contract after expiry of the deadline. After unsuccessful expiry of the deadline, the tax consultant may terminate the contract without notice (cf. No. 10 Para. 3). This shall not affect the tax adviser's claim to compensation for the additional expenses incurred by him as a result of the delay or the client's failure to cooperate, or for the damage caused, even if the tax adviser does not exercise his right of termination.

#### **§ 8 Calculation of remuneration**

(1) The remuneration (fees and reimbursement of expenses) of tax advisors for their professional activities in accordance with Section 33 StBerG is based on the Fee Ordinance for Tax Advisors, Tax Agents and Tax Consulting Companies.

(2) For activities that are not regulated in the Fee Ordinance (e.g. Section 57 (3) Nos. 2 and 3 StBerG), the agreed remuneration applies, otherwise the usual remuneration (Section 612 (2) and Section 632 (2) BGB).

(3) Offsetting against a claim for remuneration by the tax consultant is only permitted with undisputed or legally established claims.

**§ 9 Advance payment**

- (1) The tax consultant may demand an advance payment for fees and expenses already incurred and those likely to be incurred.
- (2) If the requested advance payment is not paid, the tax adviser may, after giving prior notice, cease further work for the client until the advance payment is received. The tax adviser is obliged to inform the client in good time of his intention to cease work if the client may suffer disadvantages as a result of the cessation of work.

**§ 10 Termination of the contract**

- (1) The contract shall end upon fulfillment of the agreed services, upon expiry of the agreed term or upon termination. The contract shall not end upon death or legal incapacity of the client or, in the case of a company, upon its dissolution.
- (2) The contract can - if and insofar as it constitutes a service contract within the meaning of § 611, § 675 BGB - be terminated extraordinarily by either contracting party in accordance § 627 BGB; the termination must be made in writing. Insofar as this is to be deviated from in individual cases, a written agreement is required, which is to be drawn up separately and handed over to the client.
- (3) In the event of termination of the contract by the tax adviser, in order to avoid any loss of rights on the part of the client, those actions which are reasonable and cannot be postponed (e.g. application for an extension of the deadline in the event of imminent expiry of the deadline) must still be taken. The tax adviser is also liable for these actions in accordance with § 5.
- (4) The tax adviser is obliged to hand over to the client everything he receives or has received for the execution of the assignment and everything he obtains from the business relationship. In addition, the tax adviser is obliged to provide the client with the necessary information, to provide information on the status of the matter upon request and to render an account.
- (5) Upon termination of the contract, the Client shall immediately return to the Tax Advisor the data processing programs used by the Tax Advisor to perform the contract, including any copies made and other program documents, or delete them from the hard drive. Upon termination of the contract by the Tax Advisor, however, the Client may retain the programs for a period to be agreed, insofar as this is absolutely necessary to avoid legal disadvantages.
- (6) After termination of the client relationship, the documents must be collected from the tax consultant.

**§ 11 Entitlement to remuneration in the event of premature termination of the contract**

If the assignment ends before it has been fully completed, the tax consultant's claim to remuneration shall be based on the law. If this is to be deviated from in individual cases, a written agreement shall be required, which shall be drawn up separately and handed over to the client.

**§ 12 Storage, surrender and right of retention of work results and documents**

- (1) The tax adviser must retain the files for a period of ten years after completion of the assignment. However, this obligation shall expire before the end of this period if the tax adviser has requested the client in writing to take receipt the reference files and the client has not complied with this request within six months of receiving them.
- (2) The reference files within the meaning of this provision include all documents that the tax adviser has received from or for the client in connection with his professional activities. However, this does not apply to correspondence between the tax adviser and his client and to documents which the latter has already received in original or copy form, or to working papers prepared for internal purposes.
- (3) At the request of the client, at the latest after completion of the assignment, the tax adviser shall return the files to the client within a reasonable period of time. The tax adviser may make and retain copies or photocopies of documents which he returns to the client.
- (4) The tax adviser may refuse to hand over the results of his work and the files until he has been paid his fees and expenses. This shall not apply if retention would be contrary to good faith under the circumstances, in particular due to the relative insignificance of the amounts owed. The client shall be entitled to withhold an appropriate part of the remuneration until defects asserted by the client in good time have been remedied.

**§ 13 Applicable law and place of performance**

- (1) Only German law shall apply to the order, its execution and the resulting claims.
- (2) The place of performance is the location of the professional establishment or the location of the other consulting office if the client is a merchant. The place of performance is the place of residence of the client if he is not a merchant within the meaning of the German Commercial Code (HGB).

**§ 14 Effectiveness in the event of partial invalidity, amendments and supplements**

- (1) Should individual provisions of these terms and conditions be or become invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that comes as close as possible to the intended purpose.
- (2) Amendments and supplements to these terms and conditions must be made in writing.