



ANNUAL FINANCIAL STATEMENTS

as of December 31, 2024

ASAP Engineering GmbH

Otto-Lilienthal-Strasse 2

88046 Friedrichshafen

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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,
Friedrichshafen**

- 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 compilation report was agreed, but no specific stipulations regarding the nature and scope of our reporting were expressly made in the engagement agreements, we report in the customary professional form in with the *Federal Chamber of Tax Consultants' statement on the principles for the preparation of compilation reports*.

Preparation of annual financial statements dated April 12/13, 2010 on the scope and results of our activities.

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 includes the activities required to prepare the legally prescribed balance sheet and income statement as well as the 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 accounting 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 applied, taking into account the continuation of the

The valuation methods applied to the previous annual financial statements were retained. The valuation methods applied to 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.

3. Legal and economic Foundations

3.1 Legal Relationships

Company:	ASAP Engineering GmbH
Legal form:	Limited liability company
Registered office:	Friedrichshafen
Address:	Otto- Lilienthal-Straße 2 88046 Friedrichshafen
Entry in the commercial register:	Local Court Ulm HRB-No.: 741098
Financial year:	January 1 to December 31
of the company:	Engineering and services
Subscribed capital:	100.000,00 €
Management, representation:	Michael Neisen Robert Morgner Martin Ott
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 filed on the Internet.

3.2 Tax Relationships

Responsible tax office:	Friedrichshafen
Tax number:	61021/00166
VAT group:	Exists with the company 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.

Organschaft 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.

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.

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

A. Fixed assets

I. Intangible assets

1. Concessions acquired against payment, commercial intellectual property rights and similar rights and assets and licenses to such rights and Values

Euro 2.975,00
(31.12.2023: Euro 14.875,00)

II. Property, plant and equipment

1. Technical equipment and machinery

Euro 23.434,00
(31.12.2023: Euro 24.869,00)

2. Other equipment, operating and business equipment

Euro 105.027,00
(31.12.2023: Euro 150.626,00)

B. Current assets

I. Inventories

1. Unfinished goods, unfinished services

Euro -0,01
(31.12.2023: Euro 13.455,77)

II. Receivables and other assets

1. Trade receivables

Euro 417.656,81
(31.12.2023: Euro 944.773,24)

2. Receivables from affiliated companies

Euro 245.390,53
(31.12.2023: Euro 260.335,10)

3. Other assets

Euro 84.612,86
(31.12.2023: Euro 82.977,48)

**III. cash on hand, Bundesbank balances, credit
at banks and checks**

Euro 1,059,894.53
(31.12.2023: Euro 967.528,84)

Total current assets

Euro 1,807,554.72
(31.12.2023: Euro 2,269,070.43)

Total assets

Euro 1,938,990.72
(31.12.2023: Euro 2,459,440.43)

A. Equity

I. Subscribed capital	Euro	100.000,00
	(31.12.2023: Euro	100.000,00)
II. Profit carried forward	Euro	460.992,67
	(31.12.2023: Euro	460.992,67)
III. Net income for the year	Euro	0,00
	(31.12.2023: Euro	0,00)
Total equity	Euro	560.992,67
	(31.12.2023: Euro	560.992,67)

B. Provisions

1. Other provisions	Euro	157.736,32
	(31.12.2023: Euro	210.202,15)

C. Liabilities

1. Advance payments received on orders	Euro	16.819,12
	(31.12.2023: Euro	68.005,09)
- of which with a remaining term of up to one year Euro 16,819.12 (Euro 68,005.09)		
2. Liabilities from deliveries and services Services	Euro	20.204,70
	(31.12.2023: Euro	131.946,18)
- of which with a remaining term of up to one year EUR 20,204.70 (EUR 131,946.18)		
3. Liabilities to affiliated companies Company	Euro	1,095,066.11
	(31.12.2023: Euro	1,373,133.01)
- of which with a remaining term of up to one year Euro 1,095,066.11 (Euro 1,373,133.01)		

4. Other liabilities	<u>Euro 88.171,80</u>
	(31.12.2023: Euro 115.161,33)
- thereof from taxes Euro 31,587.87 (Euro 49,117.55)	
- thereof within the scope of social security EUR 3,034.11 (EUR 10,203.30)	
- of which with a remaining term of up to one year EUR 88,171.80 (EUR 115,161.33)	
Total liabilities	<u>Euro 1,938,990.72</u>
	(31.12.2023: Euro 2,459,440.43)

1. Sales revenue	<u>Euro 6,729,558.11</u> (2023: <u>Euro 9,923,672.85</u>)
2. Reduction in inventories of finished and work in progress	<u>Euro 13,455,78</u> (2023: Euro 14.967,13)
3. Total output	<u>Euro 6,716,102.33</u> (2023: Euro 9,908,705.72)
4. Other operating income	
a) Income from the reduction of the pau- Impairment of receivables	<u>Euro 2,224,00</u> (2023: Euro 0,00)
b) Income from the reversal of provisions	<u>Euro 11,062,94</u> (2023: Euro 0,00)
c) Miscellaneous other operating income	<u>Euro 39,675,33</u> (2023: Euro 26.887,92)
5. Cost of materials	
a) Expenses for raw materials, consumables and supplies and for purchased goods	<u>Euro 38,418,20</u> (2023: Euro 27.485,02)
b) Expenses for purchased services	<u>Euro 1,033,911.79</u> (2023: Euro 2,872,884.95)
6. Personnel expenses	
a) Wages and salaries	<u>Euro 3,437,874.74</u> (2023: Euro 3,839,911.58)
b) Social security contributions and expenses for Pension provision and for support	<u>Euro 832,095,33</u> (2023: Euro 928.365,30)
- of which for pensions EUR 12,772.79 (EUR 9,881.28)	
7. Depreciation and amortization	
a) on intangible assets of the Fixed assets and property, plant and equipment	<u>Euro 65,977,06</u> (2023: Euro 76.762,26)
8. Other operating expenses	

a) Room costs	Euro 354.763,02 (2023: Euro 714.920,08)
b) Insurance, contributions and levies	Euro 3.318,80 (2023: Euro 1.521,92)
c) Repairs and maintenance	Euro 27.364,24 (2023: Euro 78.053,49)
d) Vehicle costs	Euro 36.070,69 (2023: Euro 17.414,03)
e) Advertising and travel expenses	Euro 4.820,91 (2023: Euro 15.291,93)
f) Cost of goods delivery	Euro 600,00 (2023: Euro 0,00)
g) Various operating costs	Euro 193.884,67 (2023: Euro 225.987,36)
h) Losses from the disposal of assets of fixed assets	Euro 0,00 (2023: Euro 3.299,00)
i) Losses from impairments of current assets and disposals of financial assets Included in the valuation allowance for receivables	Euro 0,00 (2023: Euro 3.987,00)
j) Miscellaneous other operating expenses	Euro 20,00 (2023: Euro 0,00)
9. Other interest and similar income	Euro 267,25 (2023: Euro 3.998,21)
- thereof from affiliated companies EUR 267.25 (EUR 3,998.21)	
10. Earnings after taxes	Euro 740.212,40 (2023: Euro 1,133,707.93)
11. Other taxes	Euro -133,63 (2023: Euro 164,00)
12. on the basis of a profit pooling, profit transfer or partial profit transfer agreement. Profits transferred under the profit transfer agreement	Euro 740.346,03 (2023: Euro 1,133,543.93)

13. Net profit for the year

Euro	0,00
(2023: Euro	0,00)

7. Certificate

Certificate from the tax consultancy firm on the preparation

In accordance with our engagement, we have audited the accompanying 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.

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, 88046 Friedrichshafen

ASSETS**LIABILITIES**

S

	Euro	Financial year Euro	previous year Euro		Euro	Financial year Euro	previous year Euro
A. Fixed assets				A. Equity			
I. Intangible assets				I. Subscribed capital		100.000,00	100.000,00
1. Concessions acquired against payment, commercial Property rights and similar rights and assets, and Licenses to such rights and assets		2.975,00	14.875,00	II Retained earnings brought forward		460.992,67	460.992,67
II. Property, plant and equipment				III. net income for the year		0,00	0,00
1. Technical equipment and machinery	23.434,00		24.869,00	Total equity		560.992,67	560.992,67
2. other equipment, operating and office equipment payment	105.027,00		150.626,00	B. Provisions			
		128.461,00	175.495,00	1. Other provisions		157.736,32	210.202,15
Total fixed assets		131.436,00	190.370,00	C. Liabilities			
B. Current assets				1. Advance payments received on orders	16.819,12		68.005,09
I. Inventories				- of which with a remaining term of up to one year EUR 16,819.12 (EUR 68,005.09)			
1. in progress, unfinished services		0,01-	13.455,77	2. Liabilities from deliveries and services	20.204,70		131.946,18
II. Receivables and other assets				- of which with a remaining term of up to one year EUR 20,204.70 (EUR 131,946.18)			
1. Trade receivables	417.656,81		944.773,24	3. Liabilities to affiliated companies men	1.095.066,11		1.373.133,01
2. Receivables from affiliated companies	245.390,53		260.335,10	- of which with a remaining term of up to one year Euro 1,095,066.11 (Euro 1,373,133.01)			
3. other assets	84.612,86		82.977,48	4. Other liabilities	88.171,80		115.161,33
		747.660,20	1.288.085,82	- thereof from taxes Euro 31,587.87 (Euro 49,117.55)			
III. Cash on hand, balances with the Bundesbank, balances with Banks and checks		1.059.894,53	967,528.84	- thereof within the scope of social security EUR 3,034.11 (EUR 10,203.30)			
				- of which with a remaining term of up to one year EUR 88,171.80 (EUR 115,161.33)			
Total current assets		1.807.554,72	2.269.070,43			1.220.261,73	1.688.245,61
		1.938.990,72	2.459.440,43			1.938.990,72	2.459.440,43

ASAP Engineering GmbH, 88046 Friedrichshafen

	Euro	Financial year Euro	Previous year Euro
1. sales revenue		6.729.558,11	9.923.672,85
2. reduction in inventories of finished goods and work in progress		13.455,78	14.967,13
3. overall performance		6.716.102,33	9.908.705,72
4. other operating income			
a) Income from the reduction of the bad debt allowance on receivables	2.224,00		0,00
b) Income from the reversal of provisions	11.062,94		0,00
c) Miscellaneous other operating income	39.675,33		26.887,92
		52.962,27	26.887,92
5. cost of materials			
a) Expenses for raw materials, consumables and supplies and for purchased goods	38.418,20		27.485,02
b) Expenses for purchased services	1.033.911,79		2.872.884,95
		1.072.329,99	2.900.369,97
6. personnel expenses			
a) Wages and salaries	3.437.874,74		3.839.911,58
b) Social security contributions and expenses for pensions and other benefits	832.095,33		928.365,30
- of which for pensions EUR 12,772.79 (EUR 9,881.28)			
		4.269.970,07	4.768.276,88
7. Depreciation and amortization			
a) on intangible assets of fixed assets and property, plant and equipment		65.977,06	76.762,26
8. Other operating expenses			
a) Room costs	354.763,02		714.920,08
b) Insurance, contributions and levies	3.318,80		1.521,92
c) Repairs and maintenance	27.364,24		78.053,49
d) Vehicle costs	36.070,69		17.414,03
e) Advertising and travel expenses	4.820,91		15.291,93
f) Cost of goods sold	600,00		0,00
g) Various operating costs	193.884,67		225.987,36
h) Losses from the disposal of fixed assets	0,00		3.299,00
	620.822,33-	1.360.787,48	1.056.487,81-
Carry forward		2.190.184,53	

ASAP Engineering GmbH, 88046 Friedrichshafen

	Euro	Financial year Euro	Previous year Euro
Carry forward	620.822,33-	1.360.787,48	2.190.184,53 1.056.487,81-
i) Losses from impairment of current assets and allocation to the value adjustment to receivables	0,00		3.987,00
j) Miscellaneous other operating expenses gen	20,00		0,00
		620.842,33	1.060.474,81
9. other interest and similar income - thereof from affiliated companies EUR 267.25 (EUR 3,998.21)		267,25	3.998,21
10. earnings after taxes		740.212,40	1.133.707,93
11. other taxes		133,63-	164,00
12. profits transferred on the basis of a profit pooling, profit transfer or partial profit transfer agreement		740.346,03	1.133.543,93
13. net income for the year		0,00	0,00

ASSETS

Account	Designation	Euro	Financial year Euro	Previous year Euro
	Concessions acquired against payment, Industrial property rights and similar rights rights and values and licenses to such rights and Values			
135	IT software, purchased		2.975,00	14.875,00
	Technical equipment and machinery			
420	Technical installations		23.434,00	24.869,00
	other equipment, operating and Office equipment			
500	Operating and office equipment	71.522,00		110.131,00
680	Installations in third-party properties	30.551,00		36.464,00
690	Other operating and office equipment	<u>2.954,</u>		<u>4.031,</u>
			105.027,00	150.626,00
	in progress, work in process services			
1081	Work in progress		0,01-	13.455,77
	Receivables from deliveries and Services			
1200	Receivables from L+L	419.419,81		948.760,24
1248	General allowance for doubtful receivables	<u>1.763,00-</u>		<u>3.987,00-</u>
			417.656,81	944.773,24
	Receivables from affiliated companies The company			
1260	Receivables from affiliated companies		245.390,53	260.335,10
	Other assets			
1300	Other assets	1.658,57		0,00
1340	Claims gg. Personnel Wages and salaries	8,91		0,00
1350	Deposits	75.793,00		75.793,00
1422	Sales tax receivables previous year	0,00		2.345,37
1457	Claim against the Federal Agency	5.359,94		0,00
3300	Trade accounts payable			
		<u>1.792,</u>		<u>4.839,</u>
		84.612,86		82.977,48
1400	Deductible input tax	55,36		1.844,93
1401	Deductible input tax 7%	1.155,70		1.413,65
		<u>85.823,92</u>		<u>86.236,06</u>
Carry forward			794.483,33	1.408.934,11

ASSETS

Account Designation	Euro	Financial year Euro	Previous year Euro
Carry forward	85.823,92	794.483,33	1.408.934,11 86.236,06
1404 Deductible input tax from EU acquisition 19%	0,00		474,20
1406 Deductible input tax 19%	123.440,00		320.320,70
1407 Deductible input tax § 13b UStG 19%	0,00		2.266,06
3804 Sales tax from EU purchase 19%	0,00		474,20-
3806 Value added tax 19%	493.663,19-		1.155.550,28-
3820 Value added tax prepayments	293.379,13		688.096,00
3830 Value added tax prepayments 1/11	75.633,00		143.875,00
3837 Value added tax according to § 13b UStG 19%	<u>0</u>		<u>2.266,06-</u>
	0,00		0,00
		84.612,86	<u>82.977,48</u>
Cash on hand, Bundesbank assets have credit balances with credit institutions and checks			
1840 Volksbank Heilbronn # 360967019	619,46		6.601,30
1880 Cash pool	<u>1.059.275,</u>		<u>960.927,</u>
		1.059.894,53	967.528,84
		<u>1.938.990,72</u>	<u>2.459.440,43</u>

PASSIVA

Account	Designation	Euro	Financial year Euro	Previous year Euro
Subscribed capital				
2900	Subscribed capital		100.000,00	100.000,00
Profit carried forward				
2970	Profit carried forward before appropriation		460.992,67	460.992,67
Net income for the year				
	Net income for the year		0,00	0,00
Other provisions				
997	Incentive & Retention	9.000,00		0,00
3070	Other provisions	1.645,58		4.113,18
3071	Provision BG/ severely disabled levy			
		9.840,00		25.094,30
3072	Provision for overtime	48.526,01		62.182,91
3073	Vacation accrual	4.911,74		43.338,76
3074	Provisions for annual premiums	34.150,00		68.353,00
3076	Vacation/Christmas bonus	16.750,91		0,00
3078	Provision for customer bonuses	25.792,08		0,00
3095	Provisions for financial statements and audit			
		<u>7.120,</u>		<u>7.120,</u>
			157.736,32	210.202,15
Advance payments received on orders lungs				
3272	Advance payments received 19% VAT		16.819,12	68.005,09
of which with a remaining term of up to one year Euro 16,819.12 (Euro 68,005.09)				
3272	Advance payments received 19% VAT			
Liabilities from deliveries and services				
3300	Trade accounts payable		20.204,70	131.946,18
of which with a remaining term of up to one year Euro 20,204.70 (Euro 131,946.18)				
3300	Trade accounts payable			
Carry forward			<u>755.752,81</u>	<u>971.146,09</u>

PASSIVA

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward			755.752,81	971.146,09
Liabilities to affiliated companies which companies				
3400	Liabilities to affiliated UN	1.095.066,11		232.767,15
3401	Liability to affiliated UN(b.1 J)	0,00		1.133.543,93
3403		<u>0,</u>		<u>6.821,</u>
			1.095.066,11	1.373.133,01
of which with a remaining term of up to one year Euro 1,095,066.11 (Euro 1,373,133.01)				
3400	Liabilities to affiliated UN			
3401	Liability to affiliated UN(b.1 J)			
3403				
Other liabilities				
3502	Other liabilities	53.549,82		54.747,26
3720	Liabilities from wages and salaries	0,00		943,22
3725	Binding Retention Employee	0,00		150,00
3730	Liabilit. Wage and church tax	31.587,87		49.117,55
3740	Social security liabilities	0,00		8.269,13
3759	Advance contribution to social security institution	<u>3.034,</u>		<u>1.934,</u>
			88.171,80	115.161,33
thereof from taxes Euro 31,587.87 (Euro 49,117.55)				
3730	Liabilit. Wage and church tax			
of which in the context of social Security Euro 3,034.11 (Euro 10,203.30)				
3740	Social security liabilities			
3759	Advance contribution to social security institution			
of which with a remaining term of up to one year Euro 88,171.80 (Euro 115,161.33)				
3502	Other liabilities			
3720	Liabilities from wages and salaries			
Carry forward			<u>1.938.990,72</u>	<u>2.459.440,43</u>

PASSIVA

Account Name	Euro	Financial year Euro	Previous year Euro
Carry forward		1.938.990,72	2.459.440,43
of which with a remaining term of up to one year EUR 88,171.80 (Euro 115,161.33)			
3725 Liabilit. Retention employee			
3730 Liabilit. Wage and church tax 3740 Social security liabilities 3759 Advance contribution to social security institutions			
		<u>1.938.990,72</u>	<u>2.459.440,43</u>

Account	Designation	Euro	Financial year Euro	Previous year Euro
Sales revenue				
4336	Non-taxable s. Service § 18b UStG	0,00		236.877,54
4400	Proceeds 19% VAT	0,00		698,04
4401	Proceeds 19% VAT	51.185,97		671.260,96
4409	Revenues ZF Germany	2.579.208,23		6.072.283,98
4690	Proceeds ASAP internal	<u>4.099.163,</u>		<u>2.942.552,</u>
			6.729.558,11	9.923.672,85
Reduction in the number of finished and unfinished products				
4815	Change in inventories of work in progress	15.040,60		16.793,06
4816	Change in inventories	<u>1.584,82-</u>		<u>1.825,93-</u>
			13.455,78	14.967,13
Income from the reduction of the General bad debt allowance on receivables changes				
4920	Income from reduction of PWB to Ford		2.224,00	0,00
Income from the reversal of provisions positions				
4930	LOCKED:Income Release of provisions	500,00		0,00
4931	Income Release of provision	<u>10.562,</u>		<u>0,</u>
			11.062,94	0,00
Miscellaneous other operating income				
4836	Other income Operating income regular 19% VAT	1.006,25		0,00
4946	Other benefits in kind offset	4.987,08		8.246,28
4947	Use of goods (motor vehicle) 19% VAT	18.012,80		8.861,69
4972	Reimbursements Expense Equalization Act	<u>15.669,</u>		<u>9.779,</u>
			39.675,33	26.887,92
Expenses for raw materials and supplies Operating materials and for purchased Goods				
5205	Internal ASAP activations	0,00		1.980,00-
5206	Offsetting account capitalizations	0,00		1.980,00
5208	Postage, telephone, internet	0,00		28,33
5209	Further training	0,00		2.508,00
5210	Legal and consulting costs	0,00		7.878,00
5212	Miscellaneous	271,56		95,00
5213	Travel expenses	28.197,49		9.738,35
		<u>28.469,05-</u>		<u>20.247,68-</u>
Carry forward			6.769.064,60	9.935.593,64

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward			6.769.064,60	9.935.593,64
		28.469,05-		20.247,68-
	Expenses for raw materials and supplies Operating materials and for purchased Goods			
5400	Incoming goods 19% input tax	10.005,93		7.272,96
5425	EU purchase 19% input tax/ VAT	0,00		115,01
5730	Discounts received	0,05-		16,22-
5731	Discounts received 7% input tax	18,54-		15,99-
5736	Discounts received 19% input tax	<u>38,19-</u>		<u>118,42-</u>
			38.418,20	27.485,02
	Expenses for purchased services gen			
5900	External services	332.354,31		1.534.211,76
5901	External work ASAP	218.936,11		973.624,69
5903	Holding levy	482.621,37		361.000,00
5925	Services foreign companies 19% input tax / VAT	<u>0,</u>		<u>4.048,</u>
			1.033.911,79	2.872.884,95
	Wages and salaries			
6000	Wages and salaries	3.368.283,92		1.056.151,50
6005	First KUG Employment Agency	5.359,94-		0,00
6010	Wages	27.843,76		48.899,60
6020	Salaries	1.901,00		2.711.908,46
6030	Temporary wages	0,00		9.916,70
6039	Flat-rate tax for employees	373,50		0,00
6040	Flat-rate tax for temporary staff	111,76		264,24
6060	Voluntary social expenditure. LSt-pfl.	31.922,26		12.340,92
6072	Benefits in kind and services to employees	480,00		380,00
6090	Travel expenses reimbursement. Apartment/workplace	3.318,48		50,16
6983	Incentive & Retention	<u>9.000,</u>		<u>0,</u>
			3.437.874,74	3.839.911,58
	Social security contributions and expenses for pensions and for sub support			
6110	Statutory social security expenses	695.197,66		750.638,05
6120	Contributions to the employers' liability insurance association	31.909,11		35.924,52
6130	Voluntary social expenditure. LSt-free	92.059,77		131.921,45
6140	Retirement provision	9.290,58		8.184,12
6147	Flat-rate tax for insurance	3.482,21		1.697,16
6160	Expenses for support	<u>156,</u>		<u>0,</u>
			832.095,33	928.365,30
Carry forward			1.426.764,54	2.266.946,79

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward			1.426.764,54	2.266.946,79
	of which for pensions			
	Euro 12,772.79 (Euro 9,881.28)			
6140	Retirement provision			
6147	Flat-rate tax for insurance			
	Depreciation and amortization			
	on intangible assets			
	fixed assets and			
	Property, plant and equipment			
6200	Amortization of intangible assets	11.900,00		11.900,00
6220	Depreciation of property, plant and equipment	50.505,00		64.044,26
6260	Immediate depreciation GWG	<u>3.572,</u>		<u>818,</u>
			65.977,06	76.762,26
	Room costs			
6307	Other related expenses ASAP internal			
		14.600,71		395.320,62
6310	Rent	292.005,21		265.586,62
6311	Rent workshop, container, etc	55,00		0,00
6318	Ancillary rental and lease costs	0,00		365,13-
6325	Gas, electricity, water	7.693,67		11.582,46
6330	Cleaning	28.619,59		21.956,21
6335	Maintenance of operational premises	<u>11.788,</u>		<u>20.839,</u>
			354.763,02	714.920,08
	Insurance, contributions and deductions			
	ben			
6420	Contributions		3.318,80	1.521,92
	Repairs and maintenance			
6460	Repair/Maintenance Plant and machinery			
		1.456,87		0,00
6490	Other repairs and maintenance			
		4.731,08		2.961,43
6495	Maintenance costs for hardware and software	3.579,99		9.531,05
6496	Maintenance costs IT ASAP internal	<u>17.596,</u>		<u>65.561,</u>
			27.364,24	78.053,49
	Vehicle costs			
6520	Vehicle insurance	2.211,14		410,24
6521	Car insurance ASAP internal	1.408,84		0,00
6530	Ongoing vehicle operating costs	13.655,49		10.253,34
		<u>17.275,47-</u>		<u>10.663,58-</u>
Carry forward			975.341,42	1.395.689,04

Account	Designation	Euro	Financial year Euro	previous year Euro
Carry forward		17.275,47-	975.341,42	1.395.689,04
				10.663,58-
	Vehicle costs			
6531	Current vehicle operating costs ASAP internal	0,00		2.695,23
6540	Vehicle repairs	2.833,72		336,96
6560	Car leasing	4.945,92		400,87-
6565	Electric vehicle/bicycle leasing	11.015,58		0,00
6595	Third-party vehicle costs	0,00		198,42
6596	External vehicle costs ASAP internal	<u>0,</u>		<u>3.920,</u>
			36.070,69	17.414,03
	Advertising and travel expenses			
6600	Advertising costs	1.560,76		0,00
6630	Representation costs	132,99		3.749,62
6640	Hospitality costs	1.937,55		423,87
6644	Non-deductible entertainment expenses	0,00		181,65
6650	Employee travel expenses	35,51		3.377,00
6660	Travel expenses AN Accommodation expenses	829,70		5.180,10
6663	Employee travel expenses, travel costs	224,40		1.957,69
6664	Travel expenses AN Additional meal expenses	<u>100,</u>		<u>422,</u>
			4.820,91	15.291,93
	Cost of goods sold			
6740	Outgoing loads		600,00	0,00
	Various operating costs			
6300	Other operating expenses	1.463,97		1.671,50
6301	Work clothes	3.810,68		233,51
6498	Internal allocation of IT costs	122.790,52		0,00
6800	Postage	141,92		180,83
6805	Telephone	8.687,16		9.675,29
6806	Telephone ASAP internal	0,00		43.065,77
6810	Fax and Internet costs	0,00		828,00
6815	Office supplies	1.603,60		1.588,75
6816	Office supplies ASAP internal	0,00		807,23
6819	Internal ASAP training costs	19.465,75		63.692,57
6821	Training costs	7.734,08		25.669,63
6825	Legal and consulting costs	0,00		21.104,30
6827	Closing and audit costs	7.120,00		3.713,60
6830	Accounting costs	10.951,75		10.805,65
6835	Rents for movable shared accommodation	217,09		7.709,24
6836	Rent/lease movable property ASAP internal	0,00		6.600,00
		<u>183.986,52-</u>		<u>197.345,87-</u>
Carry forward			933.849,82	1.362.983,08

Account	Designation	Euro	Financial year Euro	Previous year Euro
Carry forward		183.986,52-	933.849,82	1.362.983,08 197.345,87-
	Various operating costs			
6840	Rental leasing movable WG Operating equipment	4.097,32		2.315,04
6841	ASAP internal licenses	0,00		22.006,10
6845	Tools and small appliances	0,00		1.310,96
6850	Other operating supplies	4.527,55		664,48
6855	Ancillary costs of monetary transactions	<u>1.273,</u>		<u>2.344,</u>
			193.884,67	225.987,36
	Losses from the disposal of counter of fixed assets			
6895	Disposals of property, plant and equipment Net book value at BV		0,00	3.299,00
	Losses from impairment of Items of current assets and allocation to the value adjustment to receivables			
6920	Allocation to the PWB for receivables		0,00	3.987,00
	Miscellaneous other operating expenses			
6960	Expenses relating to other periods		20,00	0,00
	Other interest and similar income			
7109	Other. Interest and similar Income from affiliated UN		267,25	3.998,21
	thereof from affiliated companies take Euro 267.25 (Euro 3,998.21)			
7109	Other. Interest and similar Income from affiliated UN			
	Other taxes			
7685	Vehicle tax		133,63-	164,00
	due to a profit pool, of a profit transfer or partial profit and loss transfer agreement			
	Profits			
7394	Deducted profits / profit / partial profit deduction		740.346,03	1.133.543,93
	Net income for the year		<u><u>0,00</u></u>	<u><u>0,00</u></u>

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.

The total cost method was selected for the income statement.

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:	Friedrichshafen
Register entry:	Commercial register
Register court:	Ulm
Register no:	741098

Disclosures on accounting and valuation including tax measures

Accounting and valuation principles

Acquired intangible assets were recognized at cost and, if subject to wear and tear, reduced by scheduled amortization.

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

In addition to directly attributable costs, production costs also include necessary overheads and depreciation caused by production.

Scheduled depreciation was carried out on a straight-line and declining-balance basis according to the expected useful life of the assets.

Development of fixed assets

ASAP Engineering GmbH, 88046 Friedrichshafen

Account	Designation	Design of the	Status as of 01.01.2024 Euro	Additions Disposals Euro	Amortization Write-up Euro	Status as at 31.12.2024 Euro
135	IT software, purchased	AHK Abschr. BW	35.700,00 20.825,00 14.875,00	11.900,00	11.900,00	35.700,00 32.725,00 2.975,00
420	Technical installations	AHK Abschr. BW	27.261,91 2.392,91 24.869,00	1.435,00	1.435,00	27.261,91 3.827,91 23.434,00
500	Operating and office equipment	AHK Abschr. BW	227.634,04 117.503,04 110.131,00	3.471,00 42.080,00 3.471,00	42.080,00	231.105,04 159.583,04 71.522,00
670	Low-value assets	AHK Abschr. BW	41.150,54 41.150,54 0,00	3.572,06 3.572,06 3.572,06	3.572,06	44.722,60 44.722,60 0,00
680	Installations in third-party properties	AHK Abschr. BW	47.305,35 10.841,35 36.464,00	5.913,00	5.913,00	47.305,35 16.754,35 30.551,00
690	Other operating and business equipment	AHK Abschr. BW	5.780,79 1.749,79 4.031,00	1.077,00	1.077,00	5.780,79 2.826,79 2.954,00
Total		AHK Abschr. BW	384.832,63 194.462,63 190.370,00	7.043,06 65.977,06 7.043,06	65.977,06	391.875,69 260.439,69 131.436,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation ND	Entw. the Depreciation %	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
135	IT software, purchased						
135001	TargetLink Base Suite dSpace GmbH	07.04.2022 Linear	AHK Abschr.	35.700,00 20.825,00			35.700,00 32.725,00
		03/00 / 33,33	BW	14.875,00	11.900,00	11.900,00	2.975,00
Total	IT software, purchased		AHK Abschr. BW	35.700,00 20.825,00 14.875,00	11.900,00	11.900,00	35.700,00 32.725,00 2.975,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation ND	Depreciation type the %	Entw.	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
420	Technical installations							
420001	UPS system	18.05.2022	AHK		27.261,91			27.261,91
		Linear	Abschr.		2.392,91	1.435,00		3.827,91
		19/00 / 5,26	BW		24.869,00		1.435,00	23.434,00
Total	Technical installations		AHK		27.261,91			27.261,91
			Abschr.		2.392,91	1.435,00		3.827,91
			BW		24.869,00		1.435,00	23.434,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
500	Operating and office equipment						
500010	Bechtle, Monitor HP ZR2440w	20.08.2012 Linear 03/00 / 33,33	AHK Abschr. BW	567,02 566,02 1,00			567,02 566,02 1,00
500013	Dell Latitude 5410 with Accessories G3NPFB3	25.01.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.270,51 1.269,51 1,00			1.270,51 1.269,51 1,00
500014	Dell Latitude 5410 with Accessories BYWHFB3	25.01.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.270,51 1.269,51 1,00			1.270,51 1.269,51 1,00
500015	Dell Latitude 5410 with Accessories 2SWHFB3	25.01.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.270,51 1.269,51 1,00			1.270,51 1.269,51 1,00
500016	Dell Latitude 5410 with Accessories GMWHFB3	25.01.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.270,50 1.269,50 1,00			1.270,50 1.269,50 1,00
500017	Dell Latitude 5410 with Accessories BFBZH73	25.01.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.270,50 1.269,50 1,00			1.270,50 1.269,50 1,00
500018	Dell Latitude 5520 with Accessories 2BW9Z93	30.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.112,46 1.051,46 61,00	60,00	60,00	1.112,46 1.111,46 1,00
500019	Dell Latitude 5520 with Accessories 1BW9Z93	30.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.112,46 1.051,46 61,00	60,00	60,00	1.112,46 1.111,46 1,00
500020	Dell Latitude 5520 with Accessories 3BW9Z93	30.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.112,46 1.051,46 61,00	60,00	60,00	1.112,46 1.111,46 1,00
500021	Dell Latitude 5520 with Accessories 4BW9Z93	30.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.112,46 1.051,46 61,00	60,00	60,00	1.112,46 1.111,46 1,00
500022	Dell Latitude 5520 with Accessories 5BW9Z93	30.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.112,45 1.051,45 61,00	60,00	60,00	1.112,45 1.111,45 1,00
Carry forward			AHK Abschr. BW	12.481,84 12.170,84 311,00		300,00	12.481,84 12.470,84 11,00

Kern and Partner Tax Consultants

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ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
500	Operating and office equipment						
Carry forward			AHK	12.481,84			12.481,84
			Abschr. BW	12.170,84 311,00	300,00		12.470,84 11,00
500023	Dell Latitude 5520 J49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500024	Dell Latitude 5520 H49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500025	Dell Latitude 5520 B49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500026	Dell Latitude 5520 F49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500027	Dell Latitude 5520 949SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500028	Dell Latitude 5520 G49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500029	Dell Latitude 5520 C49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500030	Dell Latitude 5520 D49SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500031	Dell Latitude 5520 159SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,31 1.213,31 72,00	71,00		1.285,31 1.284,31 1,00
500032	Dell Latitude 5520 259SZ93	25.03.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,30 1.213,30 72,00	71,00		1.285,30 1.284,30 1,00
Carry forward			AHK	25.334,93			25.334,93
			Abschr. BW	24.303,93 1.031,00	1.010,00		25.313,93 21,00

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ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
500	Operating and office equipment						
Carry forward			AHK	25.334,93			25.334,93
			Abschr. BW	24.303,93 1.031,00	1.010,00	1.010,00	25.313,93 21,00
500033	Dell Latitude E5510 304N6D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500034	Dell Latitude E5510 GS8J7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500035	Dell Latitude E5510 CTHJ7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500036	Dell Latitude E5510 2YF43D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500037	Dell Latitude E5510 7PMD3D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500038	Dell Latitude E5510 BV143D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500039	Dell Latitude E5510 868D3D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500040	Dell Latitude E5510 2BFJ7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500041	Dell Latitude E5510 F20F3D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
500042	Dell Latitude E5510 850F3D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00	109,00	797,49 796,49 1,00
Carry forward			AHK	33.309,83			33.309,83
			Abschr. BW	31.178,83 2.131,00	2.100,00	2.100,00	33.278,83 31,00

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					Euro				Euro
500	Operating and office equipment								
Carry forward			AHK	33.309,83					33.309,83
			Abschr. BW	31.178,83 2.131,00	2.100,00		2.100,00		33.278,83 31,00
500043	Dell Latitude E5510 56GJ7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00		109,00		797,49 796,49 1,00
500044	Dell Latitude E5510 5R1M6D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00		109,00		797,49 796,49 1,00
500045	Dell Latitude E5510 2DV13D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00		109,00		797,49 796,49 1,00
500046	Dell Latitude E5510 7WHJ7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,49 687,49 110,00	109,00		109,00		797,49 796,49 1,00
500047	Dell Latitude E5510 6QHJ7D3	18.06.2021 Linear 03/00 / 33,33	AHK Abschr. BW	797,38 687,38 110,00	109,00		109,00		797,38 796,38 1,00
500048	Server Dell PowerEdge R650	08.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	7.790,00 6.059,00 1.731,00	1.730,00		1.730,00		7.790,00 7.789,00 1,00
500049	Dell Latitude 5520 2Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00		283,00		1.285,84 1.284,84 1,00
500050	Dell Latitude 5520 1Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00		283,00		1.285,84 1.284,84 1,00
500051	Dell Latitude 5520 5Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00		283,00		1.285,84 1.284,84 1,00
500052	Dell Latitude 5520 3Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00		283,00		1.285,84 1.284,84 1,00
Carry forward			AHK	50.230,53					50.230,53
			Abschr. BW	44.682,53 5.548,00	5.507,00		5.507,00		50.189,53 41,00

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500	Operating and office equipment						
Carry forward			AHK	50.230,53			50.230,53
			Abschr. BW	44.682,53 5.548,00	5.507,00	5.507,00	50.189,53 41,00
500053	Dell Latitude 5520 6Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500054	Dell Latitude 5520 JY0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500055	Dell Latitude 5520 FY0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500056	Dell Latitude 5520 GY0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500057	Dell Latitude 5520 HY0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500058	Dell Latitude 5520 4Z0CGG3	13.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.285,84 1.001,84 284,00	283,00	283,00	1.285,84 1.284,84 1,00
500059	iPad pro 3rd gen silver Jacob Electronics Ltd.	07.09.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.174,57 913,57 261,00	260,00	260,00	1.174,57 1.173,57 1,00
500060	Synology RackStation RS820RP Jacob Elektronik GmbH	04.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.369,00 1.026,00 343,00	342,00	342,00	1.369,00 1.368,00 1,00
500061	Dell Networking N1548P F58FV43	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.364,00 453,00	452,00	452,00	1.817,00 1.816,00 1,00
500062	Dell Networking N1548P 4D8FV43	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.364,00 453,00	452,00	452,00	1.817,00 1.816,00 1,00
Carry forward			AHK	64.123,14			64.123,14
			Abschr. BW	55.361,14 8.762,00	8.711,00	8.711,00	64.072,14 51,00

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500	Operating and office equipment						
Carry forward			AHK	64.123,14			64.123,14
			Abschr. BW	55.361,14 8.762,00	8.711,00	8.711,00	64.072,14 51,00
500063	Dell Networking N1548P 3W7FV43	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.364,00 453,00	452,00	452,00	1.817,00 1.816,00 1,00
500064	Dell Networking N1548P D48FV43	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.364,00 453,00	452,00	452,00	1.817,00 1.816,00 1,00
500065	Dell Latitude 5520 4M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500066	Dell Latitude 5520 7M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500067	Dell Latitude 5520 BM91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500068	Dell Latitude 5520 5M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500069	Dell Latitude 5520 8M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500070	Dell Latitude 5520 9M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500071	Dell Latitude 5520 6M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
500072	Dell Latitude 5520 3M91RG3	17.10.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.042,82 783,82 259,00	258,00	258,00	1.042,82 1.041,82 1,00
Carry forward			AHK	76.099,70			76.099,70
			Abschr. BW	64.359,70 11.740,00	11.679,00	11.679,00	76.038,70 61,00

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500	Operating and office equipment						
Carry forward			AHK	76.099,70			76.099,70
			Abschr.	64.359,70	11.679,00		76.038,70
			BW	11.740,00		11.679,00	61,00
500073	Dell Networking N1548P 3RVFV43	08.12.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.263,00 554,00	553,00	553,00	1.817,00 1.816,00 1,00
500074	Dell Networking N1548P 3H0GV43	08.12.2021 Linear 03/00 / 33,33	AHK Abschr. BW	1.817,00 1.263,00 554,00	553,00	553,00	1.817,00 1.816,00 1,00
500075	6x CREW sit-stand Table frame Satec	10.02.2022 Linear 13/00 / 7,69	AHK Abschr. BW	8.754,72 1.292,72 7.462,00	674,00	674,00	8.754,72 1.966,72 6.788,00
500076	4x CREW sit-stand Table frame Satec	10.02.2022 Linear 13/00 / 7,69	AHK Abschr. BW	5.836,47 861,47 4.975,00	449,00	449,00	5.836,47 1.310,47 4.526,00
500078	27x CREW T-double telescope Bottom-Up Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	21.353,23 8.186,23 13.167,00	4.271,00	4.271,00	21.353,23 12.457,23 8.896,00
500079	41x HÄG Futu Working chair Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	14.826,42 5.683,42 9.143,00	2.965,00	2.965,00	14.826,42 8.648,42 6.178,00
500080	28x roll container Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	8.616,16 3.303,16 5.313,00	1.723,00	1.723,00	8.616,16 5.026,16 3.590,00
500081	CREW T-double-teleskop Bottom-Up Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	807,52 310,52 497,00	162,00	162,00	807,52 472,52 335,00
500082	Pedestal Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	391,03 150,03 241,00	78,00	78,00	391,03 228,03 163,00
500083	Round table OrgaPlus Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	420,42 161,42 259,00	84,00	84,00	420,42 245,42 175,00
Carry forward			AHK	140.739,67			140.739,67
			Abschr.	86.834,67	23.191,00		110.025,67
			BW	53.905,00		23.191,00	30.714,00

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					Euro				Euro
500	Operating and office equipment								
Carry forward			AHK	140.739,67					140.739,67
			Abschr. BW	86.834,67 53.905,00	23.191,00		23.191,00		110.025,67 30.714,00
500084	4x conference chair Z-Body Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	960,40 368,40 592,00		192,00			960,40 560,40 400,00
500086	27x CREW T-double telescope Bottom-Up Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	20.506,49 7.861,49 12.645,00		4.101,00		4.101,00	20.506,49 11.962,49 8.544,00
500087	36x HÄG Futu working chair Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	13.018,32 4.991,32 8.027,00		2.604,00		2.604,00	13.018,32 7.595,32 5.423,00
500088	27x roll container Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	8.308,45 3.185,45 5.123,00		1.662,00		1.662,00	8.308,45 4.847,45 3.461,00
500089	CREW T-double-teleskop Bottom-Up Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	807,52 310,52 497,00		162,00		162,00	807,52 472,52 335,00
500090	Pedestal Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	391,03 150,03 241,00		78,00		78,00	391,03 228,03 163,00
500091	Round table OrgaPlus Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	420,42 161,42 259,00		84,00		84,00	420,42 245,42 175,00
500092	4x conference chair Z-Body Satec	10.02.2022 Linear 05/00 / 20,00	AHK Abschr. BW	960,40 368,40 592,00		192,00		192,00	960,40 560,40 400,00
500093	Dell Latitude 5520 6HPKFL3	27.02.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.041,74 665,74 376,00		347,00		347,00	1.041,74 1.012,74 29,00
500094	Dell Latitude 5520 4HPKFL3	27.02.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.041,74 665,74 376,00		347,00		347,00	1.041,74 1.012,74 29,00
Carry forward			AHK	188.196,18					188.196,18
			Abschr. BW	105.563,18 82.633,00	32.960,00		32.960,00		138.523,18 49.673,00

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500	Operating and office equipment						
Carry forward			AHK	188.196,18			188.196,18
			Abschr. BW	105.563,18 82.633,00	32.960,00	32.960,00	138.523,18 49.673,00
500095	Dell Latitude 5520 5HPKFL3	27.02.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.041,74 665,74 376,00	347,00	347,00	1.041,74 1.012,74 29,00
500096	Conference table 4000/1200 Satec System workstations	03.06.2022 Linear 05/00 / 20,00	AHK Abschr. BW	2.058,00 652,00 1.406,00	412,00	412,00	2.058,00 1.064,00 994,00
500097	Conference table 2200/1400 Satec System workstations	03.06.2022 Linear 05/00 / 20,00	AHK Abschr. BW	1.089,00 345,00 744,00	218,00	218,00	1.089,00 563,00 526,00
500098	Conference table 1800/1200 Satec System workstations	03.06.2022 Linear 05/00 / 20,00	AHK Abschr. BW	998,00 317,00 681,00	200,00	200,00	998,00 517,00 481,00
500099	6x conference table 1600 Satec System workstations	03.06.2022 Linear 05/00 / 20,00	AHK Abschr. BW	5.880,00 1.862,00 4.018,00	1.176,00	1.176,00	5.880,00 3.038,00 2.842,00
500100	Dell Latitude 5530 7ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,86 770,86 688,00	487,00	487,00	1.458,86 1.257,86 201,00
500101	Dell Latitude 5530 4ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,86 770,86 688,00	487,00	487,00	1.458,86 1.257,86 201,00
500102	Dell Latitude 5530 5ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,86 770,86 688,00	487,00	487,00	1.458,86 1.257,86 201,00
500103	Dell Latitude 5530 8ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,86 770,86 688,00	487,00	487,00	1.458,86 1.257,86 201,00
Carry forward			AHK	205.098,36			205.098,36
			Abschr. BW	112.488,36 92.610,00	37.261,00	37.261,00	149.749,36 55.349,00

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500	Operating and office equipment						
Carry forward			AHK	205.098,36			205.098,36
			Abschr. BW	112.488,36 92.610,00	37.261,00	37.261,00	149.749,36 55.349,00
500104	Dell Latitude 5530 3ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,87 770,87 688,00	487,00	487,00	1.458,87 1.257,87 201,00
500105	Dell Latitude 5530 6ZLLPL3	12.06.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.458,87 770,87 688,00	487,00	487,00	1.458,87 1.257,87 201,00
500106	Dell Latitude 5530 H42ZRL3	16.07.2022 Linear 03/00 / 33,33	AHK Abschr. BW	1.016,59 509,59 507,00	339,00	339,00	1.016,59 848,59 168,00
500107	Counter construction Satec system working linear plätze GmbH	01.08.2022 Linear 13/00 / 7,69	AHK Abschr. BW	7.600,88 829,88 6.771,00	585,00	585,00	7.600,88 1.414,88 6.186,00
500108	8x Locker cabinet Satec System Working linear plätze GmbH	22.11.2022 Linear 05/00 / 20,00	AHK Abschr. BW	8.314,00 1.941,00 6.373,00	1.663,00	1.663,00	8.314,00 3.604,00 4.710,00
500109	Dell Latitude 7340 2QY9MX3	29.10.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.520,41 127,41 1.393,00	507,00	507,00	1.520,41 634,41 886,00
500110	Dell GmbH Dell Latitude 5540	24.11.2023 Linear 03/00 / 33,33	AHK Abschr. BW	1.166,06 65,06 1.101,00	389,00	389,00	1.166,06 454,06 712,00
500111	Herkommer+ Gutbrod GmbH & Co. KG unknown	19.03.2024 Linear 08/00 / 12,50	AHK Abschr. BW		3.471,00 362,00 3.471,00	362,00	3.471,00 362,00 3.109,00
Total	Operating and business equipment		AHK Abschr. BW	227.634,04 117.503,04 110.131,00	3.471,00 42.080,00 3.471,00	42.080,00	231.105,04 159.583,04 71.522,00

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670	Low-value assets						
670003	Dell Latitude 5510 915F3D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,48 797,48 0,00			797,48 797,48 0,00
670004	Dell Latitude 5510 3BKP6D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,48 797,48 0,00			797,48 797,48 0,00
670005	Dell Latitude 5510 BLKP6D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,48 797,48 0,00			797,48 797,48 0,00
670006	Dell Latitude 5510 B1433D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,48 797,48 0,00			797,48 797,48 0,00
670007	Dell Latitude 5510 FZLD3D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,48 797,48 0,00			797,48 797,48 0,00
670008	Dell Latitude 5510 CJLM6D3	18.06.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	797,49 797,49 0,00			797,49 797,49 0,00
670010	Wallbox BMW doubleSlash Net-Business GmbH	21.12.2021 GWG/full 01/00 / 100,00	AHK Abschr. BW	200,00 200,00 0,00			200,00 200,00 0,00
670011	KBS glass door refrigerator cabinet FLK365 METRO Lacroix, Yannick	01.04.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	643,35 643,35 0,00			643,35 643,35 0,00
670012	26x LED floor lamps Satec system work plätze GmbH	22.04.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	9.204,00 9.204,00 0,00			9.204,00 9.204,00 0,00
670014	Steel cabinet Conrad Electronic SE	26.04.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	583,04 583,04 0,00			583,04 583,04 0,00
670015	13x Floor lamp SDF015-PIR Satec System-Arbeitsplätze GmbH	13.05.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	5.582,00 5.582,00 0,00			5.582,00 5.582,00 0,00
Carry forward			AHK Abschr. BW	20.997,28 20.997,28 0,00			20.997,28 20.997,28 0,00

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670	Low-value assets						
Carry forward			AHK	20.997,28			20.997,28
			Abschr. BW	20.997,28 0,00			20.997,28 0,00
670017	3x steel cabinet office discount GmbH	18.05.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	569,79 569,79 0,00			569,79 569,79 0,00
670018	Cordless drill driver Makita Layer Grosshandel GmbH & Co KG	08.06.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	200,50 200,50 0,00			200,50 200,50 0,00
670019	Apple iPhone SE (3rd generation) Jacob Elektronik GmbH	31.05.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	449,50 449,50 0,00			449,50 449,50 0,00
670020	3x Samsung Crystal UHD TV Amazon	24.05.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	1.724,37 1.724,37 0,00			1.724,37 1.724,37 0,00
670022	Genesis gas barbecue Weaver VRB	30.06.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	755,42 755,42 0,00			755,42 755,42 0,00
670024	Conference phone KONFTEL 800 Cyberport GmbH	25.11.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	601,68 601,68 0,00			601,68 601,68 0,00
670025	28x Maxipanel table Fastening Satec System workstations	22.11.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	14.476,00 14.476,00 0,00			14.476,00 14.476,00 0,00
670026	2x Slim floor lamp Sophie Satec System-Arbeitsplätze GmbH	22.11.2022 GWG/full 01/00 / 100,00	AHK Abschr. BW	558,00 558,00 0,00			558,00 558,00 0,00
670027	2x LED floor lamp Satec system workplätze GmbH	31.01.2023 GWG/full 01/00 / 100,00	AHK Abschr. BW	818,00 818,00 0,00			818,00 818,00 0,00
Carry forward			AHK	41.150,54			41.150,54
			Abschr. BW	41.150,54 0,00			41.150,54 0,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND AfA-%	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
670	Low-value assets						
Carry forward			AHK	41.150,54			41.150,54
			Abschr.	41.150,54			41.150,54
			BW	0,00			0,00
670029	Amazon cabinet	02.09.2024 GWG-Sofort 01/00 / 100,00	AHK Abschr. BW		395,18 395,18 395,18		395,18 395,18 0,00
670030	GO IN GmbH unknown	18.09.2024 GWG-Sofort 01/00 / 100,00	AHK Abschr. BW		3.176,88 3.176,88 3.176,88		3.176,88 3.176,88 0,00
Total	Low-value assets		AHK Abschr. BW	41.150,54 41.150,54 0,00	3.572,06 3.572,06 3.572,06		44.722,60 44.722,60 0,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution- Euro	Status as of 31.12.2024 Euro
680	Installations in third-party properties						
680001	Intrusion alarm system CAMovation GmbH	07.03.2022 Linear 08/00 / 12,50	AHK Abschr. BW	47.305,35 10.841,35 36.464,00	5.913,00	5.913,00	47.305,35 16.754,35 30.551,00
Total	Installations in third-party properties		AHK Abschr. BW	47.305,35 10.841,35 36.464,00	5.913,00	5.913,00	47.305,35 16.754,35 30.551,00

ASAP Engineering GmbH, 88046 Friedrichshafen

Account Inventory	Designation Inventory designation	Date Depreciation type ND Depreciation %	Entw. the	Status as of 01.01.2024 Euro	Access Outgoing Euro	Amortization Attribution-Euro	Status as of 31.12.2024 Euro
690	Other operating and business equipment						
690001	Fitted kitchen 6th floor doubleSlash Net-Business GmbH	21.12.2021 Linear 05/00 / 20,00	AHK Abschr. BW	2.300,00 959,00 1.341,00	460,00	460,00	2.300,00 1.419,00 881,00
690002	Fitted kitchen 5th floor doubleSlash Net-Business GmbH	21.12.2021 Linear 05/00 / 20,00	AHK Abschr. BW	1.100,00 459,00 641,00	220,00	220,00	1.100,00 679,00 421,00
690003	Mobile exhibition stand Expand International AB	16.03.2023 Linear 06/00 / 16,67	AHK Abschr. BW	2.380,79 331,79 2.049,00	397,00	397,00	2.380,79 728,79 1.652,00
Total	Other operating and business expenses equipment		AHK Abschr. BW	5.780,79 1.749,79 4.031,00	1.077,00	1.077,00	5.780,79 2.826,79 2.954,00

General terms and conditions

**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 § 102 AO, § 53 StPO, § 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 Participation 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 if they are appointed.
- (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 the client's interests.

(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 performance 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. If the deadline expires without success, the tax adviser may terminate the contract without notice (see 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 advance payment demanded 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 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 a reasonable 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.