



**Annual Financial Statement
at 31. March 2018**



EKC Europe GmbH

Bismarckstr. 120

47057 Duisburg

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BALANCE SHEET

EKC Europe GmbH
Duisburg

at

31. März 2018

ASSETS

LIABILITIES AND EQUITY

	EUR	Financial year EUR	Prior year EUR		EUR	Financial year EUR	Prior year EUR
A. Fixed assets				A. Equity			
I. Intangible assets				I. Subscribed capital		25.000,00	25.000,00
1. Concessions, licences and similar rights and values and licences to such rights and values		2,00	2,00	II. Accumulated Deficit brought forward		353.763,44-	355.338,80-
II. Tangible assets				III. Loss for the year		49.677,99-	1.575,36
1. Other plant, factory and office equipment		1.119,50	1.861,50	Uncovered loss		378.441,43	328.763,44
B. Current assets				Book value of equity		0,00	0,00
I. Stocks				B. Accruals			
1. Finished goods and merchandise	177.487,56		99.807,74	1. Other accruals		7.000,00	24.000,00
2. On-account payments received on orders	<u>0,00</u>	177.487,56	5.010,00-	C. Creditors			
II. Debtors and other assets				1. Trade creditors	1.558.390,54		1.561.678,73
1. Trade debtors	1.341.492,03		1.463.956,61	- thereof with a remaining term of up to one year EUR 1.558.390,54 (EUR 1.561.678,73)			
2. Other assets	<u>4.319,33</u>	1.345.811,36	12.567,39	2. Other creditors	<u>376.013,45</u>	1.934.403,99	367.567,30
III. Cheques, cash on hand, federal bank and postal giro accounts, cash at banks		35.970,24	46.061,35	- thereof due to shareholders EUR 361.705,87 (EUR 352.220,12)			
				- thereof for taxes EUR 14.307,58 (EUR 3.600,99)			
Übertrag		1.560.390,66	1.619.246,59	Übertrag		1.941.403,99	1.953.246,03
							Handelsrecht



BALANCE SHEET

EKC Europe GmbH
Duisburg

at

31. März 2018

ASSETS

LIABILITIES AND EQUITY

	EUR	Financial year EUR	Prior year EUR		EUR	Financial year EUR	Prior year EUR
Übertrag		1.560.390,66	1.619.246,59	Übertrag		1.941.403,99	1.953.246,03
C. Prepayments and deferred charges		2.571,90	5.236,00	- thereof for social security costs EUR 0,00 (EUR 26,59)			
D. Loss not covered by equity		378.441,43	328.763,44	- thereof with a remaining term of up to one year EUR 66.013,45 (EUR 57.567,30)			
		<u>1.941.403,99</u>	<u>1.953.246,03</u>			<u>1.941.403,99</u>	<u>1.953.246,03</u>

Duisburg, 13.04.18



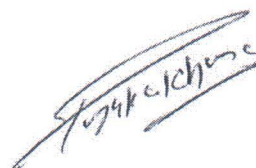
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PROFIT AND LOSS ACCOUNT from 01.04.17 to 31.03.18

EKC Europe GmbH
Duisburg

	EUR	Financial year EUR	Prior year EUR
1. Sales revenues		<u>2.291.948,90</u>	<u>3.019.399,58</u>
2. Total output		2.291.948,90	3.019.399,58
3. Other operating income			
a) Income from reversal of accruals	0,00		191,40
b) Other extraordinary income in connection with ordinary business activities	<u>190.603,51</u>	190.603,51	192.069,83
4. Cost of materials			
a) Cost of raw materials, supplies, consumables and purchased merchandise	2.145.856,44		2.785.795,50
b) Cost of services	<u>1.824,00</u>	2.147.680,44	0,00
5. Staff costs			
a) Wages and salaries	233.832,88		218.397,40
b) Social security costs and pension and welfare expense	<u>44.300,56</u>	278.133,44	35.916,04
6. Depreciation			
a) on intangible fixed assets, tangible assets and capita- lised start-up and expansion costs		993,18	495,30
7. Other operating expense			
a) Ordinary operating loss			12.358,91
aa) Cost of premises	10.451,70		
ab) Insurance premiums, contributions and dues	14.514,89		5.217,05
ac) Repair and maintenance costs	1.171,65		872,80
ad) Automobile costs	2.595,06		2.818,34
ae) Travel and advertising costs	10.041,58		16.463,85
af) Distribution costs	33.442,83		91.780,81
ag) Various operating costs	25.409,80		25.537,11
Übertrag	<u>97.627,51-</u>	<u>55.745,35</u>	<u>16.007,70</u>

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PROFIT AND LOSS ACCOUNT from 01.04.17 to 31.03.18

EKC Europe GmbH
Duisburg

	EUR	Financial year EUR	Prior year EUR
Übertrag	97.627,51-	55.745,35	16.007,70
b) Other extraordinary operating expense in connection with ordinary business activities	<u>0.00</u>	97.627,51	4.902,04
8. Other interest and similar income		1.689,92	0,00
9. Interest and similar items		<u>9.485,75</u>	<u>9.530,30</u>
10. Profit (loss) from ordinary activities		49.677,99-	1.575,36
11. Loss for the year		<u>49.677,99</u>	<u>1.575,36-</u>

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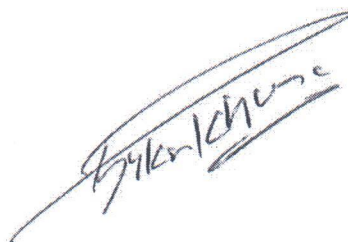


Accounts making up balance sheet at 31.03.18

EKC Europe GmbH
Duisburg

ASSETS

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
	Concessions, licences and similar rights and values and licences to such rights and values			
130	Ähnl. Rechte, Werte/sim.rights, values	1,00		1,00
135	EDV-Software / Computer software	<u>1,00</u>	2,00	1,00
	Other plant, factory and office equipment			
650	Büroeinrichtung / Office fittings	1.119,00		1.861,00
670	Geringwertige WG / Low-value assets	<u>0,50</u>	1.119,50	0,50
	Finished goods and merchandise			
1140	Waren / merchandise	85.327,56		99.807,74
1141	Waren / merchandise (in transit)	<u>92.160,00</u>	177.487,56	0,00
	On-account payments received on orders			
1190	Erh. Anzahlungen / received deposit		0,00	5.010,00-
	Trade debtors			
1200	Forderung L+L / Trade receivables		1.341.492,03	1.463.956,61
	Other assets			
1300	Sonstige Vermögensgegenstände	0,00		533,22
1350	Kauttionen / Security deposits	2.942,94		2.942,94
1420	USt-Forderungen / VAT receivables	<u>1.376,39</u>	4.319,33	9.091,23
	Cheques, cash on hand, federal bank and postal giro accounts, cash at banks			
1600	Kasse / cash-in-hand	76,04		265,29
1800	Commerzbank EUR 277993200	35.894,20		795,23
1802	Commerzbank USD 277993200	0,00		1.000,83
1890	Finanzmittelanl.kurzfr./ Cash investment	<u>0,00</u>	35.970,24	44.000,00
	Prepayments and deferred charges			
1900	Aktive RAP / prepaid expenses		2.571,90	5.236,00
	Loss not covered by equity Kapitalfehlbetrag		378.441,43	328.763,44
	Summe		<u>1.941.403,99</u>	<u>1.953.246,03</u>




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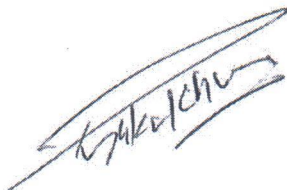
Accounts making up balance sheet at 31.03.18

EKC Europe GmbH
Duisburg

LIABILITIES AND EQUITY

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
	Subscribed capital			
2900	Stammkapital / Subscribed capital		25.000,00	25.000,00
	Accumulated Deficit brought forward			
2978	Verlustvor.v.Verw./Loss brought forward		353.763,44-	355.338,80-
	Loss for the year			
	Loss for the year		49.677,99-	1.575,36
	Uncovered loss			
	Kapitalfehlbetrag		378.441,43	328.763,44
	Other accruals			
3070	So. Rückstellungen / Other provisions	0,00		15.000,00
3074	RSt. Personalk. / provisions f.pers.exp.	0,00		6.000,00
3095	Rückstellungen JA /Provisions period-end	<u>7.000,00</u>	7.000,00	3.000,00
	Trade creditors			
3300	Verb.Lieferungen u.Leist./Trade payables		1.558.390,54	1.561.678,73
	thereof with a remaining term of up to one year			
	EUR 1.558.390,54			
	(EUR 1.561.678,73)			
3300	Verb.Lieferungen u.Leist./Trade payables			
	Other creditors			
3510	Verb.g.Gesellschafter/Liab.shareholder	51.705,87		42.220,12
3514	Verbindl. GmbH-Ges./Liabilit.shareholder	310.000,00		310.000,00
3700	Verb. Steuern/ Liabilities from taxes	8.018,22		0,00
3720	Verb. Gehälter / Payroll liabilities	0,00		11.719,60
3730	Verb. LSt./KiSt. / Wage,church tax pay.	3.541,42		3.600,59
3770	Verb. VL / Liab. capital-forming paym.	<u>0,00</u>	373.265,51	26,59
1401	Abziehbare VorSt. / Deduct.input tax 7%	82,82-		25,08-
1402	VorSt.EU-Erwerb/Deduct.inp.tax intra-EU	13,30-		0,00
1404	VorSt.EU-Erw./input tax on intra-EU 19%	24,51-		153,08-
1406	Abziehbare VorSt./Deduct. input tax 19%	8.987,28-		9.532,35-
1407	VorSt. §13b UStG/Deduct.input tax §13b	8.998,32-		13.377,30-
1433	Bezahlte EUSt./ Acquisition tax paid	18.983,39-		46.804,06-
3802	USt. EU-Erwerb / VAT on intra-EU acquis.	13,30		0,00
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%	24,51		153,08
3806	Umsatzsteuer / VAT 19%	21.400,27		8.534,23
3820	Umsatzsteuer-VZ / VAT prepayments	9.401,16		47.827,66
3837	USt. / VAT §13b UStG 19%	<u>8.998,32</u>	2.747,94	13.377,30
	thereof due to shareholders EUR 361.705,87			
	(EUR 352.220,12)			
3510	Verb.g.Gesellschafter/Liab.shareholder			
3514	Verbindl. GmbH-Ges./Liabilit.shareholder			
Übertrag			1.941.403,99	1.953.246,03

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Accounts making up balance sheet at 31.03.18

EKC Europe GmbH
Duisburg

LIABILITIES AND EQUITY

Konto Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag		1.941.403,99	1.953.246,03
thereof for taxes EUR 14.307,58 (EUR 3.600,99)			
3700 Verb. Steuern/ Liabilities from taxes			
3730 Verb. LSt./KiSt. / Wage, church tax pay.			
1401 Abziehbare VorSt. / Deduct. input tax 7%			
1402 VorSt.EU-Erwerb/Deduct.inp.tax intra-EU			
1404 VorSt.EU-Erw./input tax on intra-EU 19%			
1406 Abziehbare VorSt./Deduct. input tax 19%			
1407 VorSt. §13b UStG/Deduct.input tax §13b			
1433 Bezahlte EUSt./ Acquisition tax paid			
3802 USt. EU-Erwerb / VAT on intra-EU acquis.			
3804 USt.EU-Erw./ VAT intra-EU acquis. 19%			
3806 Umsatzsteuer / VAT 19%			
3820 Umsatzsteuer-VZ / VAT prepayments			
3837 USt. / VAT §13b UStG 19%			
thereof for social security costs EUR 0,00 (EUR 26,59)			
3770 Verb. VL / Liab. capital-forming paym.			
thereof with a remaining term of up to one year EUR 66.013,45 (EUR 57.567,30)			
3510 Verb.g.Gesellschafter/Liab.shareholder			
3700 Verb. Steuern/ Liabilities from taxes			
3720 Verb. Gehälter / Payroll liabilities			
3730 Verb. LSt./KiSt. / Wage, church tax pay.			
3770 Verb. VL / Liab. capital-forming paym.			
1401 Abziehbare VorSt. / Deduct.input tax 7%			
1402 VorSt.EU-Erwerb/Deduct.inp.tax intra-EU			
1404 VorSt.EU-Erw./input tax on intra-EU 19%			
1406 Abziehbare VorSt./Deduct. input tax 19%			
1407 VorSt. §13b UStG/Deduct.input tax §13b			
1433 Bezahlte EUSt./ Acquisition tax paid			
3802 USt. EU-Erwerb / VAT on intra-EU acquis.			
3804 USt.EU-Erw./ VAT intra-EU acquis. 19%			
3806 Umsatzsteuer / VAT 19%			
3820 Umsatzsteuer-VZ / VAT prepayments			
3837 USt. / VAT §13b UStG 19%			
Summe		1.941.403,99	1.953.246,03

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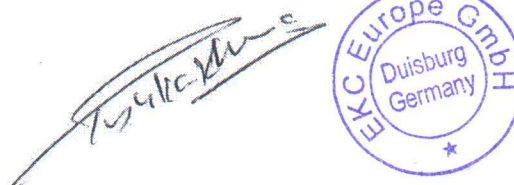
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Accounts making up profit and loss account from 01.04.17 to 31.03.18

EKC Europe GmbH
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Sales revenues				
4120	stfr.Umsätze / tax-exempt sales §4 Nr.1a	50.274,28		324.443,93
4125	Stfr.EU-Liefer./Tax-exempt intra-EU del.	22.645,50		479.931,50
4130	ig Dreiecksgesch./triangular transaction	2.106.396,12		2.170.107,15
4400	Erlöse 19% USt / Sales 19% VAT	<u>112.633,00</u>	2.291.948,90	44.917,00
Income from reversal of accruals				
4930	Ertr.Aufw.RST/ Inc.from reversal of prov		0,00	191,40
Other extraordinary income in connection with ordinary business activities				
4831	Dienstleistungen / Services U.S.A.	184.585,52		189.873,77
4840	Währungsdiff./Currency translation gains	5.441,86		0,00
4972	Erstattung AAG / Social-Insur.recoveries	<u>576,13</u>	190.603,51	2.196,06
Cost of raw materials, supplies, consumables and purchased merchandise				
5200	Wareneingang / Costs of merchandise	2.212.533,66-		2.619.861,56-
5400	Wareneingang / costs of merchandise 19%	7.663,60-		7.863,67-
5425	EU-Erw. / intra-EU acquisitions 19%	129,00-		805,66-
5736	Erh. Skonti /cash discounts received 19%	41,87		28,56
5840	Zölle und Einfuhrabg./Costums+Imp.duties	3.251,87-		7.277,20-
5880	Bestandsver./changes in inventories	14.480,18-		67.953,97-
5881	BV Waren /inventorie changes merchandise	<u>92.160,00</u>	2.145.856,44-	82.062,00-
Cost of services				
5900	Fremdleistungen / Purchased Services		1.824,00-	0,00
Wages and salaries				
6000	Löhne&Gehälter/ wages and salaries	6.000,00		6.000,00-
6020	Gehälter / Salaries	239.199,50-		212.034,50-
6023	Sonstige Personalk./ Other Empl. costs	79,30-		43,82-
6060	Soz.Aufw.LSt.-pfl./Vol.social benefits	235,00-		0,00
6080	VWL / Capital-forming payments	<u>319,08-</u>	233.832,88-	319,08-
Social security costs and pension and welfare expense				
6110	Gesetzl.Sozialaufw./Stat.social sec.exp.	35.663,42-		35.238,34-
6112	Gesetzl.Soz.aufw./Stat.social sec.exp.CZ	7.966,98-		0,00
6120	BG/Contrib.to occupational health agency	<u>670,16-</u>	44.300,56-	677,70-
Depreciation				
on Intangible fixed assets, tangible assets and capitalised start-up and expansion costs				
6200	Abschr. Immat. VG / Amortis.intang.f.A.	0,00		124,00-
6220	Abschr. Sachanlagen / Depreciation	742,00-		371,30-
6260	Sofort-AfA GWG / Write-offs low-value a.	<u>251,18-</u>	993,18-	0,00
Übertrag			55.745,35	171.056,57

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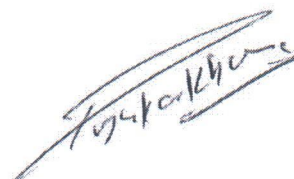


Accounts making up profit and loss account from 01.04.17 to 31.03.18

EKC Europe GmbH
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			55.745,35	171.056,57
	Cost of premises			
6310	Miete, unbew. WG / Rent immovable property	9.892,20-		9.892,20-
6315	Pacht [Lager] / Leases [stock]	559,50-		1.260,00-
6318	Miet-Nebenkosten/ Incidental rental exp.	0,00		1.203,74-
6330	Reinigung / Cleaning	<u>0,00</u>	10.451,70-	2,97-
	Insurance premiums, contributions and dues			
6400	Versicherungen / Insurance premiums	13.862,72-		3.565,24-
6420	Beiträge / Posts	637,50-		953,40-
6430	Sonstige Abgaben / other levies	<u>14,67-</u>	14.514,89-	698,41-
	Repair and maintenance costs			
6495	Wartungsk/Maintenance exp. Hard-&Software		1.171,65-	872,80-
	Automobile costs			
6550	Garagenmieten / Garage Rent	1.620,00-		1.620,00-
6595	Fremdfahrzeugk./Third-party vehicle exp.	<u>975,06-</u>	2.595,06-	1.198,34-
	Travel and advertising costs			
6600	Werbekosten / Advertising costs	30,00-		0,00
6611	Geschenke abzugsf. §37b/Non-cash benefits	6,30-		72,33-
6640	Bewirtungskosten/Entertainment exp.	903,49-		499,45-
6643	Aufmerksamkeiten / Small gifts	176,39-		148,15-
6644	Nicht abzugsf. Bew./Non-deductible en.exp.	246,07-		181,01-
6650	Reisekosten AN / Empl. travel expenses	4.583,05-		10.884,95-
6660	RK AN Übern.aufw./Empl.accomodation c.	1.972,36-		2.358,20-
6664	RK AN VMA/Empl.additional subsistence c.	841,00-		1.156,00-
6668	Km-Erst. AN / Empl. mileage reimbursem.	<u>1.282,92-</u>	10.041,58-	1.163,76-
	Distribution costs			
6740	Ausgangsfrachten / Outgoing freight	6.123,00-		5.513,00-
6770	Verkaufsprovisionen / Selling commissions	20.248,26-		84.066,79-
6780	Fremdarbeiten / Third-party services	<u>7.071,57-</u>	33.442,83-	2.201,02-
	Various operating costs			
6800	Porto / Postage	2.005,42-		3.354,28-
6805	Telefon / Telephone	4.219,46-		5.371,74-
6810	Fax- & Internet Kosten / costs	204,92-		264,89-
6815	Bürobedarf / Office supplies	317,61-		277,22-
6816	PC-/EDV Zubehör / PC - costs	54,51-		96,16-
6820	Zeitschr., Bücher / Newspapers, books	190,00-		0,00
6822	Freiw.soz.Aufw./ Volunt. social benefit	227,36-		11,02-
6825	Rechts-, Beratungsk./Legal, consult. costs	390,20		164,00-
6827	Abschlusskosten / Period-end closing c.	3.026,00-		3.000,00-
6830	Buchführungskosten / Bookkeeping costs	8.263,64-		5.418,60-
6845	Werkzeuge, Kleingeräte/Tools, minor equip.	83,95-		0,00
6850	Sonst. Betriebsbedarf/Other operat.suppl.	23,29-		0,00
6855	Nk Geldverkehr / Monetary transaction c.	<u>7.183,84-</u>	25.409,80-	7.579,20-
Übertrag			41.882,16-	16.007,70

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Accounts making up profit and loss account from 01.04.17 to 31.03.18

EKC Europe GmbH
Duisburg

Konto Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag		41.882,16-	16.007,70
Other extraordinary operating expense in connection with ordinary business activities			
6880 Währungsdiff./ Currency translation loss		0,00	4.902,04-
Other interest and similar income			
7100 Sonstige Zinsen und ähnliche Erträge		1.689,92	0,00
Interest and similar items			
7300 Zinsen und ähnliche Aufwendungen	0,00		1,01-
7310 Zinsaufw.kurzfr./Int.exp.liabilities	0,00		43,54-
7316 Zinsen Ges-Darlehn/Interests shareholder	<u>9.485,75-</u>	9.485,75-	9.485,75-
Loss for the year		<u>49.677,99-</u>	<u>1.575,36</u>

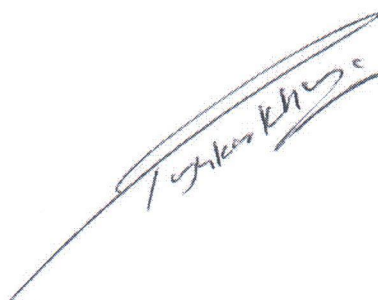
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CURRENT ACCOUNT for the balance sheet at 31.03.2018

EKC Europe GmbH
DuisburgLIST OF DEBTORS
Debitoren mit Soll-Saldo

Konto Bezeichnung	EUR	EUR
10301 CP Industries USA (CPI)	122.111,55	
10303 Calvera	8.730,00	
10501 EKC International FZE	37.196,24	
10502 Everest Kanto Cylinder Limited - Indien	25.202,48	
10903 Industrial Trading SpA	33.480,00	
11791 Remix Bulgaria Ltd.	379.551,88	
11792 Rev es Tarsai Gazipari	30.780,00	
12003 SOL S.p.A. Italien	508.312,00	
12006 Safety Hi-Tech SRL Italien	14.142,92	
12102 Tergas s.r.l.	73.000,00	
12401 Widmann Gase GmbH	<u>108.984,96</u>	1.341.492,03
		<u>1.341.492,03</u>



CURRENT ACCOUNT for the balance sheet at 31.03.2018

EKC Europe GmbH
DuisburgLIST OF CREDITORS
Kreditoren mit Haben-Saldo

Konto Bezeichnung	EUR	EUR
70305 CPI Industries	5.341,88	
70504 Everest Kanto Cylinder Limited (Indien)	97.270,90	
70505 Everest Kanto Cylinders FZE (Dubai)	1.423.988,27	
70506 EKC Industries (Tianjin) Co. Ltd.	419,62	
70508 Eisen Krämer	276,68	
70704 Gas Containments and Equipments srl /GCE	7.984,50	
70706 gasitech	66,35	
71202 Mail Boxes Inc.	531,17	
71905 The Shipping Corporation of India	195,00	
72100 Telekom Deutschland GmbH	7,96	
72301 Viking	21,41	
72306 VTI Ventil Technik GmbH	<u>22.286,80</u>	1.558.390,54
		<u><u>1.558.390,54</u></u>

T. Schickel



development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account	name	development of	value at 01.04.2017 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0130	Ähnl. Rechte, Werte /sim.rights, values	acqu.-/prod.-c depreciation book values	4.500,00 4.499,00 1,00				4.500,00 4.499,00 1,00
0135	EDV-Software / Computer software	acqu.-/prod.-c depreciation book values	5.800,00 5.799,00 1,00				5.800,00 5.799,00 1,00
0650	Büroeinrichtung / Office fittings	acqu.-/prod.-c depreciation book values	10.048,37 8.187,37 1.861,00	742,00		742,00	10.048,37 8.929,37 1.119,00
0670	Geringwertige WG / Low-value assets	acqu.-/prod.-c depreciation book values	1.652,37 1.651,87 0,50	251,18 251,18 251,18		251,18	1.903,55 1.903,05 0,50
0671	Geringw.WG / Low-value assets CZ	acqu.-/prod.-c depreciation book values	239,98 239,98 0,00				239,98 239,98 0,00
total		acqu.-/prod.-c depreciation book values	22.240,72 20.377,22 1.863,50	251,18 993,18 251,18		993,18	22.491,90 21.370,40 1.121,50

T. S. K. / K. S. S.



development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.04.2017 EUR	addition- disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0130	Ähnl. Rechte, Werte /sim.rights, values							
130001	Puetter GmbH - Erstellung Website	01.05.2013 Linear 3/00	APC depr. 33,33 bv	4.500,00 4.499,00 1,00				4.500,00 4.499,00 1,00
total	Ähnl. Rechte, Werte /sim.rights, values		acqu.-/prod.-c depreciation book values	4.500,00 4.499,00 1,00				4.500,00 4.499,00 1,00

Tyke KH



development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account equipment	name name of inventory	date kind of ui	dev. of %	value at 01.04.2017 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0135	EDV-Software / Computer software							
135001	Cideon APDSP 2012 Autodesk Product Design Suite Premium 2012	30.03.2012 Linear 3/00	APC depr. 33,33 bv	5.800,00 5.799,00 1,00				5.800,00 5.799,00 1,00
total	EDV-Software / Computer software		acqu.-/prod.-c depreciation book values	5.800,00 5.799,00 1,00				5.800,00 5.799,00 1,00

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development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.04.2017 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0650	Büroeinrichtung / Of fice fittings							
650001	Koppen Notebook Latitude E6320	06.02.2012 Linear	APC depr.	1.767,00 1.766,00				1.767,00 1.766,00 1,00
650002	Koppen Notebook Latitude E6320	06.02.2012 Linear	APC depr.	1.767,00 1.766,00				1.767,00 1.766,00 1,00
650003	Koppen Server&Datensicherungsfestpl atte	06.02.2012 Linear	APC depr.	843,00 842,00				843,00 842,00 1,00
650004	Koppen PC-Komplettsystem inkl. Windows	04.04.2012 Linear	APC depr.	2.776,00 2.775,00				2.776,00 2.775,00 1,00
650005	Koppen Business Notebook	19.09.2012 Linear	APC depr.	668,07 667,07				668,07 667,07 1,00
650006	Koppen Notebook Dell XPS 13 + Windows + Installation	20.10.2016 Linear	APC depr.	2.227,30 371,30	742,00			2.227,30 1.113,30 1.114,00
		3/00 33,33	bv	1,00			742,00	
total	Büroeinrichtung / Of fice fittings	acqu.-/prod.-c depreciation book values		10.048,37 8.187,37 1.861,00	742,00		742,00	10.048,37 8.929,37 1.119,00

Asst. K. H. W. C.



development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.04.2017 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0670	Geringwertige WG / Low-value assets							
670001	GWG 2011/2012	31.03.2012 GWG/voll 1/00	APC depr. 100 % bv	673,73 673,23 0,50				673,73 673,23 0,50
670002	GWG 2012/2013	31.03.2013 GWG-Sofort 1/00	APC depr. 100 % bv	330,30 330,30 0,00				330,30 330,30 0,00
670003	Koppen Router Cisco 1841	27.05.2013 GWG/voll 1/00	APC depr. 100 % bv	399,00 399,00 0,00				399,00 399,00 0,00
670004	Avira Virenschutz	21.08.2014 GWG/voll 1/00	APC depr. 100 % bv	192,24 192,24 0,00				192,24 192,24 0,00
670005	Aazon/Senseo	25.09.2014 GWG/voll 1/00	APC depr. 100 % bv	57,10 57,10 0,00				57,10 57,10 0,00
670006	GWG 2017/2018	19.09.2017 GWG/voll 1/00	APC depr. 100 % bv		251,18 251,18 251,18			251,18 251,18 0,00
total	Geringwertige WG / Low-value assets		acqu.-/prod.-c depreciation book values	1.652,37 1.651,87 0,50	251,18 251,18 251,18		251,18	1.903,55 1.903,05 0,50

T. Schwan




development of fixed assets from 01.04.2017 to 31.03.2018 - Commercial law

EKC Europe GmbH
Duisburg

account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.04.2017 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.03.2018 EUR
0671	Geringw.WG / Low-val ue assets CZ							
671001	GWG CZ 2012/2013	31.03.2013 GWG-Sofort 1/00	APC depr. 100 %	239,98 239,98 0,00				239,98 239,98 0,00
total	Geringw.WG / Low-val ue assets CZ		acqu.-/prod.-c depreciation book values	239,98 239,98 0,00				239,98 239,98 0,00

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EKC Europe
GmbH
Duisburg

Comments / Explications
on
balance sheet
at 31.03.2018

ASSETS

Konto Bezeichnung	EUR	
<u>Work-in-progress</u>		
1080 Unfertige Leistung / Services in progress		0,00
- "CP Industries" engineering services (based on personnel expenses) <i>Inter-company works (CPI) were not taken into account to avoid differences for consolidation.</i>		
1190 erh. Anzahlungen / received deopsit		0,00
1200 Trade debtors		(see attached list of debtors)
<u>Other assets</u>		
1350 Kauttionen / Security deposits		2.942,94
- Office Duisburg/Germany		
1420 USt-Forderungen / VAT receivables		1.376,39
- VAT prepayment 02/2017 (declared, not received)	1.376,39	

LIABILITIES AND EQUITY

<u>Other accruals</u>		
3070 Sonstige Rückstellung / Other provision		0,00
- outstanding invoices f. sales commission	0,00	
3095 Rückstellungen JA / Provisions period-end (and other financials)		7.000,00
- period-end 31.03.2017	3.000,00	
- period-end 31.03.2018	3.000,00	
- rest bookkeeping 2017/2018	1.000,00	
<u>Creditors</u>		
3300 Trade payables		(see attached list of creditors)
3510 Liabilities shareholder		51.705,87
- interest loan contract 2011/2012	135,00	
- interest loan contract 2012/2013	6.322,00	
- interest loan contract 2013/2014	8.529,00	
- interest loan contract 2014/2015	8.354,00	
- interest loan contract 2015/2016	9.394,37	
- interest loan contract 2016/2017	9.485,75	
- interest loan contract 2017/2018	9.485,75	

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