



BALANCE SHEET

EKC Europe GmbH  
Duisburg

at

31. März 2020

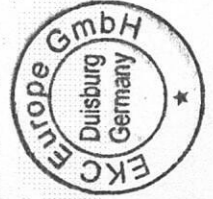
ASSETS

LIABILITIES AND EQUITY

	EUR	Financial year EUR	Prior year EUR	EUR	Financial year EUR	Prior year EUR
Übertrag		1.617.247,60	1.320.995,96	Übertrag	2.035.785,90	1.681.484,01
C. Prepayments and deferred charges		3.817,50	2.812,50			
D. Loss not covered by equity		414.720,80	357.526,80			
Other assets		0,00	148,75			
		<u>2.035.785,90</u>	<u>1.681.484,01</u>		<u>2.035.785,90</u>	<u>1.681.484,01</u>

Duisburg, 04.05.20

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## PROFIT AND LOSS ACCOUNT from 01.04.19 to 31.03.20

EKC Europe GmbH  
Duisburg

	EUR	Financial year EUR	Prior year EUR
1. Sales revenues		<u>2.938.062,23</u>	<u>3.030.128,37</u>
<b>2. Total output</b>		2.938.062,23	3.030.128,37
3. Other operating income			
a) Income from reversal of accruals	287.444,35		0,00
b) Other extraordinary income in connection with ordinary business activities	<u>65.445,19</u>		<u>170.198,86</u>
		352.889,54	170.198,86
4. Cost of materials			
a) Cost of raw materials, supplies, consumables and purchased merchandise	2.965.793,08		2.788.329,17
b) Cost of services	<u>3.629,80</u>		<u>11.986,00</u>
		2.969.422,88	2.800.315,17
5. Staff costs			
a) Wages and salaries	178.049,77		210.642,03
b) Social security costs and pension and welfare expense	<u>24.825,25</u>		<u>31.676,71</u>
		202.875,02	242.318,74
6. Depreciation			
a) on intangible fixed assets, tangible assets and capitalised start-up and expansion costs		1.606,30	742,00
7. Other operating expense			
a) Ordinary operating loss			
aa) Cost of premises	9.892,20		10.096,20
ab) Insurance premiums, contributions and dues	4.910,00		6.030,90
ac) Repair and maintenance costs	1.486,10		423,53
ad) Automobile costs	1.744,36		3.331,53
ae) Travel and advertising costs	5.345,82		11.486,11
af) Distribution costs	<u>118.027,09</u>		<u>73.307,00</u>
Übertrag	141.405,57-	117.047,57	104.675,27- 52.276,05

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## PROFIT AND LOSS ACCOUNT from 01.04.19 to 31.03.20

EKC Europe GmbH  
Duisburg

	EUR	Financial year EUR	Prior year EUR
Übertrag	141.405,57-	117.047,57	52.276,05 104.675,27-
ag) Various operating costs	<u>24.732,96</u>	166.138,53	<u>22.546,88</u> 127.222,15
8. Other interest and similar income		0,00	1,08
9. Interest and similar items		<u>8.103,04</u>	<u>8.815,62</u>
10. Profit (loss) from ordinary activities		<u>57.194,00-</u>	<u>20.914,63</u>
11. Loss for the year		<u>57.194,00</u>	<u>20.914,63-</u>

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## Accounts making up balance sheet at 31.03.20

EKC Europe GmbH  
Duisburg

## ASSETS

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
<b>Concessions, licences and similar rights and values and licences to such rights and values</b>				
130	Ähnl. Rechte, Werte/sim.rights, values	1,00		1,00
135	EDV-Software / Computer software	<u>1,00</u>		<u>1,00</u>
			2,00	2,00
<b>Other plant, factory and office equipment</b>				
650	Büroeinrichtung / Office fittings	6,00		377,00
670	Geringwertige WG / Low-value assets	<u>0,50</u>		<u>0,50</u>
			6,50	377,50
<b>Finished goods and merchandise</b>				
1140	Waren / merchandise	102.932,63		52.211,47
1141	Waren / merchandise (in transit)	<u>69.394,00</u>		<u>99.216,00</u>
			172.326,63	151.427,47
<b>On-account payments received on orders</b>				
1190	Erh. Anzahlungen / received deposit		8.910,00-	0,00
<b>Trade debtors</b>				
1200	Forderung L+L / Trade receivables	1.419.976,94		1.090.234,81
1259	Deposit requested, payment not received	<u>20.790,00-</u>		<u>0,00</u>
			1.399.186,94	1.090.234,81
<b>Other assets</b>				
1350	Kauttionen / Security deposits	2.942,94		2.942,94
1401	Abziehbare VorSt. / Deduct.input tax 7%	12,85		0,00
1404	VorSt.EU-Erw./input tax on intra-EU 19%	29,93		0,00
1406	Abziehbare VorSt./Deduct. input tax 19%	11.326,31		0,00
1407	VorSt. §13b UStG/Deduct.input tax §13b	12.452,38		0,00
1420	USt-Forderungen / VAT receivables	789,21		13.093,52
1433	Bezahlte EUST./ Acquisition tax paid	64.357,65		0,00
1434	Vorst. in Folgeperiode /-jahr abziehbar	654,40		0,00
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%	29,93-		0,00
3806	Umsatzsteuer / VAT 19%	62.321,86-		0,00
3820	Umsatzsteuer-VZ / VAT prepayments	13.358,06-		0,00
3837	USt. / VAT §13b UStG 19%	<u>12.452,38-</u>		<u>0,00</u>
			4.403,44	16.036,46
<b>Cheques, cash on hand, federal bank and postal giro accounts, cash at banks</b>				
1600	Kasse / cash-in-hand	53,86		261,71
1601	Kasse US-\$ / cash-in-hand US-\$	92,23		92,23
1800	Commerzbank EUR 277993200	12.759,58		62.563,78
1802	Commerzbank USD 277993200	1.627,32		0,00
1803	Commerzbank USD 277 9932 09	<u>35.699,10</u>		<u>0,00</u>
			50.232,09	62.917,72
Übertrag			1.617.247,60	1.320.995,96

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## Accounts making up balance sheet at 31.03.20

EKC Europe GmbH  
Duisburg

## ASSETS

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			1.617.247,60	1.320.995,96
	<b>Prepayments and deferred charges</b>			
1900	Aktive RAP / prepaid expenses		3.817,50	2.812,50
	<b>Loss not covered by equity Kapitalfehlbetrag</b>			
			414.720,80	357.526,80
	<b>Other assets</b>			
3500	Sonstige Verb./Other liabilities		0,00	148,75
	<b>Summe</b>		<u>2.035.785,90</u>	<u>1.681.484,01</u>



## Accounts making up balance sheet at 31.03.20

EKC Europe GmbH  
Duisburg

## LIABILITIES AND EQUITY

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
<b>Subscribed capital</b>				
2900	Stammkapital / Subscribed capital		25.000,00	25.000,00
<b>Accumulated Deficit brought forward</b>				
2978	Verlustvor.v.Verw./Loss brought forward		382.526,80-	403.441,43-
<b>Loss for the year</b>				
	Loss for the year		57.194,00-	20.914,63
<b>Uncovered loss</b>				
	Kapitalfehlbetrag		414.720,80	357.526,80
<b>Other accruals</b>				
3071	Rückstellung fehlende ER	0,00		289.764,35
3095	Rückstellungen JA /Provisions period-end	<u>6.000,00</u>		<u>6.000,00</u>
			6.000,00	295.764,35
<b>Trade creditors</b>				
3300	Verb.Lieferungen u.Leist./Trade payables		1.748.507,75	1.112.462,45
<b>Other creditors</b>				
1401	Abziehbare VorSt. / Deduct.input tax 7%	0,00		40,53-
1404	VorSt.EU-Erw./input tax on intra-EU 19%	0,00		11,50-
1406	Abziehbare VorSt./Deduct. input tax 19%	0,00		12.871,51-
1407	VorSt. §13b UStG/Deduct.input tax §13b	0,00		10.436,93-
1433	Bezahlte EUST./ Acquisition tax paid	0,00		60.664,50-
3510	Verb.g.Gesellschafter/Liab.shareholder	14.553,12		6.450,64
3514	Verbindl. GmbH-Ges./Liabilit.shareholder	264.070,91		264.070,91
3730	Verb. LSt./KiSt. / Wage,church tax pay.	2.654,12		2.735,66
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%	0,00		11,50
3806	Umsatzsteuer / VAT 19%	0,00		35.622,34
3820	Umsatzsteuer-VZ / VAT prepayments	0,00		37.954,20
3837	USt. / VAT §13b UStG 19%	<u>0,00</u>		<u>10.436,93</u>
			281.278,15	273.257,21
<b>Summe</b>			<u>2.035.785,90</u>	<u>1.681.484,01</u>



## Accounts making up profit and loss account from 01.04.19 to 31.03.20

EKC Europe GmbH  
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
<b>Sales revenues</b>				
4120	stfr.Umsätze / tax-exempt sales §4 Nr.1a	3.765,01		5.596,09
4125	Stfr.EU-Liefer./Tax-exempt intra-EU del.	51.349,00		64.702,00
4130	ig Dreiecksgesch./triangular transaction	0,00		1.905.021,38
4338	Umsätze Drittland./Sales 3rd country	306.118,92		449.876,40
4339	Nicht steuerbare Umsätze EU-Land	2.248.819,50		417.446,50
4400	Erlöse 19% USt / Sales 19% VAT	<u>328.009,80</u>		<u>187.486,00</u>
			2.938.062,23	3.030.128,37
<b>Income from reversal of accruals</b>				
4930	Ertr.Aufl.RST/ Inc.from reversal of prov		287.444,35	0,00
<b>Other extraordinary income in connection with ordinary business activities</b>				
4831	Dienstleistungen / Services U.S.A.	60.000,00		164.802,28
4840	Währungsdiff./Currency translation gains	1.189,54		1.999,12
4972	Erstattung AAG / Social-Insur.recoveries	<u>4.255,65</u>		<u>3.397,46</u>
			65.445,19	170.198,86
<b>Cost of raw materials, supplies, consumables and purchased merchandise</b>				
5200	Wareneingang / Costs of merchandise	2.968.923,49-		2.745.478,08-
5400	Wareneingang / costs of merchandise 19%	4.003,06-		1.888,55-
5425	EU-Erw. / intra-EU acquisitions 19%	157,50-		60,55-
5736	Erh. Skonti /cash discounts received 19%	13,99		7,25
5840	Zölle und Einfuhrabg./Costums+Imp.duties	13.622,18-		14.849,15-
5880	Bestandsver./changes in inventories	50.721,16		33.116,09-
5881	BV Waren /inventorie changes merchandise	<u>29.822,00-</u>		<u>7.056,00</u>
			2.965.793,08-	2.788.329,17-
<b>Cost of services</b>				
5900	Fremdleistungen / Purchased Services	3.630,00-		11.986,00-
5951	Erh. Skonti Leistg. § 13b 19% Vorst/USt	<u>0,20</u>		<u>0,00</u>
			3.629,80-	11.986,00-
<b>Wages and salaries</b>				
6020	Gehälter / Salaries	177.783,87-		210.322,95-
6080	VWL / Capital-forming payments	<u>265,90-</u>		<u>319,08-</u>
			178.049,77-	210.642,03-
<b>Social security costs and pension and welfare expense</b>				
6110	Gesetzl.Sozialaufw./Stat.social sec.exp.	24.184,86-		30.991,46-
6120	BG/Contrib.to occupational health agency	<u>640,39-</u>		<u>685,25-</u>
			24.825,25-	31.676,71-
Übertrag			118.653,87	157.693,32



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## Accounts making up profit and loss account from 01.04.19 to 31.03.20

EKC Europe GmbH  
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			118.653,87	157.693,32
	<b>Depreciation</b>			
	<b>on intangible fixed assets, tangible assets and capita- lised start-up and expansion costs</b>			
6220	Abschr. Sachanlagen / Depreciation	371,00-		742,00-
6260	Sofort-AfA GWG / Write-offs low-value a.	<u>1.235,30-</u>		<u>0,00</u>
			1.606,30-	742,00-
	<b>Cost of premises</b>			
6310	Miete, unbew. WG / Rent immovable property	9.892,20-		9.892,20-
6315	Pacht [Lager] / Leases [stock]	<u>0,00</u>		<u>204,00-</u>
			9.892,20-	10.096,20-
	<b>Insurance premiums, contributions and dues</b>			
6400	Versicherungen / insurance premiums	3.970,00-		5.078,92-
6420	Beiträge / Posts	940,00-		940,00-
6430	Sonstige Abgaben / other levies	<u>0,00</u>		<u>11,98-</u>
			4.910,00-	6.030,90-
	<b>Repair and maintenance costs</b>			
6495	Wartungsk/Maintenance exp. Hard-&Software		1.486,10-	423,53-
	<b>Automobile costs</b>			
6550	Garagenmieten / Garage Rent	1.296,00-		1.539,00-
6595	Fremdfahrzeugk./Third-party vehicle exp.	<u>448,36-</u>		<u>1.792,53-</u>
			1.744,36-	3.331,53-
	<b>Travel and advertising costs</b>			
6621	Gesch. n. abzugsf. §37b/Non-cash benefits	0,00		118,37-
6640	Bewertungskosten/Entertainment exp.	342,16-		838,61-
6643	Aufmerksamkeiten / Small gifts	85,86-		120,83-
6644	Nicht abzugsf. Bew./Non-deductible en.exp.	93,08-		359,40-
6645	Nicht abzugsf. BA/ non-deductible exp.	55,00-		0,00
6650	Reisekosten AN / Empl. travel expenses	2.731,39-		5.370,12-
6660	RK AN Übern.aufw./Empl.accomodation c.	661,63-		2.284,18-
6664	RK AN VMA/Empl.additional subsistence c.	330,00-		807,00-
6668	Km-Erst. AN / Empl. mileage reimbursem.	<u>1.046,70-</u>		<u>1.587,60-</u>
			5.345,82-	11.486,11-
	<b>Distribution costs</b>			
6740	Ausgangsfrachten / Outgoing freight	45.639,59-		16.638,10-
6770	Verkaufsprovisionen / Selling comissions	61.305,05-		54.009,23-
6780	Fremdarbeiten / Third-party services	<u>11.082,45-</u>		<u>2.659,67-</u>
			118.027,09-	73.307,00-
Übertrag			24.358,00-	52.276,05

Handelsrecht



## Accounts making up profit and loss account from 01.04.19 to 31.03.20

EKC Europe GmbH  
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			24.358,00-	52.276,05
	<b>Various operating costs</b>			
6800	Porto / Postage	3.704,45-		1.746,66-
6805	Telefon / Telephone	2.923,10-		3.240,29-
6810	Fax- & Internet Kosten / costs	264,89-		264,89-
6815	Bürobedarf / Office supplies	154,85-		255,02-
6816	PC-/EDV Zubehör / PC - costs	407,88-		271,41-
6822	Freiw.soz.Aufw./ Volunt. social benefit	100,78-		165,92-
6825	Rechts-,Beratungsk./Legal,consult. costs	250,00-		1.419,60-
6827	Abschlusskosten / Period-end closing c.	3.033,50-		3.505,75-
6830	Buchführungskosten / Bookkeeping costs	6.985,84-		5.006,24-
6845	Werkzeuge,Kleingeräte/Tools,minor equip.	349,51-		0,00
6855	Nk Geldverkehr / Monetary transaction c.	<u>6.558,16-</u>		<u>6.671,10-</u>
			24.732,96-	22.546,88-
	<b>Other interest and similar income</b>			
7100	Sonstige Zinsen und ähnliche Erträge		0,00	1,08
	<b>Interest and similar items</b>			
7310	Zinsaufw.kurzfr.Vbk./Int.exp.liabilities	0,56-		0,04-
7316	Zinsen Ges-Darlehn/Interests shareholder	<u>8.102,48-</u>		<u>8.815,58-</u>
			8.103,04-	8.815,62-
	<b>Loss for the year</b>			
	Loss for the year		<u>57.194,00-</u>	<u>20.914,63</u>




## CURRENT ACCOUNT for the balance sheet at 31.03.2020

EKC Europe GmbH  
Duisburg

LIST OF DEBTORS  
Debitoren mit Soll-Saldo

Konto Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
10102 Air Fire S.p.A	58.550,00		0,00
10301 CP Industries USA (CPI)	348.957,83		286.963,83
10303 Calvera	20.790,00		0,00
10304 CERN European Organisation for Nuclear R	178.496,00		355.476,40
10501 EKC International FZE	31.863,57		64.969,22
10502 Everest Kanto Cylinder Limited - Indien	34.987,58		29.040,48
10801 Honeywell GmbH / Kassel	39.112,92		0,00
10901 I.G.P. Benelux / IGP	84.540,00		0,00
10903 Industrial Trading SpA	0,00		35.370,00
11205 Messer Gaspack GmbH	96.523,04		0,00
12003 SOL S.p.A. Italien	442.500,00		248.500,00
12010 Siemens Schweiz AG	12.504,00		0,00
12103 Tecnocryo Spa	71.152,00		0,00
12401 Widmann Gase GmbH	0,00	1.419.976,94	69.914,88
		<u>1.419.976,94</u>	<u>1.090.234,81</u>




## CURRENT ACCOUNT for the balance sheet at 31.03.2020

EKC Europe GmbH  
DuisburgLIST OF CREDITORS  
Kreditoren mit Haben-Saldo

Konto Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
70305 CPI Industries	13.018,34		5.865,51
70504 Everest Kanto Cylinder Limited (Indien)	388.483,00		346.911,70
70505 Everest Kanto Cylinders FZE (Dubai)	1.325.109,75		758.862,05
70507 Eickvonder Stahlhandel GmbH, Duisburg	772,31		0,00
70704 Gas Containments and Equipments srl /GCE	16.405,80		0,00
70902 IHK	190,00		0,00
71202 Mail Boxes Inc.	91,19		168,27
71503 S. Pauly / A. Becker	0,00		553,35
72106 Tra.Ser S.r.l. Transport ADR	302,00		0,00
72300 Vietmeier & Kollegen Stb.GmbH & Co. KG	4.098,60		0,00
72301 Viking	36,76		101,57
		1.748.507,75	
		<u>1.748.507,75</u>	<u>1.112.462,45</u>

