



## BALANCE SHEET

EKC Europe GmbH  
Duisburg

at

## ASSETS

31. März 2021

## LIABILITIES AND EQUITY

	EUR	Financial year EUR	Prior year EUR		EUR	Financial year EUR	Prior year EUR
Übertrag		646.607,89	1.617.247,60	Übertrag		1.061.012,21	2.035.785,90
<b>C. Prepayments and deferred charges</b>		142,50	3.817,50	- thereof with a remaining term of up to one year EUR 24.676,72 (EUR 17.207,24)			
<b>D. Loss not covered by equity</b>		414.261,82	414.720,80				
		<u>1.061.012,21</u>	<u>2.035.785,90</u>			<u>1.061.012,21</u>	<u>2.035.785,90</u>

Duisburg, 27.04.21

## PROFIT AND LOSS ACCOUNT from 01.04.20 to 31.03.21

EKC Europe GmbH  
Duisburg

	EUR	Financial year EUR	Prior year EUR
1. Sales revenues		<u>2.022.477,33</u>	<u>2.938.062,23</u>
<b>2. Total output</b>		2.022.477,33	2.938.062,23
3. Other operating income			
a) Income from reversal of accruals	0,00		287.444,35
b) Other extraordinary income in connection with ordinary business activities	<u>37.834,28</u>	37.834,28	<u>65.445,19</u> 352.889,54
4. Cost of materials			
a) Cost of raw materials, supplies, consumables and purchased merchandise	1.767.552,17		2.965.793,08
b) Cost of services	<u>0,60-</u>	1.767.551,57	<u>3.629,80</u> 2.969.422,88
5. Staff costs			
a) Wages and salaries	157.084,73		178.049,77
b) Social security costs and pension and welfare expense	<u>28.894,62</u>	185.979,35	<u>24.825,25</u> 202.875,02
6. Depreciation			
a) on intangible fixed assets, tangible assets and capita- lised start-up and expansion costs		0,00	1.606,30
7. Other operating expense			
a) Ordinary operating loss			
aa) Cost of premises	9.644,54		9.892,20
ab) Insurance premiums, contributions and dues	5.315,00		4.910,00
ac) Repair and maintenance costs	975,00		1.486,10
ad) Automobile costs	1.552,03		1.744,36
ae) Travel and advertising costs	748,82		5.345,82
af) Distribution costs	60.796,07		118.027,09
Übertrag	79.031,46-	106.780,69	141.405,57- 24.358,00-

## PROFIT AND LOSS ACCOUNT from 01.04.20 to 31.03.21

**EKC Europe GmbH**  
**Duisburg**

	EUR	Financial year EUR	Prior year EUR
Übertrag	79.031,46-	106.780,69	24.358,00- 141.405,57-
ag) Various operating costs	19.804,77		24.732,96
b) Other extraordinary operating expense in connection with ordinary business activities	<u>594,87-</u>	98.241,36	<u>0,00</u> 166.138,53
8. Interest and similar items		<u>8.080,35</u>	<u>8.103,04</u>
<b>9. Profit (loss) from ordinary activities</b>		458,98	57.194,00-
<b>10. Profit for the year</b>		<u>458,98</u>	<u>57.194,00-</u>

## Accounts making up balance sheet at 31.03.21

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		6,00
670	Geringwertige WG / Low-value assets	<u>0,50</u>		<u>0,50</u>
			6,50	6,50
<b>Finished goods and merchandise</b>				
1140	Waren / merchandise	113.306,33		102.932,63
1141	Waren / merchandise (in transit)	<u>29.514,46</u>		<u>69.394,00</u>
			142.820,79	172.326,63
<b>On-account payments received on orders</b>				
1190	Erh. Anzahlungen / received deposit		0,00	8.910,00-
<b>Trade debtors</b>				
1200	Forderung L+L / Trade receivables	<b>409.222,72</b>		1.419.976,94
1259	Deposit requested, payment not received	<u>0,00</u>		<u>20.790,00-</u>
			409.222,72	1.399.186,94
<b>Other assets</b>				
1350	Kautionen / Security deposits	2.942,94		2.942,94
1401	Abziehbare VorSt. / Deduct.input tax 7%	0,00		12,85
1404	VorSt.EU-Erw./input tax on intra-EU 19%	0,00		29,93
1406	Abziehbare VorSt./Deduct. input tax 19%	0,00		11.326,31
1407	VorSt. §13b UStG/Deduct.input tax §13b	0,00		12.452,38
1420	USt-Forderungen / VAT receivables	6.231,36		789,21
1433	Bezahlte EUSt./ Acquisition tax paid	0,00		64.357,65
1434	Vorst. in Folgeperiode /-jahr abziehbar	683,66		654,40
1457	Forderung gegenüber Bundesagentur	1.392,07		0,00
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%	0,00		29,93-
3806	Umsatzsteuer / VAT 19%	0,00		62.321,86-
3820	Umsatzsteuer-VZ / VAT prepayments	0,00		13.358,06-
3837	USt. / VAT §13b UStG 19%	<u>0,00</u>		<u>12.452,38-</u>
			11.250,03	4.403,44
<b>Cheques, cash on hand, federal bank and postal giro accounts, cash at banks</b>				
1600	Kasse / cash-in-hand	53,86		53,86
1601	Kasse US-\$ / cash-in-hand US-\$	92,23		92,23
1800	Commerzbank EUR 277993200	49.513,94		12.759,58
1802	Commerzbank USD 277993200	0,00		1.627,32
1803	Commerzbank USD 277 9932 09	<u>33.645,82</u>		<u>35.699,10</u>
			83.305,85	50.232,09
Übertrag			646.607,89	1.617.247,60

## Accounts making up balance sheet at 31.03.21

EKC Europe GmbH  
Duisburg

## ASSETS

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			646.607,89	1.617.247,60
	<b>Prepayments and deferred charges</b>			
1900	Aktive RAP / prepaid expenses		142,50	3.817,50
	<b>Loss not covered by equity</b>			
	Kapitalfehlbetrag		414.261,82	414.720,80
	Summe		1.061.012,21	2.035.785,90

## Accounts making up balance sheet at 31.03.21

**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		439.720,80-	382.526,80-
	<b>Profit for the year</b>			
	Profit for the year		458,98	57.194,00-
	<b>Uncovered loss</b>			
	Kapitalfehlbetrag		414.261,82	414.720,80
	<b>Other accruals</b>			
3070	So. Rückstellungen / Other provisions	46.800,00		0,00
3095	Rückstellungen JA /Provisions period-end	<u>6.000,00</u>		<u>6.000,00</u>
			52.800,00	6.000,00
	<b>Trade creditors</b>			
3300	Verb.Lieferungen u.Leist./Trade payables		719.464,58	1.748.507,75
	<b>thereof with a remaining term of up to one year</b>			
	<b>EUR 719.464,58</b>			
	<b>(EUR 1.748.507,75)</b>			
3300	Verb.Lieferungen u.Leist./Trade payables			
	<b>Other creditors</b>			
1400	Abziehbare VorSt./Deduct.input tax	654,40-		0,00
1402	VorSt.EU-Erwerb/Deduct.inp.tax intra-EU	2.166,44-		0,00
1403	Abziehbare Vorsteuer 5%	2,77-		0,00
1404	VorSt.EU-Erw./input tax on intra-EU 19%	20,62-		0,00
1405	Abziehbare Vorsteuer 16%	1.730,17-		0,00
1406	Abziehbare VorSt./Deduct. input tax 19%	13.188,52-		0,00
1407	VorSt. §13b UStG/Deduct.input tax §13b	3.684,14-		0,00
1409	Abziehbare Vorsteuer § 13b UStG 16%	3.792,03-		0,00
1433	Bezahlte EUSt./ Acquisition tax paid	18.147,87-		0,00
3510	Verb.g.Gesellschafter/Liab.shareholder	22.633,47		14.553,12
3514	Verbindl. GmbH-Ges./Liabilit.shareholder	264.070,91		264.070,91
3730	Verb. LSt./KiSt. / Wage,church tax pay.	2.043,25		2.654,12
3802	USt. EU-Erwerb / VAT on intra-EU acquis.	2.166,44		0,00
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%	20,62		0,00
3805	Umsatzsteuer 16%	15.960,02		0,00
3806	Umsatzsteuer / VAT 19%	382,32-		0,00
3820	Umsatzsteuer-VZ / VAT prepayments	18.146,03		0,00
3837	USt. / VAT §13b UStG 19%	3.684,14		0,00
3838	Umsatzsteuer nach § 13b UStG 16%	<u>3.792,03</u>		<u>0,00</u>
			288.747,63	281.278,15
	<b>thereof due to shareholders</b>			
	<b>EUR 286.704,38</b>			
	<b>(EUR 278.624,03)</b>			
3510	Verb.g.Gesellschafter/Liab.shareholder			
Übertrag			1.061.012,21	2.035.785,90
				Handelsrecht

## Accounts making up balance sheet at 31.03.21

EKC Europe GmbH  
Duisburg

## LIABILITIES AND EQUITY

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			1.061.012,21	2.035.785,90
3514	Verbindl. GmbH-Ges./Liabilit.shareholder			
	<b>thereof for taxes EUR 2.043,25 (EUR 2.654,12)</b>			
1400	Abziehbare VorSt./Deduct.input tax			
1402	VorSt.EU-Erwerb/Deduct.inp.tax intra-EU			
1403	Abziehbare Vorsteuer 5%			
1404	VorSt.EU-Erw./input tax on intra-EU 19%			
1405	Abziehbare Vorsteuer 16%			
1406	Abziehbare VorSt./Deduct. input tax 19%			
1407	VorSt. §13b UStG/Deduct.input tax §13b			
1409	Abziehbare Vorsteuer § 13b UStG 16%			
1433	Bezahlte EUSt./ Acquisition tax paid			
3730	Verb. LSt./KiSt. / Wage,church tax pay.			
3802	USt. EU-Erwerb / VAT on intra-EU acquis.			
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%			
3805	Umsatzsteuer 16%			
3806	Umsatzsteuer / VAT 19%			
3820	Umsatzsteuer-VZ / VAT prepayments			
3837	USt. / VAT §13b UStG 19%			
3838	Umsatzsteuer nach § 13b UStG 16%			
	<b>thereof with a remaining term of up to one year EUR 24.676,72 (EUR 17.207,24)</b>			
1400	Abziehbare VorSt./Deduct.input tax			
1402	VorSt.EU-Erwerb/Deduct.inp.tax intra-EU			
1403	Abziehbare Vorsteuer 5%			
1404	VorSt.EU-Erw./input tax on intra-EU 19%			
1405	Abziehbare Vorsteuer 16%			
1406	Abziehbare VorSt./Deduct. input tax 19%			
1407	VorSt. §13b UStG/Deduct.input tax §13b			
1409	Abziehbare Vorsteuer § 13b UStG 16%			
1433	Bezahlte EUSt./ Acquisition tax paid			
3510	Verb.g.Gesellschafter/Liab.shareholder			
3730	Verb. LSt./KiSt. / Wage,church tax pay.			
3802	USt. EU-Erwerb / VAT on intra-EU acquis.			
3804	USt.EU-Erw./ VAT intra-EU acquis. 19%			
3805	Umsatzsteuer 16%			
3806	Umsatzsteuer / VAT 19%			
3820	Umsatzsteuer-VZ / VAT prepayments			
3837	USt. / VAT §13b UStG 19%			
3838	Umsatzsteuer nach § 13b UStG 16%			
	Summe		1.061.012,21	2.035.785,90



## Accounts making up profit and loss account from 01.04.20 to 31.03.21

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	9.804,90		3.765,01
4125	Stfr.EU-Liefer./Tax-exempt intra-EU del.	334.725,50		51.349,00
4338	Umsätze Drittl.,n.stb./Sales 3rd country	96.419,99		306.118,92
4339	Nicht steuerbare Umsätze EU-Land	1.483.816,20		2.248.819,50
4400	Erlöse 19% USt / Sales 19% VAT	97.737,91		328.009,80
4730	Gewährte Skonti/cash discounts granted	<u>27,17-</u>		<u>0,00</u>
			2.022.477,33	2.938.062,23
<b>Income from reversal of accruals</b>				
4930	Ertr.Aufl.RST/ Inc.from reversal of prov		0,00	287.444,35
<b>Other extraordinary income in connection with ordinary business activities</b>				
4831	Dienstleistungen / Services U.S.A.	30.000,00		60.000,00
4840	Währungsdiff./Currency translation gains	<u>7.626,23</u>		1.189,54
4972	Erstattung AAG / Social-Insur.recoveries	<u>208,05</u>		<u>4.255,65</u>
			37.834,28	65.445,19
<b>Cost of raw materials, supplies, consumables and purchased merchandise</b>				
5200	Wareneingang / Costs of merchandise	1.674.583,70-		2.968.923,49-
5400	Wareneingang / costs of merchandise 19%	49.634,25-		4.003,06-
5425	EU-Erw. / intra-EU acquisitions 19%	13.648,70-		157,50-
5730	Erhaltene Skonti	143,62		0,00
5736	Erh. Skonti /cash discounts received 19%	0,45		13,99
5840	Zölle und Einfuhrabg./Costums+Imp.duties	323,75-		13.622,18-
5880	Bestandsver./changes in inventories	10.373,70		50.721,16
5881	BV Waren /inventorie changes merchandise	<u>39.879,54-</u>		<u>29.822,00-</u>
			1.767.552,17-	2.965.793,08-
<b>Cost of services</b>				
5900	Fremdleistungen / Purchased Services	0,00		3.630,00-
5951	Erhalt. Skonti § 13b UStG 19% Vorst./USt	<u>0,60</u>		<u>0,20</u>
			0,60	3.629,80-
<b>Wages and salaries</b>				
6020	Gehälter / Salaries	172.759,54-		177.783,87-
6075	Zuschüsse Agenturen für Arbeit	15.993,89		0,00
6080	VWL / Capital-forming payments	<u>319,08-</u>		<u>265,90-</u>
			157.084,73-	178.049,77-
<b>Social security costs and pension and welfare expense</b>				
6110	Gesetzl.Sozialaufw./Stat.social sec.exp.	28.347,96-		24.184,86-
6120	BG/Contrib.to occupational health agency	<u>546,66-</u>		<u>640,39-</u>
			28.894,62-	24.825,25-
Übertrag			106.780,69	118.653,87

## Accounts making up profit and loss account from 01.04.20 to 31.03.21

EKC Europe GmbH  
Duisburg

Konto	Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag			106.780,69	118.653,87
	<b>Depreciation</b>			
	<b>on intangible fixed assets, tangible assets and capita- lised start-up and expansion costs</b>			
6220	Abschr. Sachanlagen / Depreciation	0,00		371,00-
6260	Sofort-AfA GWG / Write-offs low-value a.	<u>0,00</u>		<u>1.235,30-</u>
			0,00	1.606,30-
	<b>Cost of premises</b>			
6310	Miete, unbew. WG / Rent immovable property		9.644,54-	9.892,20-
	<b>Insurance premiums, contributions and dues</b>			
6400	Versicherungen / insurance premiums	4.955,00-		3.970,00-
6420	Beiträge / Posts	<u>360,00-</u>		<u>940,00-</u>
			5.315,00-	4.910,00-
	<b>Repair and maintenance costs</b>			
6495	Wartungsk/Maintenance exp. Hard-&Software		975,00-	1.486,10-
	<b>Automobile costs</b>			
6550	Garagenmieten / Garage Rent	1.293,24-		1.296,00-
6595	Fremdfahrzeugk./Third-party vehicle exp.	<u>258,79-</u>		<u>448,36-</u>
			1.552,03-	1.744,36-
	<b>Travel and advertising costs</b>			
6640	Bewirtungskosten/Entertainment exp.	31,32-		342,16-
6643	Aufmerksamkeiten / Small gifts	0,00		85,86-
6644	Nicht abzugsf. Bew./Non-deductible en.exp.	13,41-		93,08-
6645	Nicht abzugsf. BA/ non-deductible exp.	28,24-		55,00-
6650	Reisekosten AN / Empl. travel expenses	162,06-		2.731,39-
6660	RK AN Übern.aufw./Empl.accomodation c.	0,00		661,63-
6664	RK AN VMA/Empl.additional subsistence c.	48,00-		330,00-
6668	Km-Erst. AN / Empl. mileage reimbursem.	<u>465,79-</u>		<u>1.046,70-</u>
			748,82-	5.345,82-
	<b>Distribution costs</b>			
6740	Ausgangsfrachten / Outgoing freight	15.054,99-		45.639,59-
6770	Verkaufsprovisionen / Selling comissions	45.209,58-		61.305,05-
6780	Fremdarbeiten / Third-party services	<u>531,50-</u>		<u>11.082,45-</u>
			60.796,07-	118.027,09-
	<b>Various operating costs</b>			
6800	Porto / Postage	1.066,79-		3.704,45-
6805	Telefon / Telephone	3.509,49-		2.923,10-
6810	Fax- & Internet Kosten / costs	264,89-		264,89-
Übertrag		4.841,17-	27.749,23	6.892,44-
				31.250,44-

Handelsrecht

## Accounts making up profit and loss account from 01.04.20 to 31.03.21

**EKC Europe GmbH**  
**Duisburg**

Konto Bezeichnung	EUR	Financial year EUR	Prior year EUR
Übertrag	4.841,17-	27.749,23	31.250,44- 6.892,44-
<b>Various operating costs</b>			
6815 Bürobedarf / Office supplies	135,93-		154,85-
6816 PC-/EDV Zubehör / PC - costs	0,00		407,88-
6822 Freiw.soz.Aufw./ Volunt. social benefit	0,00		100,78-
6825 Rechts-,Beratungsk./Legal,consult. costs	145,30-		250,00-
6827 Abschlusskosten / Period-end closing c.	3.598,20-		3.033,50-
6830 Buchführungskosten / Bookkeeping costs	6.331,39-		6.985,84-
6845 Werkzeuge,Kleingeräte/Tools,minor equip.	0,00		349,51-
6855 Nk Geldverkehr / Monetary transaction c.	<u>4.752,78-</u>		<u>6.558,16-</u>
		19.804,77-	24.732,96-
<b>Other extraordinary operating expense in connection with ordinary business activities</b>			
6880 Währungsdiff./ Currency translation loss		594,87	0,00
<b>Interest and similar items</b>			
7310 Zinsaufw.kurzfr.Vbk./Int.exp.liabilities	0,00		0,56-
7316 Zinsen Ges-Darlehn/Interests shareholder	<u>8.080,35-</u>		<u>8.102,48-</u>
		8.080,35-	8.103,04-
<b>Profit for the year</b>			
Profit for the year		458,98	57.194,00-

**CURRENT ACCOUNT** for the balance sheet at 31.03.2021**EKC Europe GmbH  
Duisburg**LIST OF DEBTORS  
Debitoren mit Soll-Saldo

Konto	Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
10102	Air Fire S.p.A	53.305,00		58.550,00
10203	Bettati Antincendio S.R.L.	44.460,00		0,00
10301	CP Industries USA (CPI)	5.000,00		348.957,83
10303	Calvera	3.194,10		20.790,00
10304	CERN European Organisation for Nuclear R	0,00		178.496,00
10501	EKC International FZE	0,00		31.863,57
10502	Everest Kanto Cylinder Limited - Indien	39.199,62		34.987,58
10504	Elpigas Sp. z.o.o. Sp. K.	125.236,80		0,00
10707	Gea Energia Crio S.L.	1.035,00		0,00
10708	Graf S.p.A.	50.290,00		0,00
10801	Honeywell GmbH / Kassel	0,00		39.112,92
10901	I.G.P. Benelux / IGP	0,00		84.540,00
11205	Messer Gaspack GmbH	0,00		96.523,04
11792	Rev es Tarsai Gazipari	13.742,50		0,00
12003	SOL S.p.A. Italien	0,00		442.500,00
12010	Siemens Schweiz AG	0,00		12.504,00
12103	Tecnocryo Spa	<u>73.759,70</u>	409.222,72	71.152,00
			<u>409.222,72</u>	<u>1.419.976,94</u>

**CURRENT ACCOUNT** for the balance sheet at 31.03.2021**EKC Europe GmbH  
Duisburg**LIST OF CREDITORS  
Kreditoren mit Haben-Saldo

Konto	Bezeichnung	EUR	Geschäftsjahr EUR	Vorjahr EUR
70206	Bohlender GmbH	1.769,96		0,00
70305	CPI Industries	0,00		13.018,34
70504	Everest Kanto Cylinder Limited (Indien)	174.268,00		388.483,00
70505	Everest Kanto Cylinders FZE (Dubai)	492.051,30		1.325.109,75
70507	Eickvonder Stahlhandel GmbH, Duisburg	0,00		772,31
70605	FiWaRec Valves&Regulators GmbH & Co.KG	33.352,25		0,00
70704	Gas Containments and Equipments srl /GCE	11.318,70		16.405,80
70706	gasitech	32,43		0,00
70802	Hamburg Süd	1.483,98		0,00
70901	Immobilienmanagement Duisburg IMD	414,10		0,00
70902	IHK	190,00		190,00
71202	Mail Boxes Inc.	0,00		91,19
72106	Tra.Ser S.r.l. Transport ADR	302,00		302,00
72300	Vietmeier & Kollegen Stb.GmbH & Co. KG	4.281,86		4.098,60
72301	Viking	<u>0,00</u>	719.464,58	36,76
			<u>719.464,58</u>	<u>1.748.507,75</u>
			<u><u>719.464,58</u></u>	<u><u>1.748.507,75</u></u>