

Consolidated Income Statement for 30 June 2024

Assets

	30 Jun 2024 EUR	31 Dec 2023 EUR	30 Jun 2023 EUR
A. Fixed assets			
I. Intangible assets			
1. Concessions, industrial property rights and similar rights as well as licences derived therefrom	1 161 228	986 265	990 154
2. Goodwill - for reasons of consolidation	10 247 340	10 761 061	11 014 457
3. Prepayments made	3 485 000	550 000	0
	14 893 568	12 297 326	12 004 611
II. Property, plant and equipment			
1. Land, similar rights and buildings including buildings on third-party land	1 429 367	1 463 706	1 534 973
2. Technical plants and machinery	64 779 413	66 056 162	66 708 002
3. Other plants, furniture and fixtures	377 763	374 205	652 726
4. Prepayments and assets under construction	20 525 450	15 749 484	10 095 141
	87 111 993	83 643 557	78 990 842
III. Financial assets			
1. Investments in affiliated companies - not consolidated	325 715	325 715	330 105
2. Loans to affiliated companies - not consolidated	0	0	0
3. Equity investments in associated companies	0	0	0
4. Securities (similar instruments) held as fixed assets	161 000	161 000	161 000
5. Other loans	0	175 000	175 000
6. Prepayments for financial assets	0	0	0
	486 715	661 715	666 105
	102 492 276	96 602 598	91 661 558
B. Current assets			
I. Inventories			
1. Raw materials, consumables and supplies	93 183	150 962	127 880
2. Unfinished products and services not yet chargeable	769 145	42 822	4 936 935
3. Finished products and merchandise	68 530	137 129	134 973
4. Prepayments made	566 441	2 130	451 440
	1 497 298	333 043	5 651 228
II. Receivables and other assets			
1. Trade accounts receivable	3 464 111	3 620 504	3 017 235
2. Receivables from affiliated companies - (not consolidated)	868 495	7 830	351 229
3. Receivables from associated companies and investees	0	50 282	22 243
4. Other receivables and assets	18 312 633	19 394 512	19 734 628
	22 645 239	23 073 127	23 125 335
III. Securities and shares			
1. Investments in affiliated companies	2 971 855	2 966 355	3 755 310
III. Cash on hand, cheques and bank balances	8 930 261	10 439 848	17 182 904
	36 044 653	36 812 374	49 714 777
C. Prepaid expenses			
1. Other prepaid expenses	1 331 773	1 159 029	1 261 191
	1 331 773	1 159 029	1 261 191
D. Deferred tax assets	543 277	549 145	483 954
	140 411 979	135 123 146	143 121 480

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Equity and Liabilities

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A. Equity			
I. Share capital	100 000	100 000	100 000
<i>thereof paid: EUR 100.000 (PY: TEUR 100)</i>			
II. Capital reserves			
1. Non-appropriated	9 327 886	9 327 886	9 327 886
III. Equity attributable to minority interests	708 772	388 695	279 917
IV. Currency translation differences	67 577	73 972	-35
V. Accumulated income	12 306 785	14 671 134	14 951 333
<i>thereof profit carried forward: EUR -2.663.016 (VJ: TEUR -851)</i>			
	22 511 020	24 561 687	24 659 101
B. Subordinated liabilities	0	0	0
C. Subsidies	2 150 843	2 162 800	2 217 240
D. Provisions			
1. Current tax provisions	163 855	202 048	129 971
2. Deferred tax provisions	1 659 675	1 597 609	1 494 522
3. Other provisions	1 849 341	1 173 817	1 913 605
	3 672 871	2 973 474	3 538 099
E. Liabilities			
1. Bonds	38 724 000	31 232 000	30 008 000
2. Liabilities to banks	14 403 387	14 683 340	16 771 940
3. Prepayment received	124 189	988 829	408 991
4. Trade accounts payable	3 738 345	2 230 374	2 123 663
5. Other liabilities	55 056 255	56 023 166	63 126 968
	112 046 177	105 157 709	112 439 563
F. Deferred income	31 068	267 478	267 478
	140 411 979	135 123 146	143 121 480
<i>Contingencies and Commitments</i>	<i>15 372</i>	<i>15 372</i>	<i>15 372</i>

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1. Sales revenue			
a) from the production of electricity	6 358 389	13 212 794	6 757 249
b) from EPC business, trading revenues and other	3 634 926	20 461 578	5 109 152
2. Change in the volume of finished and unfinished products and services not yet chargeable	2 558 799	-6 228 454	2 276 470
3. Other own work capitalized	1 304 911	662 216	1 095 586
4. Other operating income			
a) <i>Income from disposal of and the addition to fixed assets excluding financial assets</i>	0	0	0
b) <i>Income from the reversal of provisions</i>	0	0	0
c) <i>Sundry</i>	430 176	679 171	535 908
	430 176	679 171	535 908
5. Operating income	14 287 201	28 787 305	15 774 363
6. Cost of materials and other purchased production services			
a) <i>Cost of materials</i>			
aa) for production of electricity	-53 678	-218 563	-85 586
ab) for the EPC business and trading activities	-3 198 497	-7 805 264	-6 299 371
b) <i>Cost of purchased services</i>	-3 210 331	-3 860 252	-1 319 308
	-6 462 506	-11 884 080	-7 704 266
7. Personnel expenses			
a) <i>Wages</i>	-62 160	-95 545	-49 080
b) <i>Salaries</i>	-1 288 228	-1 905 434	-892 454
c) <i>Expenses for severance payments and payments to employee retirement funds</i>	-26 489	-31 070	-14 181
d) <i>Expenses for compulsory social security benefits and taxes and mandatory contributions related to payroll</i>	-216 505	-379 319	-147 358
e) <i>Other social security expenses</i>	-9 409	-30 363	-5 045
	-1 602 791	-2 441 731	-1 108 119
8. Amortization and depreciation of intangible assets and property, plant and equipment			
a) <i>of intangible and tangible assets</i>	-2 863 057	-5 568 162	-2 789 956
9. Other operating expenses			
a) <i>Taxes</i>	-79 053	-482 074	-74 854
b) <i>Sundry</i>	-2 773 681	-3 726 964	-1 528 259
	-2 852 735	-4 209 038	-1 603 114
10. Subtotal of lines 5 to 9 (Operating result)	506 112	4 684 295	2 568 909
11. Income from investments in associated companies	0	0	0
12. Income from other equity investments	0	0	0
13. Other interest and similar income	86 318	322 043	108 864
14. Expense from the disposal and write-down of financial assets	0	0	0
15. Expenses from financial assets and from securities held as current assets	0	0	0
16. Interest and similar expenses	-2 234 642	-3 939 388	-2 014 073
17. Subtotal from line 11 to 17 (Financial result)	-2 148 324	-3 617 345	-1 905 210
18. Earnings before taxes	-1 642 212	1 066 949	663 699
19. Taxes on income			
a) <i>Current tax expenses for the year</i>	-548 068	-732 505	-170 461
b) <i>Change in deferred taxes</i>	-57 140	-98 900	-8 068
	-605 208	-831 405	-178 529
20. Net income/loss	-2 247 420	235 544	485 171
21. Net income/loss attributable to minority interests	-116 929	-213 155	-182 582
22. Consolidated net income/loss	-2 364 348	22 389	302 589
23. Reversal of capital reserves			
a) <i>Appropriated reserves</i>	0	0	0
b) <i>Non-appropriated reserves</i>	0	0	0
24. Profit carried forward from prior year	14 671 134	14 648 745	14 648 745
25. Net accumulated profit/loss	12 306 785	14 671 134	14 951 333