

Internationale Version 8.25.9.1

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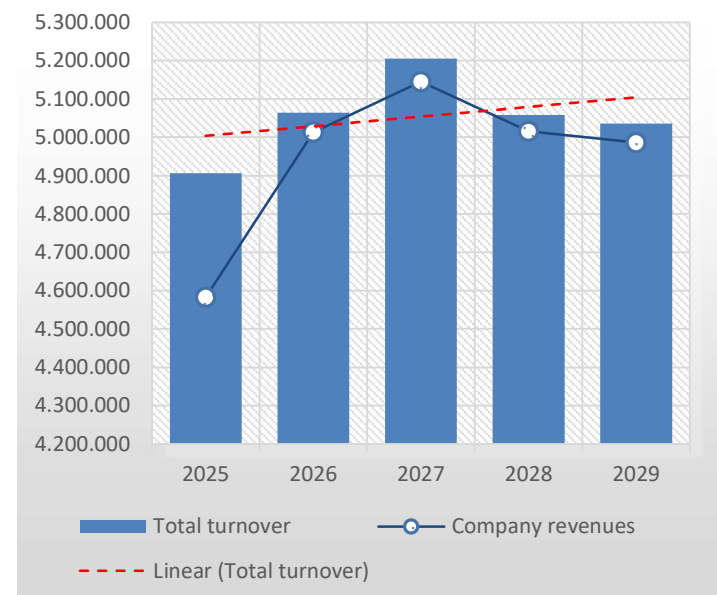
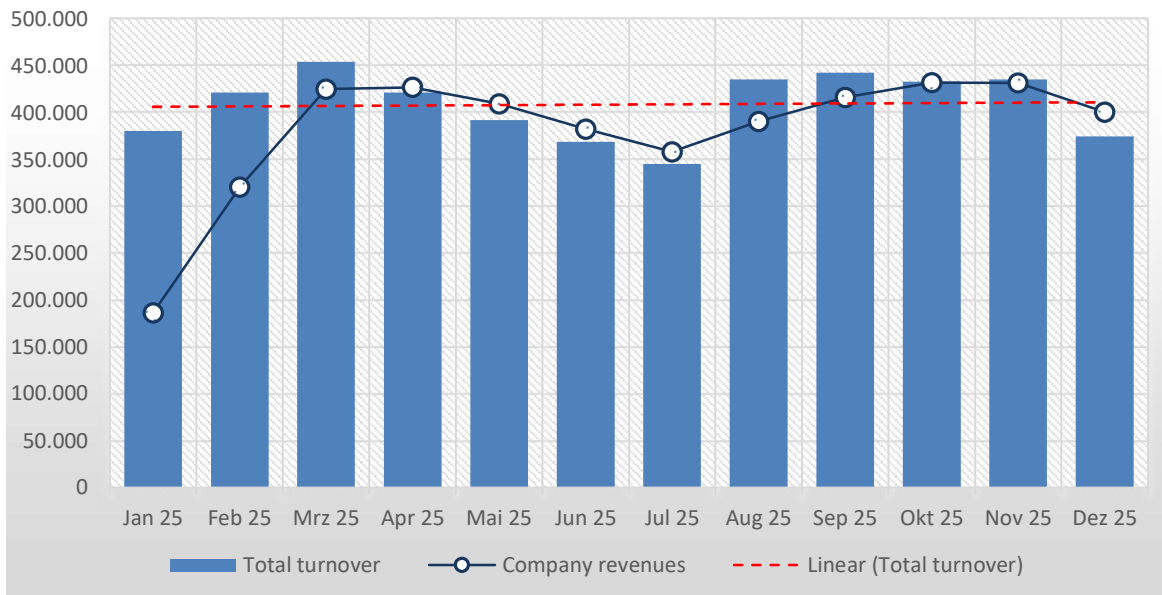
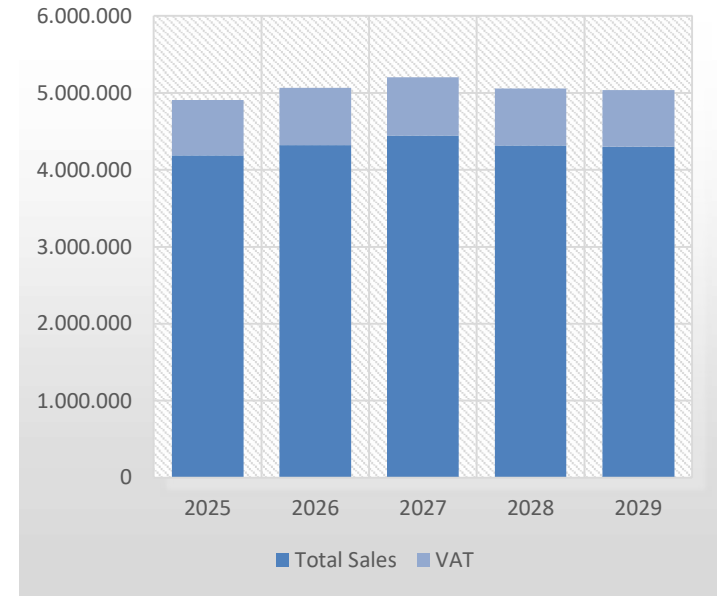
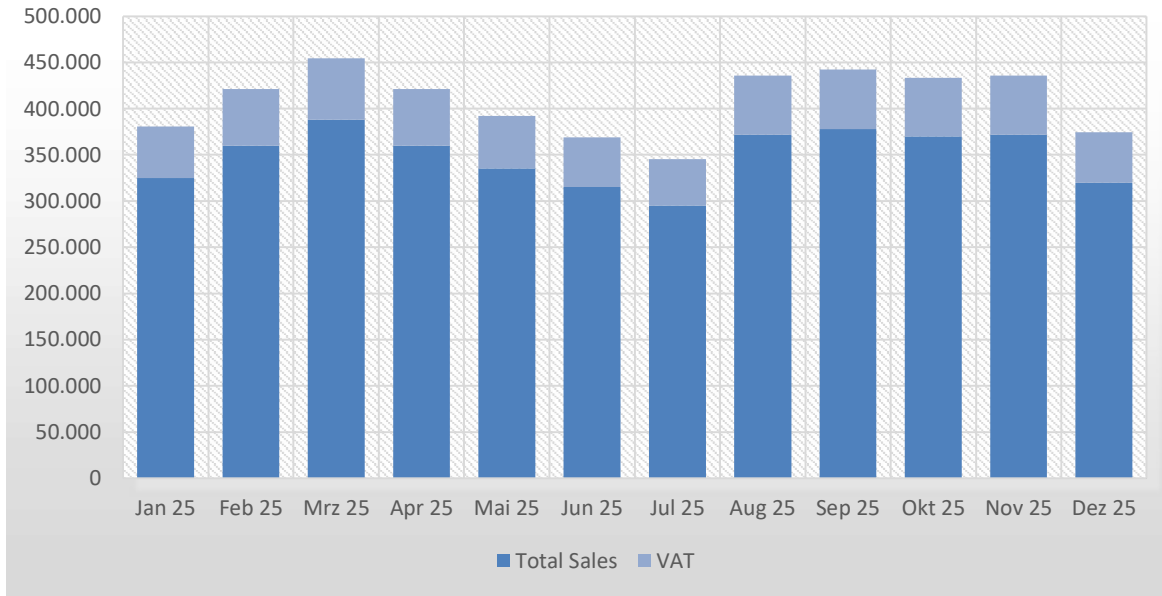
Geschäftsführer: Werner Hehnl
Registergericht: Augsburg HRB 21 474
USt-ID: 129 428 192



Umsatzplanung

| Sales in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| My best product | 25.000 | 35.000 | 35.000 | 40.000 | 35.000 | 25.000 | 25.000 | 40.000 | 45.000 | 25.000 | 25.000 | 20.000 | 375.000 | 360.000 | 380.000 | 350.000 | 360.000 |
| My most expensive product | 50.000 | 55.000 | 60.000 | 30.000 | 25.000 | 45.000 | 40.000 | 55.000 | 40.000 | 50.000 | 45.000 | 30.000 | 525.000 | 600.000 | 650.000 | 700.000 | 720.000 |
| My article of trade A | 40.000 | 35.000 | 48.000 | 45.000 | 55.000 | 35.000 | 45.000 | 60.000 | 50.000 | 35.000 | 45.000 | 50.000 | 543.000 | 500.000 | 550.000 | 500.000 | 450.000 |
| My articles of trade B | 80.000 | 85.000 | 90.000 | 90.000 | 80.000 | 75.000 | 65.000 | 80.000 | 85.000 | 85.000 | 75.000 | 70.000 | 960.000 | 1.000.000 | 1.100.000 | 1.200.000 | 1.250.000 |
| My article of trade C | 25.000 | 30.000 | 30.000 | 35.000 | 30.000 | 35.000 | 30.000 | 32.000 | 33.000 | 35.000 | 25.000 | 20.000 | 360.000 | 300.000 | 250.000 | 300.000 | 250.000 |
| My Service 1 | 75.000 | 85.000 | 90.000 | 80.000 | 75.000 | 70.000 | 65.000 | 75.000 | 90.000 | 110.000 | 120.000 | 100.000 | 1.035.000 | 1.200.000 | 1.200.000 | 1.000.000 | 800.000 |
| My Service 2 | 25.000 | 30.000 | 30.000 | 35.000 | 30.000 | 25.000 | 20.000 | 25.000 | 30.000 | 25.000 | 32.000 | 25.000 | 332.000 | 300.000 | 250.000 | 200.000 | 400.000 |
| Products from own production | 75.000 | 90.000 | 95.000 | 70.000 | 60.000 | 70.000 | 65.000 | 95.000 | 85.000 | 75.000 | 70.000 | 50.000 | 900.000 | 960.000 | 1.030.000 | 1.050.000 | 1.080.000 |
| Merchandise | 145.000 | 150.000 | 168.000 | 170.000 | 165.000 | 145.000 | 140.000 | 172.000 | 168.000 | 155.000 | 145.000 | 140.000 | 1.863.000 | 1.800.000 | 1.900.000 | 2.000.000 | 1.950.000 |
| Services/Other performance | 100.000 | 115.000 | 120.000 | 115.000 | 105.000 | 95.000 | 85.000 | 100.000 | 120.000 | 135.000 | 152.000 | 125.000 | 1.367.000 | 1.500.000 | 1.450.000 | 1.200.000 | 1.200.000 |
| Other revenues | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 60.000 | 65.000 | 65.000 | 70.000 | 70.000 |
| Total Sales | 325.000 | 360.000 | 388.000 | 360.000 | 335.000 | 315.000 | 295.000 | 372.000 | 378.000 | 370.000 | 372.000 | 320.000 | 4.190.000 | 4.325.000 | 4.445.000 | 4.320.000 | 4.300.000 |
| Export share | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | 10,00% | | 10,00% | 10,00% | 10,00% | 10,00% |
| Export sales | 32.500 | 36.000 | 38.800 | 36.000 | 33.500 | 31.500 | 29.500 | 37.200 | 37.800 | 37.000 | 37.200 | 32.000 | 419.000 | 432.500 | 444.500 | 432.000 | 430.000 |
| Net domestic sales | 292.500 | 324.000 | 349.200 | 324.000 | 301.500 | 283.500 | 265.500 | 334.800 | 340.200 | 333.000 | 334.800 | 288.000 | 3.771.000 | 3.892.500 | 4.000.500 | 3.888.000 | 3.870.000 |
| VAT | 55.575 | 61.560 | 66.348 | 61.560 | 57.285 | 53.865 | 50.445 | 63.612 | 64.638 | 63.270 | 63.612 | 54.720 | 716.490 | 739.575 | 760.095 | 738.720 | 735.300 |
| Brutto Inlandsumsatz | 348.075 | 385.560 | 415.548 | 385.560 | 358.785 | 337.365 | 315.945 | 398.412 | 404.838 | 396.270 | 398.412 | 342.720 | 4.487.490 | 4.632.075 | 4.760.595 | 4.626.720 | 4.605.300 |
| Total turnover | 380.575 | 421.560 | 454.348 | 421.560 | 392.285 | 368.865 | 345.445 | 435.612 | 442.638 | 433.270 | 435.612 | 374.720 | 4.906.490 | 5.064.575 | 5.205.095 | 5.058.720 | 5.035.300 |
| Money received | | | | | | | | | | | | | | | | | |
| 50,00% | 190.288 | 210.780 | 227.174 | 210.780 | 196.143 | 184.433 | 172.723 | 217.806 | 221.319 | 216.635 | 217.806 | 187.360 | 2.453.245 | | | | |
| 30,00% | 0 | 114.173 | 126.468 | 136.304 | 126.468 | 117.686 | 110.660 | 103.634 | 130.684 | 132.791 | 129.981 | 130.684 | 1.359.531 | | | | |
| 20,00% | 0 | 0 | 76.115 | 84.312 | 90.870 | 84.312 | 78.457 | 73.773 | 69.089 | 87.122 | 88.528 | 86.654 | 819.232 | vom Vorjahr | | | |
| 0,00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 274.482 | 274.800 | 282.425 | 274.482 |
| 100,00% | 190.288 | 324.953 | 429.757 | 431.396 | 413.480 | 386.430 | 361.839 | 395.213 | 421.092 | 436.549 | 436.315 | 404.698 | 4.632.008 | 4.789.775 | 4.922.670 | 4.784.238 | 4.762.088 |
| Customer discount 2 % | 3.806 | 4.216 | 4.543 | 4.216 | 3.923 | 3.689 | 3.454 | 4.356 | 4.426 | 4.333 | 4.356 | 3.747 | 49.065 | 50.646 | 52.051 | 50.587 | 50.353 |
| Income generated by VAT | 186.482 | 320.737 | 425.214 | 427.181 | 409.557 | 382.741 | 358.385 | 390.856 | 416.665 | 432.216 | 431.958 | 400.950 | 4.582.943 | 5.013.612 | 5.145.420 | 5.016.075 | 4.986.218 |
| Correction of revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Company revenues | 186.482 | 320.737 | 425.214 | 427.181 | 409.557 | 382.741 | 358.385 | 390.856 | 416.665 | 432.216 | 431.958 | 400.950 | 4.582.943 | 5.013.612 | 5.145.420 | 5.016.075 | 4.986.218 |

Geplante Umsätze und Geldeingänge



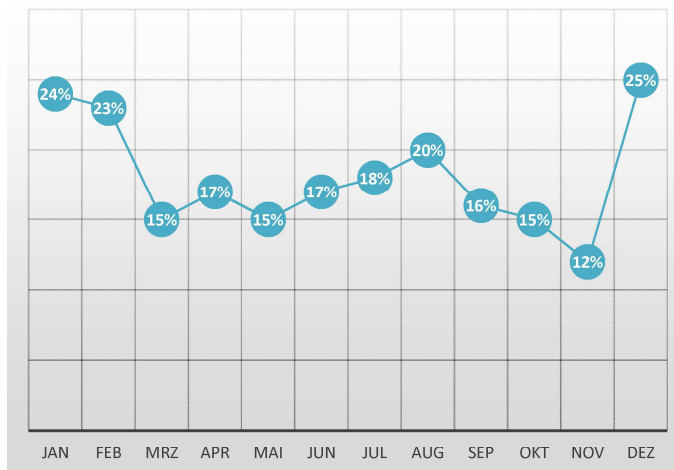
Geplante Material- /Wareneinstandskosten

| Cost of materials/goods in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-------------|-----------|-----------|-----------|
| Input faktor (%) | | | | | | | | | | | | | | | | | |
| My best product | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | 25,00% | | 25,00% | 25,00% | 25,00% | 25,00% |
| My most expensive product | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | 27,00% | | 27,00% | 27,00% | 27,00% | 27,00% |
| My article of trade A | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | 70,00% | | 70,00% | 70,00% | 70,00% | 70,00% |
| My articles of trade B | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | 68,00% | | 68,00% | 68,00% | 68,00% | 68,00% |
| My article of trade C | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | 65,00% | | 65,00% | 65,00% | 65,00% | 65,00% |
| My Service 1 | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | | 0,00% | 0,00% | 0,00% | 0,00% |
| My Service 2 | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | | 0,00% | 0,00% | 0,00% | 0,00% |
| My best product | 6.250 | 8.750 | 8.750 | 10.000 | 8.750 | 6.250 | 6.250 | 10.000 | 11.250 | 6.250 | 6.250 | 5.000 | 93.750 | 90.000 | 95.000 | 87.500 | 90.000 |
| My most expensive product | 13.500 | 14.850 | 16.200 | 8.100 | 6.750 | 12.150 | 10.800 | 14.850 | 10.800 | 13.500 | 12.150 | 8.100 | 141.750 | 162.000 | 175.500 | 189.000 | 194.400 |
| My article of trade A | 28.000 | 24.500 | 33.600 | 31.500 | 38.500 | 24.500 | 31.500 | 42.000 | 35.000 | 24.500 | 31.500 | 35.000 | 380.100 | 350.000 | 385.000 | 350.000 | 315.000 |
| My articles of trade B | 54.400 | 57.800 | 61.200 | 61.200 | 54.400 | 51.000 | 44.200 | 54.400 | 57.800 | 57.800 | 51.000 | 47.600 | 652.800 | 680.000 | 748.000 | 816.000 | 850.000 |
| My article of trade C | 16.250 | 19.500 | 19.500 | 22.750 | 19.500 | 22.750 | 19.500 | 20.800 | 21.450 | 22.750 | 16.250 | 13.000 | 234.000 | 195.000 | 162.500 | 195.000 | 162.500 |
| My Service 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| My Service 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost of material/goods | 118.400 | 125.400 | 139.250 | 133.550 | 127.900 | 116.650 | 112.250 | 142.050 | 136.300 | 124.800 | 117.150 | 108.700 | 1.502.400 | 1.477.000 | 1.566.000 | 1.637.500 | 1.611.900 |
| External services (net) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Opening balance: material/goods | 10.000 | | | | | | | | | | | | | | | | |
| Increase in stocks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Different storage consumption | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Available stock | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 |
| Material/use of goods (net) | 118.400 | 125.400 | 139.250 | 133.550 | 127.900 | 116.650 | 112.250 | 142.050 | 136.300 | 124.800 | 117.150 | 108.700 | 1.502.400 | 1.477.000 | 1.566.000 | 1.637.500 | 1.611.900 |
| Material/goods purchase (gross) | 140.896 | 149.226 | 165.708 | 158.925 | 152.201 | 138.814 | 133.578 | 169.040 | 162.197 | 148.512 | 139.409 | 129.353 | 1.787.856 | 1.757.630 | 1.863.540 | 1.948.625 | 1.918.161 |
| Liquidity outflow | | | | | | | | | | | | | | | | | |
| 50,00% | 70.448 | 74.613 | 82.854 | 79.462 | 76.101 | 69.407 | 66.789 | 84.520 | 81.099 | 74.256 | 69.704 | 64.677 | 893.928 | | | | |
| 50,00% | 0 | 70.448 | 74.613 | 82.854 | 79.462 | 76.101 | 69.407 | 66.789 | 84.520 | 81.099 | 74.256 | 69.704 | 829.252 | | | | |
| 0,00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | vom Vorjahr | | | |
| 0,00% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64.677 | 65.392 | 69.332 | 72.497 |
| 100,00% | 70.448 | 145.061 | 157.467 | 162.316 | 155.563 | 145.507 | 136.196 | 151.309 | 165.618 | 155.355 | 143.960 | 134.381 | 1.723.180 | 1.692.238 | 1.794.208 | 1.876.128 | 1.846.797 |
| Discount 3 % | 2.113 | 2.238 | 2.486 | 2.384 | 2.283 | 2.082 | 2.004 | 2.536 | 2.433 | 2.228 | 2.091 | 1.940 | 26.818 | 26.364 | 27.953 | 29.229 | 28.772 |
| Correction of expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Spending on materials or goods | 68.335 | 142.823 | 154.981 | 159.932 | 153.280 | 143.425 | 134.192 | 148.773 | 163.185 | 153.127 | 141.869 | 132.440 | 1.696.362 | 1.730.551 | 1.831.647 | 1.916.230 | 1.890.522 |

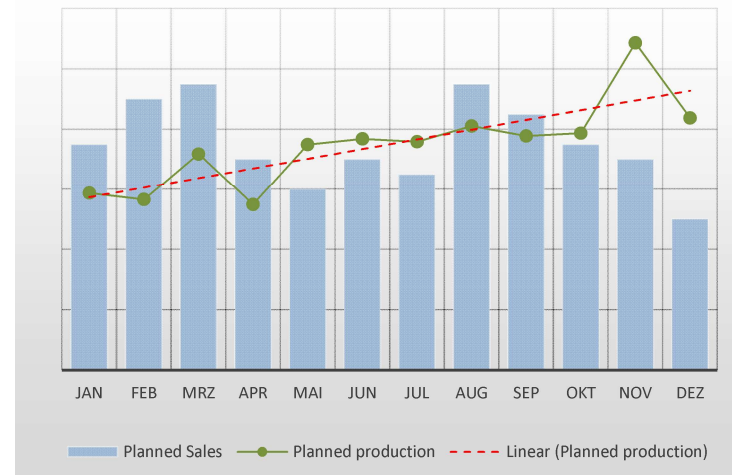
Produktions- und Mitarbeiterplanung

| Capacity in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|---------|---------|-----------|-----------|-----------|
| Working days per period | 21 | 20 | 23 | 18 | 20 | 21 | 21 | 23 | 21 | 21 | 21 | 19 | 249 | 250 | 250 | 250 | 250 |
| Working time per day | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Absence times in % | 24% | 23% | 15% | 17% | 15% | 17% | 18% | 20% | 16% | 15% | 12% | 25% | 18% | 19% | 19% | 19% | 19% |
| Input faktor in % | 76% | 77% | 85% | 83% | 85% | 83% | 82% | 80% | 84% | 85% | 88% | 75% | 82% | 81% | 81% | 81% | 81% |
| Hours per capita | 128 | 123 | 156 | 120 | 136 | 139 | 138 | 147 | 141 | 143 | 148 | 114 | 1.633 | 1.620 | 1.620 | 1.620 | 1.620 |
| Labor force | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 8 | 8 | | 8 | 8 | 7 | 7 |
| Total Hours | 638 | 616 | 782 | 598 | 816 | 837 | 827 | 883 | 847 | 857 | 1.183 | 912 | 9.795 | 12.960 | 12.960 | 11.340 | 11.340 |
| Sales per hours | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | 92 | | 74 | 79 | 93 | 95 |
| Own production | 58.661 | 56.602 | 71.856 | 54.912 | 74.980 | 76.876 | 75.950 | 81.155 | 77.803 | 78.729 | 108.677 | 83.801 | 900.000 | 960.000 | 1.030.000 | 1.050.000 | 1.080.000 |
| Sales in-house production | 75.000 | 90.000 | 95.000 | 70.000 | 60.000 | 70.000 | 65.000 | 95.000 | 85.000 | 75.000 | 70.000 | 50.000 | 900.000 | 960.000 | 1.030.000 | 1.050.000 | 1.080.000 |
| Change in inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Evaluation faktor | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | | 0,00% | 0,00% | 0,00% | 0,00% |
| Opening balance: finished goods | 20.000 | | | | | | | | | | | | | | | | |
| Finished Goods | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | | 20.000 | 20.000 | 20.000 | 20.000 |

Absence times



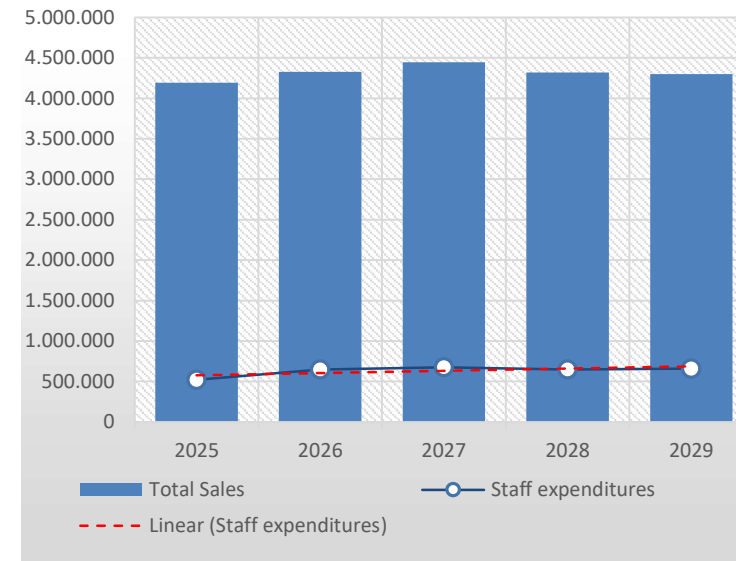
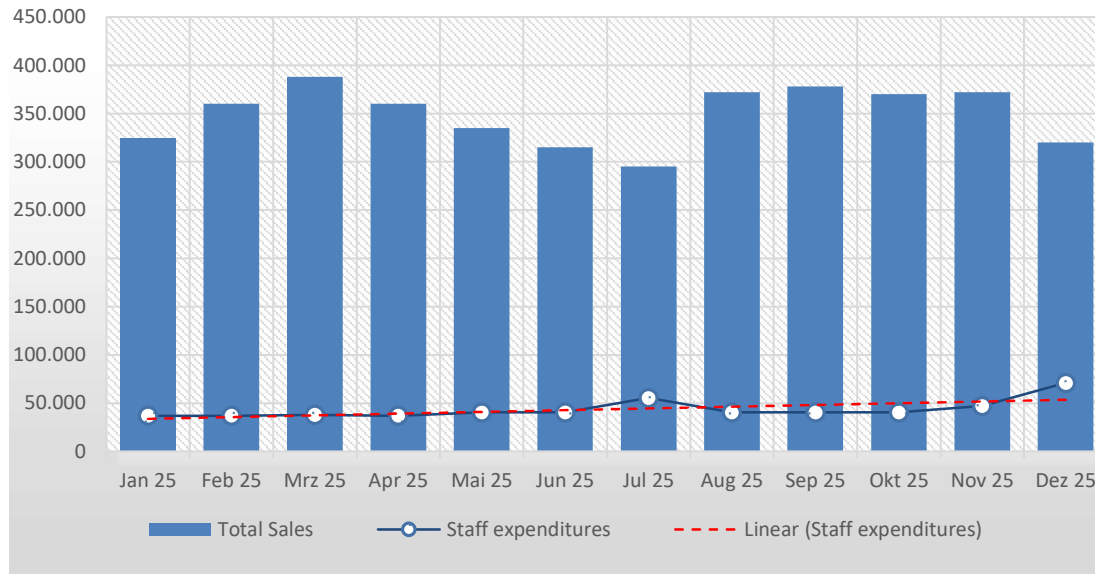
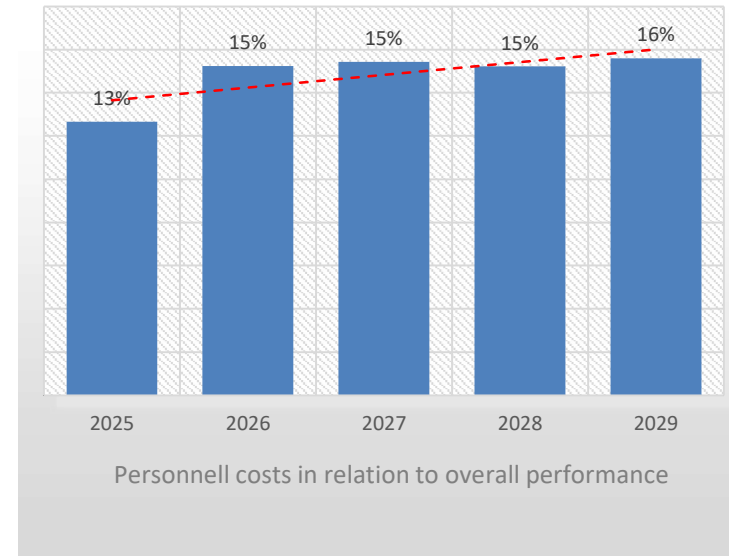
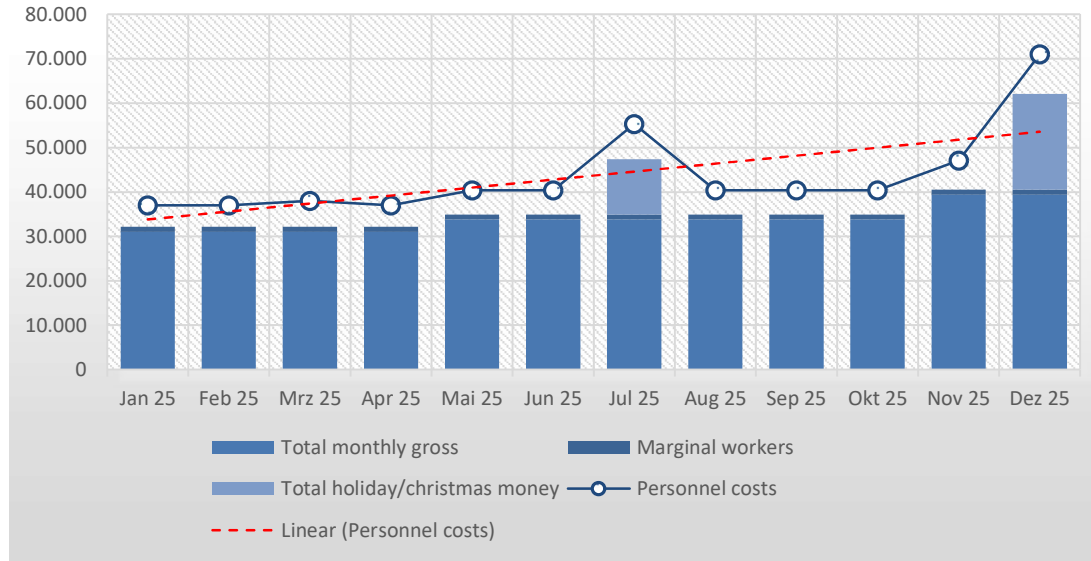
Production



Planung der Personalkosten

| Personnel costs in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| <i>Management</i> | | | | | | | | | | | | | | | | | |
| Gross salaries/wages | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 9.000 | 108.000 | 115.000 | 120.000 | 125.000 | 125.000 |
| Holiday/christmas money | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9.000 | 9.000 | 9.500 | 10.000 | 10.400 | 10.400 |
| Social security contribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Manufacturing aera</i> | | | | | | | | | | | | | | | | | |
| Monthly average wage | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | 2.800 | | 2.950 | 3.050 | 3.100 | 3.200 |
| Number of workers | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 8 | 8 | | 8 | 8 | 7 | 7 |
| Monthly gross | 14.000 | 14.000 | 14.000 | 14.000 | 16.800 | 16.800 | 16.800 | 16.800 | 16.800 | 16.800 | 22.400 | 22.400 | 201.600 | 283.200 | 292.800 | 260.400 | 268.800 |
| Holiday/christmas money | 0 | 0 | 0 | 0 | 0 | 0 | 8.500 | 0 | 0 | 0 | 0 | 8.500 | 17.000 | 23.600 | 24.400 | 21.700 | 22.400 |
| Social security contribution | 2.751 | 2.751 | 2.751 | 2.751 | 3.301 | 3.301 | 3.301 | 3.301 | 3.301 | 3.301 | 4.402 | 4.402 | 39.614 | 55.649 | 57.535 | 51.169 | 52.819 |
| <i>Admin staff</i> | | | | | | | | | | | | | | | | | |
| Gross salaries/wages | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 6.000 | 72.000 | 75.000 | 80.000 | 83.000 | 85.000 |
| Holiday/christmas money | 0 | 0 | 0 | 0 | 0 | 0 | 3.000 | 0 | 0 | 0 | 0 | 3.000 | 6.000 | 6.200 | 6.700 | 6.900 | 7.100 |
| Social security contribution | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 1.179 | 14.148 | 14.738 | 15.720 | 16.310 | 16.703 |
| <i>Other personal</i> | | | | | | | | | | | | | | | | | |
| Gross salaries/wages | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 2.000 | 24.000 | 25.000 | 27.000 | 30.000 | 30.000 |
| Holiday/christmas money | 0 | 0 | 0 | 0 | 0 | 0 | 1.000 | 0 | 0 | 0 | 0 | 1.000 | 2.000 | 2.100 | 2.250 | 2.500 | 2.500 |
| Social security contribution | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 393 | 4.716 | 4.913 | 5.306 | 5.895 | 5.895 |
| Total monthly gross | 31.000 | 31.000 | 31.000 | 31.000 | 33.800 | 33.800 | 33.800 | 33.800 | 33.800 | 33.800 | 39.400 | 39.400 | 405.600 | 498.200 | 519.800 | 498.400 | 508.800 |
| Social security contribution | 4.323 | 4.323 | 4.323 | 4.323 | 4.873 | 4.873 | 4.873 | 4.873 | 4.873 | 4.873 | 5.974 | 5.974 | 58.478 | 75.299 | 78.561 | 73.373 | 75.417 |
| <i>Marginal workers</i> | | | | | | | | | | | | | | | | | |
| Monthly average wage | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 1.120 | 13.440 | 20.160 | 20.160 | 20.160 | 20.160 |
| Social security contribution | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 352 | 4.220 | 6.330 | 6.330 | 6.330 | 6.330 |
| Total holiday/christmas money | 0 | 0 | 0 | 0 | 0 | 0 | 12.500 | 0 | 0 | 0 | 0 | 21.500 | 34.000 | 41.400 | 43.350 | 41.500 | 42.400 |
| Social security contribution | 0 | 0 | 0 | 0 | 0 | 0 | 2.456 | 0 | 0 | 0 | 0 | 2.456 | 4.913 | 6.268 | 6.553 | 6.111 | 6.288 |
| Professional association | 0 | 0 | 960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 960 | 1.000 | 1.050 | 1.100 | 1.100 |
| Other personnel costs | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 2.400 | 2.500 | 2.500 | 2.600 | 2.600 |
| Preliminary staff expenditure | 36.995 | 36.995 | 37.955 | 36.995 | 40.345 | 40.345 | 55.301 | 40.345 | 40.345 | 40.345 | 47.045 | 71.002 | 524.011 | 651.157 | 678.304 | 649.574 | 663.095 |
| Differing payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Staff expenditures | 36.995 | 36.995 | 37.955 | 36.995 | 40.345 | 40.345 | 55.301 | 40.345 | 40.345 | 40.345 | 47.045 | 71.002 | 524.011 | 651.157 | 678.304 | 649.574 | 663.095 |
| Personnel costs | 36.995 | 36.995 | 37.955 | 36.995 | 40.345 | 40.345 | 55.301 | 40.345 | 40.345 | 40.345 | 47.045 | 71.002 | 524.011 | 651.157 | 678.304 | 649.574 | 663.095 |
| Amount of social contributions | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | 19,65% | | 19,65% | 19,65% | 19,65% | 19,65% |
| Fee for minor employment | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | 31,40% | | 31,40% | 31,40% | 31,40% | 31,40% |

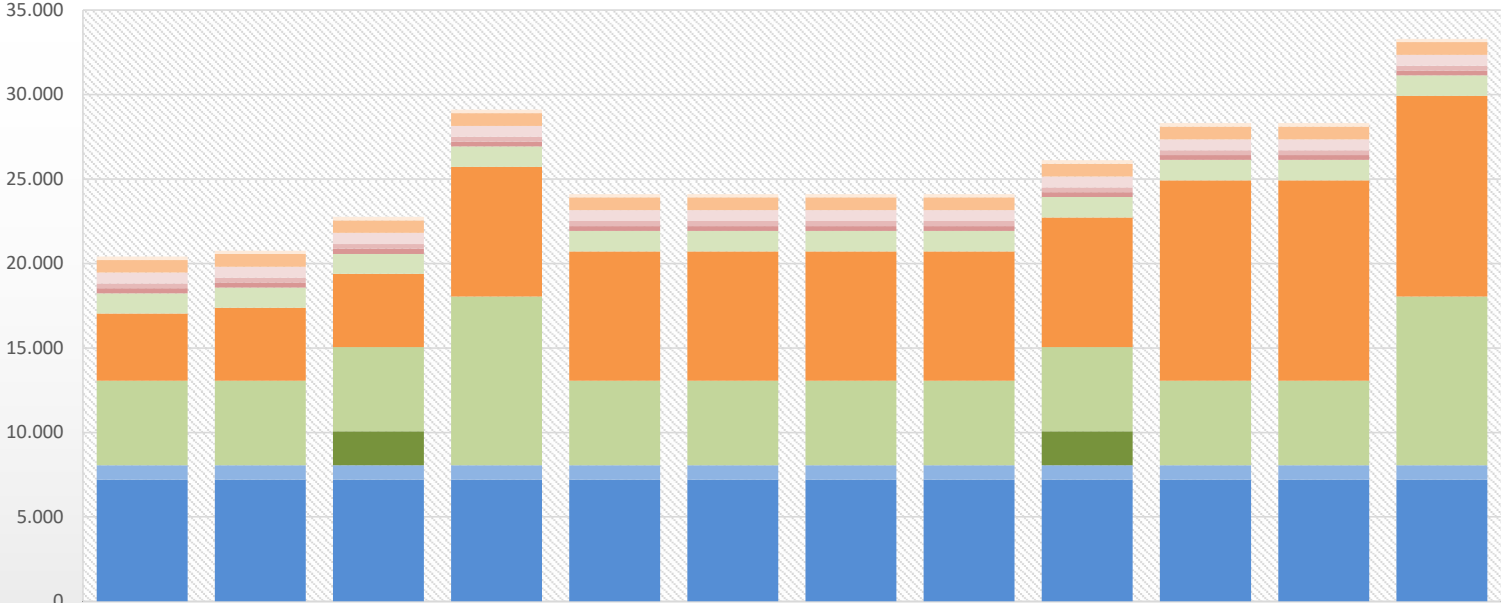
Personalausgaben



Planung der Gemeinkosten

| Overheads in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------------|---------------|---------------|----------------|----------------|---------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Space costs (rent, lease, leasing) | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 86.400 | 87.000 | 87.000 | 87.000 | 87.000 |
| Other room costs, cleaning | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 7.800 | 8.000 | 8.000 | 8.300 | 8.300 |
| Land (rent, lease, leasing) | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 3.600 | 3.600 | 3.600 | 3.600 |
| Other expenses for land | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 1.440 | 1.500 | 1.500 | 1.700 | 1.700 |
| Heating, energy, water | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 10.200 | 11.000 | 11.000 | 12.000 | 12.000 |
| Insurance, fees, donations | 0 | 0 | 2.000 | 0 | 0 | 0 | 0 | 0 | 2.000 | 0 | 0 | 0 | 4.000 | 4.200 | 4.500 | 4.700 | 5.000 |
| Advertising and travel costs | 5.000 | 5.000 | 5.000 | 10.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 10.000 | 70.000 | 75.000 | 80.000 | 85.000 | 85.000 |
| Depreciation | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| Freight, packing etc. in % of sales | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | | 2,00% | 2,00% | 2,00% | 2,00% |
| ...Freight, packaging, etc. | 6.400 | 7.100 | 7.660 | 7.100 | 6.600 | 6.200 | 5.800 | 7.340 | 7.460 | 7.300 | 7.340 | 6.300 | 82.600 | 85.200 | 87.600 | 85.000 | 84.600 |
| Commissions of sale in % of sales | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | 20,00% | | 20,00% | 20,00% | 20,00% | 20,00% |
| ...Commissions for sales | 64.000 | 71.000 | 76.600 | 71.000 | 66.000 | 62.000 | 58.000 | 73.400 | 74.600 | 73.000 | 73.400 | 63.000 | 826.000 | 852.000 | 876.000 | 850.000 | 846.000 |
| Vehicle costs | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 14.400 | 16.000 | 18.000 | 18.500 | 19.000 |
| Repair and maintenance | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 4.000 | 4.500 | 5.000 | 5.000 |
| Office supplies | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 3.360 | 3.500 | 3.500 | 3.700 | 3.700 |
| Postage, telephone | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 7.800 | 8.000 | 8.200 | 8.300 | 8.400 |
| Legal and consulting costs | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 9.000 | 9.500 | 9.500 | 10.000 | 10.000 |
| Lease, rental, tenancy of movable assets | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 8.000 | 8.500 | 8.500 | 8.500 | 8.500 |
| Licenses, concessions | 0 | 0 | 0 | 0 | 0 | 5.000 | 0 | 0 | 0 | 0 | 0 | 5.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 |
| Other costs | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 2.400 | 2.500 | 2.600 | 2.700 | 2.800 |
| <i>Sum of costs</i> | <i>91.883</i> | <i>99.923</i> | <i>110.083</i> | <i>108.273</i> | <i>97.773</i> | <i>100.373</i> | <i>88.973</i> | <i>105.913</i> | <i>111.233</i> | <i>109.673</i> | <i>110.113</i> | <i>110.673</i> | <i>1.244.886</i> | <i>1.335.300</i> | <i>1.411.800</i> | <i>1.401.600</i> | <i>1.394.400</i> |
| <i>Sum of expenditures I</i> | <i>87.900</i> | <i>95.600</i> | <i>105.760</i> | <i>100.600</i> | <i>90.100</i> | <i>92.700</i> | <i>81.300</i> | <i>98.240</i> | <i>103.560</i> | <i>97.800</i> | <i>98.240</i> | <i>98.800</i> | <i>1.150.600</i> | <i>1.189.500</i> | <i>1.224.000</i> | <i>1.204.000</i> | <i>1.200.600</i> |
| Different payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Sum of expenditures II</i> | <i>87.900</i> | <i>95.600</i> | <i>105.760</i> | <i>100.600</i> | <i>90.100</i> | <i>92.700</i> | <i>81.300</i> | <i>98.240</i> | <i>103.560</i> | <i>97.800</i> | <i>98.240</i> | <i>98.800</i> | <i>1.150.600</i> | <i>1.189.500</i> | <i>1.224.000</i> | <i>1.204.000</i> | <i>1.200.600</i> |
| Interest/charges on loans | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Other neutral profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other taxes | 0 | 0 | 1.800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.800 | 2.000 | 2.000 | 2.000 | 2.000 |
| Investment income | -8 | -33 | -82 | 0 | -42 | -76 | -47 | -76 | -76 | 0 | -41 | -73 | -554 | -2.968 | -3.310 | -4.066 | -3.845 |
| Other interest income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capitalgains and other interest income | -8 | -33 | -82 | 0 | -42 | -76 | -47 | -76 | -76 | 0 | -41 | -73 | -554 | -2.968 | -3.310 | -4.066 | -3.845 |
| Other profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Kostenrelationen



| | Jan 25 200 | Feb 25 200 | Mrz 25 200 | Apr 25 200 | Mai 25 200 | Jun 25 200 | Jul 25 200 | Aug 25 200 | Sep 25 200 | Okt 25 200 | Nov 25 200 | Dez 25 200 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Other costs | | | | | | | | | | | | |
| Legal and consulting costs | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 |
| Postage, telephone | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 |
| Office supplies | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 |
| Repair and maintenance | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| Vehicle costs | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 |
| Depreciation | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 |
| Advertising and travel costs | 5.000 | 5.000 | 5.000 | 10.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 10.000 |
| Insurance, fees, donations | 0 | 0 | 2.000 | 0 | 0 | 0 | 0 | 0 | 2.000 | 0 | 0 | 0 |
| Heating, energy, water | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| Space costs (rent, lease, leasing) | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 |

Forderungen und Verbindlichkeiten aus der Periode vor Planungsbeginn

| Period accrual in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|
| <i>Start: trade accounts receivable</i> | 470.000 | | | | | | | | | | | | | | | | |
| Gross sales | 380.575 | 421.560 | 454.348 | 421.560 | 392.285 | 368.865 | 345.445 | 435.612 | 442.638 | 433.270 | 435.612 | 374.720 | 4.906.490 | 5.064.575 | 5.205.095 | 5.058.720 | 5.035.300 |
| Settlements of previous year | 200.000 | 160.000 | 90.000 | 0 | 20.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 470.000 | 274.482 | 274.800 | 282.425 | 274.482 |
| Receipt of money | 190.288 | 324.953 | 429.757 | 431.396 | 413.480 | 386.430 | 361.839 | 395.213 | 421.092 | 436.549 | 436.315 | 404.698 | 4.632.008 | 4.789.775 | 4.922.670 | 4.784.238 | 4.762.088 |
| <i>Trade accounts receivable</i> | 460.288 | 396.895 | 331.486 | 321.650 | 280.455 | 262.890 | 246.496 | 286.895 | 308.441 | 305.163 | 304.460 | 274.482 | 274.482 | 274.800 | 282.425 | 274.482 | 273.212 |
| <i>Start: other claims</i> | 10.000 | | | | | | | | | | | | | | | | |
| Change: other claims | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receipt of money | 10.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10.000 | 0 | 0 | 0 | 0 |
| <i>Other Claims</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Start: trade accounts payable</i> | 243.000 | | | | | | | | | | | | | | | | |
| Purchase of materials | 140.896 | 149.226 | 165.708 | 158.925 | 152.201 | 138.814 | 133.578 | 169.040 | 162.197 | 148.512 | 139.409 | 129.353 | 1.787.856 | 1.757.630 | 1.863.540 | 1.948.625 | 1.918.161 |
| Payment: liabilities of previous year | 140.000 | 103.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 243.000 | 64.677 | 65.392 | 69.332 | 72.497 |
| Payment: liabilities | 70.448 | 145.061 | 157.467 | 162.316 | 155.563 | 145.507 | 136.196 | 151.309 | 165.618 | 155.355 | 143.960 | 134.381 | 1.723.180 | 1.692.238 | 1.794.208 | 1.876.128 | 1.846.797 |
| <i>Trade accounts payable</i> | 173.448 | 74.613 | 82.854 | 79.462 | 76.101 | 69.407 | 66.789 | 84.520 | 81.099 | 74.256 | 69.704 | 64.677 | 64.677 | 65.392 | 69.332 | 72.497 | 71.364 |
| <i>Start: reserves/accrued liabilities</i> | 120.000 | | | | | | | | | | | | | | | | |
| Formation of provisions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Effective consumption expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Profit increasing resolution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Reserves and accrued liabilities</i> | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 |
| <i>Start: other liabilities</i> | 60.000 | | | | | | | | | | | | | | | | |
| Change: other liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payment: other liabilities | 10.000 | 0 | 50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60.000 | 0 | 0 | 0 | 0 |
| <i>Other liabilities</i> | 50.000 | 50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: Without claims und liabilities | | | | | | | | | | | | | | | | | |
| <i>Profit minus expenditures</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Revenues minus expenditures</i> | 0 | 0 | -50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -50.000 | 0 | 0 | 0 | 0 |

Anlagevermögen: Investitionen, Abschreibungen

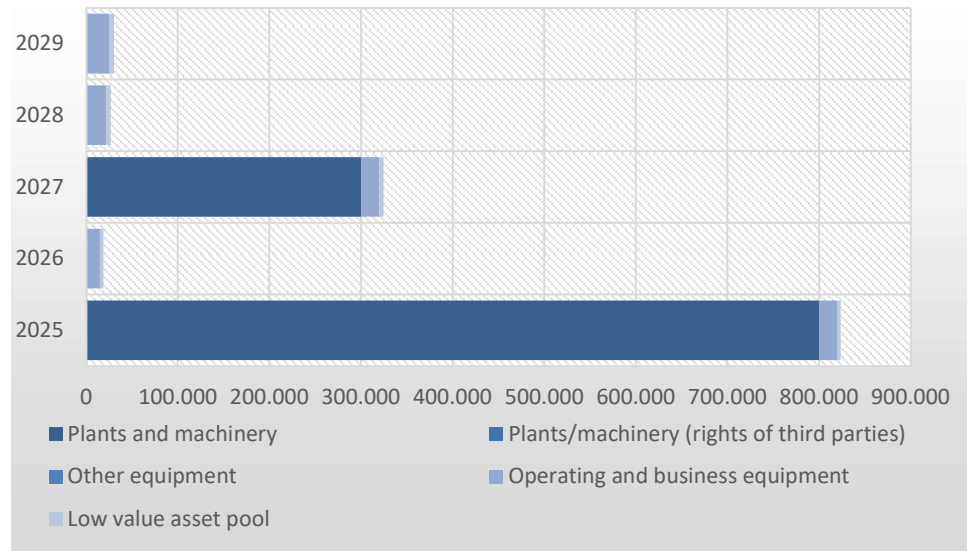
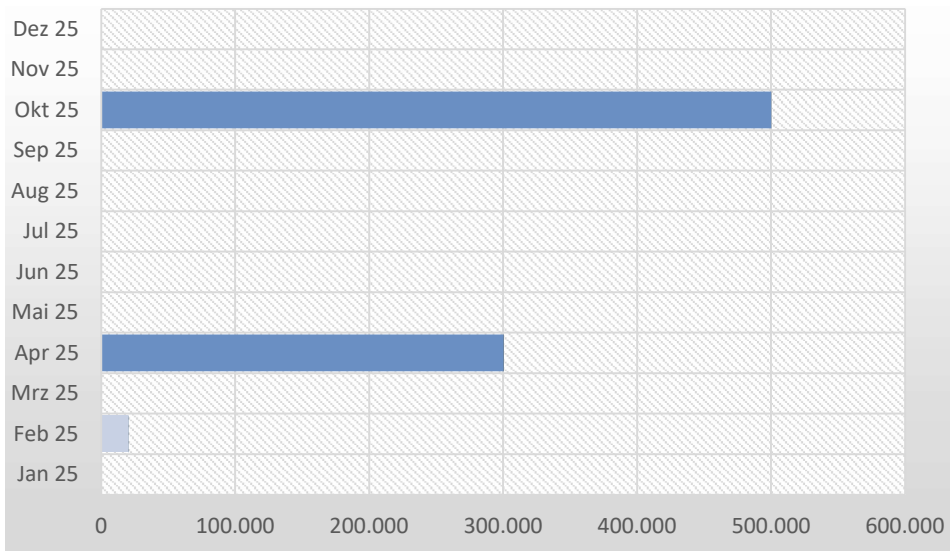
| Fixed assets in Euro (€) | AB | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Assets according to opening balance | 370.000 | | | | | | | | | | | | | | | | | |
| Intangible assets | | | | | | | | | | | | | | | | | | |
| Concessions, trade mark rights, licenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business value/goodwill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expansion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tangible assets | | | | | | | | | | | | | | | | | | |
| Land | 100.000 | 100.000 | 100.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 | 300.000 |
| Investments (Additions) | | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land rights | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments (Additions) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings | 80.000 | 79.867 | 79.734 | 79.601 | 229.218 | 228.835 | 228.452 | 228.069 | 227.686 | 227.303 | 226.920 | 226.537 | 226.154 | 226.154 | 221.554 | 216.954 | 212.354 | 207.754 |
| Investments (Additions) | | 0 | 0 | 0 | 150.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150.000 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 133 | 133 | 133 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 383 | 3.846 | 4.600 | 4.600 | 4.600 | 4.600 |
| Buildings on third-party land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments (Additions) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plants and machinery | 110.000 | 107.700 | 105.400 | 103.100 | 397.700 | 392.300 | 386.900 | 381.500 | 376.100 | 370.700 | 861.100 | 851.500 | 841.900 | 841.900 | 726.700 | 874.000 | 714.000 | 559.000 |
| Investments (Additions) | | 0 | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 | 0 | 500.000 | 0 | 0 | 800.000 | 0 | 300.000 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 2.300 | 2.300 | 2.300 | 5.400 | 5.400 | 5.400 | 5.400 | 5.400 | 5.400 | 9.600 | 9.600 | 9.600 | 68.100 | 115.200 | 152.700 | 160.000 | 155.000 |
| Plants/machinery (rights of third parties) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments (Additions) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments (Additions) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Anlagevermögen: Investitionen, Abschreibungen

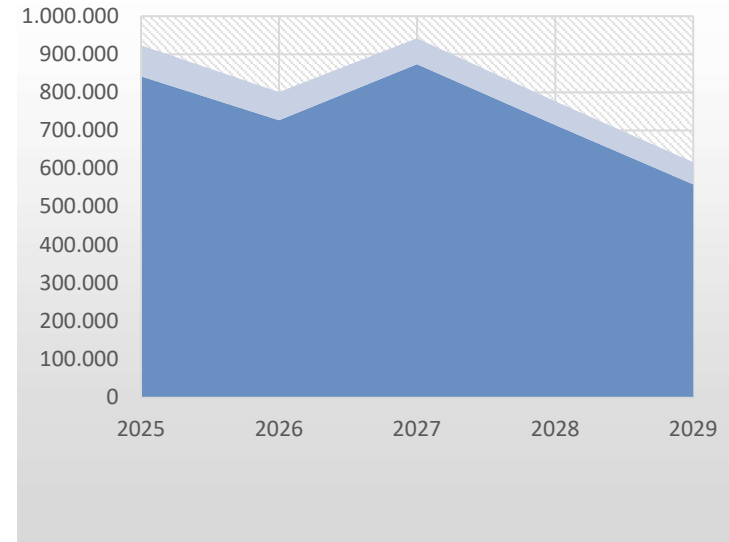
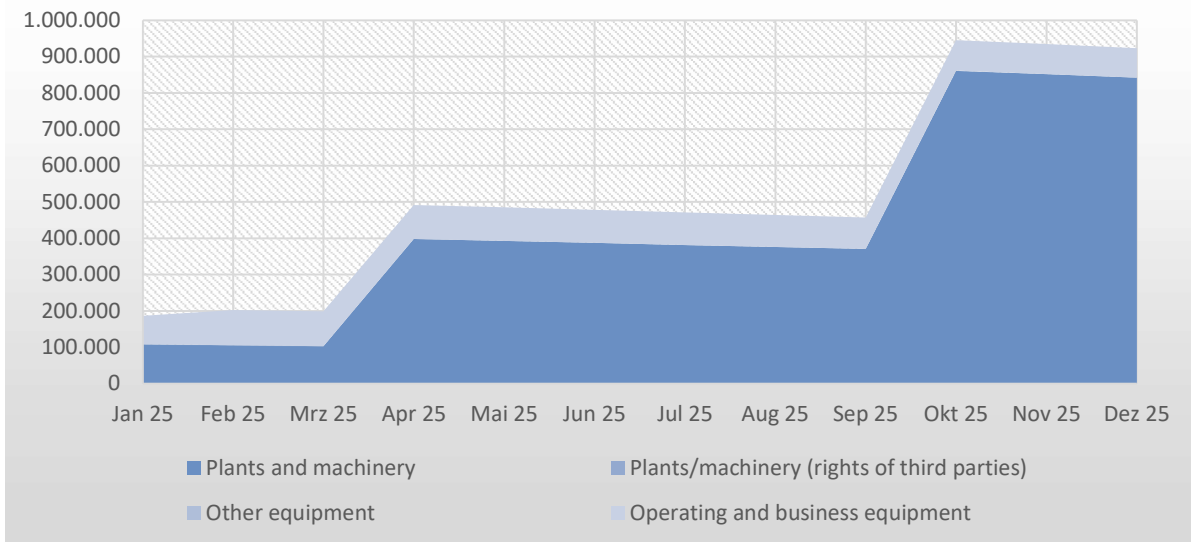
| Fixed assets in Euro (€) | AB | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------------------------------|---------|----------------|----------------|----------------|------------------|------------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating and business equipment | 80.000 | 78.750 | 97.160 | 95.570 | 93.980 | 92.390 | 90.800 | 89.210 | 87.620 | 86.030 | 84.440 | 82.850 | 81.260 | 81.260 | 74.260 | 68.260 | 62.260 | 58.260 |
| Investments (Additions) | | 0 | 20.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20.000 | 15.000 | 20.000 | 22.000 | 25.000 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 1.250 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 1.590 | 18.740 | 22.000 | 26.000 | 28.000 | 29.000 |
| Low value asset pool | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments (Additions) | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 4.000 | 4.500 | 5.000 | 5.200 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 4.000 | 4.500 | 5.000 | 5.200 |
| Total tangible assets | | 366.317 | 382.294 | 578.271 | 1.020.898 | 1.013.525 | 1.006.152 | 998.779 | 991.406 | 984.033 | 1.472.460 | 1.460.887 | 1.449.314 | 1.449.314 | 1.322.514 | 1.459.214 | 1.288.614 | 1.125.014 |
| Special depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial assets | | | | | | | | | | | | | | | | | | |
| Shareholdings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Shares in affiliated companies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unscheduled depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total fixed assets | | | | | | | | | | | | | | | | | | |
| Total additions | | 300 | 20.300 | 200.300 | 450.300 | 300 | 300 | 300 | 300 | 300 | 500.300 | 300 | 300 | 1.173.600 | 19.000 | 324.500 | 27.000 | 30.200 |
| Total disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total depreciation and amortization | | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| Balance sheet | 370.000 | 366.317 | 382.294 | 578.271 | 1.020.898 | 1.013.525 | 1.006.152 | 998.779 | 991.406 | 984.033 | 1.472.460 | 1.460.887 | 1.449.314 | 1.449.314 | 1.322.514 | 1.459.214 | 1.288.614 | 1.125.014 |

Sachanlagen und Investitionen

Investments



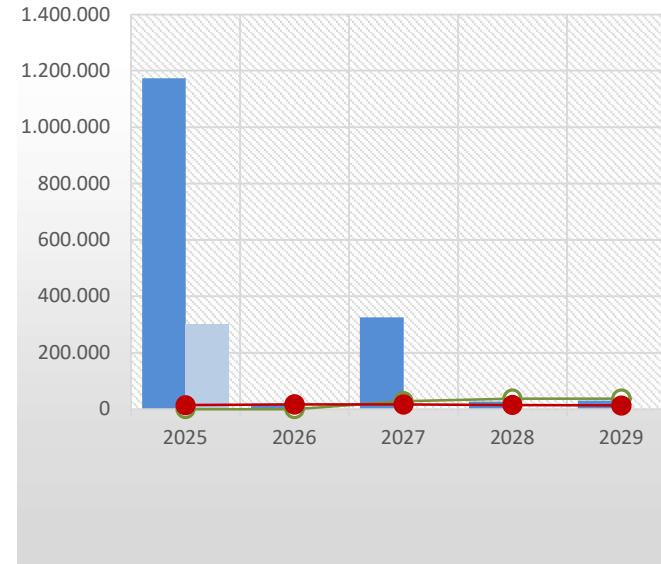
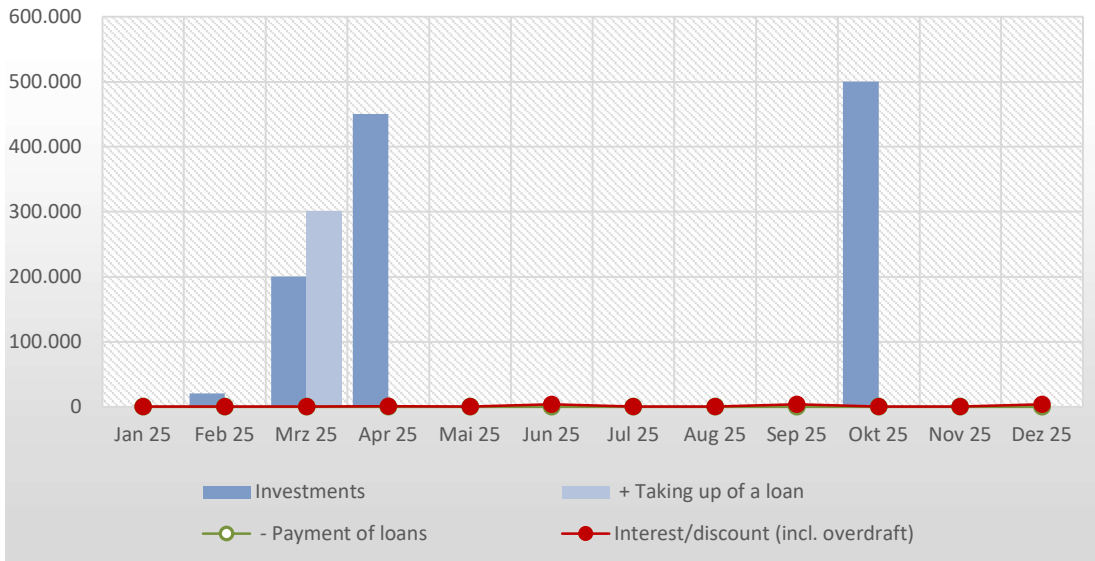
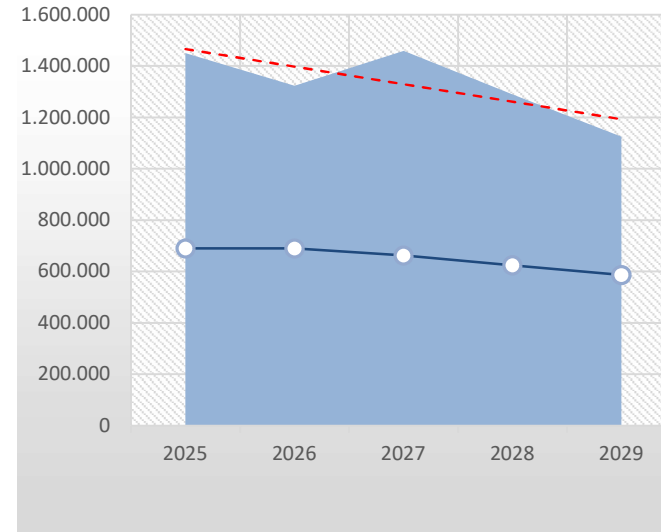
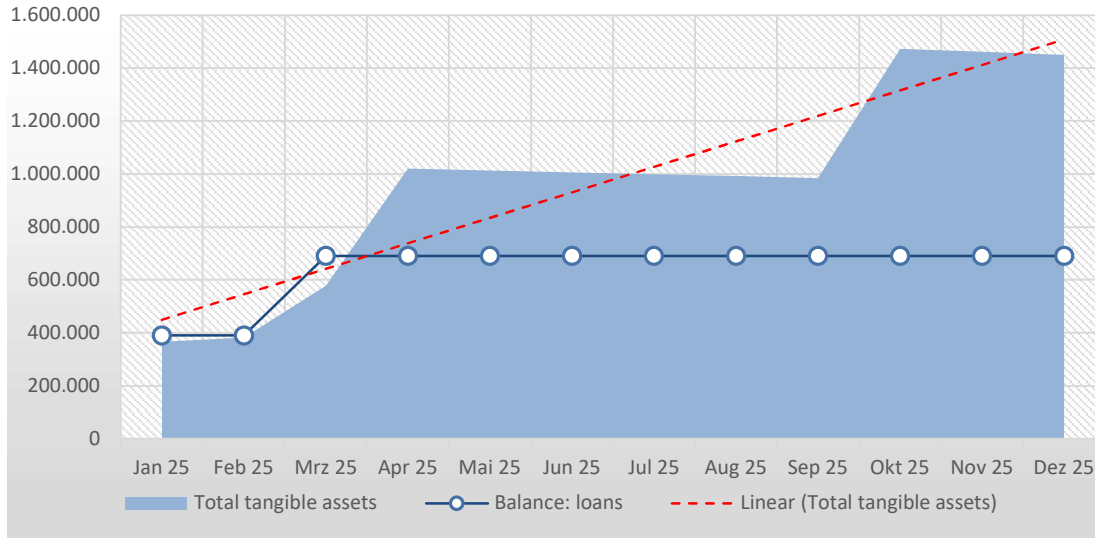
Tangible assets without land and buildings



Planung der Finanzen

| Financial planning in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|
| Investments | 300 | 20.300 | 200.300 | 450.300 | 300 | 300 | 300 | 300 | 300 | 500.300 | 300 | 300 | 1.173.600 | 19.000 | 324.500 | 27.000 | 30.200 |
| Opening balance: loans | 390.000 | | | | | | | | | | | | 390.000 | | | | |
| Borrowing (special loans) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Borrowing (formal planning) | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 |
| Repayment (special loans) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repayment (formal planning) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28.125 | 37.500 | 37.500 |
| Balance: loans | 390.000 | 390.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 661.875 | 624.375 | 586.875 |
| Interest/discount (special loans) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest/discount (formal planning) | 0 | 0 | 0 | 0 | 0 | 3.600 | 0 | 0 | 3.600 | 0 | 0 | 3.600 | 10.800 | 14.400 | 14.063 | 12.375 | 10.575 |
| Interest/discount (incl. overdraft) | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Demarcation interest and discount | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest/charges on loans | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Start: cash, bank, securities | 0 | | | | | | | | | | | | | | | | |
| Interest rate for financial investments | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | 0,50% | | 0,50% | 0,50% | 0,50% | 0,50% |
| Investment income, capital gains | 8 | 33 | 82 | 0 | 42 | 76 | 47 | 76 | 76 | 0 | 41 | 73 | 554 | 2.968 | 3.310 | 4.066 | 3.845 |
| Opening balance: overdraft | 17.000 | | | | | | | | | | | | | | | | |
| Outflow of cash | 0 | 0 | 0 | 241.601 | 0 | 0 | 70.549 | 0 | 0 | 191.163 | 0 | 0 | 503.313 | 0 | 0 | 0 | 44.230 |
| Inflow of cash | 36.002 | 59.831 | 118.207 | 0 | 146.080 | 81.063 | 0 | 70.320 | 584 | 0 | 106.235 | 77.934 | 696.257 | 417.618 | 68.351 | 151.354 | 0 |
| Balance on bank account | 19.002 | 78.834 | 197.041 | 44.560 | 101.520 | 182.583 | 112.034 | 182.355 | 182.939 | 8.224 | 98.011 | 175.944 | 175.944 | 593.562 | 661.914 | 813.268 | 769.038 |
| Overdraft limit | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | | 120.000 | 120.000 | 120.000 | 120.000 |
| free credit line | 139.002 | 198.834 | 317.041 | 75.440 | 221.520 | 302.583 | 232.034 | 302.355 | 302.939 | 111.776 | 218.011 | 295.944 | | 713.562 | 781.914 | 933.268 | 889.038 |
| Overdraft: interest rate | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | 12,00% | | 12,00% | 12,00% | 12,00% | 12,00% |
| Current account interest | 0 | 0 | 0 | 446 | 0 | 0 | 0 | 0 | 0 | 82 | 0 | 0 | 528 | 0 | 0 | 0 | 0 |
| Overdraft: commitment fee | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | 2,00% | | 2,00% | 2,00% | 2,00% | 2,00% |
| Provision of current account | 200 | 200 | 200 | 126 | 200 | 200 | 200 | 200 | 200 | 186 | 200 | 200 | 2.312 | 2.400 | 2.400 | 2.400 | 2.400 |
| Opening balance: equity | 50.000 | | | | | | | | | | | | | | | | |
| Capital increase | 0 | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 500.000 | 0 | 0 | 0 | 0 |
| capital distributions | 0 | 0 | 0 | 0 | 0 | 0 | 100.000 | 0 | 0 | 0 | 0 | 0 | 100.000 | 200.000 | 200.000 | 300.000 | 500.000 |
| Other payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Sachanlagen, Investitionen und deren Finanzierung



Steuerplanung

| Sales tax in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-------------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Special advance payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Sales tax | 55.575 | 61.560 | 66.348 | 61.560 | 57.285 | 53.865 | 50.445 | 63.612 | 64.638 | 63.270 | 63.612 | 54.720 | 716.490 | 739.575 | 760.095 | 738.720 | 735.300 |
| Sales tax on sales fixed assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Input tax: material/goods | 22.496 | 23.826 | 26.458 | 25.375 | 24.301 | 22.164 | 21.328 | 26.990 | 25.897 | 23.712 | 22.259 | 20.653 | 285.456 | 280.630 | 297.540 | 311.125 | 306.261 |
| Input tax: overheads | 16.701 | 18.164 | 19.714 | 19.114 | 17.119 | 17.613 | 15.447 | 18.666 | 19.296 | 18.582 | 18.666 | 18.772 | 217.854 | 225.207 | 231.705 | 227.867 | 227.164 |
| Input tax: investments | 57 | 3.857 | 38.057 | 85.557 | 57 | 57 | 57 | 57 | 57 | 95.057 | 57 | 57 | 222.984 | 3.610 | 61.655 | 5.130 | 5.738 |
| Subtotal | 16.321 | 15.713 | -17.881 | -68.486 | 15.808 | 14.032 | 13.614 | 17.900 | 19.388 | -74.081 | 22.631 | 15.238 | -9.804 | 230.128 | 169.195 | 194.598 | 196.137 |
| Transfer advance payment | | | | | | | | | | | | | | 37.869 | | | |
| Sale tax advance payment I | 0 | 0 | 16.321 | 15.713 | -17.881 | -68.486 | 15.808 | 14.032 | 13.614 | 17.900 | 19.388 | -74.081 | -47.673 | 230.128 | 169.195 | 194.598 | 196.137 |
| Correction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales tax advance payment II | 0 | 0 | 16.321 | 15.713 | -17.881 | -68.486 | 15.808 | 14.032 | 13.614 | 17.900 | 19.388 | -74.081 | -47.673 | 267.997 | 169.195 | 194.598 | 196.137 |
| Previous year refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous year additional payment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Taxes relating to other periods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

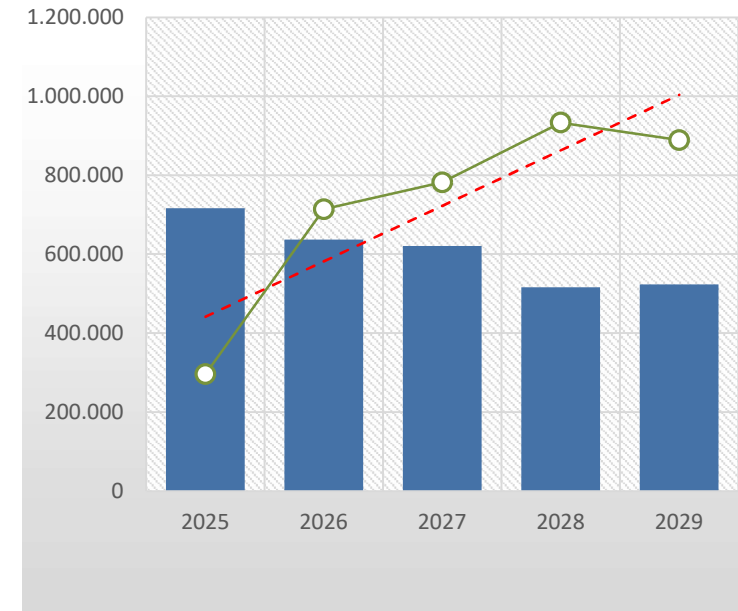
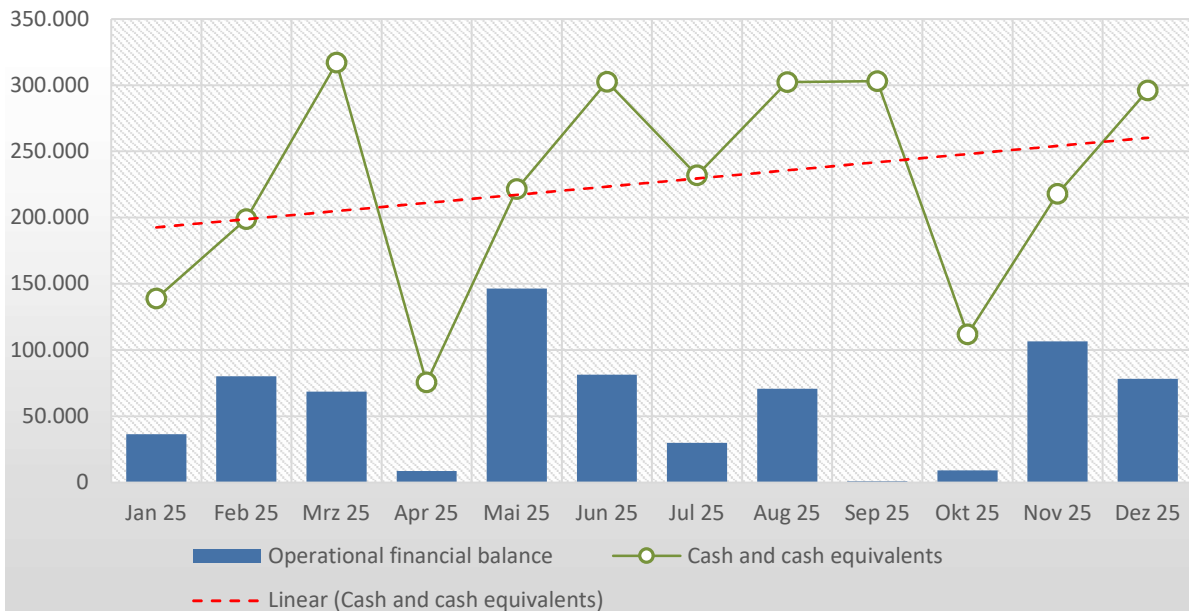
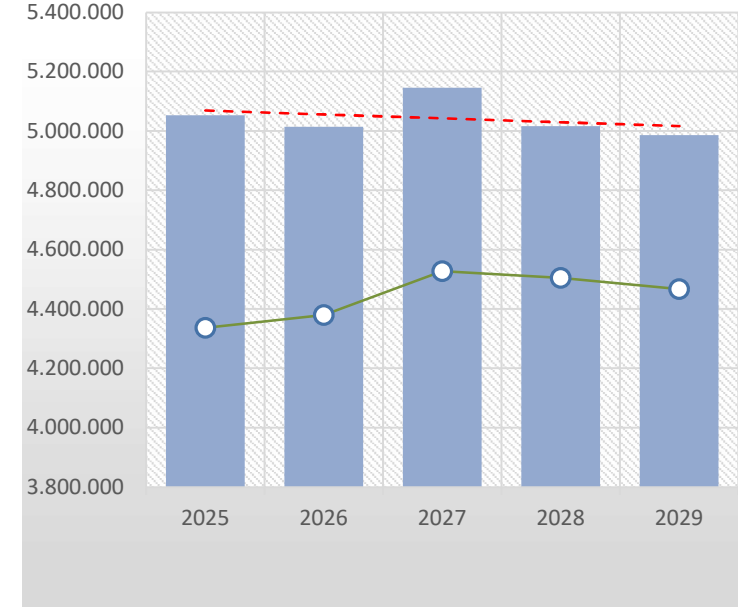
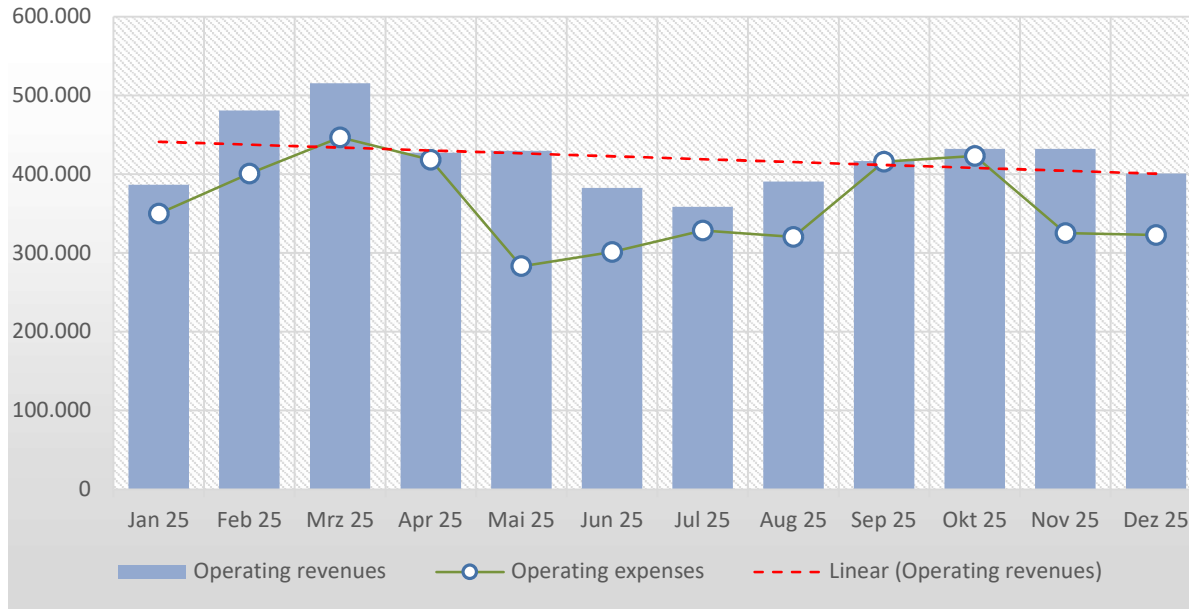
| Trade tax in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Profit before tax | 75.838 | 95.538 | 98.537 | 78.779 | 67.185 | 52.302 | 36.872 | 81.748 | 84.405 | 92.809 | 95.268 | 24.092 | 883.370 | 823.429 | 751.645 | 599.259 | 599.895 |
| Fees for dept (lending rates) | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Rent, lease, leasing, licensing, concessions | 4.875 | 4.875 | 5.275 | 4.875 | 4.875 | 6.525 | 4.875 | 4.875 | 5.275 | 4.875 | 4.875 | 6.525 | 62.600 | 63.090 | 63.090 | 63.090 | 63.090 |
| Pensions, permanent, charges, profit shares | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additions § 8 GewStG Nr. 1 | 5.075 | 5.075 | 5.475 | 5.446 | 5.075 | 10.325 | 5.075 | 5.075 | 9.075 | 5.144 | 5.075 | 10.325 | 76.240 | 79.890 | 79.553 | 77.865 | 76.065 |
| Allowance for additions | | | | | | | | | | | | | 200.000 | 200.000 | 200.000 | 200.000 | 200.000 |
| Additions after allowance | | | | | | | | | | | | | -123.760 | -120.110 | -120.448 | -122.135 | -123.935 |
| Sum of earnings increase (25 %) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other additions minus cuts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trade income I | 75.838 | 95.538 | 98.537 | 78.779 | 67.185 | 52.302 | 36.872 | 81.748 | 84.405 | 92.809 | 95.268 | 24.092 | 883.370 | 823.429 | 751.645 | 599.259 | 599.895 |
| Loss carried forward | | | | | | | | | | | | | -10.000 | 0 | 0 | 0 | 0 |
| Trade income II | | | | | | | | | | | | | 873.370 | 823.429 | 751.645 | 599.259 | 599.895 |
| Rounded | | | | | | | | | | | | | 873.300 | 823.400 | 751.600 | 599.200 | 599.800 |
| Allowance | | | | | | | | | | | | | 0 | 0 | 0 | 0 | 0 |
| Trade income III | | | | | | | | | | | | | 873.300 | 823.400 | 751.600 | 599.200 | 599.800 |
| Trade rate | | | | | | | | | | | | | 306 | 288 | 263 | 210 | 210 |
| Trade tax | 11.808 | 14.876 | 15.343 | 12.266 | 10.461 | 8.144 | 5.741 | 12.728 | 13.142 | 14.451 | 14.834 | 3.751 | 137.545 | 129.686 | 118.377 | 94.374 | 94.469 |
| Trade tax prepayment | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 140.000 | -2.455 | | | |
| Trade tax payment | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 140.000 | 135.090 | 129.686 | 118.377 | 94.374 |

| Corporate tax in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|--------------|----------------|----------------|----------------|----------------|----------------|
| Profit before tax | 75.838 | 95.538 | 98.537 | 78.779 | 67.185 | 52.302 | 36.872 | 81.748 | 84.405 | 92.809 | 95.268 | 24.092 | 883.370 | 823.429 | 751.645 | 599.259 | 599.895 |
| Tax calculation (tax rate 15,83 %) | 12.005 | 15.124 | 15.598 | 12.471 | 10.635 | 8.279 | 5.837 | 12.941 | 13.361 | 14.692 | 15.081 | 3.814 | 139.838 | 130.349 | 118.985 | 94.863 | 94.963 |
| +/- Correction | 0 | 0 | 0 | 0 | 0 | 0 | 26.375 | 0 | 0 | 0 | 0 | 0 | 26.375 | 52.750 | 52.750 | 79.125 | 131.875 |
| Corporate tax | 12.005 | 15.124 | 15.598 | 12.471 | 10.635 | 8.279 | 32.212 | 12.941 | 13.361 | 14.692 | 15.081 | 3.814 | 166.213 | 183.099 | 171.735 | 173.988 | 226.838 |
| Advance payment / other cash flows | 0 | 0 | 37.000 | 0 | 0 | 37.000 | 26.375 | 0 | 37.000 | 0 | 0 | 37.000 | 174.375 | -8.162 | | | |
| Total payments | 0 | 0 | 37.000 | 0 | 0 | 37.000 | 26.375 | 0 | 37.000 | 0 | 0 | 37.000 | 174.375 | 158.050 | 183.099 | 171.735 | 173.988 |

Planung der Liquidität

| Liquidity forecast in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|----------------------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Opening balance: cash, banks... | -17.000 | | | | | | | | | | | | | | | | |
| Revenues from sales | 386.482 | 480.737 | 515.214 | 427.181 | 429.557 | 382.741 | 358.385 | 390.856 | 416.665 | 432.216 | 431.958 | 400.950 | 5.052.943 | 5.013.612 | 5.145.420 | 5.016.075 | 4.986.218 |
| Correction of revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating revenues | 386.482 | 480.737 | 515.214 | 427.181 | 429.557 | 382.741 | 358.385 | 390.856 | 416.665 | 432.216 | 431.958 | 400.950 | 5.052.943 | 5.013.612 | 5.145.420 | 5.016.075 | 4.986.218 |
| Expenditure: material/liabilities | 208.335 | 245.823 | 154.981 | 159.932 | 153.280 | 143.425 | 134.192 | 148.773 | 163.185 | 153.127 | 141.869 | 132.440 | 1.939.362 | 1.730.551 | 1.831.647 | 1.916.230 | 1.890.522 |
| Personnel expenditure | 36.995 | 36.995 | 37.955 | 36.995 | 40.345 | 40.345 | 55.301 | 40.345 | 40.345 | 40.345 | 47.045 | 71.002 | 524.011 | 651.157 | 678.304 | 649.574 | 663.095 |
| Overheads | 87.900 | 95.600 | 105.760 | 100.600 | 90.100 | 92.700 | 81.300 | 98.240 | 103.560 | 97.800 | 98.240 | 98.800 | 1.150.600 | 1.189.500 | 1.224.000 | 1.204.000 | 1.200.600 |
| Input taxes | 16.758 | 22.021 | 57.771 | 104.671 | 17.176 | 17.670 | 15.504 | 18.723 | 19.353 | 113.639 | 18.723 | 18.829 | 440.838 | 228.817 | 293.360 | 232.997 | 232.902 |
| Other natrual effort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest, discount, handling fees | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Trade tax | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 0 | 0 | 35.000 | 140.000 | 135.090 | 129.686 | 118.377 | 94.374 |
| Corporate tax/other taxes | 0 | 0 | 38.800 | 0 | 0 | 37.000 | 26.375 | 0 | 37.000 | 0 | 0 | 37.000 | 176.175 | 160.050 | 185.099 | 173.735 | 175.988 |
| Sales tax advance payment II | 0 | 0 | 16.321 | 15.713 | -17.881 | -68.486 | 15.808 | 14.032 | 13.614 | 17.900 | 19.388 | -74.081 | -47.673 | 267.997 | 169.195 | 194.598 | 196.137 |
| Operating expenses | 350.187 | 400.638 | 446.788 | 418.482 | 283.220 | 301.454 | 328.680 | 320.312 | 415.857 | 423.079 | 325.465 | 322.790 | 4.336.953 | 4.379.961 | 4.527.753 | 4.504.287 | 4.466.593 |
| Capital income | 8 | 33 | 82 | 0 | 42 | 76 | 47 | 76 | 76 | 0 | 41 | 73 | 554 | 2.968 | 3.310 | 4.066 | 3.845 |
| Other neutral profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other profits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operational financial balance | 36.302 | 80.131 | 68.507 | 8.699 | 146.380 | 81.363 | 29.751 | 70.620 | 884 | 9.137 | 106.535 | 78.234 | 716.544 | 636.618 | 620.976 | 515.854 | 523.470 |
| + Asset disposals plus VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| + Capital increase | 0 | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 500.000 | 0 | 0 | 0 | 0 |
| + Taking up of a loan | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 |
| - Taxes relating to other periods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Investments | 300 | 20.300 | 200.300 | 450.300 | 300 | 300 | 300 | 300 | 300 | 500.300 | 300 | 300 | 1.173.600 | 19.000 | 324.500 | 27.000 | 30.200 |
| - Lump-sum payment | 0 | 0 | 0 | 0 | 0 | 0 | 100.000 | 0 | 0 | 0 | 0 | 0 | 100.000 | 200.000 | 200.000 | 300.000 | 500.000 |
| - Payment of loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28.125 | 37.500 | 37.500 |
| - Period accrual | 0 | 0 | 50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50.000 | 0 | 0 | 0 | 0 |
| Fical balance | -300 | -20.300 | 49.700 | -250.300 | -300 | -300 | -100.300 | -300 | -300 | -200.300 | -300 | -300 | -523.600 | -219.000 | -552.625 | -364.500 | -567.700 |
| Outflow of cash | 0 | 0 | 0 | 241.601 | 0 | 0 | 70.549 | 0 | 0 | 191.163 | 0 | 0 | 503.313 | 0 | 0 | 0 | 44.230 |
| Inflow of cash | 36.002 | 59.831 | 118.207 | 0 | 146.080 | 81.063 | 0 | 70.320 | 584 | 0 | 106.235 | 77.934 | 696.257 | 417.618 | 68.351 | 151.354 | 0 |
| Balance on bank account | 19.002 | 78.834 | 197.041 | -44.560 | 101.520 | 182.583 | 112.034 | 182.355 | 182.939 | -8.224 | 98.011 | 175.944 | 175.944 | 593.562 | 661.914 | 813.268 | 769.038 |
| Overdraft limit | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 |
| Cash and cash equivalents | 139.002 | 198.834 | 317.041 | 75.440 | 221.520 | 302.583 | 232.034 | 302.355 | 302.939 | 111.776 | 218.011 | 295.944 | 295.944 | 713.562 | 781.914 | 933.268 | 889.038 |

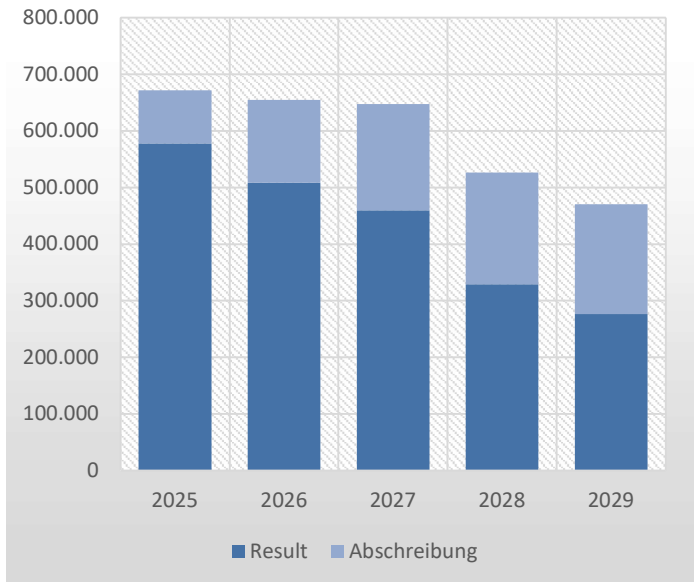
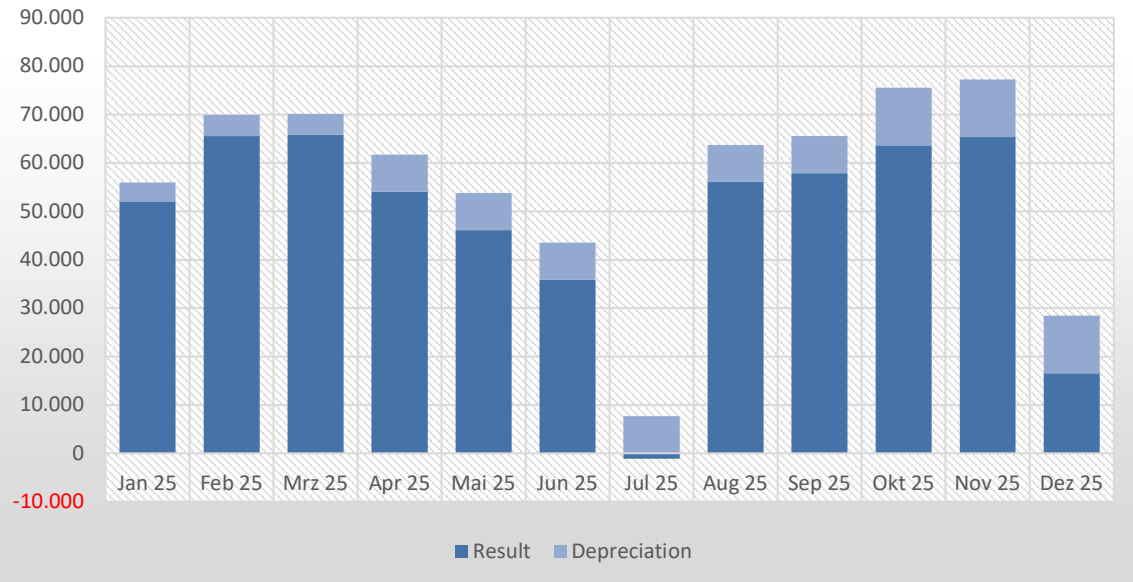
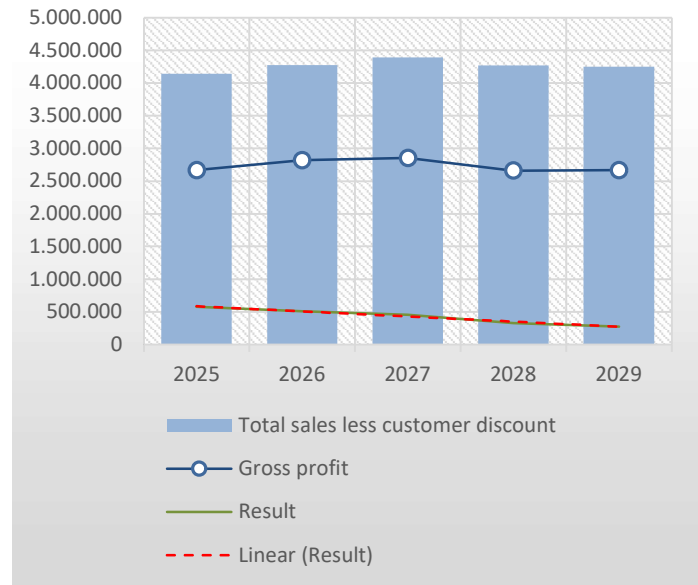
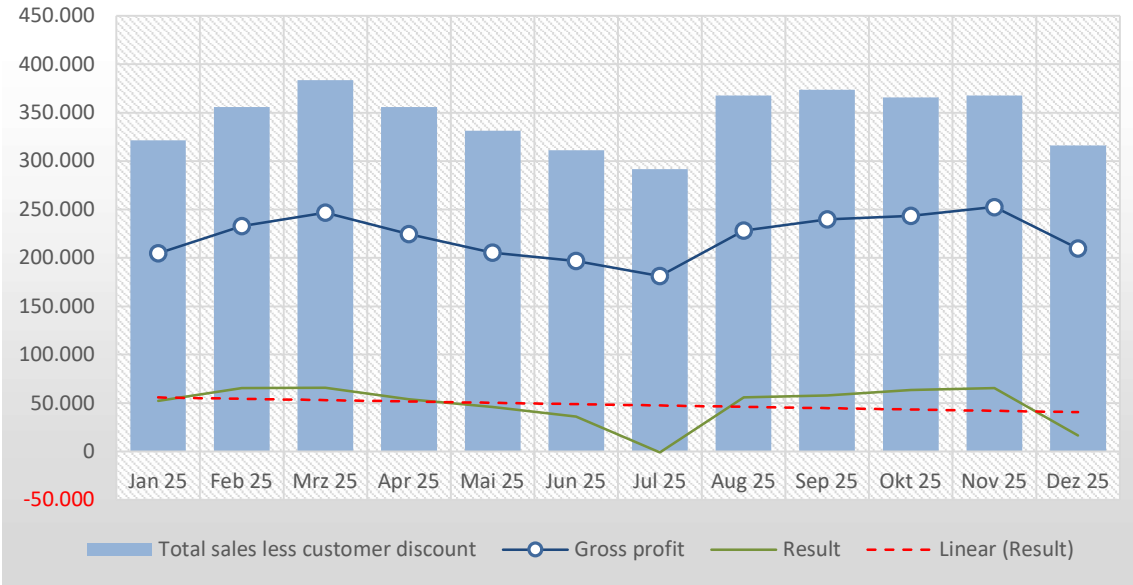
Liquidität: Planung der Ein- und Ausgaben



Erfolgsplanung, Ertragsplanung, Planung der Rentabilität (Plan GuV)

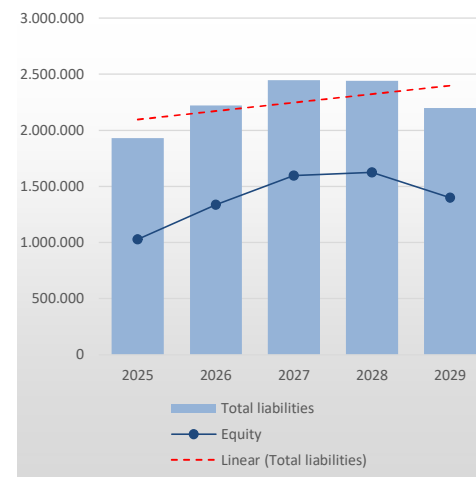
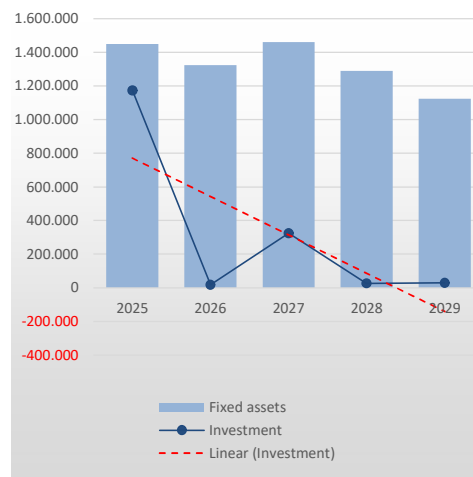
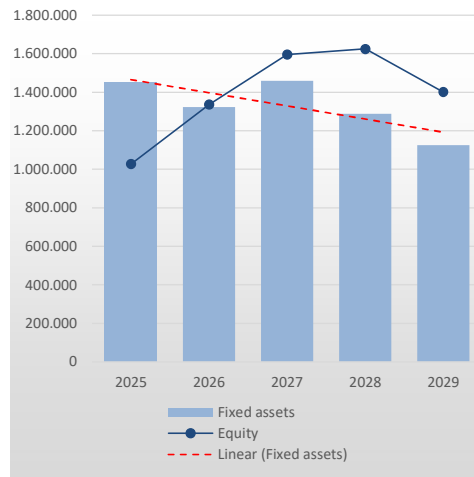
| Earning forecast in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Total sales less customer discount | 321.194 | 355.784 | 383.457 | 355.784 | 331.077 | 311.311 | 291.546 | 367.644 | 373.574 | 365.667 | 367.644 | 316.253 | 4.140.935 | 4.274.354 | 4.392.949 | 4.269.413 | 4.249.647 |
| Inventory change | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overall performance | 321.194 | 355.784 | 383.457 | 355.784 | 331.077 | 311.311 | 291.546 | 367.644 | 373.574 | 365.667 | 367.644 | 316.253 | 4.140.935 | 4.274.354 | 4.392.949 | 4.269.413 | 4.249.647 |
| Costs of purchased materials and goods | 116.287 | 123.162 | 136.764 | 131.166 | 125.617 | 114.568 | 110.246 | 139.514 | 133.867 | 122.572 | 115.059 | 106.760 | 1.475.582 | 1.450.636 | 1.538.047 | 1.608.271 | 1.583.128 |
| Gross profit | 204.908 | 232.623 | 246.692 | 224.618 | 205.460 | 196.744 | 181.299 | 228.129 | 239.707 | 243.095 | 252.585 | 209.493 | 2.665.353 | 2.823.719 | 2.854.902 | 2.661.142 | 2.666.519 |
| Other operating income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating gross profit | 204.908 | 232.623 | 246.692 | 224.618 | 205.460 | 196.744 | 181.299 | 228.129 | 239.707 | 243.095 | 252.585 | 209.493 | 2.665.353 | 2.823.719 | 2.854.902 | 2.661.142 | 2.666.519 |
| Types of costs | | | | | | | | | | | | | | | | | |
| Personnel costs | 36.995 | 36.995 | 37.955 | 36.995 | 40.345 | 40.345 | 55.301 | 40.345 | 40.345 | 40.345 | 47.045 | 71.002 | 524.011 | 651.157 | 678.304 | 649.574 | 663.095 |
| Space costs (rent, lease, leasing) | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 7.200 | 86.400 | 87.000 | 87.000 | 87.000 | 87.000 |
| Other room costs, cleaning | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 7.800 | 8.000 | 8.000 | 8.300 | 8.300 |
| Land (rent, lease, leasing) | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 3.600 | 3.600 | 3.600 | 3.600 |
| Other expenses for land | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 1.440 | 1.500 | 1.500 | 1.700 | 1.700 |
| Heating, energy, water | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 850 | 10.200 | 11.000 | 11.000 | 12.000 | 12.000 |
| Insurance, fees, donations | 0 | 0 | 2.000 | 0 | 0 | 0 | 0 | 0 | 2.000 | 0 | 0 | 0 | 4.000 | 4.200 | 4.500 | 4.700 | 5.000 |
| Advertising and travel costs | 5.000 | 5.000 | 5.000 | 10.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 5.000 | 10.000 | 70.000 | 75.000 | 80.000 | 85.000 | 85.000 |
| Depreciation | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| Freight, packaging, etc. | 6.400 | 7.100 | 7.660 | 7.100 | 6.600 | 6.200 | 5.800 | 7.340 | 7.460 | 7.300 | 7.340 | 6.300 | 82.600 | 85.200 | 87.600 | 85.000 | 84.600 |
| Commissions for sales | 64.000 | 71.000 | 76.600 | 71.000 | 66.000 | 62.000 | 58.000 | 73.400 | 74.600 | 73.000 | 73.400 | 63.000 | 826.000 | 852.000 | 876.000 | 850.000 | 846.000 |
| Vehicle costs | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 1.200 | 14.400 | 16.000 | 18.000 | 18.500 | 19.000 |
| Repair and maintenance | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3.600 | 4.000 | 4.500 | 5.000 | 5.000 |
| Office supplies | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 3.360 | 3.500 | 3.500 | 3.700 | 3.700 |
| Postage, telephone | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 650 | 7.800 | 8.000 | 8.200 | 8.300 | 8.400 |
| Legal and consulting costs | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 9.000 | 9.500 | 9.500 | 10.000 | 10.000 |
| Lease, rental, tenancy of movable assets | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 0 | 0 | 2.000 | 8.000 | 8.500 | 8.500 | 8.500 | 8.500 |
| Licenses, concessions | 0 | 0 | 0 | 0 | 0 | 5.000 | 0 | 0 | 0 | 0 | 0 | 5.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 |
| Other costs | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 2.400 | 2.500 | 2.600 | 2.700 | 2.800 |
| Period accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total costs | 128.878 | 136.918 | 148.038 | 145.268 | 138.118 | 140.718 | 144.274 | 146.258 | 151.578 | 150.018 | 157.158 | 181.675 | 1.768.897 | 1.986.457 | 2.090.104 | 2.051.174 | 2.057.495 |
| Operating income/loss | 76.030 | 95.705 | 98.654 | 79.351 | 67.342 | 56.026 | 37.025 | 81.872 | 88.129 | 93.077 | 95.427 | 27.819 | 896.456 | 837.261 | 764.798 | 609.968 | 609.024 |
| Interest/charges on loan | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Trade tax | 11.808 | 14.876 | 15.343 | 12.266 | 10.461 | 8.144 | 5.741 | 12.728 | 13.142 | 14.451 | 14.834 | 3.751 | 137.545 | 129.686 | 118.377 | 94.374 | 94.469 |
| Corporation tax | 12.005 | 15.124 | 15.598 | 12.471 | 10.635 | 8.279 | 32.212 | 12.941 | 13.361 | 14.692 | 15.081 | 3.814 | 166.213 | 183.099 | 171.735 | 173.988 | 226.838 |
| Other taxes | 0 | 0 | 1.800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.800 | 2.000 | 2.000 | 2.000 | 2.000 |
| Capital gains and other interest income | 8 | 33 | 82 | 0 | 42 | 76 | 47 | 76 | 76 | 0 | 41 | 73 | 554 | 2.968 | 3.310 | 4.066 | 3.845 |
| Other neutral profits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Neutral result | -24.006 | -30.167 | -32.859 | -25.308 | -21.254 | -20.147 | -38.106 | -25.793 | -30.227 | -29.411 | -30.074 | -11.292 | -318.643 | -328.617 | -305.265 | -281.070 | -332.437 |
| Result | 52.024 | 65.539 | 65.796 | 54.042 | 46.088 | 35.879 | -1.081 | 56.078 | 57.901 | 63.666 | 65.353 | 16.527 | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 |
| Result (cumulative) | 52.024 | 117.563 | 183.359 | 237.401 | 283.489 | 319.368 | 318.287 | 374.365 | 432.267 | 495.933 | 561.286 | 577.813 | 577.813 | 1.086.458 | 1.545.990 | 1.874.888 | 2.151.476 |

Umsatz in Relation zum Ergebnis



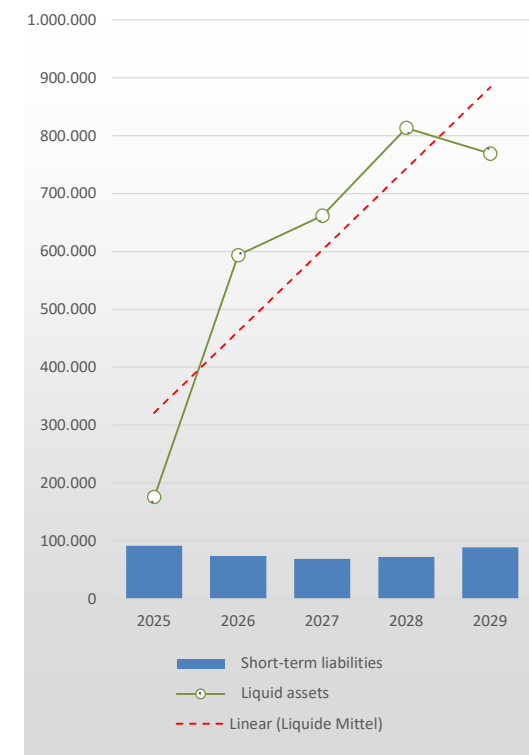
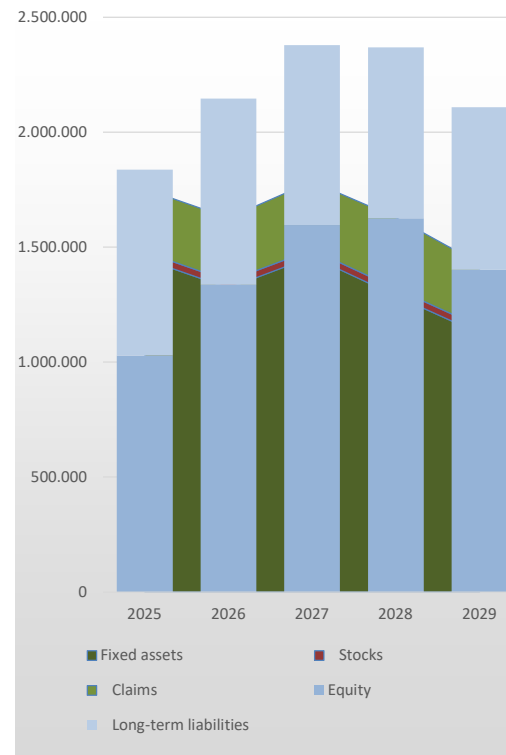
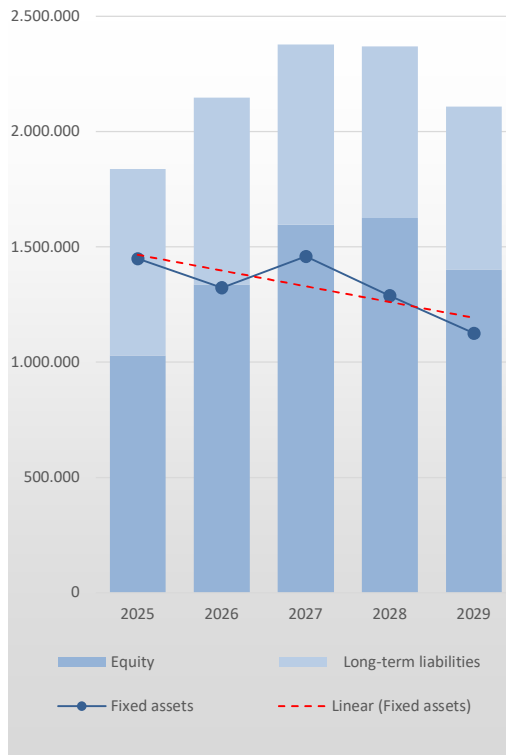
Planung der Bilanz

| Balance sheet in Euro (€) | AB | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|-----------------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Investment (additions) | | 300 | 20.300 | 200.300 | 450.300 | 300 | 300 | 300 | 300 | 300 | 500.300 | 300 | 300 | 1.173.600 | 19.000 | 324.500 | 27.000 | 30.200 |
| Disposals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| Fixed assets | 370.000 | 366.317 | 382.294 | 578.271 | 1.020.898 | 1.013.525 | 1.006.152 | 998.779 | 991.406 | 984.033 | 1.472.460 | 1.460.887 | 1.449.314 | 1.449.314 | 1.322.514 | 1.459.214 | 1.288.614 | 1.125.014 |
| Raw materials | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 | 10.000 |
| Finished goods | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 | 20.000 |
| Investories | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 | 30.000 |
| Trade accounts receivable | 470.000 | 460.288 | 396.895 | 331.486 | 321.650 | 280.455 | 262.890 | 246.496 | 286.895 | 308.441 | 305.163 | 304.460 | 274.482 | 274.482 | 274.800 | 282.425 | 274.482 | 273.212 |
| Cash, bank, securities | 0 | 19.002 | 78.834 | 197.041 | 0 | 101.520 | 182.583 | 112.034 | 182.355 | 182.939 | 0 | 98.011 | 175.944 | 175.944 | 593.562 | 661.914 | 813.268 | 769.038 |
| Other assets | 10.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Active accruals | 0 | 0 | 0 | 0 | 48.876 | 0 | 0 | 0 | 0 | 0 | 30.791 | 0 | 0 | 0 | 0 | 13.645 | 35.396 | 0 |
| Total assets | 880.000 | 875.607 | 888.023 | 1.136.798 | 1.421.423 | 1.425.499 | 1.481.624 | 1.387.309 | 1.490.656 | 1.505.413 | 1.838.413 | 1.893.358 | 1.929.741 | 1.929.741 | 2.220.876 | 2.447.197 | 2.441.760 | 2.197.264 |
| Capital contribution | | 0 | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 500.000 | 0 | 0 | 0 | 0 |
| Lump-sum payment | | 0 | 0 | 0 | 0 | 0 | 0 | 100.000 | 0 | 0 | 0 | 0 | 0 | 100.000 | 200.000 | 200.000 | 300.000 | 500.000 |
| Accumulated net profit/loss | | 52.024 | 65.539 | 65.796 | 54.042 | 46.088 | 35.879 | -1.081 | 56.078 | 57.901 | 63.666 | 65.353 | 16.527 | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 |
| Equity | 50.000 | 102.024 | 167.563 | 233.359 | 487.401 | 533.489 | 569.368 | 468.287 | 524.365 | 582.267 | 945.933 | 1.011.286 | 1.027.813 | 1.027.813 | 1.336.458 | 1.595.990 | 1.624.888 | 1.401.476 |
| Reserves/acrued liabilities | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 | 120.000 |
| Loans | 390.000 | 390.000 | 390.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 690.000 | 661.875 | 624.375 | 586.875 |
| Current account | 17.000 | 0 | 0 | 0 | 44.560 | 0 | 0 | 0 | 0 | 0 | 8.224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trade accounts payable | 243.000 | 173.448 | 74.613 | 82.854 | 79.462 | 76.101 | 69.407 | 66.789 | 84.520 | 81.099 | 74.256 | 69.704 | 64.677 | 64.677 | 65.392 | 69.332 | 72.497 | 71.364 |
| Other liabilities | 60.000 | 50.000 | 50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Passive accruals | 0 | 40.134 | 85.847 | 10.586 | 0 | 5.910 | 32.850 | 42.233 | 71.770 | 32.048 | 0 | 2.367 | 27.251 | 27.251 | 9.027 | 0 | 0 | 17.550 |
| Total liabilities | 880.000 | 875.607 | 888.023 | 1.136.798 | 1.421.423 | 1.425.499 | 1.481.624 | 1.387.309 | 1.490.656 | 1.505.413 | 1.838.413 | 1.893.358 | 1.929.741 | 1.929.741 | 2.220.876 | 2.447.197 | 2.441.760 | 2.197.264 |



Strukturbilanz

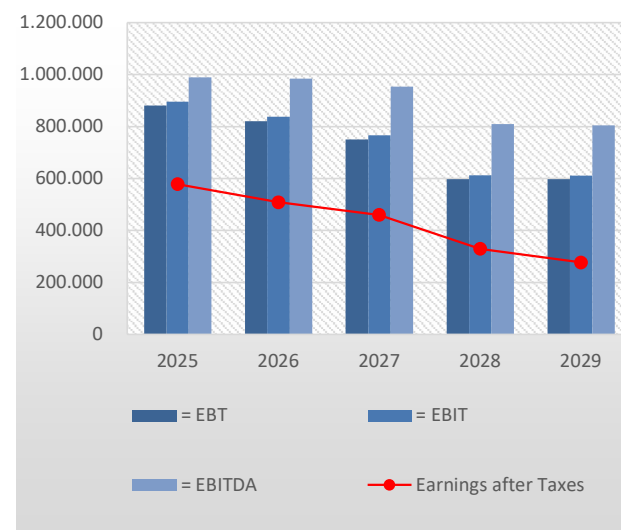
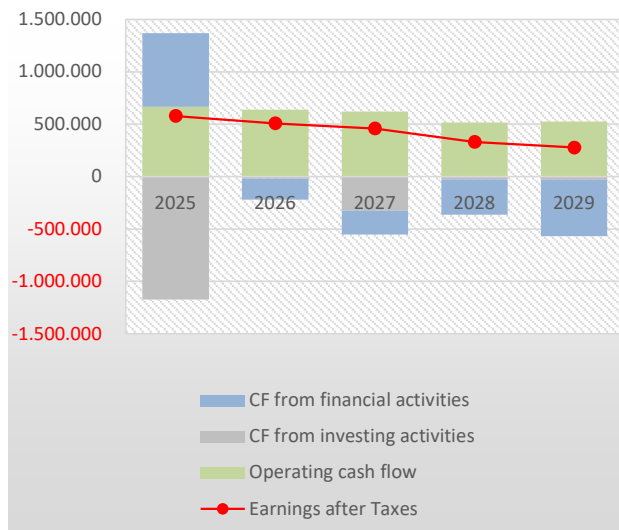
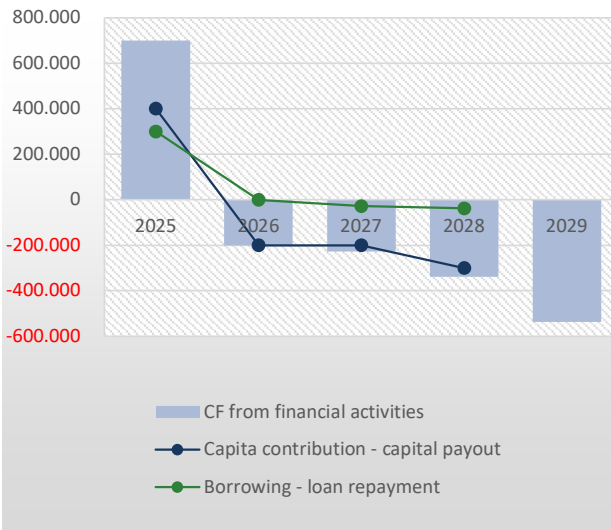
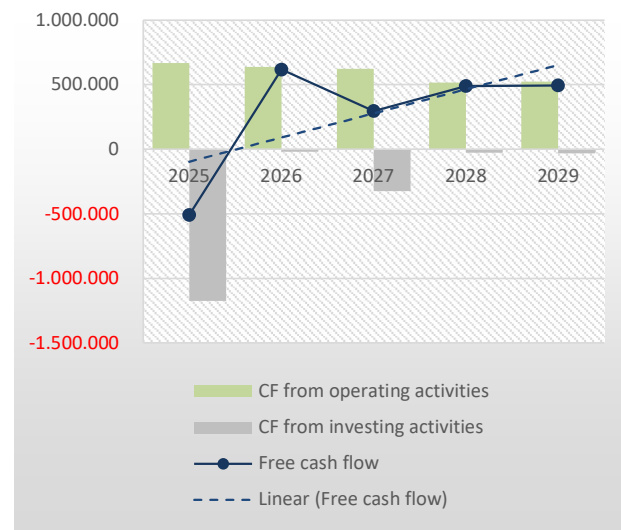
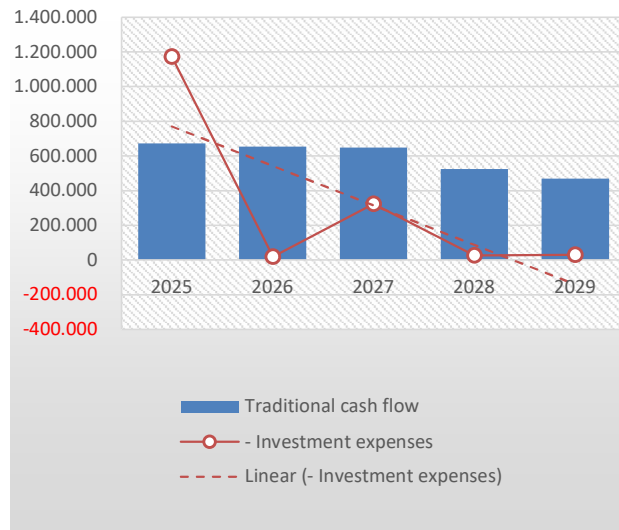
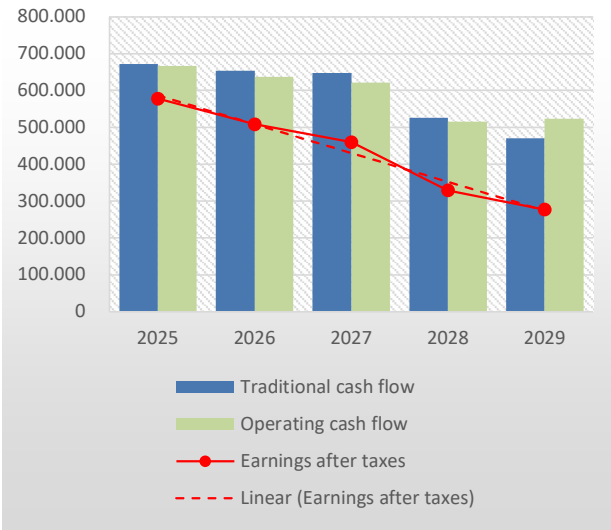
| Structural balance in Euro (€) | AB | 2025 | | 2026 | | 2027 | | 2028 | | 2029 | |
|--------------------------------|------------------------|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---|
| Fixed assets | 370.000 42,05% | 1.449.314 75,10% | ↑ | 1.322.514 59,55% | ↓ | 1.459.214 59,63% | ↑ | 1.288.614 52,77% | ↓ | 1.125.014 51,20% | ↓ |
| Working capital | 510.000 57,95% | 480.427 24,90% | ↓ | 898.362 40,45% | ↑ | 987.983 40,37% | ↓ | 1.153.146 47,23% | ↑ | 1.072.250 48,80% | ↑ |
| Stocks | 30.000 3,41% | 30.000 1,55% | ↓ | 30.000 1,35% | ↓ | 30.000 1,23% | ↓ | 30.000 1,23% | ↑ | 30.000 1,37% | ↑ |
| Claims | 480.000 54,55% | 274.482 14,22% | ↓ | 274.800 12,37% | ↓ | 296.069 12,10% | ↓ | 309.878 12,69% | ↑ | 273.212 12,43% | ↓ |
| Liquid assets | 0 0,00% | 175.944 9,12% | ↑ | 593.562 26,73% | ↑ | 661.914 27,05% | ↑ | 813.268 33,31% | ↑ | 769.038 35,00% | ↑ |
| Total assets | 880.000 100,00% | 1.929.741 100,00% | | 2.220.876 100,00% | | 2.447.197 100,00% | | 2.441.760 100,00% | | 2.197.264 100,00% | |
| Equity | 50.000 5,68% | 1.027.813 53,26% | ↑ | 1.336.458 60,18% | ↑ | 1.595.990 65,22% | ↑ | 1.624.888 66,55% | ↑ | 1.401.476 63,78% | ↓ |
| Share capital and reserves | 50.000 5,68% | 50.000 2,59% | ↓ | 1.027.813 46,28% | ↑ | 1.336.458 54,61% | ↑ | 1.595.990 65,36% | ↑ | 1.624.888 73,95% | ↑ |
| Result +/- capital payment | | 977.813 50,67% | → | 308.645 13,90% | ↓ | 259.533 10,61% | ↓ | 28.897 1,18% | ↓ | -223.412 -10,17% | ↓ |
| Dept capital | 830.000 94,32% | 901.928 46,74% | ↓ | 884.419 39,82% | ↓ | 851.207 34,78% | ↓ | 816.872 33,45% | ↓ | 795.789 36,22% | ↑ |
| Long-term liabilities | 510.000 57,95% | 810.000 41,97% | ↓ | 810.000 36,47% | ↓ | 781.875 31,95% | ↓ | 744.375 30,49% | ↓ | 706.875 32,17% | ↑ |
| Short-term liabilities | 320.000 36,36% | 91.928 4,76% | ↓ | 74.419 3,35% | ↓ | 69.332 2,83% | ↓ | 72.497 2,97% | ↑ | 88.914 4,05% | ↑ |
| Total liabilities | 880.000 100,00% | 1.929.741 100,00% | | 2.220.876 100,00% | | 2.447.197 100,00% | | 2.441.760 100,00% | | 2.197.264 100,00% | |



Cashflow und EBITDA

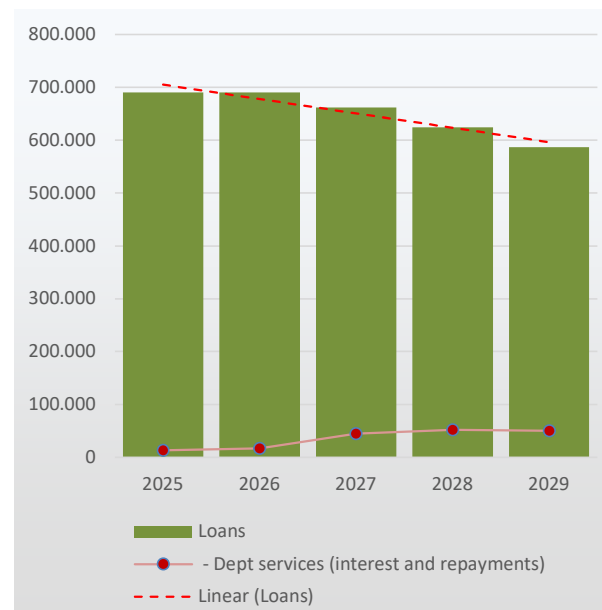
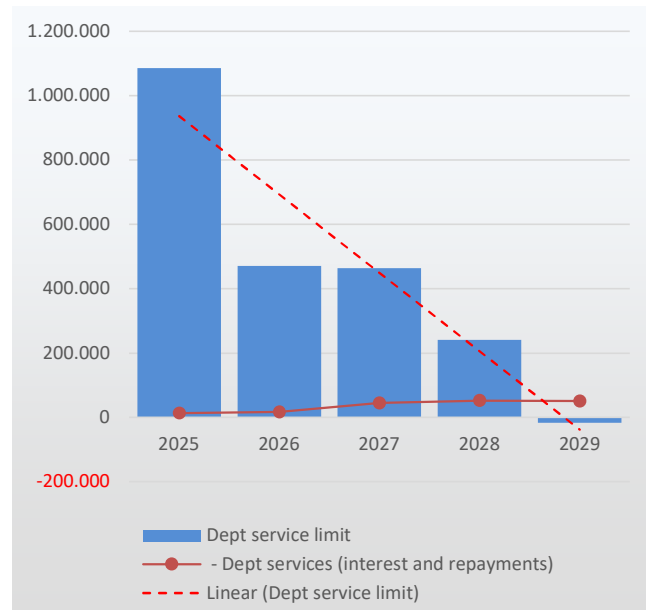
| Cash flow in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | 2025 | 2026 | 2027 | 2028 | 2029 |
|------------------------------------|---------|---------|----------|----------|---------|--------|----------|---------|---------|----------|---------|--------|------------|----------|----------|----------|----------|
| Accumulated net profit/loss | 75.838 | 95.538 | 96.737 | 78.779 | 67.185 | 52.302 | 36.872 | 81.748 | 84.405 | 92.809 | 95.268 | 24.092 | 881.570 | 821.429 | 749.645 | 597.259 | 597.895 |
| - Income taxes | 23.813 | 29.999 | 30.941 | 24.737 | 21.096 | 16.423 | 37.953 | 25.669 | 26.504 | 29.142 | 29.914 | 7.565 | 303.757 | 312.784 | 290.112 | 268.362 | 321.307 |
| Earnings after taxes | 52.024 | 65.539 | 65.796 | 54.042 | 46.088 | 35.879 | -1.081 | 56.078 | 57.901 | 63.666 | 65.353 | 16.527 | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 |
| + Depreciation | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| + Reserves and accrued liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Traditional cash flow | 56.007 | 69.862 | 70.119 | 61.715 | 53.761 | 43.552 | 6.592 | 63.751 | 65.574 | 75.539 | 77.226 | 28.400 | 672.099 | 654.445 | 647.333 | 526.497 | 470.388 |
| -/+ Inventories | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -/+ Trade accounts receivable | 9.713 | 63.393 | 65.409 | 9.836 | 41.195 | 17.565 | 16.394 | -40.400 | -21.546 | 3.279 | 703 | 29.978 | 195.518 | -318 | -7.625 | 7.942 | 1.271 |
| -/+ Other assets | 10.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10.000 | 0 | 0 | 0 | 0 |
| -/+ Active accruals | 0 | 0 | 0 | -48.876 | 48.876 | 0 | 0 | 0 | 0 | -30.791 | 30.791 | 0 | 0 | 0 | -13.645 | -21.751 | 35.396 |
| +/- Trade accounts payable | -69.552 | -98.835 | 8.241 | -3.392 | -3.362 | -6.694 | -2.618 | 17.731 | -3.421 | -6.843 | -4.552 | -5.028 | -178.324 | 715 | 3.940 | 3.166 | -1.133 |
| +/- Other liabilities | -10.000 | 0 | -50.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -60.000 | 0 | 0 | 0 | 0 |
| +/- Passive accruals | 40.134 | 45.712 | -75.261 | -10.586 | 5.910 | 26.940 | 9.383 | 29.538 | -39.722 | -32.048 | 2.367 | 24.884 | 27.251 | -18.224 | -9.027 | 0 | 17.550 |
| Operating cash flow | 36.302 | 80.131 | 18.507 | 8.699 | 146.380 | 81.363 | 29.751 | 70.620 | 884 | 9.137 | 106.535 | 78.234 | 666.544 | 636.618 | 620.976 | 515.854 | 523.470 |
| CF from disposals of fixed assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Investment expenses | 300 | 20.300 | 200.300 | 450.300 | 300 | 300 | 300 | 300 | 300 | 500.300 | 300 | 300 | 1.173.600 | 19.000 | 324.500 | 27.000 | 30.200 |
| CF from investing activities | -300 | -20.300 | -200.300 | -450.300 | -300 | -300 | -300 | -300 | -300 | -500.300 | -300 | -300 | -1.173.600 | -19.000 | -324.500 | -27.000 | -30.200 |
| Investment coverage | 186,7 | 3,4 | 0,4 | 0,1 | 179,2 | 145,2 | 22,0 | 212,5 | 218,6 | 0,2 | 257,4 | 94,7 | 0,6 | 34,4 | 2,0 | 19,5 | 15,6 |
| CF from operating activities | 36.302 | 80.131 | 18.507 | 8.699 | 146.380 | 81.363 | 29.751 | 70.620 | 884 | 9.137 | 106.535 | 78.234 | 666.544 | 636.618 | 620.976 | 515.854 | 523.470 |
| CF from investing activities | -300 | -20.300 | -200.300 | -450.300 | -300 | -300 | -300 | -300 | -300 | -500.300 | -300 | -300 | -1.173.600 | -19.000 | -324.500 | -27.000 | -30.200 |
| Free cash flow | 36.002 | 59.831 | -181.793 | -441.601 | 146.080 | 81.063 | 29.451 | 70.320 | 584 | -491.163 | 106.235 | 77.934 | -507.056 | 617.618 | 296.476 | 488.854 | 493.270 |
| Capital contributions | 0 | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 500.000 | 0 | 0 | 0 | 0 |
| - capital distributions | 0 | 0 | 0 | 0 | 0 | 0 | 100.000 | 0 | 0 | 0 | 0 | 0 | 100.000 | 200.000 | 200.000 | 300.000 | 500.000 |
| + Borrowing | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300.000 | 0 | 0 | 0 | 0 |
| - Loan repayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28.125 | 37.500 | 37.500 |
| CF from financial activities | 0 | 0 | 300.000 | 200.000 | 0 | 0 | -100.000 | 0 | 0 | 300.000 | 0 | 0 | 700.000 | -200.000 | -228.125 | -337.500 | -537.500 |
| Earnings after Taxes | 52.024 | 65.539 | 65.796 | 54.042 | 46.088 | 35.879 | -1.081 | 56.078 | 57.901 | 63.666 | 65.353 | 16.527 | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 |
| + Income taxes | 23.813 | 29.999 | 30.941 | 24.737 | 21.096 | 16.423 | 37.953 | 25.669 | 26.504 | 29.142 | 29.914 | 7.565 | 303.757 | 312.784 | 290.112 | 268.362 | 321.307 |
| = EBT | 75.838 | 95.538 | 96.737 | 78.779 | 67.185 | 52.302 | 36.872 | 81.748 | 84.405 | 92.809 | 95.268 | 24.092 | 881.570 | 821.429 | 749.645 | 597.259 | 597.895 |
| + Interest Charges | 200 | 200 | 200 | 571 | 200 | 3.800 | 200 | 200 | 3.800 | 269 | 200 | 3.800 | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| = EBIT | 76.038 | 95.738 | 96.937 | 79.351 | 67.385 | 56.102 | 37.072 | 81.948 | 88.205 | 93.077 | 95.468 | 27.892 | 895.210 | 838.229 | 766.108 | 612.034 | 610.870 |
| + Depreciation | 3.983 | 4.323 | 4.323 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 7.673 | 11.873 | 11.873 | 11.873 | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| = EBITDA | 80.021 | 100.061 | 101.260 | 87.024 | 75.058 | 63.775 | 44.745 | 89.621 | 95.878 | 104.950 | 107.341 | 39.765 | 989.496 | 984.029 | 953.908 | 809.634 | 804.670 |
| EBITDA-Marge | 24,62% | 27,79% | 26,10% | 24,17% | 22,41% | 20,25% | 15,17% | 24,09% | 25,36% | 28,36% | 28,85% | 12,43% | 23,6% | 22,75% | 21,46% | 18,74% | 18,71% |

Cashflow und EBITDA



Kapitaldienste

| Dept services in Euro (€) | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------------|------------------|----------------|----------------|----------------|----------------|
| Results after taxes | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 |
| + Scheduled depreciation | 94.286 | 145.800 | 187.800 | 197.600 | 193.800 |
| + Addition to provisions | 0 | 0 | 0 | 0 | 0 |
| - Reversal of provision (profit increasing) | 0 | 0 | 0 | 0 | 0 |
| + Interest on dept | 13.640 | 16.800 | 16.463 | 14.775 | 12.975 |
| Fonds for dept service | 685.739 | 671.245 | 663.795 | 541.272 | 483.363 |
| - capital distributions | 100.000 | 200.000 | 200.000 | 300.000 | 500.000 |
| + Capital increase | 500.000 | 0 | 0 | 0 | 0 |
| Dept service limit | 1.085.739 | 471.245 | 463.795 | 241.272 | -16.637 |
| - Dept services (interest and repayments) | 13.640 | 16.800 | 44.588 | 52.275 | 50.475 |
| Liquidity reserve | 1.072.099 | 454.445 | 419.208 | 188.997 | -67.112 |
| Capital services utilization | 1,26% ● | 3,57% ● | 9,61% ● | 21,67% ● | -303,39% ● |
| Dept repayment period in years | 0,7 | 0,6 | 0,4 | 0,0 | 0,0 |
| Degree of indebtedness banks | 67,13% | 51,63% | 41,47% | 38,43% | 41,88% |

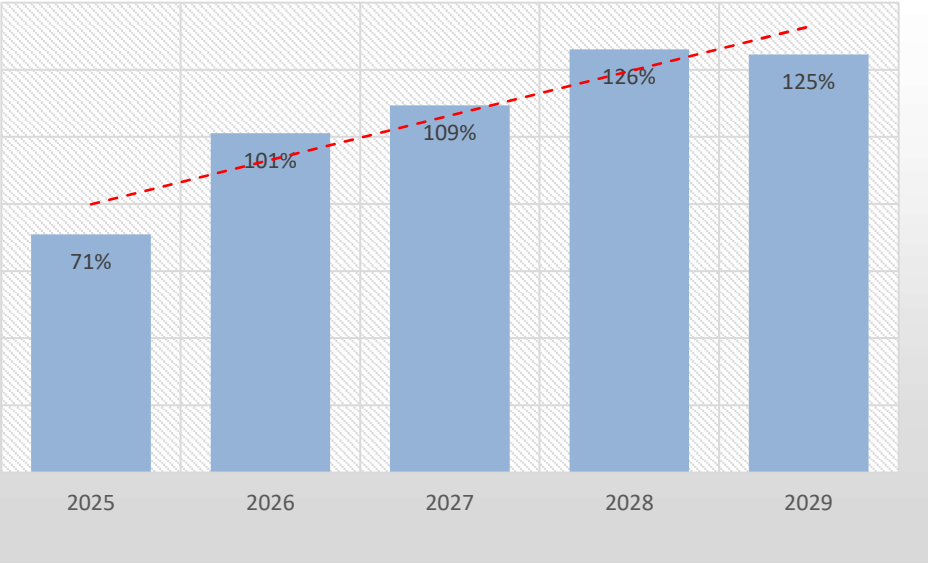


Bilanz- und Kostenanalyse

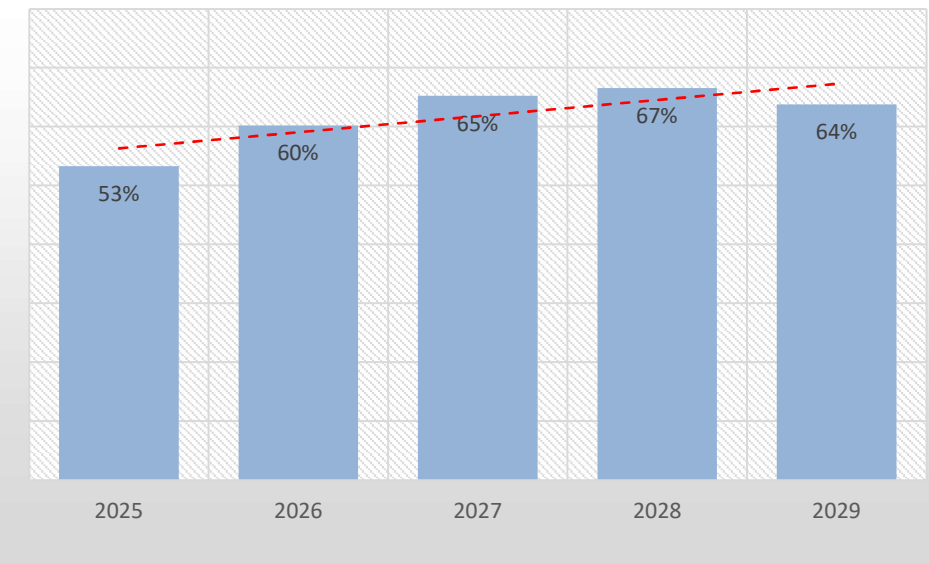
| Key performance indicators | 2025 | 2026 | 2027 | 2028 | 2029 | Berechnungsgrundlagen für die Kennzahlen |
|----------------------------|-------|-------|-------|-------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Statement analysis | | | | | | <p><u>Liquide Mittel</u> = Kasse, Bank, Wertpapiere <u>Umlaufvermögen</u> = Liquide Mittel + Forderungen + aktive RAP + Vorräte <u>Kurzfristige Verbindlichkeiten</u> = Verbindl. + Kontokorrent + passive RAP</p> |
| Equity structure | | | | | | |
| Coverage rate A | 71% | 101% | 109% | 126% | 125% | Eigenkapital / Anlagevermögen % |
| Coverage rate B | 119% | 153% | 155% | 175% | 177% | (Eigenkapital + Darlehen) / Anlagevermögen % |
| Liquidity | | | | | | |
| First grade | 191% | 798% | 955% | 1122% | 865% | Liquide Mittel / kurzfristige Verbindlichkeiten % |
| Second grade | 490% | 1167% | 1382% | 1549% | 1172% | Liquide Mittel + Forderungen + aktive RAP / kurzfristige Verbindl. % |
| Third grade | 523% | 1207% | 1425% | 1591% | 1206% | Umlaufvermögen / kurzfristige Verbindlichkeiten % |
| Finances | | | | | | |
| Equity ratio | 53% | 60% | 65% | 67% | 64% | Eigenkapital / Gesamtkapital % |
| Leverage | 47% | 40% | 35% | 33% | 36% | Fremdkapital / Gesamtkapital % |
| Dept coefficient | 0,9 | 0,7 | 0,5 | 0,5 | 0,6 | Fremdkapital / Eigenkapital % |
| Investments | | | | | | |
| Asset intensity | 75% | 60% | 60% | 53% | 51% | Anlagevermögen / Gesamtvermögen % |
| Circulation intensity | 25% | 40% | 40% | 47% | 49% | Umlaufvermögen / Gesamtvermögen % |
| Tangible asset use | 286% | 323% | 301% | 331% | 378% | Umsatz / Sachanlagen % |
| Investment rate | 81% | 1% | 22% | 2% | 3% | (Investitionen - Anlageabgänge) / Anfangsbestand Sachanlagen % |
| Growth rate | 1245% | 13% | 173% | 14% | 16% | (Investitionen - Anlageabgänge) / Abschreibungen % |
| Profitability | | | | | | |
| Return on equity (ROE) | 56% | 38% | 29% | 20% | 20% | Ergebnis / Eigenkapital % |
| Return on sales (ROS) | 14% | 12% | 10% | 8% | 7% | Ergebnis / Umsatz % |
| Return on assets (ROA) | 31% | 24% | 19% | 14% | 13% | (Ergebnis + Zinsen) / Gesamtkapital % |
| Cost analysis | | | | | | |
| Cost structure | | | | | | |
| Personnel intensity | 13% | 15% | 15% | 15% | 16% | Personalkosten / Gesamtleistung % |
| Amortization intensity | 2% | 3% | 4% | 5% | 5% | Abschreibungen / Gesamtleistung % |
| Material intensity | 36% | 34% | 35% | 38% | 37% | Materialkosten / Gesamtleistung % |

Analyse: Anlagevermögen, Kaptial, Investitionen, Kosten

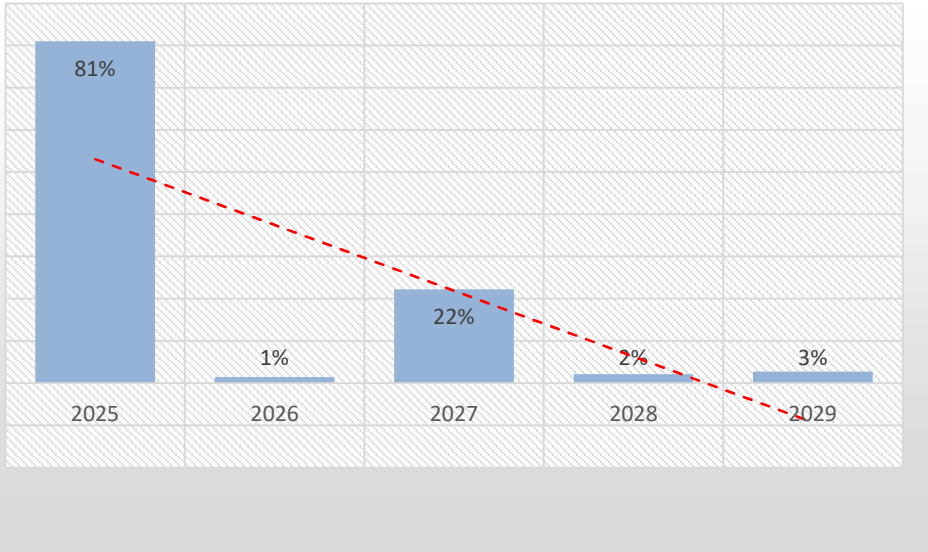
The equity in relation to the assets



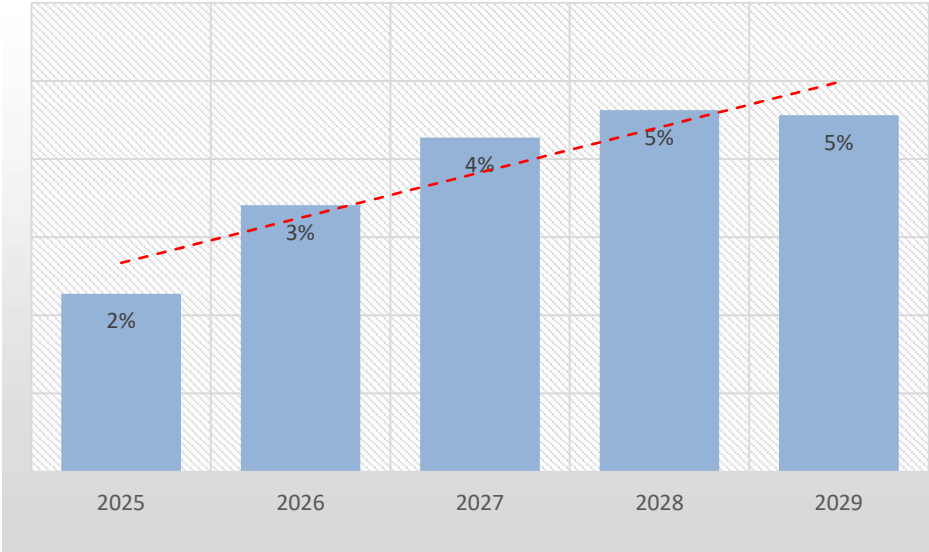
The equity in relation to the total capital



The investment in relation to the fixed assets



Depreciation in relation to the total performance



Kapitalflussrechnung

| Capital flow (first year) in Euro (€) | Source of funds | Use of funds | | |
|---------------------------------------|-----------------|--------------|--------------------|----------------|
| Accumulated net profit/loss | 577.813 | 0 | | Asset erosion |
| Depreciation | 94.286 | 0 | Self-financing | by losses |
| Gross cash flow | 672.099 | 0 | 672.099 | 0 |
| Assets | | | | |
| Fixed assets | 0 | 1.173.600 | | |
| Raw materials and supplies | 0 | 0 | | |
| Finished goods and trading stock | 0 | 0 | | |
| Trade accounts receivable | 195.518 | 0 | | |
| Cash and bank balance | 0 | 0 | Financing | Investments |
| Other claims | 10.000 | 0 | from asset | Current assets |
| Prepaid expenses | 0 | 0 | restructuring | |
| Total assets | 205.518 | 1.173.600 | 205.518 | 1.173.600 |
| Equity and liabilities | | | | |
| Equity without net profit | 400.000 | 0 | | |
| Reserves and accrued liabilities | 0 | 0 | | |
| Current account | 0 | 192.944 | | |
| Loan | 300.000 | 0 | | |
| Trade accounts payable | 0 | 178.324 | | |
| Other liabilities | 0 | 60.000 | | |
| Deferred charges | 27.251 | 0 | External financing | Repayment of |
| Total equity and liabilities | 727.251 | 431.268 | 727.251 | 431.268 |
| Accruals and deferrals | | | | |
| Other revenues/expenditures | 0 | 0 | | |
| Sales tax | 37.869 | 0 | | |
| Trade tax | 0 | 2.455 | | |
| Corporate tax | 0 | 8.162 | | |
| Imputed costs | 0 | 0 | | |
| Interest/discount | 0 | 0 | | |
| Sum accruals and deferrals | 37.869 | 10.618 | | |

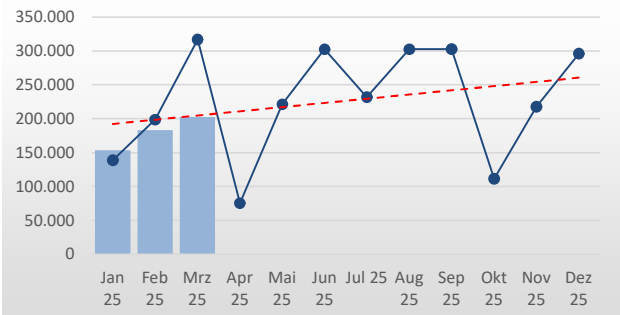
Ist-Daten für Plan-Ist-Vergleich und Warnsystem

| <i>Succes (actual) in Euro (€)</i> | Vorjahr | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | Summe |
|------------------------------------------|------------------|----------------|----------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------------|
| My best product | 850.000 | 44.000 | 48.000 | 75.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167.000 |
| My most expensive product | 350.000 | 32.000 | 40.000 | 45.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117.000 |
| My article of trade A | 600.000 | 40.000 | 42.000 | 37.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 119.000 |
| My articles of trade B | 750.000 | 66.000 | 78.000 | 85.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229.000 |
| My article of trade C | 700.000 | 23.000 | 27.000 | 29.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79.000 |
| My Service 1 | 320.000 | 68.000 | 73.000 | 62.500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 203.500 |
| My Service 2 | 300.000 | 29.000 | 32.000 | 35.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 96.000 |
| Other revenues | 4.500 | 0 | 200 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| Customer discount | 42.000 | 3.900 | 4.100 | 4.200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12.200 |
| Sales profit | 3.832.500 | 298.100 | 336.100 | 364.600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 998.800 |
| Inventory change | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overall performance | 3.832.500 | 298.100 | 336.100 | 364.600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 998.800 |
| Material costs | 1.750.000 | 110.000 | 152.000 | 167.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 429.000 |
| Gross profit | 2.082.500 | 188.100 | 184.100 | 197.600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 569.800 |
| Other profits | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating gross profit | 2.083.000 | 188.100 | 184.100 | 197.600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 569.800 |
| Personnel costs | 420.000 | 32.500 | 32.500 | 32.500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 97.500 |
| Space costs (rent, lease, leasing) | 60.000 | 5.000 | 5.000 | 5.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15.000 |
| Other room costs, cleaning | 70.000 | 600 | 300 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.100 |
| Land (rent, lease, leasing) | 3.200 | 300 | 300 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 900 |
| Other expenses for land | 650 | 100 | 100 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300 |
| Heating, energy, water | 7.500 | 620 | 720 | 820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.160 |
| Insurance, fees, donations | 4.000 | 0 | 0 | 2.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.000 |
| Advertising and travel costs | 78.000 | 3.400 | 5.500 | 6.500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15.400 |
| Depreciation | 75.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Freight, packaging, etc. | 79.000 | 6.300 | 6.850 | 7.200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20.350 |
| Commissions for sales | 802.000 | 67.200 | 72.000 | 73.500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 212.700 |
| Vehicle costs | 14.200 | 1.000 | 1.500 | 1.800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4.300 |
| Repair and maintenance | 3.200 | 100 | 300 | 200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 600 |
| Office supplies | 1.690 | 200 | 150 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 650 |
| Postage, telephone | 7.900 | 600 | 650 | 720 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.970 |
| Legal and consulting costs | 8.600 | 200 | 600 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.300 |
| Lease, rental, tenancy of movable assets | 10.200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses, concessions | 2.400 | 0 | 0 | 2.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2.000 |
| Other costs | 3.000 | 300 | 330 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1.030 |
| Period accrual | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total costs | 1.650.540 | 118.420 | 126.800 | 134.040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 379.260 |
| Operating result | 432.460 | 69.680 | 57.300 | 63.560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 190.540 |
| Interest expense | 18.000 | 125 | 320 | 400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 845 |
| Taxes | 81.000 | 21.600 | 17.700 | 19.700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59.000 |
| Interest income | 380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other neutra profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Neutral Result | -98.620 | -21.725 | -18.020 | -20.100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -59.845 |
| Result | 333.840 | 47.955 | 39.280 | 43.460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130.695 |

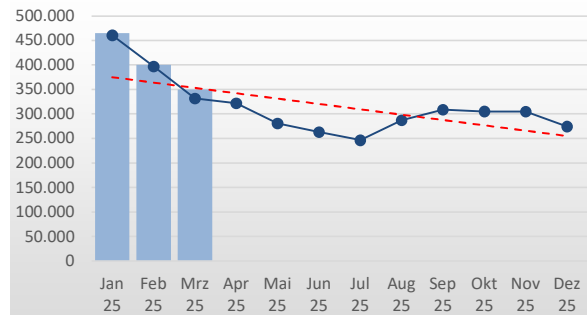
Ist-Daten (Bestandkonten und Abschreibungen)

| Financial accounts (actual) in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 |
|---------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Current account 1 | 6.000 | 1.000 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Current account 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Current account 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash in transit | 500 | 800 | 1.200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash | 1.800 | 1.200 | 900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed deposit | 25.000 | 60.000 | 80.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Overdraft limit | 120.000 | 120.000 | 120.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash and cash equivalents | 153.300 | 183.000 | 202.600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trade accounts receivable | 465.000 | 400.000 | 350.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other claims | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable and other assets | 465.000 | 400.000 | 350.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trade accounts payable | 180.000 | 98.000 | 87.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total liabilities | 180.000 | 98.000 | 87.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Open balance: fixed assets | 370.000 | 370.000 | 370.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 |
| Investments | 0 | 0 | 200.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asset disposals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Status: fixed assets | 370.000 | 370.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 | 570.000 |
| Loans (debt financing) | 39.000 | 39.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

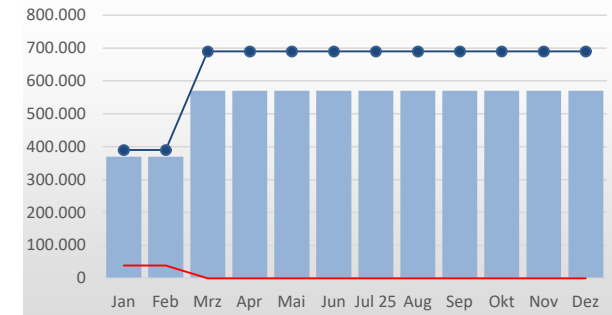
Cash and cash equivalents



Trade accounts receivable



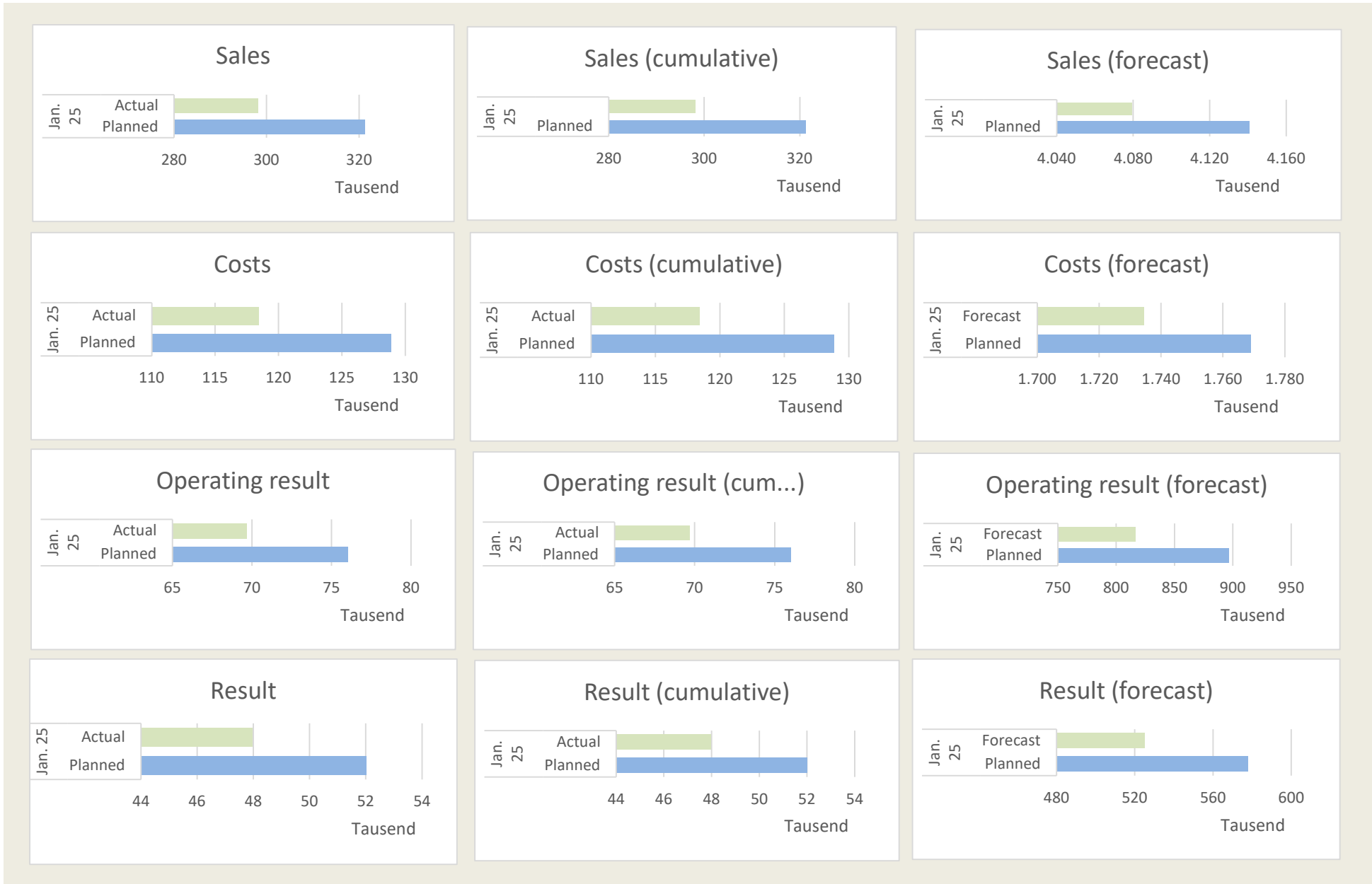
Fixed assets/debt financing



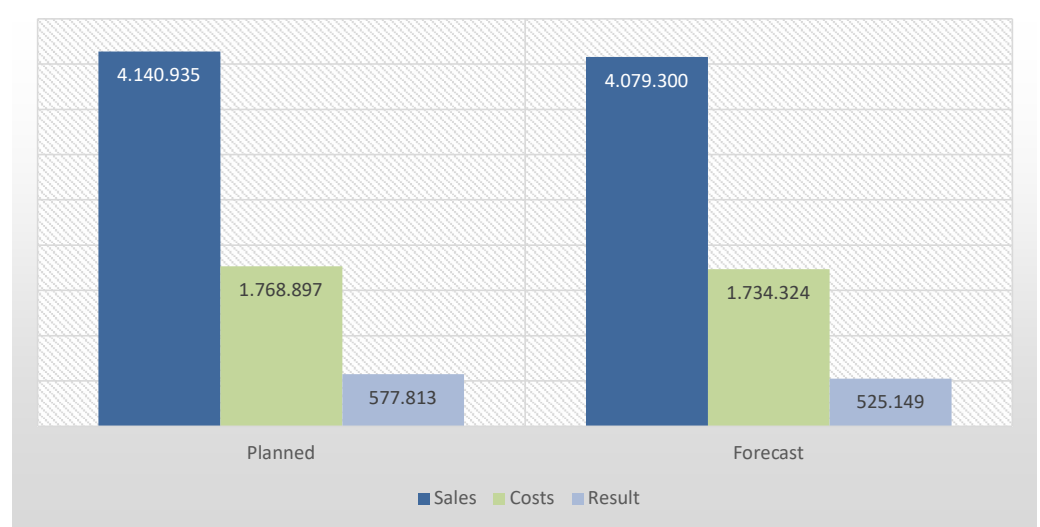
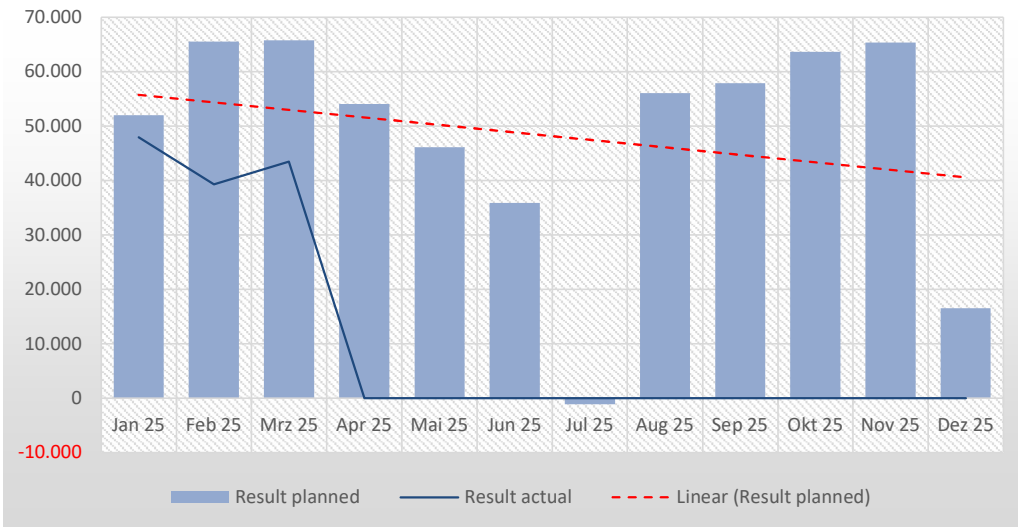
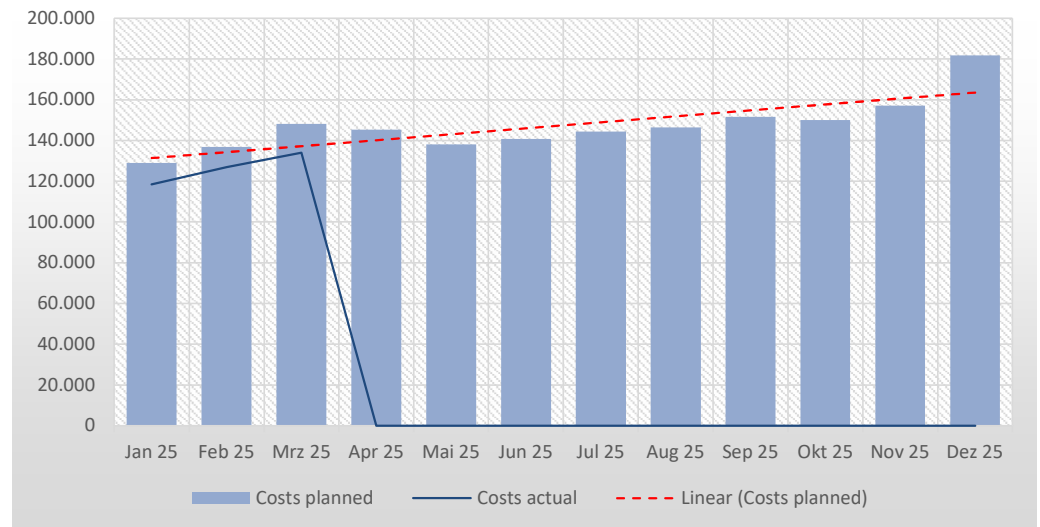
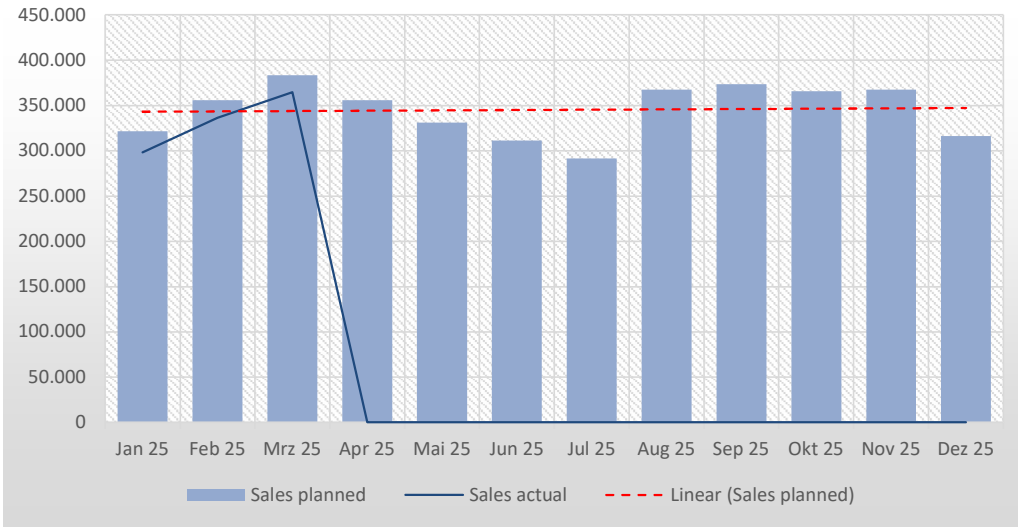
Monatsbericht: Plan-Ist-Vergleich

| Januar 2025 | Current month | | | | Cumulative until Januar 2025 | | | | End of the first year | | | | Compared to the previous year | | |
|------------------------------------------|----------------|----------------|----------------|--------------|------------------------------|----------------|----------------|--------------|-----------------------|------------------|-----------------|--------------|-------------------------------|-----------------|---------------|
| | Planned | Actual | Deviation | | Planned | Actual | Deviation | | Planned | Forecast | Deviation | | Previous Year | Deviation | |
| My best product | 25.000 | 44.000 | 19.000 | 76,0% | 25.000 | 44.000 | 19.000 | 76,0% | 375.000 | 447.000 | 72.000 | 19,2% | 850.000 | -403.000 | -47,4% |
| My most expensive product | 50.000 | 32.000 | -18.000 | -36,0% | 50.000 | 32.000 | -18.000 | -36,0% | 525.000 | 477.000 | -48.000 | -9,1% | 350.000 | 127.000 | 36,3% |
| My article of trade A | 40.000 | 40.000 | 0 | 0,0% | 40.000 | 40.000 | 0 | 0,0% | 543.000 | 539.000 | -4.000 | -0,7% | 600.000 | -61.000 | -10,2% |
| My articles of trade B | 80.000 | 66.000 | -14.000 | -17,5% | 80.000 | 66.000 | -14.000 | -17,5% | 960.000 | 934.000 | -26.000 | -2,7% | 750.000 | 184.000 | 24,5% |
| My article of trade C | 25.000 | 23.000 | -2.000 | -8,0% | 25.000 | 23.000 | -2.000 | -8,0% | 360.000 | 354.000 | -6.000 | -1,7% | 700.000 | -346.000 | -49,4% |
| My Service 1 | 75.000 | 68.000 | -7.000 | -9,3% | 75.000 | 68.000 | -7.000 | -9,3% | 1.035.000 | 988.500 | -46.500 | -4,5% | 320.000 | 668.500 | 208,9% |
| My Service 2 | 25.000 | 29.000 | 4.000 | 16,0% | 25.000 | 29.000 | 4.000 | 16,0% | 332.000 | 343.000 | 11.000 | 3,3% | 300.000 | 43.000 | 14,3% |
| Other revenues | 5.000 | 0 | -5.000 | -100,0% | 5.000 | 0 | -5.000 | -100,0% | 60.000 | 45.500 | -14.500 | -24,2% | 4.500 | 41.000 | 911,1% |
| Customer discount | 3.806 | 3.900 | 94 | 2,5% | 3.806 | 3.900 | 94 | 2,5% | 49.065 | 48.700 | -365 | -0,7% | 42.000 | 6.700 | 16,0% |
| Sales profit | 321.194 | 298.100 | -23.094 | -7,2% | 321.194 | 298.100 | -23.094 | -7,2% | 4.140.935 | 4.079.300 | -61.635 | -1,5% | 3.832.500 | 246.800 | 6,4% |
| Inventory change | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0,0% |
| Overall performance | 321.194 | 298.100 | -23.094 | -7,2% | 321.194 | 298.100 | -23.094 | -7,2% | 4.140.935 | 4.079.300 | -61.635 | -1,5% | 3.832.500 | 246.800 | 6,4% |
| Material costs | 116.287 | 110.000 | -6.287 | -5,4% | 116.287 | 110.000 | -6.287 | -5,4% | 1.475.582 | 1.528.370 | 52.787 | 3,6% | 1.750.000 | -221.630 | -12,7% |
| Gross profit | 204.908 | 188.100 | -16.808 | -8,2% | 204.908 | 188.100 | -16.808 | -8,2% | 2.665.353 | 2.550.930 | -114.423 | -4,3% | 2.082.500 | 468.430 | 22,5% |
| Other profits | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 500 | -500 | -100,0% |
| Operating gross profit | 204.908 | 188.100 | -16.808 | -8,2% | 204.908 | 188.100 | -16.808 | -8,2% | 2.665.353 | 2.550.930 | -114.423 | -4,3% | 2.083.000 | 467.930 | 22,5% |
| Personnel costs | 36.995 | 32.500 | -4.495 | -12,1% | 36.995 | 32.500 | -4.495 | -12,1% | 524.011 | 509.567 | -14.444 | -2,8% | 420.000 | 89.567 | 21,3% |
| Space costs (rent, lease, leasing) | 7.200 | 5.000 | -2.200 | -30,6% | 7.200 | 5.000 | -2.200 | -30,6% | 86.400 | 79.800 | -6.600 | -7,6% | 60.000 | 19.800 | 33,0% |
| Other room costs, cleaning | 650 | 600 | -50 | -7,7% | 650 | 600 | -50 | -7,7% | 7.800 | 6.950 | -850 | -10,9% | 70.000 | -63.050 | -90,1% |
| Land (rent, lease, leasing) | 300 | 300 | 0 | 0,0% | 300 | 300 | 0 | 0,0% | 3.600 | 3.600 | 0 | 0,0% | 3.200 | 400 | 12,5% |
| Other expenses for land | 120 | 100 | -20 | -16,7% | 120 | 100 | -20 | -16,7% | 1.440 | 1.380 | -60 | -4,2% | 650 | 730 | 112,3% |
| Heating, energy, water | 850 | 620 | -230 | -27,1% | 850 | 620 | -230 | -27,1% | 10.200 | 9.810 | -390 | -3,8% | 7.500 | 2.310 | 30,8% |
| Insurance, fees, donations | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 4.000 | 4.000 | 0 | 0,0% | 4.000 | 0 | 0,0% |
| Advertising and travel costs | 5.000 | 3.400 | -1.600 | -32,0% | 5.000 | 3.400 | -1.600 | -32,0% | 70.000 | 70.400 | 400 | 0,6% | 78.000 | -7.600 | -9,7% |
| Depreciation | 3.983 | 0 | -3.983 | -100,0% | 3.983 | 0 | -3.983 | -100,0% | 94.286 | 81.657 | -12.629 | -13,4% | 75.000 | 6.657 | 8,9% |
| Freight, packaging, etc. | 6.400 | 6.300 | -100 | -1,6% | 6.400 | 6.300 | -100 | -1,6% | 82.600 | 81.790 | -810 | -1,0% | 79.000 | 2.790 | 3,5% |
| Commissions for sales | 64.000 | 67.200 | 3.200 | 5,0% | 64.000 | 67.200 | 3.200 | 5,0% | 826.000 | 827.100 | 1.100 | 0,1% | 802.000 | 25.100 | 3,1% |
| Vehicle costs | 1.200 | 1.000 | -200 | -16,7% | 1.200 | 1.000 | -200 | -16,7% | 14.400 | 15.100 | 700 | 4,9% | 14.200 | 900 | 6,3% |
| Repair and maintenance | 300 | 100 | -200 | -66,7% | 300 | 100 | -200 | -66,7% | 3.600 | 3.300 | -300 | -8,3% | 3.200 | 100 | 3,1% |
| Office supplies | 280 | 200 | -80 | -28,6% | 280 | 200 | -80 | -28,6% | 3.360 | 3.170 | -190 | -5,7% | 1.690 | 1.480 | 87,6% |
| Postage, telephone | 650 | 600 | -50 | -7,7% | 650 | 600 | -50 | -7,7% | 7.800 | 7.820 | 20 | 0,3% | 7.900 | -80 | -1,0% |
| Legal and consulting costs | 750 | 200 | -550 | -73,3% | 750 | 200 | -550 | -73,3% | 9.000 | 8.050 | -950 | -10,6% | 8.600 | -550 | -6,4% |
| Lease, rental, tenancy of movable assets | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 8.000 | 6.000 | -2.000 | -25,0% | 10.200 | -4.200 | -41,2% |
| Licenses, concessions | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 10.000 | 12.000 | 2.000 | 20,0% | 2.400 | 9.600 | 400,0% |
| Other costs | 200 | 300 | 100 | 50,0% | 200 | 300 | 100 | 50,0% | 2.400 | 2.830 | 430 | 17,9% | 3.000 | -170 | -5,7% |
| Period accrual | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0,0% |
| Total costs | 128.878 | 118.420 | -10.458 | -8,1% | 128.878 | 118.420 | -10.458 | -8,1% | 1.768.897 | 1.734.324 | -34.573 | -2,0% | 1.650.540 | 83.784 | 5,1% |
| Operating result | 76.030 | 69.680 | -6.350 | -8,4% | 76.030 | 69.680 | -6.350 | -8,4% | 896.456 | 816.606 | -79.850 | -8,9% | 432.460 | 384.146 | 88,8% |
| Interest expense | 200 | 125 | -75 | -37,5% | 200 | 125 | -75 | -37,5% | 13.640 | 13.885 | 245 | 1,8% | 18.000 | -4.115 | -22,9% |
| Taxes | 23.813 | 21.600 | -2.213 | -9,3% | 23.813 | 21.600 | -2.213 | -9,3% | 305.557 | 278.004 | -27.554 | -9,0% | 81.000 | 197.004 | 243,2% |
| Interest income | 8 | 0 | -8 | -100,0% | 8 | 0 | -8 | -100,0% | 554 | 431 | -123 | -22,2% | 380 | 51 | 13,5% |
| Other neutral profit | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0 | 0,0% | 0 | 0 | 0,0% |
| Neutral result | -24.006 | -21.725 | 2.281 | -9,5% | -24.021 | -21.725 | 2.296 | -9,6% | -318.643 | -291.457 | 27.186 | -8,5% | -98.620 | -192.837 | 195,5% |
| Result | 52.024 | 47.955 | -4.069 | -7,8% | 52.009 | 47.955 | -4.054 | -7,8% | 577.813 | 525.149 | -52.664 | -9,1% | 333.840 | 191.309 | 57,3% |

Plan-Ist-Vergleiche und Prognosen



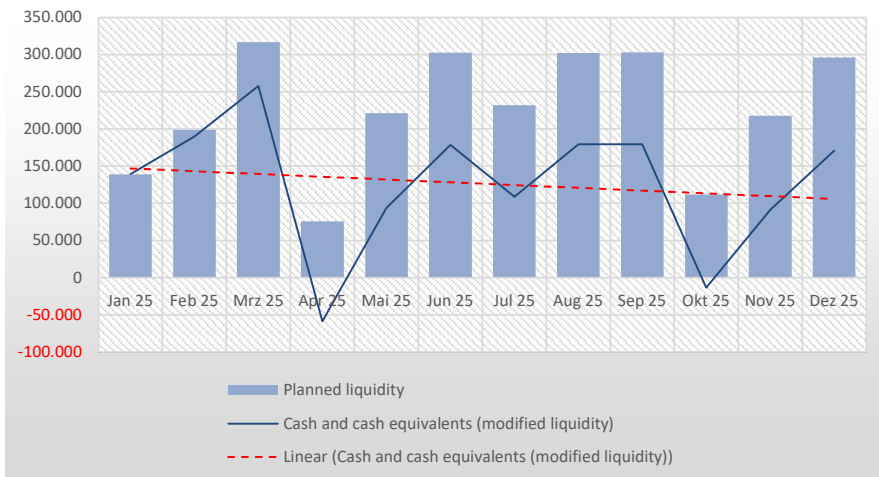
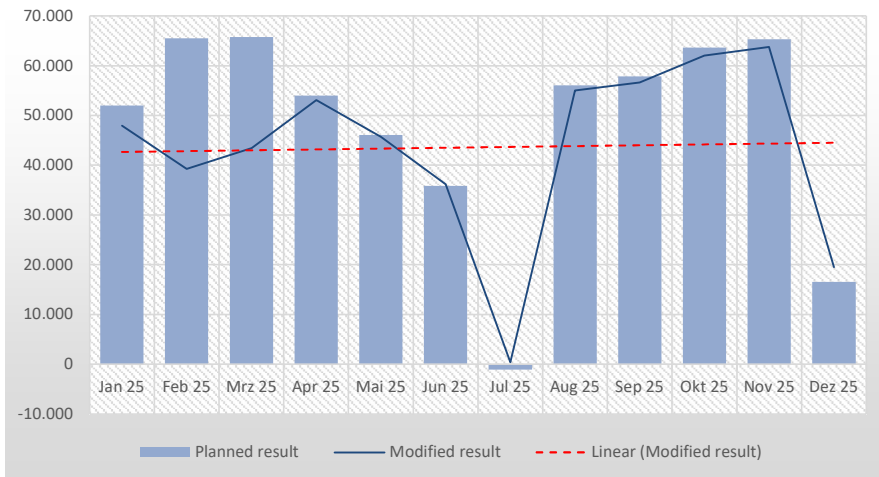
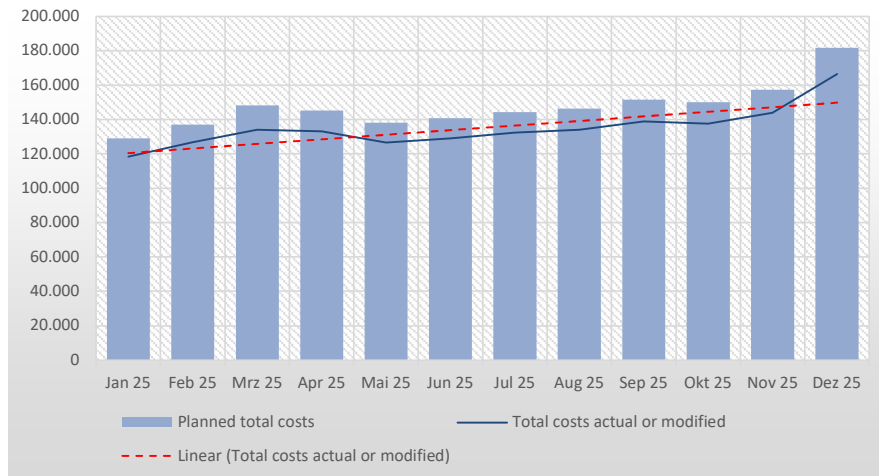
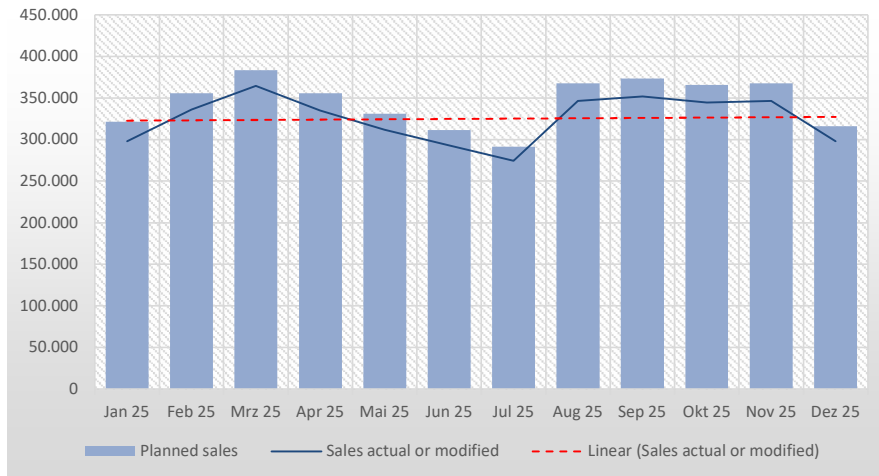
Plandaten - Istdaten



Frühwarnsystem

| Early warning system in Euro (€) | Jan 25 | Feb 25 | Mrz 25 | Apr 25 | Mai 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Okt 25 | Nov 25 | Dez 25 | Summe |
|------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Planned sales | 321.194 | 355.784 | 383.457 | 355.784 | 331.077 | 311.311 | 291.546 | 367.644 | 373.574 | 365.667 | 367.644 | 316.253 | 4.140.935 |
| Factor: modified planning | -0,072 | 0,937 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 |
| Sales actual or modified | 298.100 | 336.100 | 364.600 | 335.105 | 311.834 | 293.217 | 274.600 | 346.275 | 351.861 | 344.414 | 346.275 | 297.871 | 3.900.253 |
| Deviation in % | -7% | -6% | -5% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% |
| Planned overall performance | 321.194 | 355.784 | 383.457 | 355.784 | 331.077 | 311.311 | 291.546 | 367.644 | 373.574 | 365.667 | 367.644 | 316.253 | 4.140.935 |
| Factor: modified planning | -0,072 | 0,937 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 | 0,942 |
| Overall performance actual or modified | 298.100 | 336.100 | 364.600 | 335.105 | 311.834 | 293.217 | 274.600 | 346.275 | 351.861 | 344.414 | 346.275 | 297.871 | 3.900.253 |
| Deviation in % | -7% | -6% | -5% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% | -6% |
| Material costs actual or modified | 110.000 | 152.000 | 167.000 | 123.542 | 118.316 | 107.909 | 103.839 | 131.405 | 126.086 | 115.448 | 108.371 | 100.555 | 1.464.471 |
| Other profits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross profit actual or modified | 188.100 | 184.100 | 197.600 | 211.563 | 193.518 | 185.308 | 170.762 | 214.870 | 225.774 | 228.966 | 237.904 | 197.317 | 2.435.782 |
| Planned total costs | 128.878 | 136.918 | 148.038 | 145.268 | 138.118 | 140.718 | 144.274 | 146.258 | 151.578 | 150.018 | 157.158 | 181.675 | 1.768.897 |
| Factor: modified planning | -0,081 | 0,923 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 | 0,916 |
| Total costs actual or modified | 118.420 | 126.800 | 134.040 | 133.132 | 126.579 | 128.962 | 132.221 | 134.039 | 138.915 | 137.485 | 144.029 | 166.497 | 1.621.117 |
| Deviation in % | -8% | -7% | -9% | -8% | -8% | -8% | -8% | -8% | -8% | -8% | -8% | -8% | -8% |
| Planned operating result | 76.030 | 95.705 | 98.654 | 79.351 | 67.342 | 56.026 | 37.025 | 81.872 | 88.129 | 93.077 | 95.427 | 27.819 | 896.456 |
| Operating result actual or modified | 69.680 | 57.300 | 63.560 | 78.431 | 66.939 | 56.346 | 38.541 | 80.831 | 86.860 | 91.481 | 93.875 | 30.820 | 814.665 |
| Deviation in % | -8% | -40% | -36% | -1% | -1% | 1% | 4% | -1% | -1% | -2% | -2% | 11% | -9% |
| Planned result | 52.024 | 65.539 | 65.796 | 54.042 | 46.088 | 35.879 | -1.081 | 56.078 | 57.901 | 63.666 | 65.353 | 16.527 | 577.813 |
| Modified result | 47.955 | 39.280 | 43.460 | 53.123 | 45.685 | 36.200 | 434 | 55.038 | 56.632 | 62.070 | 63.802 | 19.528 | 523.208 |
| Deviation in % | -8% | -40% | -34% | -2% | -1% | 1% | - | -2% | -2% | -3% | -2% | 18% | -9% |
| Return on sales | 16% | 12% | 12% | 16% | 15% | 12% | 0% | 16% | 16% | 18% | 18% | 7% | 13% |
| Cash flow | 47.955 | 39.280 | 43.460 | 60.796 | 53.358 | 43.873 | 8.107 | 62.711 | 64.305 | 73.943 | 75.675 | 31.401 | 604.865 |
| Rolling liquidity planning | | | | | | | | | | | | | |
| Opening balance: liquid assets | 103.000 | 153.300 | 183.000 | 202.600 | -58.711 | 93.871 | 178.374 | 108.837 | 179.219 | 179.471 | -13.469 | 91.059 | |
| Financial balance (modified) | 36.760 | 56.874 | 25.209 | -11.011 | 152.882 | 84.803 | 30.763 | 70.682 | 552 | 7.360 | 104.828 | 80.112 | |
| Planned fiscal balance | -300 | -20.300 | 49.700 | -250.300 | -300 | -300 | -100.300 | -300 | -300 | -200.300 | -300 | -300 | |
| Cash and cash equivalents (modified liquidity) | 139.460 | 189.874 | 257.909 | -58.711 | 93.871 | 178.374 | 108.837 | 179.219 | 179.471 | -13.469 | 91.059 | 170.871 | |

Frühwarnsystem: Geplante und modifizierte Daten



Substanzwertverfahren in Euro (€): Wertstellung im Planjahr 2029

| | Buchwert | Betriebsnotwendige Wirtschaftsgüter (Wiederbeschaffungswert) | Nicht zum Betrieb des Unternehmens erforderliche Wirtschaftsgüter (Marktwert) | Differenz |
|-----------------------------------------|----------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------|
| Anlagevermögen | | | | |
| Grundstücke | 300.000 | 500.000 | 0 | 200.000 |
| Grundstücksgleiche Rechte | 0 | 0 | 0 | 0 |
| Gebäude | 207.754 | 300.000 | 0 | 92.246 |
| Gebäude auf fremden Grund | 0 | 0 | 0 | 0 |
| Anlagen/Maschinen | 559.000 | 800.000 | 0 | 241.000 |
| Anlagen/Maschinen (Rechte Dritter) | 0 | 0 | 0 | 0 |
| Andere Anlagen | 0 | 0 | 0 | 0 |
| Finanzanlagen | 0 | 0 | 0 | 0 |
| Betriebs- und Geschäftsausstattung | 58.260 | 50.000 | | -8.260 |
| Immaterielle Wirtschaftsgüter | 0 | 0 | | 0 |
| Umlaufvermögen | | | | |
| Rohstoffe | 10.000 | 10.000 | | 0 |
| Fertige Erzeugnisse | 20.000 | 20.000 | | 0 |
| Forderungen | 273.212 | 250.000 | | -23.212 |
| Kasse/Festgeld | 769.038 | 769.038 | | 0 |
| Bankguthaben (Kontokorrent) | 0 | 0 | | 0 |
| Sonstige Forderungen | 0 | 0 | | 0 |
| Aktive RAB | 0 | 0 | | 0 |
| Vermögenswerte | | 2.699.038 | 0 | 501.774 |
| Rückstellungen/Verbindlichkeiten | | | | |
| Rückstellungen | 120.000 | 120.000 | | 0 |
| Darlehensverbindlichkeiten | 586.875 | 586.875 | | 0 |
| Bankverbindlichkeiten (Kontokorrent) | 0 | 0 | | 0 |
| Verbindlichkeiten (L+L) | 243.000 | 220.000 | | -23.000 |
| Sonstige Verbindlichkeiten | 0 | 0 | | 0 |
| Passive RAB | 17.550 | 0 | | -17.550 |
| Rückstellungen/Verbindlichkeiten | | 926.875 | | -40.550 |
| Substanzwert | | 1.772.163 | 0 | |
| Endgültiger Substanzwert | | | 1.772.163 | |

Bewertungsgrundlagen

1. Das Anlagevermögen wurde zerlegt in betriebsnotwendiges Vermögen und in Vermögenswerte, die nicht zur regelmäßigen Geschäftstätigkeit erforderlich sind.

2. Sofern sich aus aktuellem Anlaß eine Veränderung der Positionen des Umlaufvermögens (z. B. Forderungsverlust) bzw. der Verbindlichkeiten oder Rückstellungen ergab, wurden die Positionen des Umlaufvermögens sowie die Schulden des Unternehmens entsprechend bewertet.

Bewertung: Kapitalgesellschaft - Ertragswertverfahren in Euro (€)

| Berechnungsvariable | |
|----------------------------------------|-----------|
| Gezeichnetes Kapital in € | 50.000,00 |
| Zu berechnender Kapitalanteil in € | 25.000,00 |
| Außerplanmäßige Körperschaftsteuer | 0,00% |
| Außerplanmäßiger Solitaritätszuschlag | 0,00% |
| Kirchensteuer des Gesellschafters | 0,00% |
| Zinssatz für eine sichere Geldanlage | 5,00% |
| Risikozuschlag | 6,00% |
| Kapitalisierungszinsfuß erste Periode | 11,00% |
| Zeitlich befristete Berechnung (Jahre) | 0 |
| Faktor für ewige Rente | 9,09091 |

| Ertragswertberechnung | 2025 | 2026 | 2027 | 2028 | 2029 | Nachhaltig | Gesamt |
|------------------------------------------------|---------|---------|---------|---------|---------|------------|-----------|
| Ergebnis nach Steuern | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 | | |
| + Außergewöhnliche Aufwendungen | 0 | 0 | 0 | 0 | 0 | | |
| - Außergewöhnliche Erträge | 0 | 0 | 0 | 0 | 0 | | |
| Bereinigtes Ergebnis | 577.813 | 508.645 | 459.533 | 328.897 | 276.588 | | |
| Gesellschafteranteil (G1) | 288.907 | 254.322 | 229.766 | 164.449 | 138.294 | 138.294 | |
| - Außerplanmäßig: KSt, SoLi, KiSt | 0 | 0 | 0 | 0 | 0 | 0 | |
| Anteil nach Ausschüttung (G2) | 288.907 | 254.322 | 229.766 | 164.449 | 138.294 | 138.294 | |
| Kapitalisierungszinsfuß | 11,00% | 11,00% | 11,00% | 11,00% | 11,00% | 11,00% | |
| Barwertfaktor | 0,90090 | 0,81162 | 0,73119 | 0,65873 | 0,59345 | 0,59345 | |
| Barwert G1 - (Gesellschafteranteil) | 260.276 | 206.414 | 168.003 | 108.327 | 82.071 | 746.097 | 1.571.189 |
| Barwert G2 - (Anteil nach Ausschüttung) | 260.276 | 206.414 | 168.003 | 108.327 | 82.071 | 746.097 | 1.571.189 |

Nach Abzug von Steuern und Abgaben ergibt sich bei Berücksichtigung des Faktors für die ewige Rente ein Ertragswert von 1.571.189 in Euro (€).

Unternehmensbewertung - Mittelwertverfahren in Euro (€): Voraussichtlich

| Vermögen | | | Gewichtung |
|--------------------------------------|-----------|-----------|------------|
| Teilreproduktionswert | 1.772.163 | 0 | 0% |
| + Immaterielle Wirtschaftsgüter | 0 | | |
| Vollreproduktionswert | 1.772.163 | 0 | 0% |
| + Nicht betriebsnotwendiges Vermögen | 0 | | |
| Substanzwert (Gesamt) | 1.772.163 | 708.865 | 40% |
| Erfolgsaussichten | | | |
| Ertragswert nach Steuern | 1.571.189 | 942.713 | 60% |
| Unternehmenswert | | 1.651.579 | 100% |

Bei Berücksichtigung eines Vermögensanteils von 40 % und eines Anteils von 60 % des geplanten Erfolgs, ergibt sich ein Unternehmenswert von 1.651.579 in Euro (€).

Stuttgarter Verfahren in Euro (€): Wertstellung im Planjahr 2029

| Berechnung der Vermögenswerte | Buchwert | Korrektur +/- | Realer Wert |
|--------------------------------------------|------------------|----------------|---------------------|
| Grundstücke | 300.000 | 200.000 | 500.000 |
| Finanzanlagen | 0 | 0 | 0 |
| Gesamt: Grundstücke + Finanzanlagen | 300.000 | 200.000 | 500.000 |
| | | | Buchwert neu |
| Sonstiges Anlagevermögen | 825.014 | 325.000 | 1.150.014 |
| Sonstige Vermögensgegenstände | 1.072.250 | -300.000 | 772.250 |
| Rückstellungen + Verbindlichkeiten | 795.789 | -125.000 | 670.789 |
| Substanzwert des Unternehmens | 1.401.476 | 350.000 | 1.751.476 |

| Berechnung der Ertragswerte | Ertragswert | Gewichtung | Basiswert |
|--------------------------------------------------|-------------|------------|----------------|
| Ertrag vor Unternehmenssteuer (EBT) im Jahr 2029 | 597.895 | 3 | 1.793.684 |
| Ertrag vor Unternehmenssteuer (EBT) im Jahr 2028 | 597.259 | 2 | 1.194.518 |
| Ertrag vor Unternehmenssteuer (EBT) im Jahr 2027 | 749.645 | 1 | 749.645 |
| Durchschnittsertrag | | 6 | 622.975 |

| Anteiligen Wertes (Kapitalanteil) am Unternehmen | |
|-------------------------------------------------------|---------------------|
| Eigenkapital lt. Bilanz in € | 1.401.475,57 |
| Gezeichnetes Kapital in € (Nennkapital) | 50.000,00 |
| Zu berechnender Kapitalanteil in € | 25.000,00 |
| Kapitalanteil bezogen auf das Nennkapital (i. H.) | 50,00% |
| Substanzwert bezogen auf das Nennkapital | 3502,95% |
| (Durchschnittsertrag x 5) bezogen auf das Nennkapital | 6229,75% |
| Gesamtwert (Summe) bezogen auf das Nennkapital | 9732,70% |
| 68 % des Gesamtwertes | 6618,23% |
| Wert des Kapitalanteils | 1.654.558,36 |

Bewertungsgrundlagen:

1. Grundstücke und Finanzanlagen sind mit tatsächlichen Werten erfasst (Buchwerte sind entsprechend berichtigt).
2. Die sonstigen Vermögenswerte und die Schulden des Unternehmens (Rückstellungen + Verbindlichkeiten) sind mit Buchwerten wiedergegeben.
3. Bei den Ertragswerten sind die Ergebnisse vor Steuern berücksichtigt.
4. Die Ertragswerte wurden um die Aufwendungen erhöht bzw. um die Erträge gekürzt, die nicht der regelmäßigen Geschäftstätigkeit zuzuordnen sind (z. B. Investitionszulagen, Zuschüsse, Sonderabschreibungen, Bewertungsabschläge, Zuführungen zu steuerfreien Rücklagen, einmalige Veräußerungsverluste oder -gewinne usw.)