

Dipl.-Finanzw.  
Martin Rekewitz  
Steuerberater

Annaberstr.134  
45721 Haltern am See

## **ANNUAL FINANCIAL STATEMENTS**

at 31. December 2023

**DMCC (Europe) GmbH**

Fehrbelliner Platz 1

48249 Dülmen

Tax office: Coesfeld

Tax No.: 312/5759/0686

## Balance sheet as at 31/12/2023

## DMCC (Europe) GmbH

## Dülmen

ASSETS				TOTAL EQUITY AND LIABILITIES
	EUR	Financial Year EUR	Prior Year EUR	
<b>Noncurrent assets</b>				<b>Equity</b>
Intangible fixed assets				Subscribed capital
Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values	23,374.00		26,079.00	25,000.00
Tangible fixed assets				Retained profits brought forward
Other equipment, operating and office equipment		1.00	1.00	32,965.86
Office equipment				Net income for the financial year
Total noncurrent asset	23,375.00		26,080.00	3,120.71
<b>Current assets</b>				Total equity
Receivables and other assets				61,086.57
Trade receivables				<b>Provisions</b>
Other receivables	0.00		16,679.85	Provisions for taxes
Other assets				Provision for trade tax
Corporate income tax overpayments	767.77		0.00	0.00
Carried forward	767.77		16,679.85	Provision for corporate income tax
	23,375.00		26,080.00	0.00
				Other provisions
				2,000.00
				2,000.00
				3,630.30
				<b>Liabilities</b>
				Trade payables
				1,779.05
				Other liabilities
				237.29
				1,779.05
				237.29
				63,086.57
				61,596.16

## Balance sheet as at 31/12/2023

## DMCC (Europe) GmbH

## Dülmen

ASSETS				TOTAL EQUITY AND LIABILITIES			
	EUR	Financial Year EUR	Prior Year EUR		EUR	Financial Year EUR	Prior Year EUR
Brought forward	767.77	<b>23,375.00</b>	26,080.00 16,679.85	Brought forward	1,779.05	<b>63,086.57</b>	61,596.16 237.29
Trade tax overpayments	274.00	<b>1,041.77</b>	0.00 16,679.85	Other liabilities from taxes	678.34		297.72
Cash on hand, central bank balances, bank balances, and checks				Other liabilities to shareholders	0.00	<b>2,457.39</b>	7,144.20 7,679.21
Bank balances		<b>41,127.19</b>	26,515.52				
Total current assets		<b>42,168.96</b>	43,195.37				
		<b>65,543.96</b>	<b>69,275.37</b>			<b>65,543.96</b>	<b>69,275.37</b>

Accounts as at 31/12/2023

DMCC (Europe) GmbH

Dülmen

## ASSETS

Account Description	EUR	Financial Year EUR	Prior Year EUR
<b>Noncurrent assets</b>			
27 Computer software	1.00		1.00
43 Internally generated intngbl fxd assets	23,373.00		26,078.00
420 Office fittings	<u>1.00</u>		<u>1.00</u>
		23,375.00	26,080.00
<b>Current assets</b>			
1200 Bank	41,127.19		26,515.52
1400 Trade receivables	0.00		16,679.85
1540 Receivables from trade tax overpaymts	274.00		0.00
1549 Reclaimed corporate income tax	<u>767.77</u>		<u>0.00</u>
		42,168.96	43,195.37
		<u><b>65,543.96</b></u>	<u><b>69,275.37</b></u>

Accounts as at 31/12/2023

**DMCC (Europe) GmbH**

Dülmen

**TOTAL EQUITY AND LIABILITIES**

Account Description	EUR	Financial Year EUR	Prior Year EUR
<b>Equity</b>			
Net income for the financial year	3,120.71		7,426.63
800 Subscribed capital	25,000.00		25,000.00
860 Retained profits bef apprprtn net profit	<u>32,965.86</u>		<u>25,539.23</u>
		61,086.57	57,965.86
<b>Provisions</b>			
956 Provision for trade tax, EStG s. 4(5b)	0.00		957.00
963 Provisions for corporate income tax	0.00		1,003.30
977 Provsns period-end closing/ audit costs	<u>2,000.00</u>		<u>1,670.00</u>
		2,000.00	3,630.30
<b>Liabilities</b>			
730 Liabilities to shrehldrs/partners	0.00		7,144.20
1600 Trade payables	<u>1,779.05</u>		<u>237.29</u>
	1,779.05		7,381.49
1576 Deductible input tax, 19%	2,441.45-		3,573.68-
1776 VAT, 19%	3,659.80		3,070.76
1780 VAT prepayments	1,218.35-		465.03
1789 VAT, current year	<u>678.34</u>		<u>335.61</u>
	678.34		297.72
		2,457.39	7,679.21
<b>of which to shareholders EUR 0.00 (EUR 7,144.20)</b>			
730 Liabilities to shrehldrs/partners			
<b>of which remaining term up to 1 year EUR 2,457.39 (EUR 7,679.21)</b>			
730 Liabilities to shrehldrs/partners			
1600 Trade payables			
1576 Deductible input tax, 19%			
1776 VAT, 19%			
1780 VAT prepayments			
1789 VAT, current year			
		<u><u>65,543.96</u></u>	<u><u>69,275.37</u></u>

## Income statement from 01/01/2023 to 31/12/2023

**DMCC (Europe) GmbH****Dülmen**

	Financial Year EUR	Prior Year EUR
1. Sales	106,312.20	46,330.85
2. Other income	23.30	0.00
3. Cost of materials	84,610.00	15,000.00
4. Depreciation and amortization	2,705.00	2,705.00
5. Other expenses	14,502.56	19,238.92
6. Taxes	1,397.23	1,960.30
<b>7. Net income for the financial year</b>	<b><u>3,120.71</u></b>	<b><u>7,426.63</u></b>

## Income statement accounts from 01/01/2023 to 31/12/2023

## DMCC (Europe) GmbH

## Dülmen

Account	Description	EUR	Financial Year EUR	Prior Year EUR
<b>Sales</b>				
8338	Tax-exempt sales 3rd country	0.00		14,869.05
8339	Tax-exempt sales EU-country	87,050.00		15,300.00
8519	Commission revenue, 19% VAT	<u>19,262.20</u>		<u>16,161.80</u>
			106,312.20	46,330.85
<b>Other income</b>				
2520	Prior - period income		23.30	0.00
<b>Cost of materials</b>				
3200	Cost of merchandise		84,610.00	15,000.00
<b>Depreciation and amortization</b>				
4822	Amortisation of intngbl fixed assets		2,705.00	2,705.00
<b>Other expenses</b>				
2020	Prior-period expenses	311.71		96.98
4210	Rent (immovable property)	1,200.00		1,200.00
4380	Contributions	180.00		180.00
4950	Legal and consulting expenses	334.22		1,024.13
4951	Consulting Costs REACH Reg.	9,525.00		14,385.00
4957	Period-end closing and audit costs	2,000.00		1,670.00
4970	Incidental monetary transaction costs	<u>951.63</u>		<u>682.81</u>
			14,502.56	19,238.92
<b>Taxes</b>				
2200	Corporate income tax	677.00		951.00
2208	Solidarity surcharge	37.23		52.30
4320	Trade tax	<u>683.00</u>		<u>957.00</u>
			1,397.23	1,960.30
<b>Net income for the financial year</b>			<b><u>3,120.71</u></b>	<b><u>7,426.63</u></b>

Receivables and payables as at 31/12/2023

**DMCC (Europe) GmbH**

**Dülmen**

**LIST OF RECEIVABLES  
RECEIVABLES WITH DEBIT BALANCE**

Account Description	EUR	Financial Year EUR	Prior Year EUR
13000 Ceda Chemicals GmbH		0.00	1,810.80
29000 The Dharamsi Morarji Chemical co. Ltd. I		0.00	14,869.05
<b>Receivables with debit balance</b>		<b><u>0.00</u></b>	<b><u>16,679.85</u></b>



Receivables and payables as at 31/12/2023

DMCC (Europe) GmbH

Dülmen

LIST OF PAYABLES  
PAYABLES WITH CREDIT BALANCE

Account Description	EUR	Financial Year EUR	Prior Year EUR
73000 Ceda Chemicals GmbH	714.00		0.00
76000 FP - Freckmann & Partner	0.00		237.29
78002 Intertek Deutschland GmbH	<u>838.95</u>		<u>0.00</u>
		1,552.95	<u>237.29</u>
85000 Rekewitz StB		226.10	0.00
<b>Payables with credit balance</b>		<b><u>1,779.05</u></b>	<b><u>237.29</u></b>

## Development of fixed assets from 01/01/2023 to 31/12/2023

## DMCC (Europe) GmbH

## Dülmen

description	development of	value at 01/01/2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up - EUR	value at 31/12/2023 EUR
27 Computer software	acqu.-/prod.-c	724.00				724.00
	depreciation	723.00				723.00
	<b>book-values</b>	<b>1.00</b>				<b>1.00</b>
43 Internally generated intngbl fxd assets	acqu.-/prod.-c	40,512.17				40,512.17
	depreciation	14,434.17	2,705.00			17,139.17
	<b>book-values</b>	<b>26,078.00</b>			<b>2,705.00</b>	<b>23,373.00</b>
420 Office fittings	acqu.-/prod.-c	1,174.00				1,174.00
	depreciation	1,173.00				1,173.00
	<b>book-values</b>	<b>1.00</b>				<b>1.00</b>
	<b>acqu.-/prod.-c</b>	<b>42,410.17</b>				<b>42,410.17</b>
	<b>depreciation</b>	<b>16,330.17</b>	<b>2,705.00</b>			<b>19,035.17</b>
	<b>book-values</b>	<b>26,080.00</b>			<b>2,705.00</b>	<b>23,375.00</b>

## Development of fixed assets from 01/01/2023 to 31/12/2023

**DMCC (Europe) GmbH****Dülmen**

description	APC-date kind of depr. ul %depr.	devel. of	value at 01/01/2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up - EUR	value at 31/12/2023 EUR
<b>27 Computer software</b>							
27001 Tobit David Zehn!	18/11/2008 Linear 5/00 20.00	APC depr. bv	724.00 723.00 1.00				724.00 723.00 1.00
<b>Computer software</b>		<b>APC</b>	<b>724.00</b>				<b>724.00</b>
		<b>depr.</b>	<b>723.00</b>				<b>723.00</b>
		<b>bv</b>	<b>1.00</b>				<b>1.00</b>

## Development of fixed assets from 01/01/2023 to 31/12/2023

## DMCC (Europe) GmbH

## Dülmen

description	APC-date kind of depr. ul %depr.	devel. of	value at 01/01/2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up - EUR	value at 31/12/2023 EUR
<b>43 Internally generated intngbl fxd assets</b>							
43001 Diehtyisulfat	16/12/2010 Linear 15/00 6.67	APC depr. bv	10,638.75 8,579.75 <b>2,059.00</b>	710.00		<b>710.00</b>	10,638.75 9,289.75 <b>1,349.00</b>
43002 Benzolsulfonchlorid	12/12/2013 Linear 15/00 6.67	APC depr. bv	2,260.00 1,366.00 <b>894.00</b>	152.00		<b>152.00</b>	2,260.00 1,518.00 <b>742.00</b>
43003 Natriumvinylsulfonat	12/12/2013 Linear 15/00 6.67	APC depr. bv	2,260.00 1,366.00 <b>894.00</b>	152.00		<b>152.00</b>	2,260.00 1,518.00 <b>742.00</b>
43004 Dossier Update SVS	22/10/2020 Linear 15/00 6.67	APC depr. bv	11,676.75 1,753.75 <b>9,923.00</b>	779.00		<b>779.00</b>	11,676.75 2,532.75 <b>9,144.00</b>
43005 Eco-Tox-Study SVS	16/07/2021 Linear 15/00 6.67	APC depr. bv	13,676.67 1,368.67 <b>12,308.00</b>	912.00		<b>912.00</b>	13,676.67 2,280.67 <b>11,396.00</b>
<b>Internally generated intngbl fxd assets</b>		<b>APC</b>	<b>40,512.17</b>				<b>40,512.17</b>
		<b>depr.</b>	<b>14,434.17</b>	<b>2,705.00</b>			<b>17,139.17</b>
		<b>bv</b>	<b>26,078.00</b>			<b>2,705.00</b>	<b>23,373.00</b>

## Development of fixed assets from 01/01/2023 to 31/12/2023

**DMCC (Europe) GmbH****Dülmen**

description	APC-date kind of depr. ul %depr.	devel. of	value at 01/01/2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up - EUR	value at 31/12/2023 EUR
<b>420 Office fittings</b>							
420001 PC Intel Pentium E4600	18/11/2008 Linear 3/00 33.33	APC depr. bv	1,174.00 1,173.00 1.00				1,174.00 1,173.00 1.00
<b>Office fittings</b>		<b>APC</b>	<b>1,174.00</b>				<b>1,174.00</b>
		<b>depr.</b>	<b>1,173.00</b>				<b>1,173.00</b>
		<b>bv</b>	<b>1.00</b>				<b>1.00</b>
		<b>APC</b>	<b>42,410.17</b>				<b>42,410.17</b>
		<b>depr.</b>	<b>16,330.17</b>	<b>2,705.00</b>			<b>19,035.17</b>
		<b>bv</b>	<b>26,080.00</b>			<b>2,705.00</b>	<b>23,375.00</b>