

Version: English

CompanyEvaluator

Pdf-Demo with selected spread sheets and charts

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K! BUSINESS SOLUTIONS GMBH, ERKRATH - GERMANY

Turning Data into Information

Welcome to MagicWorkbooks®

CompanyEvaluator balance-sheet analysis + company evaluation

Are you looking for the magic formula for company valuation?

Would you like to analyze your balance sheets quickly?

IT'S NOT THAT SIMPLE - BUT IT'S NOT SORCERY EITHER!

Just try this workbook:

CompanyEvaluator is the fast and easy way to compute a company value according to the **Discounted Cash Flow Method**.

You need: your last 3 annual financial statements
and your budgeted balance sheet and budgeted profit and loss statements for the following 3 years

Turning Data into Information

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CompanyEvaluator balance-sheet analysis + company evaluation

additionally or alternatively

with **CompanyEvaluator** you can compute company value according to the **Multiplier Method**

You need: your last 3 annual financial statements
and the budgeted profit and loss statements for the following 3 years

CompanyEvaluator also supplies the key ratios for balance sheet analysis
in presentation format.

Turning Data into Information

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CompanyEvaluator balance-sheet analysis + company evaluation

CompanyEvaluator helps to understand the calculation of your company value and is the ideal companion for buy/sales preparations and talks.

CompanyEvaluator was developed for easy handling as an Excel workbook; it contains no macros, requires no detailed knowledge of Excel or Excel programming, and only a minimum of data input while generating a host of spreadsheets and charts both for internal controlling purposes and presentations.

However, it contains a variety of links between each one spreadsheet - something like a spider web. And like a spider's web it tears apart, if you mess with it. So: Please do not delete cells, rows or columns, or overwrite formulars and don't use "Drag & Drop"

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CompanyEvaluator balance-sheet analysis + company evaluation

Working with CompanyEvaluator

Step 1

Click to sheet "01Data"

Click button "MY DATA"

Fill in the required data; using the Demo Data for reference.

Step 2

Fill in the further required data in order of the
numbered spreadsheets

Note: If you click the button "Demo Data" in the DATA sheet,
all worksheets and graphs will operate with the demo data!

Note - if #NV appears, your data entries are not yet complete or are incorrect
check your data entries (demo data can help!)

That's It.

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CompanyEvaluator balance-sheet analysis + company evaluation

You can now look at and/or print the spread sheets and charts you want.













Check the hyperlinked table of contents **NAVIGATION** for all that's available.













Any further questions? Contact
your **MagicWorkbooks** Team













Contact:













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L6	spreadsheet / graph	Key Ratios: DSO days sales outstanding	
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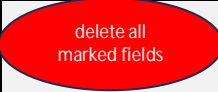

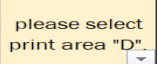
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Frequently Asked Questions

CompanyEvaluator


Symbols

Navigation		Navigation aid - if you click on the orange field, a gray arrow appears at the bottom right. Here you can select the sheet you want to navigate to. Clicking on the book will then take you to the page you want
 oder 		This MagicWorkbook comes with sample data. Clicking this sign will highlight the area that needs to be deleted for your data. All you then have to do is press the "Del" key and this worksheet is ready for your data entry. ATTENTION: No filter must be set for this, otherwise data will not be deleted!
		This icon points to the filter in the respective workbook. If you then click on this, the selection will open. Attention: There can also be selection options before or after empty lines, so scroll within the filter if you haven't found your selection yet.

General information

before printing	please check whether all rows and columns display your data correctly
Change of formulas	The worksheets are unprotected - you can make formula changes at any time. But be aware that you may destroy the functionality of the MagicWorkbook.

Data Input

Number entry		Basically, the tool requires the entry of positive values, in the balance sheet and profit and loss account - exceptions are these green marked fields, here the values can have both positive and negative characteristics, depending on the company-specific situation
Annual values		The tool allows you to overwrite the oldest years with a new year in the area of the actual (first 3 years) or planned values (last 3 years) so that you do not have to re-enter all the values.
Cash flow statement		The cash flow statement is coordinated with the liquid assets stated in the balance sheet; if this does not match, the company value is not calculated correctly
cash flow calculation		The cash flow calculation is carried out in 2 alternative ways - If the results do not match, the company value is not calculated correctly and the respective position must be checked for correct data entries
manual correction of the Company value		A company is like an individual - not all aspects can be predicted, so under "manual_value" you can enter your particular evaluated criteria that should be taken into account in the evaluation.
Company Value - multiplier method -		If only this method is desired, you only need the marked data under "Data" as well as 3 actual balance sheets (first 3 columns under balance sheet) and 3 budgeted profit and loss statements (last 3 columns P&L(TCM) or P&L(ESM))
Company Value - Discounted Cash Flow -		If only this method is desired, you only need the marked data under "Data" as well as 3 actual balance sheets (first 3 columns under balance sheet) 3 budgeted balance sheets (last 3 columns under balance sheet) and 3 budgeted profit and loss reports (last 3 columns P&L(TCM) or P&L(ESM))

Other error messages

#NV or 0	If fields do not have a correct calculation basis, they may display #NV or 0. In this case, be sure to check your data entries; the necessary information is not complete
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Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
P&L	100%	100%	Net income (+)/ net loss(-)	837,251	1,755,863	1,568,267	2,651,481	2,452,997
P&L	-100%	-100%	appropriation of earnings for the current year					
P&L	-100%	-100%	Increase or decrease in finished goods			187,596	78,550	-55,000
P&L	100%	100%	Depreciations and amortization	33,320	517,892	517,892	527,005	532,501
P&L	100%	100%	Write downs on financial assets and short term investments					
balance sheet (	100%	100%	Accruals for pensions and similar obligations < 1 year					
balance sheet (	100%	100%	Other accruals < 1 year	-45,930	21,251		11,552	-14,861
balance sheet (	100%	100%	Tax accruals < 1 year	-190,636	220,582		12,773	-20,104
P&L	100%	100%	above average Business salary	50,000	50,000	50,000	50,000	50,000
P&L	100%	100%	Extraordinary expenses			50,000		
P&L	-100%	-100%	Extraordinary income				-25,000	
			Cash Flow I	684,004	2,565,587	2,373,754	3,306,362	2,945,533
balance sheet (	100%	100%	loans, of which...convertible < 1 year	1,000	1,000	1,000	1,000	1,000
balance sheet (	100%	100%	Liabilities to banks < 1 year	531,506	-255,143	-276,362		
balance sheet (	100%	100%	deposits received < 1 year					
balance sheet (	100%	100%	deposits received > 1 year					
balance sheet (	100%	100%	Payments received on < 1 year	21,118	107,223		35,235	9,090
balance sheet (	100%	100%	Payments received on > 1 year					
balance sheet (	100%	100%	Trade payables Liabilities on bills accepted Liabilities on bills accepted < 1 year					
balance sheet (	100%	100%	Other liabilities < 1 year	-1,662	26,526		-16,643	7,037
balance sheet (	100%	100%	Deferred income					
balance sheet (	100%	100%	Deferred tax liabilities					
balance sheet (C)			Payable to affiliated companies < 1 year					
balance sheet (C)			Payable to companies in which participations are field < 1 year					
balance sheet (C)			Liabilities to shareholders < 1 year					
balance sheet (C)								
balance sheet (C)								

Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
			Change In liabilities ≠ Investments or financing	551,961	-120,395	-275,362	19,591	17,128
balance sheet (C)	-100%	-100%	Raw materials and supplies		-254,896	-20,704	-558,014	-111,377
balance sheet (C)	-100%	-100%	Work in process		-77,562	-168,311	244,287	-48,414
balance sheet (C)	-100%	-100%	Finished goods and merchandise		-398,561	210,965	109,046	133,550
balance sheet (C)	-100%	-100%	Prepayments on inventories					
P&L	100%	100%	Increase or decrease in finished goods			-187,596	-78,550	55,000
balance sheet (C)	-100%	-100%	Trade receivables	76,991	-140,936	-54,083	-152,247	-7,897
balance sheet (C)	-100%	-100%	Receivables from affiliated companies < 1 year					
balance sheet (C)	-100%	-100%	Receivables from affiliated companies > 1 year					
balance sheet (C)	-100%	-100%	Receivables from companies in which participations are held < 1 year					
balance sheet (C)	-100%	-100%	Receivables from companies in which participations are held > 1 year					
balance sheet (C)	-100%	-100%	claim against shareholders < 1 year					-196
balance sheet (C)	-100%	-100%	claim against shareholders > 1 year					
balance sheet (C)	-100%	-100%	securities shares in affiliated companies					
balance sheet (C)	-100%	-100%	Treasury stock					
balance sheet (C)	-100%	-100%	Other short term investments	-1,000	-1,000	-1,000	-1,000	-1,000
balance sheet (C)	-100%	-100%	Outstanding, called-up contributions on the subscribed capital					
balance sheet (C)	-100%	-100%	Called margins					
balance sheet (C)	-100%	-100%	Other assets < 1 year	-133	-102,390		29,559	-15,675
balance sheet (C)	-100%	-100%	Deferred tax assets					
balance sheet (C)	-100%	-100%	Prepaid expenses	-140	-600,000		75,000	50,000
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
			Change In assets ≠ Investment or financing	75,718	-1,575,345	-220,729	-331,920	53,991

Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
			Cash generated from operations	1,311,683	869,848	1,877,663	2,994,033	3,016,652
balance sheet (	-100%	-100%	self created Concessions, industrial and similar rights and assets and licenses in such rights and assets					
balance sheet (	-100%	-100%	purchased Concessions, industrial and similar rights and assets and licenses in such rights and assets	19				
balance sheet (	-100%	-100%	Excess of purchase price over fair value of net assets of business acquired / Goodwil					
balance sheet (	-100%	-100%	Prepayments on intangible assets					
balance sheet (	-100%	-100%	Land, land rights and building including buildings on third party land					
balance sheet (	-100%	-100%	Technical equipment and machines	-5,000,000	500,000	500,000	500,000	500,000
balance sheet (	-100%	-100%	Other equipment, factory and office equipment	10,762	4,817	33,112	-15,458	-15,458
balance sheet (	-100%	-100%	Prepayments an tangible assets and construction in progress					
P&L	-100%	-100%	Depreciations and amortization	-33,320	-517,892	-517,892	-527,005	-532,501
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
			Cash flow from investing activities in property, plant and equipment	-5,022,539	-13,075	15,220	-42,463	-47,959
balance sheet (	-100%	-100%	Shares in affiliated companies					
balance sheet (	-100%	-100%	Loans in affiliated companies					
balance sheet (	-100%	-100%	Participations					
balance sheet (	-100%	-100%	Loans to companies in which participations arc held					
balance sheet (	-100%	-100%	Long term investments					
balance sheet (	-100%	-100%	other loans receivable					
balance sheet (	-100%	-100%	cooperative shares					
balance sheet (	-100%	-100%	Reinsurance claims from life insurance					
P&L	-100%	-100%	Write downs on financial assets and short term investments					
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
			Cash flow from investing activities Financial assets					
			Total cash flow from investing activities	-5,022,539	-13,075	15,220	-42,463	-47,959
balance sheet (	100%	100%	loans, of which...convertible > 1 year					
balance sheet (	100%	100%	Liabilities to banks > 1 year	1,000,000	-24,358		-25,732	-27,183

Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
balance sheet (	100%	100%	Trade payables Liabilities on bills accepted Liabilities on bills accepted > 1 year					
balance sheet (	100%	100%	Payable to affiliated companies > 1 year					
balance sheet (	100%	100%	Payable to companies in which participations are field > 1 year					
balance sheet (	100%	100%	Liabilities to shareholders > 1 year					
balance sheet (	100%	100%	Other liabilities > 1 year					
balance sheet (	100%	100%	Other accruals > 1 year					
balance sheet (	100%	100%	Tax accruals > 1 year					
balance sheet (	100%	100%	Accruals for pensions and similar obligations > 1 year					
balance sheet (	100%	100%	Other assets > 1 year					
balance sheet (	100%	100%	Payable to affiliated companies < 1 year					
balance sheet (	100%	100%	Payable to companies in which participations are field < 1 year					
balance sheet (	100%	100%	Liabilities to shareholders < 1 year	-15,547	9,585		-5,462	-6,447
P&L			appropriation of earnings for the current year					
P&L								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
balance sheet (C)								
			Cash flow from external financing activities	984,453	-14,773		-31,193	-33,631
balance sheet	-100%	-100%	==> withdrawals of Subscribed capital					
balance sheet	100%	100%	==> contribution of Subscribed capital					
balance sheet	-100%	-100%	==> withdrawals of capital of silent partners					

Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
balance sheet	100%	100%	====> contribution of capital of silent partners					
balance sheet	-100%	-100%	====> withdrawals of Capital reserve		-450,000			
balance sheet	100%	100%	====> contribution of Capital reserve					
balance sheet	-100%	-100%	====> withdrawals of Legal reserve					
balance sheet	100%	100%	====> contribution of Legal reserve					
balance sheet	-100%	-100%	====> withdrawals of Reserve for own shares					
balance sheet	100%	100%	====> contribution of Reserve for own shares					
balance sheet	-100%	-100%	====> withdrawals of Statutory reserves					
balance sheet	100%	100%	====> contribution of Statutory reserves					
balance sheet	-100%	-100%	====> withdrawals of Other revenue reserves					
balance sheet	100%	100%	====> contribution of Other revenue reserves					
balance sheet	-100%	-100%	====> withdrawals of Retained profits/accumulated	-342,000	-342,000	-1,342,000	-1,342,000	-1,342,000
balance sheet	100%	100%	====> contribution of Retained profits/accumulated					
P&L	100%	100%	appropriation of earnings for the current year					
balance sheet								
balance sheet								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
P&L								
balance sheet								
Cash flow from self-financing activities				-342,000	-792,000	-1,342,000	-1,342,000	-1,342,000
P&L	-100%	-100%	above average Business salary	-50,000	-50,000	-50,000	-50,000	-50,000
P&L	-100%	-100%	Extraordinary expenses			-50,000		
P&L	100%	100%	Extraordinary income				25,000	

Cash flow statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

worksheet	% My Data	% Demo	selected position	act.	act.	plan	plan	plan
				2023	2024	2025	2026	2026
			other non-operating cash activities	-50,000	-50,000	-100,000	-25,000	-50,000
			cash-effective changes of financial resources	-3,118,403	0	450,883	1,553,377	1,543,062
			balance carryforward liquid assets	3,118,403			450,884	2,004,260
balance sheet	100%	100%	Cash			450,884	2,004,260	3,547,323
balance sheet								
balance sheet								
balance sheet								
balance sheet								
balance sheet								
			cash total			450,884	2,004,260	3,547,323
			changes	-3,118,403		450,884	1,553,377	1,543,062
			Plausibility check: cash flow statement ok					

P&L / income statement - Total cost method

Company

Demo GmbH, Irgendstedt

currency: US \$

date income items	3	1	2	1	2	3
	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
	<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
currency:	US \$	US \$	US \$	US \$	US \$	US \$
1. Sales	9,288,567.69	6,288,524.78	6,590,049.19	9,288,567.69	11,223,110.23	11,739,303.98
2. Increase or decrease in finished goods				-187,596.00	-78,550.00	55,000.00
3. Own work capitalized						
overall performance	9,288,567.69	6,288,524.78	6,590,049.19	9,100,971.69	11,144,560.23	11,794,303.98
4. Other operating income	5,136.06	1,275.97	2,476.06	5,136.06	2,476.06	2,476.06
5. Costs Of materials	2,757,150.61	2,429,842.29	2,297,625.51	2,757,150.61	3,330,611.97	3,547,559.92
<i>gross profit or loss</i>	<i>6,536,553.15</i>	<i>3,859,958.45</i>	<i>4,294,899.74</i>	<i>6,348,957.15</i>	<i>7,816,424.33</i>	<i>8,249,220.13</i>
6. Personnel expenses	2,396,344.82	1,856,806.44	1,996,954.02	2,396,344.82	2,882,890.36	3,070,674.81
7. Depreciations and amortization	517,891.74	33,259.67	33,319.74	517,891.74	527,005.48	532,501.39
8. Other operating expenses	1,017,138.04	914,965.42	1,006,029.31	1,017,138.04	1,014,273.79	1,561,992.10
<i>operation result</i>	<i>2,605,178.55</i>	<i>1,054,926.92</i>	<i>1,258,596.68</i>	<i>2,417,582.55</i>	<i>3,392,254.71</i>	<i>3,084,051.83</i>
9. Income from other participations						
10. Profits received due to profit pooling and (partial) profit transfer agreements						
11. Income from other investments and long term loans						
12. Other interest and similar income		74,696.72				22,067.30
13. Write downs on financial assets and short term investments						
14. expenses from loss absorption						
15. Interest and similar expenses	71,325.95		37,473.93	71,325.95	75,629.12	51,566.60
<i>financial result</i>	<i>-71,325.95</i>	<i>74,696.72</i>	<i>-37,473.93</i>	<i>-71,325.95</i>	<i>-75,629.12</i>	<i>-29,499.29</i>
16. taxes on income ==> Tax previous year(s)	777,989.88	321,752.70	383,871.98	777,989.88	665,144.18	601,555.81
<i>after-tax income</i>	<i>1,755,862.72</i>	<i>807,870.94</i>	<i>837,250.77</i>	<i>1,568,266.72</i>	<i>2,651,481.41</i>	<i>2,452,996.73</i>
17. other taxes						
18. appropriation of earnings for the current year						

P&L / income statement - Total cost method

Company

Demo GmbH, Irgendstedt

currency: US \$

	3	1	2	1	2	3
date	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
income items	<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
currency:	US \$	US \$	US \$	US \$	US \$	US \$
Net income (+)/ net loss(-)	1,755,862.72	807,870.94	837,250.77	1,568,266.72	2,651,481.41	2,452,996.73

P&L / income statement - Total cost method

Company

Demo GmbH, Irgendstedt

currency: US \$

	3	1	2	1	2	3
date	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
income items	<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
currency:	US \$	US \$	US \$	US \$	US \$	US \$
<i>indispensable additional information</i>						
1. Number of employees	127.00	128.00	129.00	130.00	131.00	125.00
2. Income from other participations, of which ... relating to affiliated companies						
3. Income from other participations, of which ... relating to affiliated companies						
4. Income from fixed asset investments and long term loans, of which ... relating to affiliated companies						
5. Profits received due to profit pooling and (partial) profit transfer agreements, of which ... relating to affiliated companies						
6. expenses from loss absorption , of which ... relating to affiliated companies						
7. Interest and similar expenses , of which ... relating to affiliated companies						
8. Extraordinary income					25,000.00	
9. Extraordinary expenses				50,000.00		
10. above average Business salary	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00

P&L / income statement - Expense of sales method

Company

Demo GmbH, Irgendstedt

currency: US \$

date	3	1	2	1	2	3
	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
income items	act.	act.	act.	plan	plan	plan
1. Sales	8,488,567.69	6,288,524.78	6,590,049.19	9,288,567.69	11,223,110.23	11,739,303.98
2. Costs of sales	4,566,245.77	4,045,418.78	4,026,090.48	5,553,841.76	6,514,775.66	7,277,138.49
Gross profit on sales	3,922,321.93	2,243,106.00	2,563,958.71	3,734,725.93	4,708,334.57	4,462,165.49
3. Selling expenses	203,427.61	182,993.08	201,205.86	203,427.61	202,854.76	212,398.42
4. General administration expenses	101,713.80	91,496.54	100,602.93	101,713.80	101,427.38	106,199.21
5. Other operating income	5,136.06	1,275.97	2,476.06	5,136.06	2,476.06	2,476.06
6. Other operating expenses	1,017,138.04	914,965.42	1,006,029.31	1,017,138.04	1,014,273.79	1,061,992.10
operation result	2,605,178.55	1,054,926.92	1,258,596.68	2,417,582.55	3,392,254.71	3,084,051.83
7. Income from other participations						
<i>Income from other participations, of which ... relating to affiliated companies</i>						
8. Income from fixed asset investments and long term loans						
<i>Income from other participations, of which ... relating to affiliated companies</i>						
9. Profits received due to profit pooling and (partial) profit transfer agreements						
<i>Income from fixed asset investments and long term loans, of which ... relating to affiliated companies</i>						
10. Other interest and similar income		74,696.72				22,067.30
<i>Profits received due to profit pooling and (partial) profit transfer agreements, of which ... relating to affiliated companies</i>						
11. Write downs on financial assets and short term investments						
12. expenses from loss absorption						
<i>expenses from loss absorption , of which ... relating to affiliated companies</i>						
13. Interest and similar expenses	71,325.95		37,473.93	71,325.95	75,629.12	51,566.60
<i>Interest and similar expenses , previous year(s)</i>						
<i>Interest and similar expenses , of which ... relating to affiliated companies</i>						
financial result	-71,325.95	74,696.72	-37,473.93	-71,325.95	-75,629.12	-29,499.29

P&L / income statement - Expense of sales method

Company

Demo GmbH, Irgendstedt

currency: US \$

	3	1	2	1	2	3
date	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
income items	<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
14. taxes on income ==> Tax previous year(s)	777,989.88	321,752.70	383,871.98	777,989.88	665,144.18	601,555.81
<i>after-tax income</i>	1,755,862.72	807,870.94	837,250.77	1,568,266.72	2,651,481.41	2,452,996.73
15. other taxes						
16. appropriation of earnings for the current year						
Net income (+)/ net loss(-)	1,755,862.72	807,870.94	837,250.77	1,568,266.72	2,651,481.41	2,452,996.73

P&L / income statement - Expense of sales method

Company

Demo GmbH, Irgendstedt

currency: US \$

		3	1	2	1	2	3
date		12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
income items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
<i>indispensable additional information income statement</i>							
1.	number of employees	127.00	128.00	129.00	130.00	131.00	125.00
2.	Costs Of materials	2,757,150.61	2,429,842.29	2,297,625.51	2,757,150.61	3,330,611.97	3,547,559.92
3.	Personnel expenses	2,396,344.82	1,856,806.44	1,996,954.02	2,396,344.82	2,882,890.36	3,070,674.81
4.	Depreciations and amortization	517,891.74	33,259.67	33,319.74	517,891.74	517,891.74	517,891.74
5.	Extraordinary income					25,000.00	
6.	Extraordinary expenses				50,000.00		
7.	above average Business salary	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
8.	ukvdemo						
9.	df						
10.	fd						

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence		3	1	2	1	2	3
balance sheet date		12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
		US \$	US \$	US \$	US \$	US \$	US \$
total capital (ASSETS)		6,353,942.62	3,488,316.22	5,283,414.91	6,304,847.01	7,627,051.67	8,686,580.72
A.	Fixed assets	4,552,416.60	68,014.14	5,057,233.59	4,019,304.48	3,534,762.36	3,050,220.24
I.	Intangible assets	19.00	38.00	19.00	19.00	19.00	19.00
1.	self created Concessions, industrial and similar rights and assets and licenses in such rights and assets						
2.	purchased Concessions, industrial and similar rights and assets and licenses in such rights and assets	19.00	38.00	19.00	19.00	19.00	19.00
3.	Excess of purchase price over fair value of net assets of business acquired / Goodwil						
4.	Prepayments on intangible assets						
II.	Tangible assets	4,552,397.60	67,976.14	5,057,214.59	4,019,285.48	3,534,743.36	3,050,201.24
1.	Land, land rights and building including buildings on third party land						
2.	Technical equipment and machines	4,500,000.00		5,000,000.00	4,000,000.00	3,500,000.00	3,000,000.00
3.	Other equipment, factory and office equipment	52,397.60	67,976.14	57,214.59	19,285.48	34,743.36	50,201.24
4.	Prepayments an tangible assets and construction in progress						
III.	Financial assets						
1.	Shares in affiliated companies						
2.	Loans in affiliated companies						
3.	Participations						
4.	Loans to companies in which participations arc held						
5.	Long term investments						
6.	other loans receivable						
7.	cooperative shares						
8.	Reinsurance claims from life insurance						
B.	Current assets	1,199,982.97	3,418,899.51	224,638.26	1,683,999.48	3,565,746.26	5,159,817.43
I.	Inventories	731,019.00			709,069.00	913,750.41	939,991.84
1.	Raw materials and supplies	254,896.00			275,600.00	833,614.41	944,991.84
2.	Work in process	77,562.00			245,873.00	1,586.00	50,000.00
3.	Finished goods and merchandise	398,561.00			187,596.00	78,550.00	-55,000.00
4.	Prepayments on inventories						

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence		3	1	2	1	2	3
balance sheet date		12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
		US \$	US \$	US \$	US \$	US \$	US \$
II.	Receivables and other assets	465,963.97	299,496.79	222,638.26	520,046.92	642,735.70	666,502.98
1.	Trade receivables	350,917.05	286,972.46	209,981.13	405,000.00	557,247.41	565,144.27
2.	Receivables from affiliated companies						
	<i>Receivables from affiliated companies < 1 year</i>						
	<i>Receivables from affiliated companies > 1 year</i>						
3.	Receivables from companies in which participations are held						
	<i>Receivables from companies in which participations are held < 1 year</i>						
	<i>Receivables from companies in which participations are held > 1 year</i>						
3.	claim against shareholders						195.51
	<i>claim against shareholders < 1 year</i>						195.51
	<i>claim against shareholders > 1 year</i>						
4.	Outstanding, called-up contributions on the subscribed capital						
5.	Called margins						
6.	Other assets	115,046.92	12,524.33	12,657.14	115,046.92	85,488.29	101,163.20
	<i>Other assets < 1 year</i>	115,046.92	12,524.33	12,657.14	115,046.92	85,488.29	101,163.20
	<i>Other assets > 1 year</i>						
III.	Securities	3,000.00	1,000.00	2,000.00	4,000.00	5,000.00	6,000.00
1.	securities shares in affiliated companies						
2.	Treasury stock						
3.	Other short term investments	3,000.00	1,000.00	2,000.00	4,000.00	5,000.00	6,000.00
IV.	Cash		3,118,402.72		450,883.57	2,004,260.15	3,547,322.62
C.	Prepaid expenses	601,543.05	1,402.57	1,543.05	601,543.05	526,543.05	476,543.05
D.	Deferred tax assets						
	DEFICIT NOT COVERED BY EQUITY - Assets						
total capital (LIABILITIES)		6,353,942.62	3,488,316.22	5,283,414.91	6,304,847.01	7,627,051.67	8,686,580.72
A.	Equity	4,400,836.95	2,941,723.46	3,436,974.23	4,627,103.83	5,936,585.24	7,047,581.97
I.	Subscribed capital	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	====> withdrawals of Subscribed capital						
	====> contribution of Subscribed capital						

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence		3	1	2	1	2	3
balance sheet date		12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
		US \$	US \$	US \$	US \$	US \$	US \$
II.	capital of silent partners						
	====> withdrawals of capital of silent partners						
	====> contribution of capital of silent partners						
III.	Capital reserve		450,000.00	450,000.00			
	====> withdrawals of Capital reserve	450,000.00					
	====> contribution of Capital reserve						
IV.	Revenue reserve						
1.	Legal reserve						
	====> withdrawals of Legal reserve						
	====> contribution of Legal reserve						
2.	Reserve for own shares						
	====> withdrawals of Reserve for own shares						
	====> contribution of Reserve for own shares						
3.	Statutory reserves						
	====> withdrawals of Statutory reserves						
	====> contribution of Statutory reserves						
4.	Other revenue reserves						
	====> withdrawals of Other revenue reserves						
	====> contribution of Other revenue reserves						
V.	Retained profits/accumulated	2,619,974.23	1,658,852.52	2,124,723.46	3,033,837.11	3,260,103.83	4,569,585.24
	====> withdrawals of Retained profits/accumulated	342,000.00	342,000.00	342,000.00	1,342,000.00	1,342,000.00	1,342,000.00
	====> contribution of Retained profits/accumulated						
VI.	Net income (+)/ net loss(-)	1,755,862.72	807,870.94	837,250.77	1,568,266.72	2,651,481.41	2,452,996.73
	DEFICIT NOT COVERED BY EQUITY Liabilities						
B.	Accruals	476,563.63	471,297.11	234,730.63	476,563.63	500,889.17	465,924.50
1.	Accruals for pensions and similar obligations						
	Accruals for pensions and similar obligations < 1 year						
	Accruals for pensions and similar obligations > 1 year						
2.	Tax accruals	383,871.99	353,926.03	163,289.59	383,871.99	396,645.39	376,541.68
	Tax accruals < 1 year	383,871.99	353,926.03	163,289.59	383,871.99	396,645.39	376,541.68
	Tax accruals > 1 year						
3.	Other accruals	92,691.65	117,371.08	71,441.04	92,691.65	104,243.79	89,382.83

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence		3	1	2	1	2	3
balance sheet date		12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
		US \$	US \$	US \$	US \$	US \$	US \$
	Other accruals < 1 year	92,691.65	117,371.08	71,441.04	92,691.65	104,243.79	89,382.83
	Other accruals > 1 year						
C.	Liabilities	1,476,542.04	75,295.65	1,611,710.04	1,201,179.55	1,189,577.26	1,173,074.25
1.	loans, of which...convertible	3,000.00	1,000.00	2,000.00	4,000.00	5,000.00	6,000.00
	loans, of which...convertible < 1 year	3,000.00	1,000.00	2,000.00	4,000.00	5,000.00	6,000.00
	loans, of which...convertible > 1 year						
2.	Liabilities to banks	1,252,004.55		1,531,505.66	975,642.06	949,910.14	922,726.74
	Liabilities to banks < 1 year	276,362.49		531,505.66			
	Liabilities to banks > 1 year	975,642.06		1,000,000.00	975,642.06	949,910.14	922,726.74
3.	deposits received						
	deposits received < 1 year						
	deposits received > 1 year						
4.	Payments received on	150,932.48	22,592.29	43,709.96	150,932.48	186,167.14	195,257.60
	Payments received on < 1 year	150,932.48	22,592.29	43,709.96	150,932.48	186,167.14	195,257.60
	Payments received on > 1 year						
5.	Trade payables Liabilities on bills accepted Liabilities on bills accepted						
	Trade payables Liabilities on bills accepted Liabilities on bills accepted < 1 year						
	Trade payables Liabilities on bills accepted Liabilities on bills accepted > 1 year						
6.	Payable to affiliated companies						
	Payable to affiliated companies < 1 year						
	Payable to affiliated companies > 1 year						
7.	Payable to companies in which participations are field						
	Payable to companies in which participations are field < 1 year						
	Payable to companies in which participations are field > 1 year						
8.	Liabilities to shareholders	11,908.82	17,870.64	2,323.89	11,908.82	6,447.27	
	Liabilities to shareholders < 1 year	11,908.82	17,870.64	2,323.89	11,908.82	6,447.27	
	Liabilities to shareholders > 1 year						
9.	Other liabilities	58,696.19	33,832.72	32,170.54	58,696.19	42,052.70	49,089.91
	Other liabilities < 1 year	58,696.19	33,832.72	32,170.54	58,696.19	42,052.70	49,089.91
	Other liabilities > 1 year						
D.	Deferred income						

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence	3	1	2	1	2	3
balance sheet date	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items	<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
	US \$	US \$	US \$	US \$	US \$	US \$
E.	Deferred tax liabilities					
	Balance balanced					

Balance sheet data

Company

Demo GmbH, Irgendstedt

sequence		3	1	2	1	2	3
	balance sheet date	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
Balance sheet items		<i>act.</i>	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
		US \$	US \$	US \$	US \$	US \$	US \$
	<i>indispensable additional information balance sheet</i>	12/31/2023	12/31/2021	12/31/2022	12/31/2024	12/31/2025	12/31/2026
1.	Acquisition/manufacturing costs Property, plant and equipment	5,212,312.98	207,638.45	5,204,312.98	5,282,312.98	5,283,812.98	5,286,812.98
2.	your special positions						
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							

Company Value

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

You can calculate the company value under 3 DCF aspects:

- | | |
|--|---|
| 1. Entity-Method | Present value of total capital determined from cash flow to firm minus debt capital |
| 2. Entity-Method - Total-Cash-Flow (TCF) | Present value of total capital determined from total cash flow minus debt capital |
| 3. Equity-Method | Present value of equity determined from cash flow to equity. |

1. Select the method from the drop-down menu in the following field:

1. Entity-Method - Free Cash Flow to Firm (FCFF)

2. then please select whether the value should be calculated without or with a perpetuity:

incl. perpetuity

==> perpetuity for 13.88 years <===

based on the last year or the average value of the 3 years:

last plan year

3. desired/necessary growth deduction for perpetuity

4. finally, define the valuation date for debt and equity

12/31/2023

The difference between company value and equity is goodwill, i.e. the additional value created by the company.

Company Value

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

Company Value - Discounted Cash Flow -

reporting date: 8/28/2024

Demo GmbH, Irgendstedt

1. Entity-Method - Free Cash Flow to Firm (FCFF)

currency: US \$

3 (act. and/or plan)

Incl. perpetuity ==> perpetuity for 13.88 years <===

calculation capitalization interest / WACC (Weighted Average Cost of Capital)	act.		1 . year	2 . year	3 . year	13.88 year(s)
	12/31/2022	12/31/2023	plan	plan	plan	
			12/31/2024	12/31/2025	12/31/2026	thereafter
Total equity	65.05%	69.26%	73.39%	77.84%	81.13%	81.13%
expected return on equity per year	8.35%	8.35%	8.35%	8.35%	8.35%	8.35%
weighted equity interest rate	5.43%	5.78%	6.13%	6.50%	6.77%	6.77%
interest-bearing (selected) net debt capital	34.95%	30.74%	26.61%	22.16%	18.87%	18.87%
average interest rate on debt (weighted interest)	3.59%	2.98%	2.97%	2.85%	2.83%	2.83%
weighted debt interest rate	1.25%	0.92%	0.79%	0.63%	0.53%	0.53%
Tax adjustment	68.6%	69.3%	66.8%	80.0%	80.3%	80.31%
weighted debt interest rate tax-adjusted	0.86%	0.63%	0.53%	0.51%	0.43%	0.43%
capitalization interest / WACC	6.29%	6.42%	6.66%	7.00%	7.20%	7.20%

Company Value		Company			Demo GmbH, Irgendstedt	
					currency: US \$	
					reporting date: 8/28/2024	
basis	planned value			Previous year minus/plus001 % Security deduction and 000 % Growth discount for perpetuity		
	Free Cash Flow to Firm (FCFF) with reduction/increase	1,885,338	3,012,036	2,992,384	2,962,460	
1.0 % reduction	-18,853	-30,120	-29,924			
Free Cash Flow to Firm (FCFF)	1,866,484	2,981,915	2,962,460	2,962,460		
calculation Company Value - DCF		1. Entity-Method - Free Cash Flow to Firm (FCFF) incl. share of perpetuity in company value in the amount of 070%				
		plan	plan	plan		
		12/31/2024	12/31/2025	12/31/2026	thereafter	
Present Value Factors		0.9376	0.8734	0.8117	5.2868	
Present Value		1,749,998	2,604,293	2,404,525	15,661,925	
DCF Entity		22,421,000.00				
minus interest-bearing (selected) net debt capital		-1,954,000				
Intermediate value		20,467,000				
Harmonization according to explanations						
company value		20,467,000				
minus Total equity		-4,401,000				
Goodwill		16,066,000				
		↑				

Company Value	Company	Demo GmbH, Irgendstedt
		currency: US \$
		reporting date: 8/28/2024

Company Value - multiplier method	reporting date: 8/28/2024	currency: US \$	Demo GmbH, Irgendstedt
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Define the valuation date for debt and equity for the multiplier method 12/31/2023

Small Cap Selected comparison sectors

# EMP: 129	revenue: 9289000 US \$	balance-sheet total: 6354000 US \$	1.0 % reduction
------------	------------------------	------------------------------------	-----------------

	Ø of the 3 plan years		
--	-----------------------	--	--

EBIT	1 . year	2 . year	3 . year
	plan	plan	plan
	12/31/2024	12/31/2025	12/31/2026
	2,417,582.55	3,392,254.71	3,084,051.83

EBIT: Ø of the 3 plan years : Small Cap Unternehmen ==> 2,934,983.40

Branchenmultiplikator: Selected comparison sectors	Small Cap von	Small Cap bis	average
	5.17	8.17	6.67

EBIT x Branchenmultiplikator: Selected comparison sectors

	15,174,000	23,979,000	19,576,000
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Company Value - multiplier method	15,174,000	23,979,000	19,576,000
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harmonized company value ==> cash-debt-free	-3,373,000	-3,373,000	-3,373,000
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harmonized Company Value - multiplier method	11,801,000	20,606,000	16,203,000
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minus Total equity	-4,401,000	-4,401,000	-4,401,000
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Goodwill	7,400,000	16,205,000	11,802,000
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smallest difference to the DCF method	42.34%	0.68%	20.83%
	8,666,000	139,000	4,264,000
		↑	

Leverage-Effect

Company

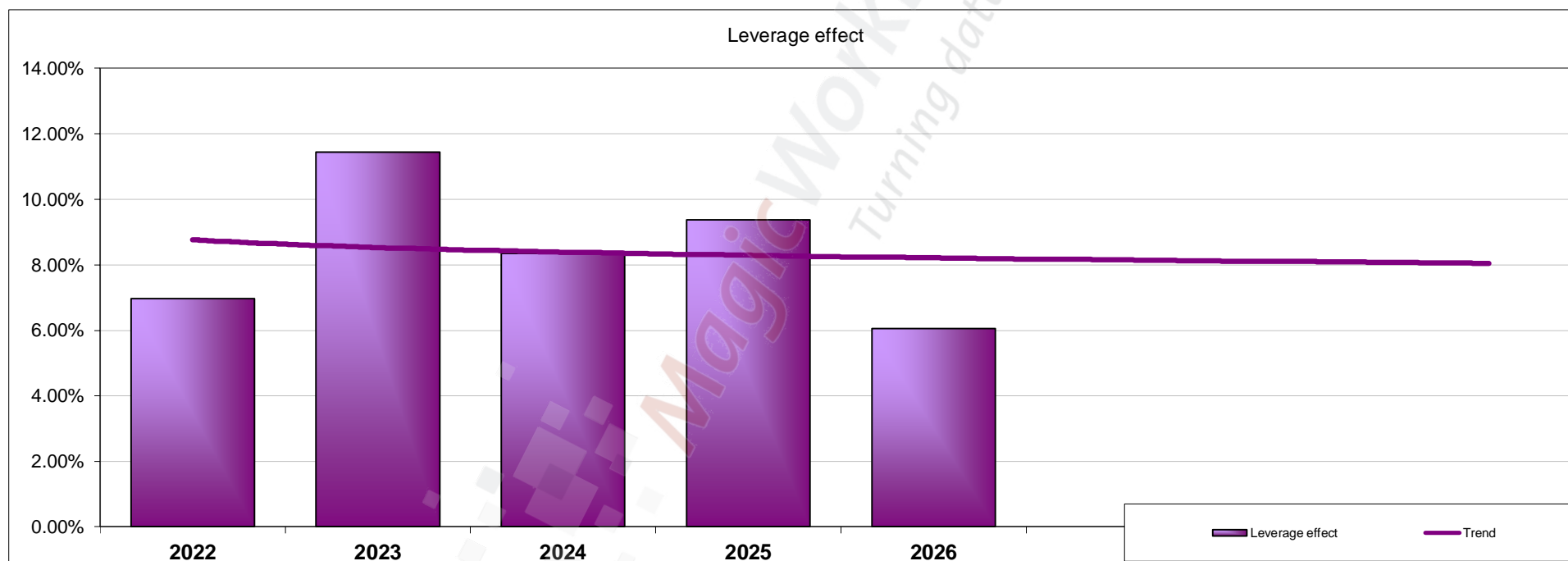
Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act. 2022	act. 2023	plan 2024	plan 2025	plan 2026
Return on assets of Demo GmbH, Irgendstedt	16.56%	28.76%	26.01%	35.76%	28.83%
interest rate	3.59%	2.98%	2.97%	2.85%	2.83%
debt ratio of Demo GmbH, Irgendstedt	53.72%	44.38%	36.26%	28.48%	23.26%
Leverage effect	6.97%	11.44%	8.35%	9.37%	6.05%

negative Leverage Effect = "It's cheaper to buy money than to make it" i.e. return on equity decreases with rising debt
 positive Leverage Effect = "It's cheaper to make money than to buy it" i.e. return on equity increases with rising debt



P&L / income statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

P&L items	12/31/2021	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	12/31/2024	12/31/2024	12/31/2025	12/31/2025	12/31/2026	12/31/2026
	<i>act.</i>	in % of	<i>act.</i>	in % of	<i>act.</i>	in % of	<i>plan</i>	in % of	<i>plan</i>	in % of	<i>plan</i>	in % of
	US \$	overall performance	US \$	overall performance	US \$	overall performance	US \$	overall performance	US \$	overall performance	US \$	overall performance
1. Sales	6,288,524.78	100.00%	6,590,049.19	100.00%	9,288,567.69	100.00%	9,288,567.69	102.06%	11,223,110.23	100.70%	11,739,303.98	99.53%
2. Increase or decrease in finished goods							-187,596.00	-2.06%	-78,550.00	-0.70%	55,000.00	0.47%
3. Own work capitalized												
overall performance	6,288,524.78	100.00%	6,590,049.19	100.00%	9,288,567.69	100.00%	9,100,971.69	100.00%	11,144,560.23	100.00%	11,794,303.98	100.00%
4. Other operating income	1,275.97	0.02%	2,476.06	0.04%	5,136.06	0.06%	5,136.06	0.06%	2,476.06	0.02%	2,476.06	0.02%
5. Costs Of materials	2,429,842.29	38.64%	2,297,625.51	34.87%	2,757,150.61	29.68%	2,757,150.61	30.30%	3,330,611.97	29.89%	3,547,559.92	30.08%
gross profit or loss	3,859,958.45	61.38%	4,294,899.74	65.17%	6,536,553.15	70.37%	6,348,957.15	69.76%	7,816,424.33	70.14%	8,249,220.13	69.94%
6. Personnel expenses	1,856,806.44	29.53%	1,996,954.02	30.30%	2,396,344.82	25.80%	2,396,344.82	26.33%	2,882,890.36	25.87%	3,070,674.81	26.04%
7. Depreciations and amortization	33,259.67	0.53%	33,319.74	0.51%	517,891.74	5.58%	517,891.74	5.69%	527,005.48	4.73%	532,501.39	4.51%
8. Other operating expenses	914,965.42	14.55%	1,006,029.31	15.27%	1,017,138.04	10.95%	1,017,138.04	11.18%	1,014,273.79	9.10%	1,561,992.10	13.24%
operation result	1,054,926.92	16.78%	1,258,596.68	19.10%	2,605,178.55	28.05%	2,417,582.55	26.56%	3,392,254.71	30.44%	3,084,051.83	26.15%
9. Income from other participations												
10. Profits received due to profit pooling and (partial) profit transfer agreements												
11. Income from other investments and long term loans												
12. Other interest and similar income	74,696.72	1.19%									22,067.30	0.19%
13. Write downs on financial assets and short term investments												
14. expenses from loss absorption												
15. Interest and similar expenses			37,473.93	0.57%	71,325.95	0.77%	71,325.95	0.78%	75,629.12	0.68%	51,566.60	0.44%
financial result	74,696.72	1.19%	-37,473.93	-0.57%	-71,325.95	-0.77%	-71,325.95	-0.78%	-75,629.12	-0.68%	-29,499.29	-0.25%
16. taxes on income	321,752.70	5.12%	383,871.98	5.83%	777,989.88	8.38%	777,989.88	8.55%	665,144.18	5.97%	601,555.81	5.10%
==> Tax previous year(s)												
after-tax income	807,870.94	12.85%	837,250.77	12.70%	1,755,862.72	18.90%	1,568,266.72	17.23%	2,651,481.41	23.79%	2,452,996.73	20.80%
17. other taxes												
18. appropriation of earnings for the current year												
Net income (+)/ net loss(-)	807,870.94	12.85%	837,250.77	12.70%	1,755,862.72	18.90%	1,568,266.72	17.23%	2,651,481.41	23.79%	2,452,996.73	20.80%

changes P&L / income statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024

P&L items	12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2026
	<i>act.</i>	<i>act.</i>	<i>plan</i>	<i>plan</i>	<i>plan</i>
	US \$	US \$	US \$	US \$	US \$
1. Sales	301,524.41	2,698,518.51		1,934,542.54	516,193.75
2. Increase or decrease in finished goods					
3. Own work capitalized					
overall performance	301,524.41	2,698,518.51	-187,596.00	2,043,588.54	649,743.75
4. Other operating income	1,200.10	2,660.00		-2,660.00	
5. Costs Of materials	-132,216.79	459,525.10		573,461.36	216,947.95
gross profit or loss	434,941.29	2,241,653.41	-187,596.00	1,467,467.18	432,795.80
6. Personnel expenses	140,147.58	399,390.80		486,545.53	187,784.45
7. Depreciations and amortization	60.07	484,572.00		9,113.74	5,495.91
8. Other operating expenses	91,063.89	11,108.73		-2,864.25	547,718.31
operation result	203,669.76	1,346,581.87	-187,596.00	974,672.16	-308,202.88
9. Income from other participations					
10. Profits received due to profit pooling and (partial) profit transfer agreements					
11. Income from other investments and long term loans					
12. Other interest and similar income	-74,696.72				22,067.30
13. Write downs on financial assets and short term investments					
14. expenses from loss absorption					
15. Interest and similar expenses	37,473.93	33,852.02		4,303.17	-24,062.53
financial result	-112,170.65	-33,852.02		-4,303.17	46,129.83
16. taxes on income	62,119.28	394,117.90		-112,845.70	-63,588.37
==> Tax previous year(s)					
after-tax income	29,379.83	918,611.95	-187,596.00	1,083,214.69	-198,484.68
17. other taxes					
18. appropriation of earnings for the current year					
Net income (+)/ net loss(-)	29,379.83	918,611.95	-187,596.00	1,083,214.69	-198,484.68
3.	2.00	2.00	2.00	2.00	2.00
4. Net income (+)/ net loss(-)	29,379.83	918,611.95	-187,596.00	1,083,214.69	-198,484.68
5. appropriation of earnings for the current year					
6. taxes on income	62,119.28	394,117.90		-112,845.70	-63,588.37
7. financial result	37,473.93	33,852.02		4,303.17	-24,062.53
8. EBITA	203,729.83	1,831,153.87	-187,596.00	983,785.90	-302,706.97
9. EBIT	203,669.76	1,346,581.87	-187,596.00	974,672.16	-308,202.88

changes P&L / income statement

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024

indispensable additional information					
1. Number of employees	1.00	1.00	1.00	1.00	-6.00
2. Income from other participations, of which ... relating to affiliated companies					
3. Income from other participations, of which ... relating to affiliated companies					
4. Income from fixed asset investments and long term loans, of which ... relating to affiliated companies					
5. Profits received due to profit pooling and (partial) profit transfer agreements, of which ... relating to affiliated companies					
6. expenses from loss absorption , of which ... relating to affiliated companies					
7. Interest and similar expenses , of which ... relating to affiliated companies					
8. Extraordinary income				25,000.00	-25,000.00
9. Extraordinary expenses			50,000.00	-50,000.00	

changes balance sheet

reporting date:

8/28/2024

Company

Demo GmbH, Irgendstedt

currency: US \$

Balance sheet items	12/31/2022	changes	12/31/2023	changes	12/31/2024	changes	12/31/2025	changes	12/31/2026	changes
	<i>act.</i>	<i>total capital</i>	<i>act.</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>
	US \$	in %	US \$	in %	US \$	in %	US \$	in %	US \$	in %
total capital (ASSETS)	1,795,098.69	33.98%	1,070,527.72	16.85%	-49,095.61	-0.78%	1,322,204.66	17.34%	1,059,529.05	12.20%
A. Fixed assets	4,989,219.46	98.66%	-504,816.99	-11.09%	-533,112.13	-13.26%	-484,542.12	-13.71%	-484,542.12	-15.89%
I. Intangible assets	-19.00	-100.00%								
1. self created Concessions, industrial and similar rights and assets and licenses in such rights and assets										
2. purchased Concessions, industrial and similar rights and assets and licenses in such rights and assets	-19.00	-100.00%								
3. Excess of purchase price over fair value of net assets of business acquired / Goodwil										
4. Prepayments on intangible assets										
II. Tangible assets	4,989,238.46	98.66%	-504,816.99	-11.09%	-533,112.13	-13.26%	-484,542.12	-13.71%	-484,542.12	-15.89%
1. Land, land rights and building including buildings on third party land										
2. Technical equipment and machines	5,000,000.00	100.00%	-500,000.00	-11.11%	-500,000.00	-12.50%	-500,000.00	-14.29%	-500,000.00	-16.67%
3. Other equipment, factory and office equipment	-10,761.54	-18.81%	-4,816.99	-9.19%	-33,112.12	-171.69%	15,457.88	44.49%	15,457.88	30.79%
4. Prepayments an tangible assets and construction in progress										
III. Financial assets										
1. Shares in affiliated companies										
2. Loans in affiliated companies										
3. Participations										
4. Loans to companies in which participations arc held										
5. Long term investments										
6. other loans receivable										
7. cooperative shares										
8. Reinsurance claims from life insurance										
B. Current assets	-3,194,261.25	-1421.96%	975,344.71	81.28%	484,016.52	28.74%	1,881,746.78	52.77%	1,594,071.17	30.89%
I. Inventories			731,019.00	100.00%	-21,950.00	-3.10%	204,681.41	22.40%	26,241.42	2.79%
1. Raw materials and supplies			254,896.00	100.00%	20,704.00	7.51%	558,014.41	66.94%	111,377.42	11.79%
2. Work in process			77,562.00	100.00%	168,311.00	68.45%	-244,287.00	-15402.71%	48,414.00	96.83%
3. Finished goods and merchandise			398,561.00	100.00%	-210,965.00	-112.46%	-109,046.00	-138.82%	-133,550.00	-242.82%
4. Prepayments on inventories										
II. Receivables and other assets	-76,858.53	-34.52%	243,325.71	52.22%	54,082.95	10.40%	122,688.78	19.09%	23,767.28	3.57%
1. Trade receivables	-76,991.34	-36.67%	140,935.92	40.16%	54,082.95	13.35%	152,247.41	27.32%	7,896.86	1.40%
2. Receivables from affiliated companies										
Receivables from affiliated companies < 1 year										
Receivables from affiliated companies > 1 year										
3. Receivables from companies in which participations are held										
Receivables from companies in which participations are held < 1 year										
Receivables from companies in which participations are held > 1 year										
3. claim against shareholders									195.51	100.00%
claim against shareholders < 1 year									195.51	100.00%
claim against shareholders > 1 year										
4. Outstanding, called-up contributions on the subscribed capital										
5. Called margins										
6. Other assets	132.81	1.05%	102,389.78	89.00%			-29,558.63	-34.58%	15,674.90	15.49%
Other assets < 1 year	132.81	1.05%	102,389.78	89.00%			-29,558.63	-34.58%	15,674.90	15.49%

changes balance sheet

reporting date:

8/28/2024

Company

Demo GmbH, Irgendstedt

currency: US \$

		12/31/2022	changes	12/31/2023	changes	12/31/2024	changes	12/31/2025	changes	12/31/2026	changes
Balance sheet items		<i>act.</i>	<i>total capital</i>	<i>act.</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>
		US \$	in %	US \$	in %	US \$	in %	US \$	in %	US \$	in %
	<i>Other assets > 1 year</i>										
III.	Securities	1,000.00	50.00%	1,000.00	33.33%	1,000.00	25.00%	1,000.00	20.00%	1,000.00	16.67%
1.	securities shares in affiliated companies										
2.	Treasury stock										
3.	Other short term investments	1,000.00	50.00%	1,000.00	33.33%	1,000.00	25.00%	1,000.00	20.00%	1,000.00	16.67%
IV.	Cash	-3,118,402.72	100.00%			450,883.57	100.00%	1,553,376.58	77.50%	1,543,062.47	43.50%
C.	Prepaid expenses	140.48	9.10%	600,000.00	99.74%			-75,000.00	-14.24%	-50,000.00	-10.49%
D.	Deferred tax assets										
	DEFICIT NOT COVERED BY EQUITY - Assets										

changes balance sheet

reporting date:

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Company

Demo GmbH, Irgendstedt

currency: US \$

Balance sheet items		12/31/2022	changes	12/31/2023	changes	12/31/2024	changes	12/31/2025	changes	12/31/2026	changes
		<i>act.</i>	<i>total capital</i>	<i>act.</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>
		US \$	in %	US \$	in %	US \$	in %	US \$	in %	US \$	in %
total capital (LIABILITIES)		1,795,098.69	33.98%	1,070,527.72	16.85%	-49,095.61	-0.78%	1,322,204.66	17.34%	1,059,529.05	12.20%
A.	Equity	495,250.77	14.41%	963,862.72	21.90%	226,266.88	4.89%	1,309,481.41	22.06%	1,110,996.73	15.76%
I.	Subscribed capital										
	====> withdrawals of Subscribed capital										
	====> contribution of Subscribed capital										
II.	capital of silent partners										
	====> withdrawals of capital of silent partners										
	====> contribution of capital of silent partners										
III.	Capital reserve			-450,000.00	100.00%						
	====> withdrawals of Capital reserve			450,000.00	100.00%	-450,000.00	100.00%				
	====> contribution of Capital reserve										
IV.	Revenue reserve										
1.	Legal reserve										
	====> withdrawals of Legal reserve										
	====> contribution of Legal reserve										
2.	Reserve for own shares										
	====> withdrawals of Reserve for own shares										
	====> contribution of Reserve for own shares										
3.	Statutory reserves										
	====> withdrawals of Statutory reserves										
	====> contribution of Statutory reserves										
4.	Other revenue reserves										
	====> withdrawals of Other revenue reserves										
	====> contribution of Other revenue reserves										
V.	Retained profits/accumulated	465,870.94	21.93%	495,250.77	18.90%	413,862.88	13.64%	226,266.72	6.94%	1,309,481.41	28.66%
	====> withdrawals of Retained profits/accumulated					1,000,000.00	74.52%				
	====> contribution of Retained profits/accumulated										
VI.	Net income (+)/ net loss(-)	29,379.83	3.51%	918,611.95	52.32%	-187,596.00	-11.96%	1,083,214.69	40.85%	-198,484.68	-8.09%
DEFICIT NOT COVERED BY EQUITY Liabilities											
B.	Accruals	-236,566.48	-100.78%	241,833.00	50.75%			24,325.54	4.86%	-34,964.67	-7.50%
1.	Accruals for pensions and similar obligations										
	Accruals for pensions and similar obligations < 1 year										
	Accruals for pensions and similar obligations > 1 year										
2.	Tax accruals	-190,636.44	-116.75%	220,582.40	57.46%			12,773.40	3.22%	-20,103.71	-5.34%
	Tax accruals < 1 year	-190,636.44	-116.75%	220,582.40	57.46%			12,773.40	3.22%	-20,103.71	-5.34%
	Tax accruals > 1 year										
3.	Other accruals	-45,930.04	-64.29%	21,250.61	22.93%			11,552.14	11.08%	-14,860.96	-16.63%
	Other accruals < 1 year	-45,930.04	-64.29%	21,250.61	22.93%			11,552.14	11.08%	-14,860.96	-16.63%
	Other accruals > 1 year										
C.	Liabilities	1,536,414.40	95.33%	-135,168.00	-9.15%	-275,362.49	-22.92%	-11,602.29	-0.98%	-16,503.01	-1.41%
1.	loans, of which...convertible	1,000.00	50.00%	1,000.00	33.33%	1,000.00	25.00%	1,000.00	20.00%	1,000.00	16.67%
	loans, of which...convertible < 1 year	1,000.00	50.00%	1,000.00	33.33%	1,000.00	25.00%	1,000.00	20.00%	1,000.00	16.67%
	loans, of which...convertible > 1 year										
2.	Liabilities to banks	1,531,505.66	100.00%	-279,501.11	-22.32%	-276,362.49	-28.33%	-25,731.92	-2.71%	-27,183.40	-2.95%
	Liabilities to banks < 1 year	531,505.66	100.00%	-255,143.17	-92.32%	-276,362.49	100.00%				

changes balance sheet

reporting date:

8/28/2024

Company

Demo GmbH, Irgendstedt

currency: US \$

		12/31/2022	changes	12/31/2023	changes	12/31/2024	changes	12/31/2025	changes	12/31/2026	changes
Balance sheet items		<i>act.</i>	<i>total capital</i>	<i>act.</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>
		US \$	in %	US \$	in %	US \$	in %	US \$	in %	US \$	in %
	Liabilities to banks > 1 year	1,000,000.00	100.00%	-24,357.94	-2.50%			-25,731.92	-2.71%	-27,183.40	-2.95%
3.	deposits received										
	deposits received < 1 year										
	deposits received > 1 year										
4.	Payments received on	21,117.67	48.31%	107,222.52	71.04%			35,234.66	18.93%	9,090.46	4.66%
	Payments received on < 1 year	21,117.67	48.31%	107,222.52	71.04%			35,234.66	18.93%	9,090.46	4.66%
	Payments received on > 1 year										
5.	Trade payables Liabilities on bills accepted Liabilities on bills accepted										
	Trade payables Liabilities on bills accepted Liabilities on bills accepted < 1 year										
	Trade payables Liabilities on bills accepted Liabilities on bills accepted > 1 year										
6.	Payable to affiliated companies										
	Payable to affiliated companies < 1 year										
	Payable to affiliated companies > 1 year										
7.	Payable to companies in which participations are field										
	Payable to companies in which participations are field < 1 year										
	Payable to companies in which participations are field > 1 year										
8.	Liabilities to shareholders	-15,546.75	-669.00%	9,584.93	80.49%			-5,461.55	-84.71%	-6,447.27	100.00%
	Liabilities to shareholders < 1 year	-15,546.75	-669.00%	9,584.93	80.49%			-5,461.55	-84.71%	-6,447.27	100.00%
	Liabilities to shareholders > 1 year										
9.	Other liabilities	-1,662.19	-5.17%	26,525.65	45.19%			-16,643.49	-39.58%	7,037.20	14.34%
	Other liabilities < 1 year	-1,662.19	-5.17%	26,525.65	45.19%			-16,643.49	-39.58%	7,037.20	14.34%
	Other liabilities > 1 year										
D.	Deferred income										
E.	Deferred tax liabilities										
	Balance balanced										

changes balance sheet

reporting date:

8/28/2024

Company

Demo GmbH, Irgendstedt

currency: US \$

		12/31/2022	changes	12/31/2023	changes	12/31/2024	changes	12/31/2025	changes	12/31/2026	changes
Balance sheet items		<i>act.</i>	<i>total capital</i>	<i>act.</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>	<i>plan</i>	<i>total capital</i>
		US \$	in %	US \$	in %	US \$	in %	US \$	in %	US \$	in %
	indispensable additional information balance sheet	12/30/1900		12/31/2023		12/31/2024		12/31/2025		12/31/2026	
1.	Acquisition/manufacturing costs Property, plant and equipment	4,996,674.53	96.01%	8,000.00	0.15%	70,000.00	1.33%	1,500.00	0.03%	3,000.00	0.06%
2.	your special positions										
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											

Key Ratios: depreciation ratio of Demo GmbH, Irgendstedt

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
Depreciations and amortization	33,320	517,892	517,892	527,005	532,501
Depreciation & amortization total	33,320	517,892	517,892	527,005	532,501

purchased Concessions, industrial and similar rights and assets and I	19	19	19	19	19
Technical equipment and machines	5,000,000	4,500,000	4,000,000	3,500,000	3,000,000
Other equipment, factory and office equipment	57,215	52,398	19,285	34,743	50,201
book value of fixed assets	5,057,234	4,552,417	4,019,304	3,534,762	3,050,220
depreciation ratio of Demo GmbH, Irgendstedt	0.64%	9.94%	9.80%	9.97%	10.07%
target depreciation rate (fixed assets) der Demo GmbH, Irgendstedt	10.00%	10.00%	10.00%	10.00%	10.00%
Positive Variance	9.36%	0.06%	0.20%	0.03%	
Negative Variance					0.07%

Key Ratios: depreciation ratio of Demo GmbH, Irgendstedt

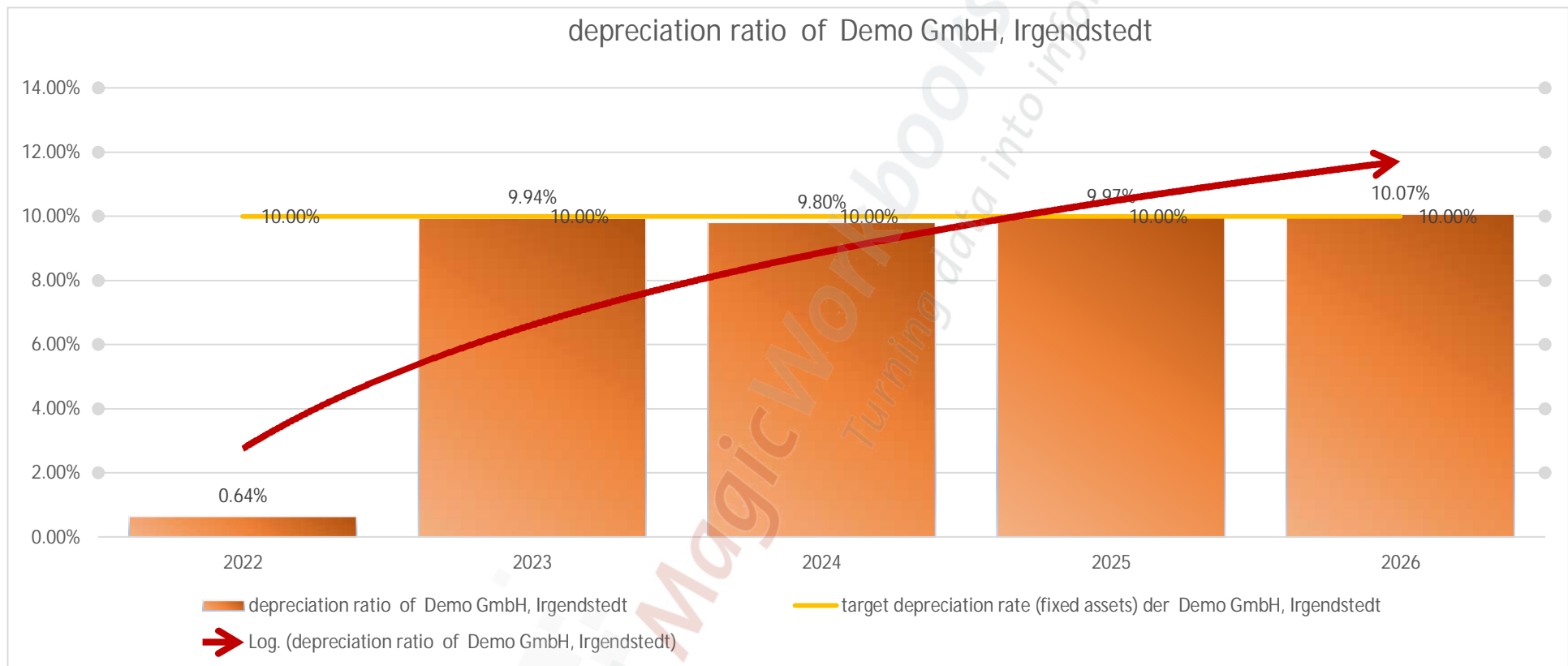
Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024



Key Ratios: DPO days payments outstanding

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
Payments received on	43,710	150,932	150,932	186,167	195,258
Costs Of materials	2,297,626	2,757,151	2,757,151	3,330,612	3,547,560
	2,297,626	2,757,151	2,757,151	3,330,612	3,547,560
DPO days payments outstanding of Demo GmbH, Irgendstedt	7	20	20	20	20
target: DPO days payments outstanding of Demo GmbH, Irgendstedt	30	30	30	30	30
Positive Variance	23.0	10.0	10.0	10.0	10.0
Negative Variance					

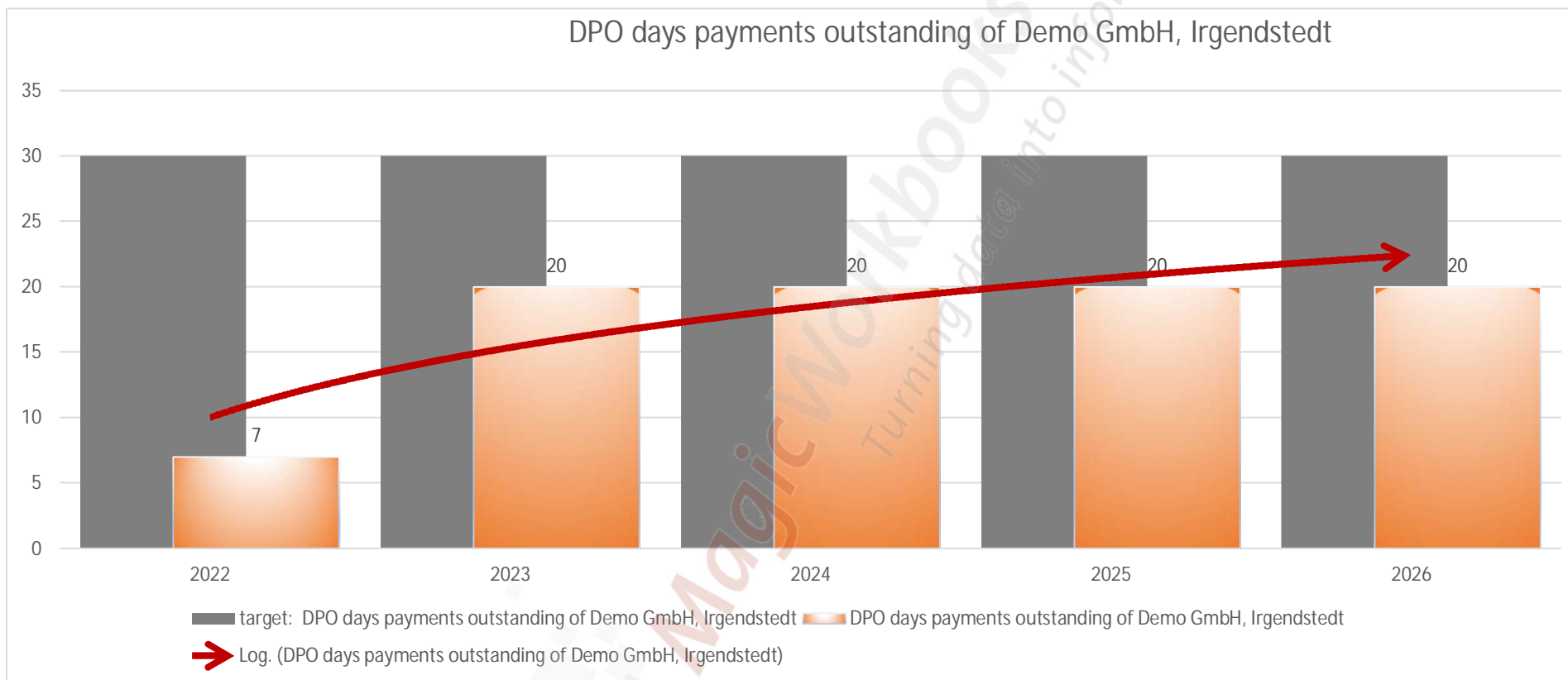
Key Ratios: DPO days payments outstanding

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024



Key Ratios: Cash Conversion Cycle

Company

Demo GmbH, Irgendstedt

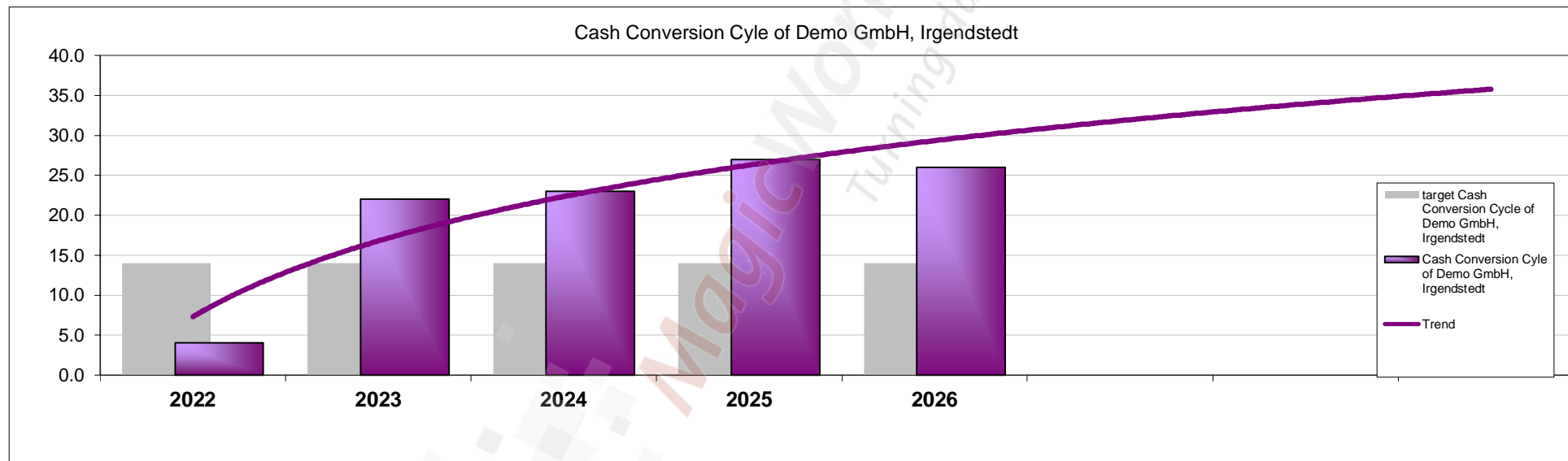
currency: US \$

reporting date: 8/28/2024

act.	act.	plan	plan	plan
2022	2023	2024	2025	2026

DPO days payments outstanding of Demo GmbH, Irgendstedt		28.0	27.0	29.0	29.0
DPO days payments outstanding of Demo GmbH, Irgendstedt	11.0	14.0	16.0	18.0	17.0
DPO days payments outstanding of Demo GmbH, Irgendstedt	7.0	20.0	20.0	20.0	20.0

Cash Conversion Cycle of Demo GmbH, Irgendstedt	4	22	23	27	26
target Cash Conversion Cycle of Demo GmbH, Irgendstedt	14.0	14.0	14.0	14.0	14.0
Positive Variance	10				
Negative Variance		-8	-9	-13	-12



Key Ratios: Equity ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
total capital (LIABILITIES)	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
total capital	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
Equity	3,436,974	4,400,837	4,627,104	5,936,585	7,047,582
Equity	3,436,974	4,400,837	4,627,104	5,936,585	7,047,582
Equity ratio of Demo GmbH, Irgendstedt	65.1%	69.3%	73.4%	77.8%	81.1%
target: Equity ratio of Demo GmbH, Irgendstedt	20%	20.0%	20.0%	20.0%	20.0%
Positive Variance	45%	49%	53%	58%	61%
Negative Variance					

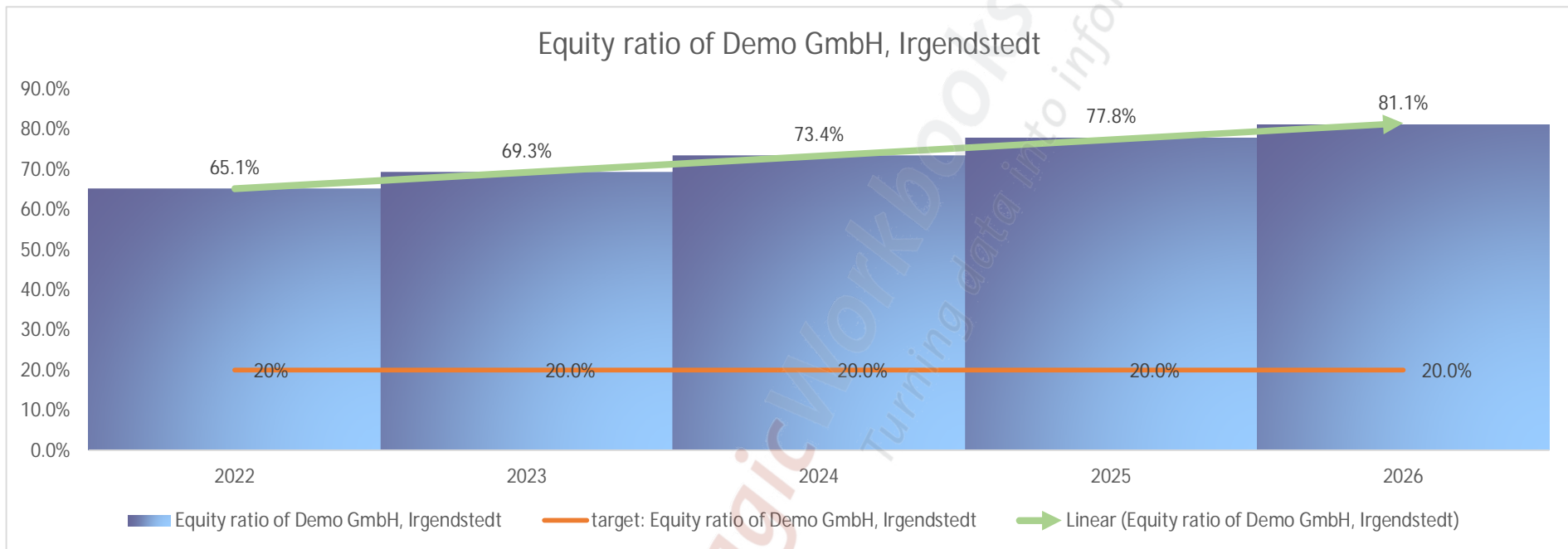
Key Ratios: Equity ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024



Key Ratios: Payroll ratio + Goods&Services ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
Sales	6,590,049	9,288,568	9,288,568	11,223,110	11,739,304
Increase or decrease in finished goods			-187,596	-78,550	55,000
Own work capitalized					
sales / company performance	6,590,049	9,288,568	9,100,972	11,144,560	11,794,304
Personnel expenses	1,996,954	2,396,345	2,396,345	2,882,890	3,070,675
Costs Of materials	2,297,626	2,757,151	2,757,151	3,330,612	3,547,560
staff intensity of Demo GmbH, Irgendstedt	30.3%	25.8%	26.3%	25.9%	26.0%
material intensity of Demo GmbH, Irgendstedt	34.9%	29.7%	30.3%	29.9%	30.1%
Payroll ratio + Goods&Services ratio of Demo GmbH, Irgendstedt	65.2%	55.5%	56.6%	55.8%	56.1%

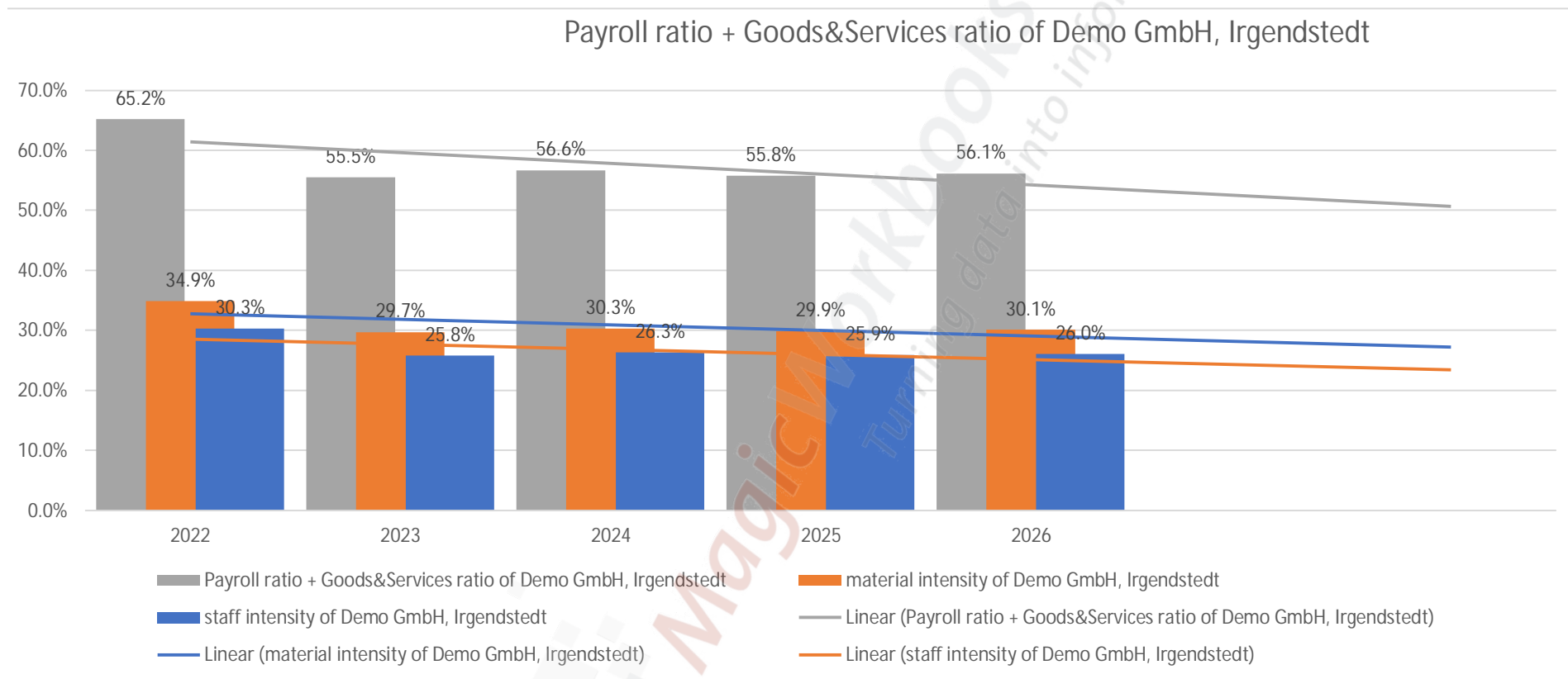
Key Ratios: Payroll ratio + Goods&Services ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024



Key Ratios: debt ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

selected position	act. 2022	act. 2023	plan 2024	plan 2025	plan 2026
total capital (LIABILITIES)	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
total capital	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
Equity	3,436,974	4,400,837	4,627,104	5,936,585	7,047,582
Equity	3,436,974	4,400,837	4,627,104	5,936,585	7,047,582
debt capital	1,846,441	1,953,106	1,677,743	1,690,466	1,638,999
debt ratio of Demo GmbH, Irgendstedt	54%	44%	36%	28%	23%
target: debt ratio of Demo GmbH, Irgendstedt	25%	25%	25%	25%	25%
Positive Variance					2%
Negative Variance	-29%	-19%	-11%	-3%	

Key Ratios: debt ratio

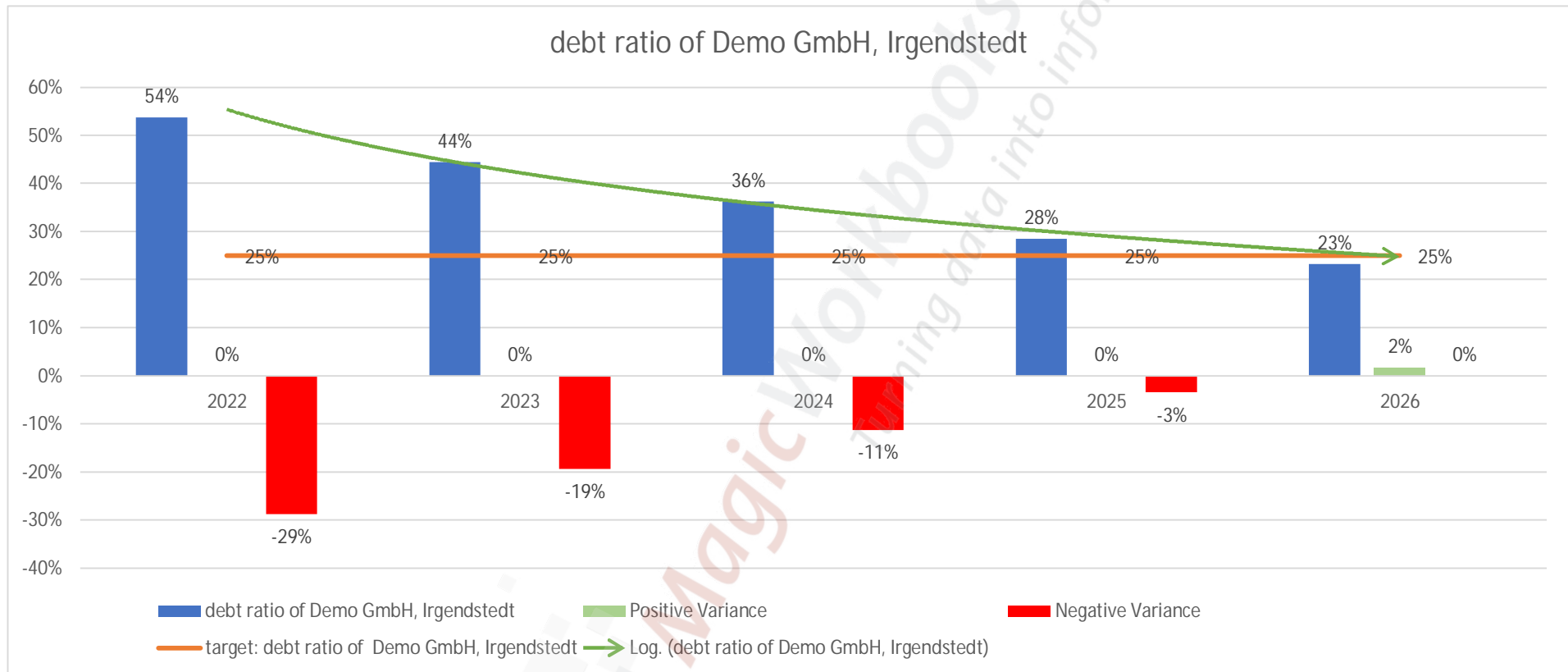
Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024



Key Ratios: Capital Turnover

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
Sales	6,590,049	9,288,568	9,288,568	11,223,110	11,739,304
Sales	6,590,049	9,288,568	9,288,568	11,223,110	11,739,304
total capital (LIABILITIES)	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
Total capital	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
Capital Turnover of Demo GmbH, Irgendstedt	1.25	1.46	1.47	1.47	1.35

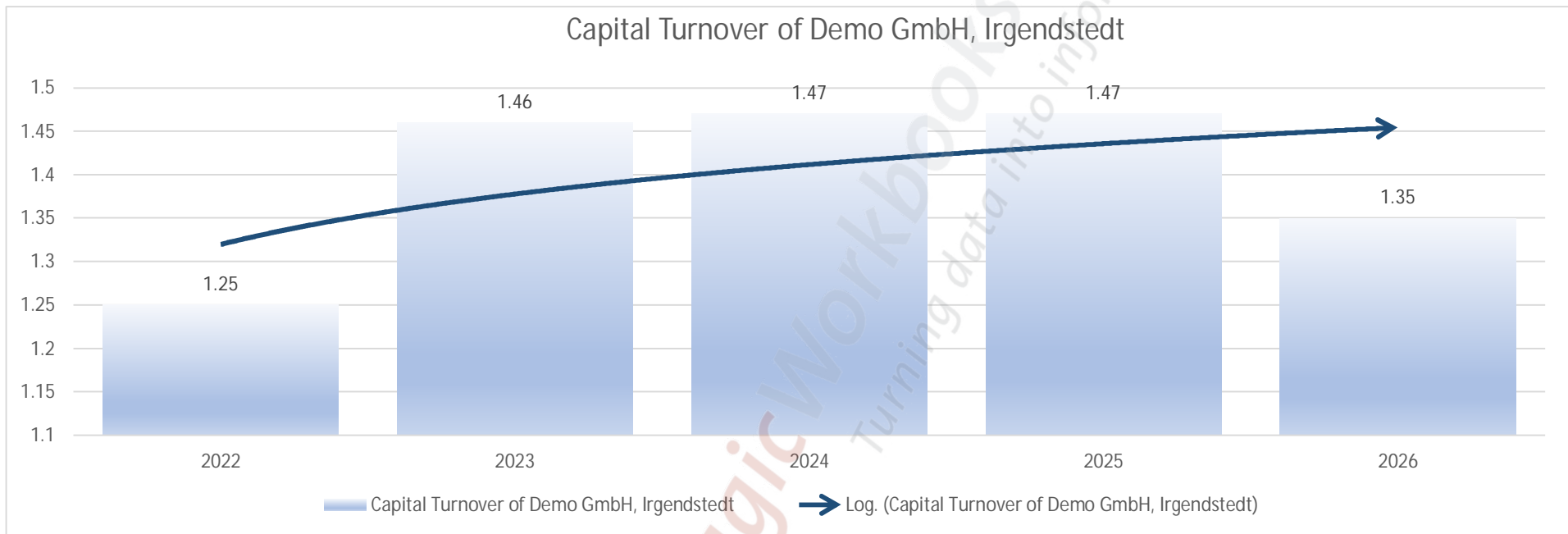
Key Ratios: Capital Turnover

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024



Key Ratios: ROCE Return on Capital Employed / Core Equity

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

selected position	act.	act.	plan	plan	plan
	2022	2023	2024	2025	2026
EBIT	1,258,597	2,605,179	2,417,583	3,392,255	3,084,052
EBIT	1,258,597	2,605,179	2,417,583	3,392,255	3,084,052
Fixed assets	5,057,234	4,552,417	4,019,304	3,534,762	3,050,220
Current assets	224,638	1,199,983	1,683,999	3,565,746	5,159,817
loans, of which...convertible < 1 year	-2,000	-3,000	-4,000	-5,000	-6,000
Liabilities to banks < 1 year	-531,506	-276,362			
Payments received on < 1 year	-43,710	-150,932	-150,932	-186,167	-195,258
Liabilities to shareholders < 1 year	-2,324	-11,909	-11,909	-6,447	
Capital Employed	4,702,332	5,310,196	5,536,463	6,902,894	8,008,780
ROCE Return on Capital Employed / Core Equity of Demo GmbH, Irgendstedt	26.77%	49.06%	43.67%	49.14%	38.51%

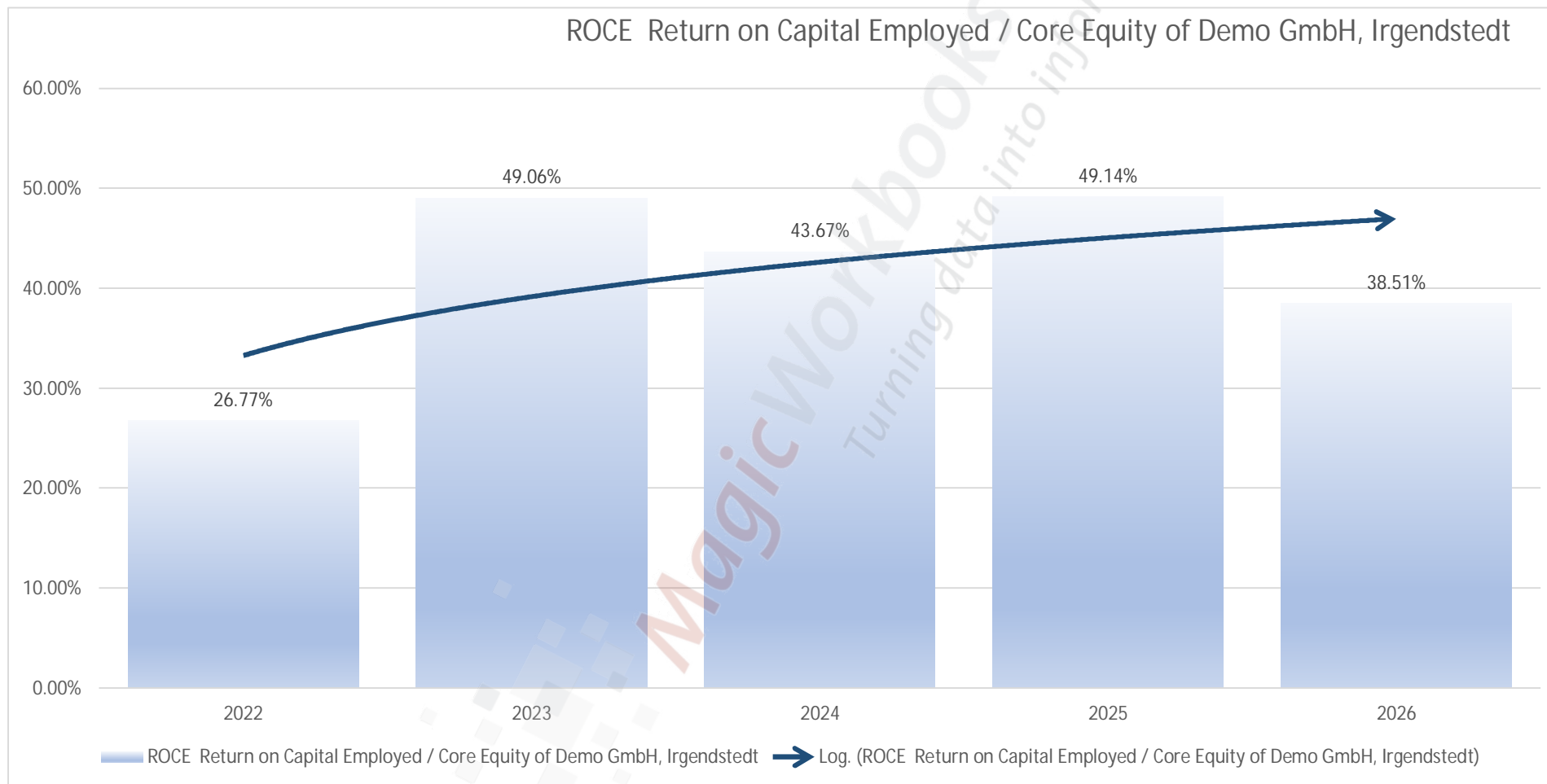
Key Ratios: ROCE Return on Capital Employed / Core Equity

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024



Key Ratios: Liquidity 2 Acid Test: Quick Ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

selected position	act. 2022	act. 2023	plan 2024	plan 2025	plan 2026
Cash			450,884	2,004,260	3,547,323
Securities	2,000	3,000	4,000	5,000	6,000
Trade receivables	209,981	350,917	405,000	557,247	565,144
monetary current assets	211,981	353,917	859,884	2,566,508	4,118,467

Accruals for pensions and similar obligations < 1 year					
Tax accruals < 1 year	163,290	383,872	383,872	396,645	376,542
Other accruals < 1 year	71,441	92,692	92,692	104,244	89,383
loans, of which...convertible	2,000	3,000	4,000	5,000	6,000
deposits received < 1 year					
Payments received on < 1 year	43,710	150,932	150,932	186,167	195,258
Trade payables Liabilities on bills accepted Liabilities on bills accepted < 1 year					

Key Ratios: Liquidity 2 Acid Test: Quick Ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

Payable to affiliated companies < 1 year					
Payable to companies in which participations are field < 1 year					
Liabilities to shareholders < 1 year	2,324	11,909	11,909	6,447	
Other liabilities < 1 year	32,171	58,696	58,696	42,053	49,090
Deferred income					
short-term liabilities	314,935	701,101	702,101	740,556	716,272
Liquidity 2 Acid Test: Quick Ratio of Demo GmbH, Irgendstedt	0.67	0.50	1.22	3.47	5.75
Target: Liquidity 2 Acid Test: Quick Ratio	1.00	1.00	1.00	1.00	1.00
Positive Variance			0.22	2.47	4.75
Negative Variance	-0.33	-0.50			

Key Ratios: Liquidity 2 Acid Test: Quick Ratio

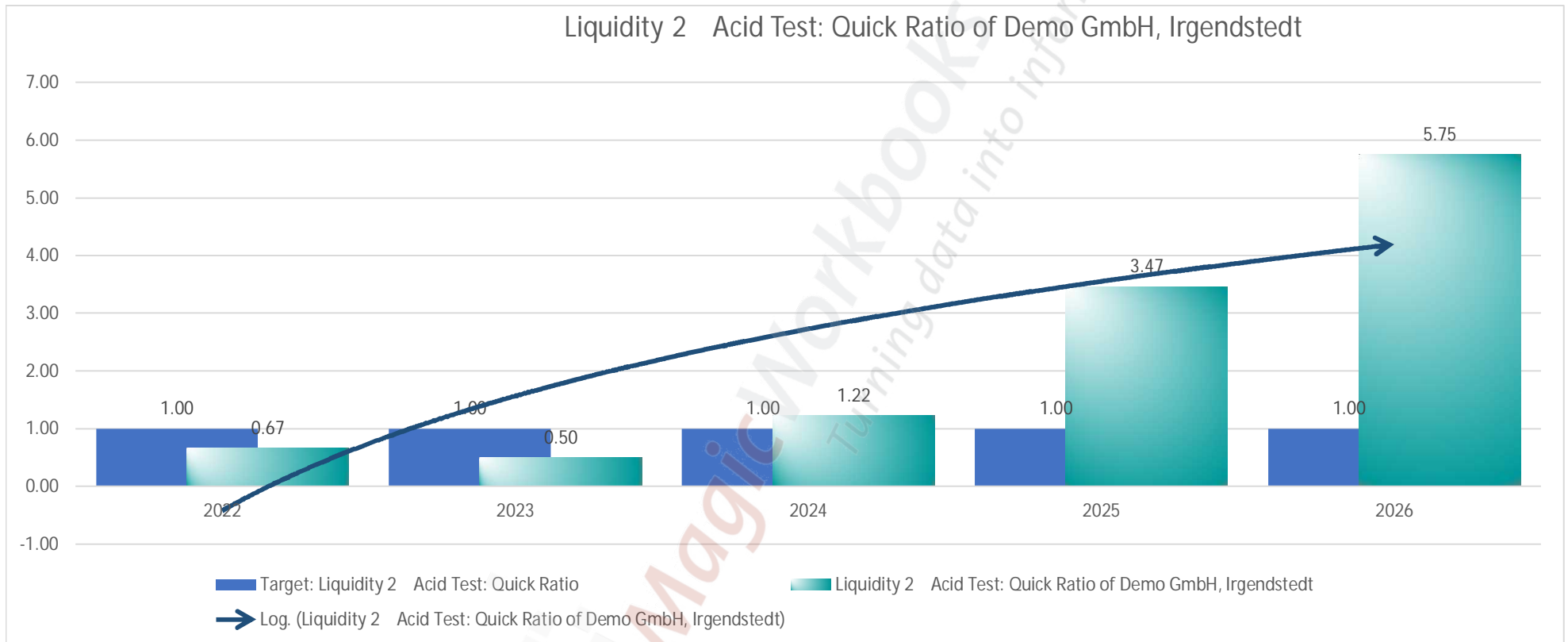
Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024



Key Ratios: Return on assets

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

selected position	act. 2022	act. 2023	plan 2024	plan 2025	plan 2026
Net income (+)/ net loss(-)	837,251	1,755,863	1,568,267	2,651,481	2,452,997
Interest and similar expenses	37,474	71,326	71,326	75,629	51,567
appropriation of earnings for the current year					
Annual result + interest expense	874,725	1,827,189	1,639,593	2,727,111	2,504,563
total capital (ASSETS)	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
DEFICIT NOT COVERED BY EQUITY - Assets					
appropriation of earnings for the current year					
Total capital	5,283,415	6,353,943	6,304,847	7,627,052	8,686,581
Return on assets of Demo GmbH, Irgendstedt	16.6%	28.8%	26.0%	35.8%	28.8%
Target: Return on assets	25%	25%	25%	25%	25%
Positive Variance		4%	1%	11%	4%
Negative Variance	-8%				

Key Ratios: Return on assets

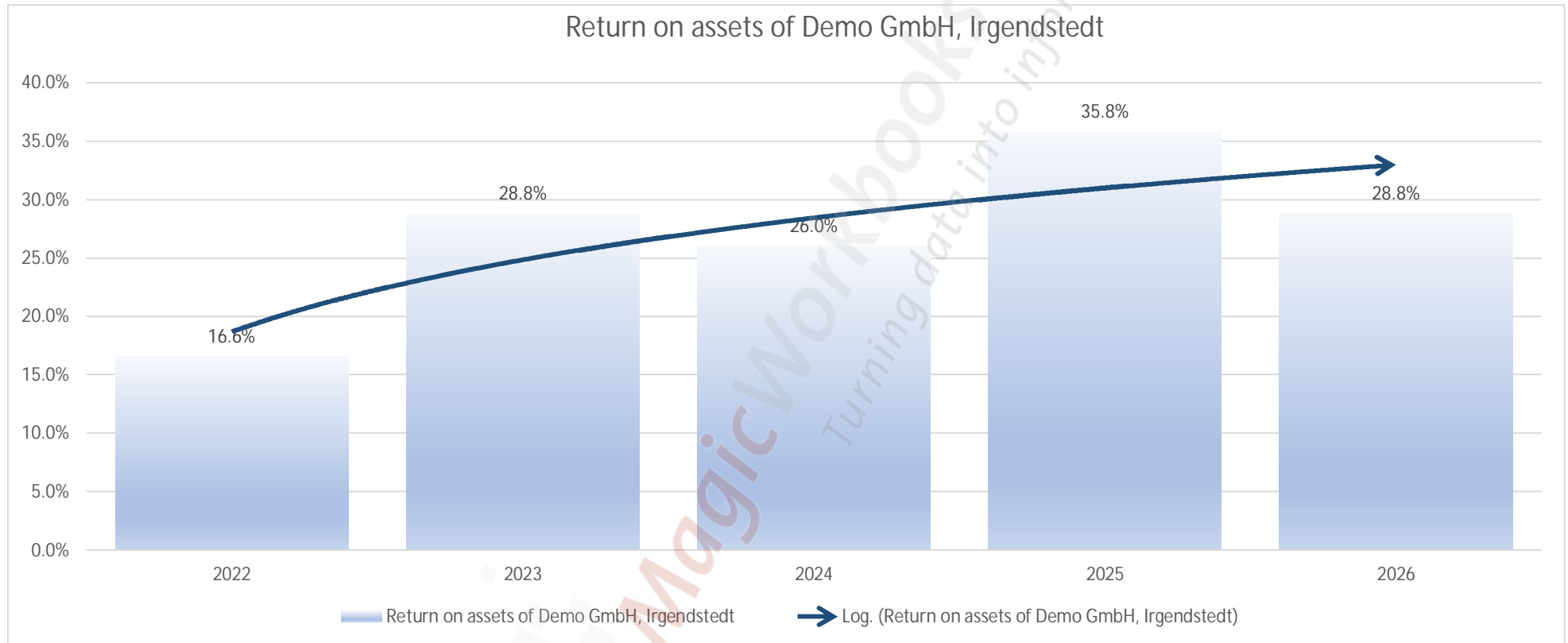
Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024



Key Ratios: ROI Return on Investment

Company

Demo GmbH, Irgendstedt

currency: US \$

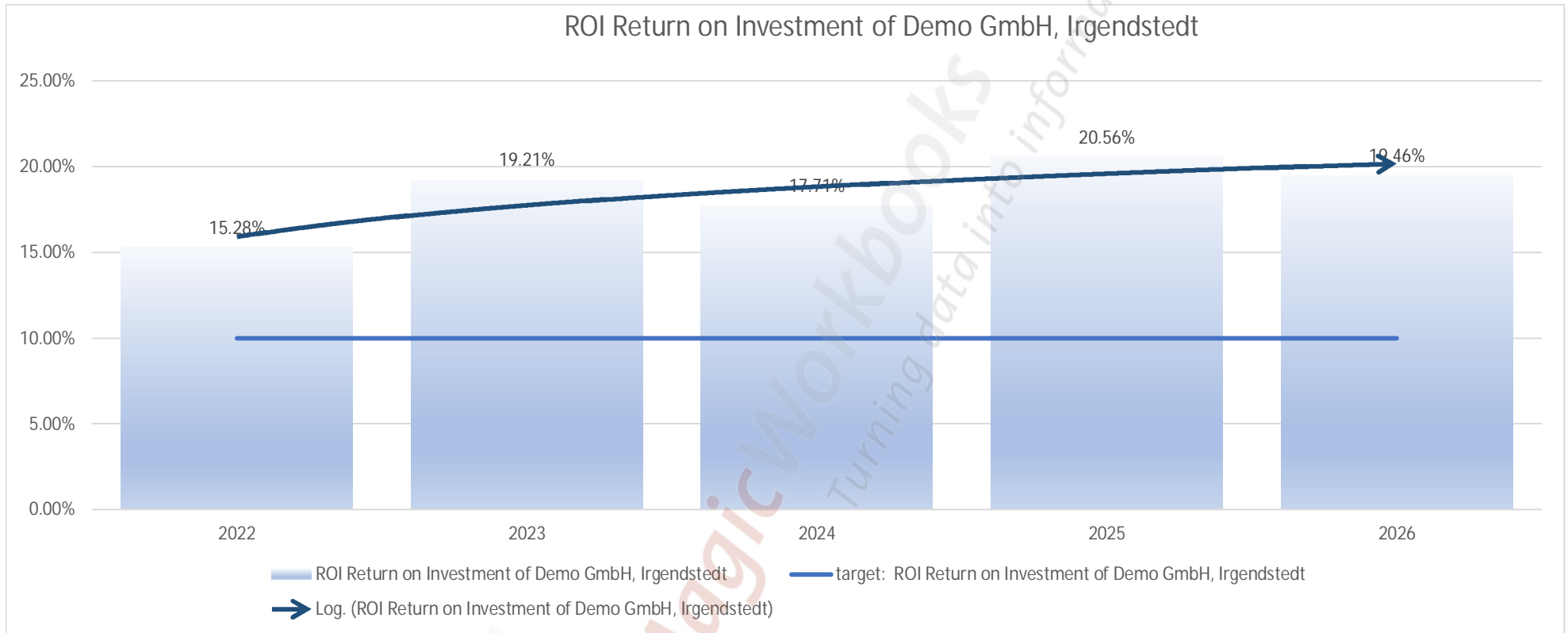
	act.	act.	plan	plan	plan
selected position	2022	2023	2024	2025	2026
return on sales of Demo GmbH, Irgendstedt	19.10%	28.05%	26.03%	30.23%	26.27%
Capital Turnover of Demo GmbH, Irgendstedt	1.25	1.46	1.47	1.47	1.35
ROI Return on Investment of Demo GmbH, Irgendstedt	15.28%	19.21%	17.71%	20.56%	19.46%
target: ROI Return on Investment of Demo GmbH, Irgendstedt	10.00%	10.00%	10.00%	10.00%	10.00%
Positive Variance	5.28%	9.21%	7.71%	10.56%	9.46%
Negative Variance					

Key Ratios: ROI Return on Investment

Company

Demo GmbH, Irgendstedt

currency: US \$



Key Ratios: Capital service ratio

Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date: 8/28/2024

selected position	act. 2022	act. 2023	plan 2024	plan 2025	plan 2026
Liabilities to banks < 1 year		-255,143	-276,362		
Liabilities to banks > 1 year		-24,358		-25,732	-27,183
Liabilities to shareholders < 1 year	-15,547			-5,462	-6,447
Interest and similar expenses	-37,474	-71,326	-71,326	-75,629	-51,567
capital service to be provided	-53,021	-350,827	-347,688	-106,823	-85,197
Cash generated from operations	1,311,683	869,848	1,877,663	2,994,033	3,016,652
Key Ratios: Capital service ratio of Demo GmbH, Irgendstedt	2474%	248%	540%	2803%	3541%

Key Ratios: Capital service ratio

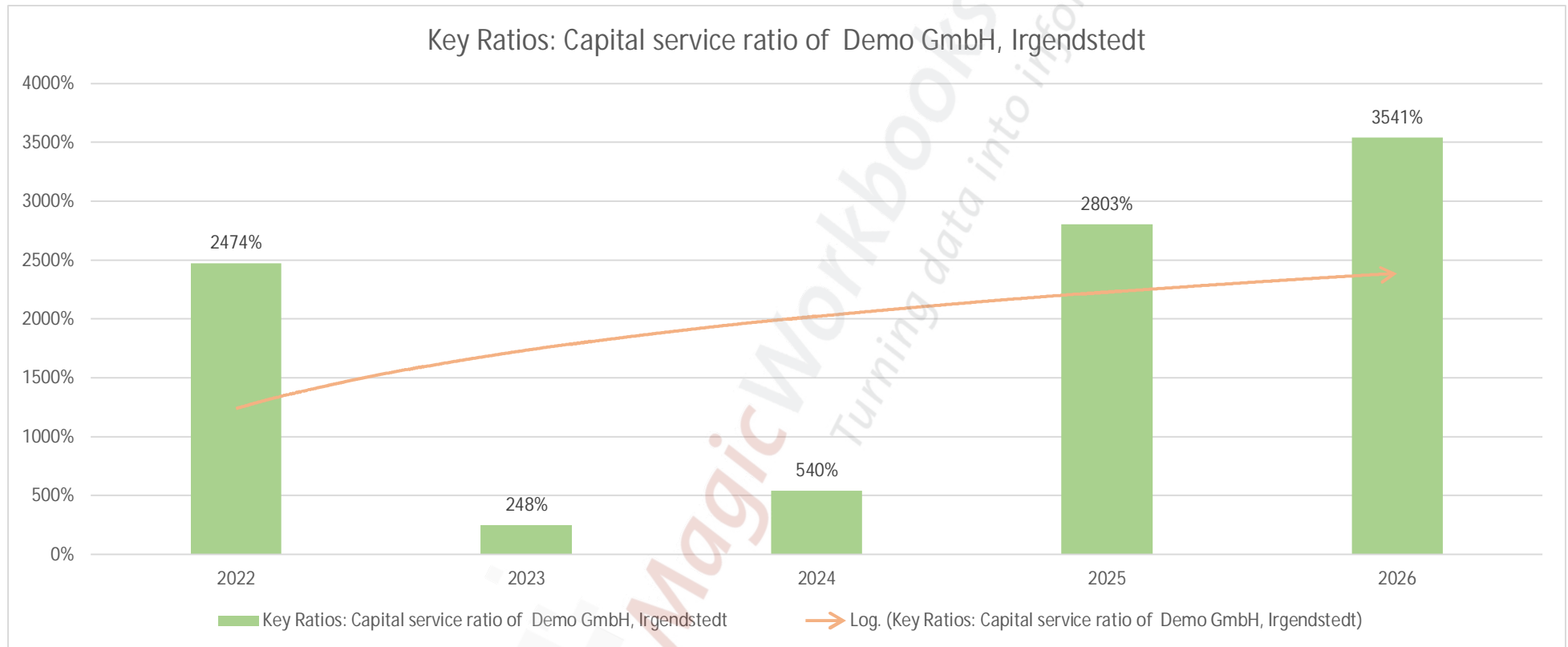
Company

Demo GmbH, Irgendstedt

currency: US \$

reporting date:

8/28/2024



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