

## search result

Surname	Area	information	V. date
Dracoon GmbH Regensburg	Accounting/ Financial Reports	Annual financial statements for the financial year from January 1st, 2021 to December 31st, 2021	03/15/2023

**Dracoon GmbH**

regensburg

**Annual financial statements for the financial year from January 1st, 2021 to December 31st, 2021****balance sheet****assets**

	12/31/2021 EUR	12/31/2020 EUR
A. Fixed assets	224,453.00	109,209.00
I. Intangible assets	5,813.00	5,813.00
II. Tangible assets	218,640.00	103,396.00
B. Current Assets	4,074,115.15	1,134,948.20
I. Receivables and other assets	263,520.19	327,205.58
II. Cash on hand, Bundesbank balances, bank balances and checks	3,810,594.96	807,742.62
C. Prepaid expenses	182,673.37	91,741.61
D. Shortage not covered by equity assets	1,091,181.65	3,369,360.47
	5,572,423.17	4,705,259.28

**liabilities**

	12/31/2021 EUR	12/31/2020 EUR
A. Equity	0.00	0.00
I. Drawn capital	88,154.00	72,120.00
II. Capital Reserve	11,455,157.14	7,261,300.65
III. loss carried forward	10,702,781.12	9,302,491.49
IV. Loss for the year	1,931,711.67	1,400,289.63
V. uncovered shortfall	1,091,181.65	3,369,360.47
B. Provisions	752,791.05	773,486.64
C. Liabilities	845,240.74	1,703,633.40
thereof with a remaining term of up to one year	845,240.74	503,003.26
thereof with a remaining term of more than one year	0.00	1,200,630.14
thereof to shareholders	0.00	1,200,630.14
D. Accruals and Accruals liabilities	3,974,391.38	2,228,139.24
	5,572,423.17	4,705,259.28

**Notes for the financial year ended January 1, 2021 through December 31, 2021****1. General information on the annual financial statements**

Dracoon GmbH, Regensburg, is listed in the commercial register under HRB 16261 at the district court in Regensburg. The annual financial statements for the 2021 financial year were prepared in accordance with the provisions of the German Commercial Code, taking into account the provisions of the GmbHG and the articles of association.

The profit and loss account was drawn up using the nature of expense method.

As of the balance sheet date, the company is a small corporation within the meaning of Section 267 (1) HGB.

**2. Accounting and valuation principles**

The annual financial statements have been prepared under the premise of going concern.

For this purpose, the management has prepared a continuation prognosis in the form of a plan up to December 31, 2023. Management's planning is based on a financial surplus and thus a positive going concern forecast for the forecast periods on which it is based.

Intangible assets and property, plant and equipment are accounted for at acquisition or production cost, taking into account scheduled depreciation based on use. Scheduled

depreciation is based on the expected useful life of the respective asset.

Intangible assets and movable assets are depreciated on a straight-line basis.

The self-created industrial property rights and similar rights and values were valued at the production costs incurred during their development in accordance with Section 255 (2a) HGB. As of the 2016 financial year, the capitalization option pursuant to Section 248 (2) HGB was no longer exercised due to the realignment of business activities.

A collective item was created for wear-and-tear movable assets whose acquisition costs amounted to between EUR 250.00 and EUR 1,000.00, which is reversed in the year of formation and in the following four financial years with a fifth reducing profit.

Receivables and other assets were stated at their nominal value or at the lower fair value on the balance sheet date.

Cash on hand and bank balances are stated at nominal values.

Expenditures before the balance sheet date are shown as prepaid expenses on the assets side, insofar as they represent expenses for a specific period after this date.

The subscribed capital corresponds to the share capital according to the articles of association and the entry in the commercial register as of December 31, 2021 and is fully paid up.

The other provisions were formed for identifiable risks and uncertain liabilities.

The valuation was based on the settlement amount required according to prudent business judgement.

Liabilities were recognized at the settlement amount.

Income before the balance sheet date is shown as prepaid expenses on the liabilities side, insofar as they represent income for a specific period after this date.

### **3. Information on the balance sheet and income statement**

All receivables and other assets have a remaining term of less than one year.

The total amount of liabilities to shareholders with a remaining term of up to one year is EUR 0.00 (previous year: EUR 0.00) and with a remaining term of up to five years EUR 0.00 (previous year: EUR 1,200,630.14).

### **4. Other information**

On average over the year, 73 people were employed.

There are financial obligations from the rental agreement dated May 4, 2006 with an adjustment to the rental agreement dated October 12, 2021 towards Strabag – aik Immobilien-Investmentgesellschaft mbH with a fixed term until August 31, 2026 in the amount of EUR 773,380.72.

As of December 31, 2021, the balance of a money market account in the amount of EUR 100,000.00 is fully pledged to Volksbank Raiffeisenbank.

### **other report components**

**Regensburg, March 11, 2022**

*signed Marc Schieder*

#### Information on the determination:

The annual financial statements were determined on March 11, 2022.

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