

COMPANY NAME :

CELM Mexico

LOCAL CURRENCY :

MXN

Balance Sheet

ROE

ASSETS**FIXED ASSETS****I. Formation expenses (NBV)****II. Intangible fixed assets(NBV)****III. Tangible fixed assets(NBV)**

- A. Land & buildings
- B. Plant, machinery & equipment
- C. Office equipment (fax,copier..)/ furniture & vehicles
- D. Leasing & other similar rights
- E. Leasehold Improvements

Note on NBV

IV. Financial fixed assets

- A 1 Investments in subsidiaries
- A 2 Advances to subsidiaries
- B Investments in other enterprises
- C. Guarantees given
- D. Long Term Loans Receivable

CURRENT ASSETS**V. Short Term Loans Receivable****VI. Inventories****VII. Amounts receivable within one year**

- A. Trade debtors/Bad debt/Sales accruals
 - Debtors (Total Accounts Receivables)
 - Revaluation on AR
 - Provision bad debt (-)
 - Accruals invoices still to be made- Only Operational
- B. Other amounts receivable < 1 year

VIII. Short-term investments**IX. Cash at bank and in hand****X. Deferred charges Operational & G&A / Accrued income-Only G&A****TOTAL ASSETS**

31-12-20		31-12-19	
31 December 2020	0.041010000	31 December 2019	0.047163000
Local currency TO COMPLETE	Eur	Local currency TO COMPLETE	Eur
7,09,541.75	29,098.31	7,09,541.75	33,464.12
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
5,05,099.26	20,714.12	5,05,099.26	23,822.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
5,02,070.56	20,589.91	5,02,070.56	23,679.15
3,028.70	124.21	3,028.70	142.84
2,04,442.49	8,384.19	2,04,442.49	9,642.12
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2,04,442.49	8,384.19	2,04,442.49	9,642.12
0.00	0.00	0.00	0.00
17,78,710.78	72,944.93	16,03,374.19	75,619.94
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
3,81,242.31	15,634.75	1,96,108.69	9,249.07
-62,730.34	-2,572.57	-2,46,512.67	-11,626.28
6,06,103.99	24,856.32	6,06,103.66	28,585.67
0.00	0.00	0.00	0.00
-6,68,834.33	-27,428.90	-8,52,616.33	-40,211.94
0.00	0.00	0.00	0.00
4,43,972.65	18,207.32	4,42,621.36	20,875.35
0.00	0.00	0.00	0.00
5,05,497.88	20,730.47	5,15,294.91	24,302.85
8,91,970.59	36,579.71	8,91,970.59	42,068.01
24,88,252.53	1,02,043.24	23,12,915.94	1,09,084.05

COMPANY NAME :		CELM Mexico			
LOCAL CURRENCY :		MXN			
Balance Sheet					
ROE					
LIABILITIES					
CAPITAL & RESERVES					
I. Capital					
Issued Capital					
Uncalled Capital (-)					
II. Share premium Account					
III. Revaluation Surpluses					
IV. Reserves					
V. Accumulated Result (loss (-))					
VII. PROVISIONS					
Pension & similar obligations					
Taxation					
Major repairs & maintenance					
VIII. LONG TERM LIABILITIES					
A. Subordinated loans					
B.1 Advances from ShareHolders					
B.2 Long Term Loans (payable)					
C. Leasing & similar obligations LT					
D. Credit Institutions LT					
E. Other amounts payable LT					
IX. CURRENT LIABILITIES					
A. Current portion of amounts payable after +1 year					
Loans					
Leasing & similar obligations					
Credit Institutions					
B. Credit Institutions (excl. loans over more than 1 bookyear)					
C. Loans ST					
D. Creditors + Accruals invoices receivable					
Creditors (Accounts Payables)					
Revaluation					
Accruals for Invoices still to be received + Trade Accruals/Op. Estimates					
E. Taxes (income tax, taxes on salaries)					
F. Salaries, social security, provision holiday pay,...					
G. Other amounts payable					
X. Deferred income Operational & G&A / Accrued charges Only G&A					
TOTAL LIABILITIES					

CELM Mexico

MXN

31-12-20

31-12-19

31 December 2020

0.041010000

31 December 2019

0.047163000

Local currency

Eur

Local currency

Eur

TO COMPLETE

TO COMPLETE

-81,94,064.41

-3,36,038.58

-81,85,566.59

-3,86,055.88

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-82,54,064.41

-3,38,499.18

-82,45,566.59

-3,88,885.66

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11,87,600.44

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40,98,336.38

1,68,072.77

39,26,546.62

1,85,187.72

51,00,856.76

2,09,186.14

51,00,856.76

2,40,571.71

24,88,252.53

1,02,043.24

23,12,915.94

1,09,084.05

Loans portion Lon

Loans portion

COMPANY NAME :		CELM Mexico			
LOCAL CURRENCY :		MXN			
<u>Profit & Loss Account</u>					
AVERAGE ROE					
		31-12-20		31-12-19	
		31 December 2020 0.041100000		31 December 2019 0.046447000	
		Local currency TO COMPLETE	Eur	Local currency TO COMPLETE	Eur
<u>REVENUES</u>		<u>-52.22</u>	<u>-2.15</u>	<u>-64.37</u>	<u>-2.99</u>
Operating Income (incl. operational accruals)		0.00	0.00	23.85	1.11
Other operating income		-52.22	-2.15	-88.22	-4.10
<u>CHARGES</u>		<u>8,445.60</u>	<u>347.11</u>	<u>2,73,723.08</u>	<u>12,713.62</u>
Operating Expenses (incl. operational accruals)		0.00	0.00	11,540.31	536.01
General and administrative expenses		8,445.60	347.11	76,839.23	3,568.95
Staff Expenses		0.00	0.00	15.54	0.72
Depreciations on trade debts		0.00	0.00	1,83,782.00	8,536.12
Decrease of value in stocks		0.00	0.00	0.00	0.00
Provision for Risks & Charges		0.00	0.00	0.00	0.00
Other operating expenses		0.00	0.00	1,546.00	71.81
EBITDA		-8,497.82	-349.26	-2,73,787.45	-12,716.61
Depreciations on fixed assets		0.00	0.00	0.00	0.00
OPERATING RESULT		-8,497.82	-349.26	-2,73,787.45	-12,716.61
FINANCIAL REVENUES		0.00	0.00	17,879.65	830.46
Financial Revenues without exchange profit		0.00	0.00	0.00	0.00
Exchange profit		0.00	0.00	17,879.65	830.46
FINANCIAL COSTS		0.00	0.00	4,999.47	232.21
Financial costs without exchange costs		0.00	0.00	0.00	0.00
Exchange costs		0.00	0.00	4,999.47	232.21
<u>FINANCIAL RESULT</u>		<u>0.00</u>	<u>0.00</u>	<u>12,880.18</u>	<u>598.25</u>
EXCEPTIONAL REVENUES		0.00	0.00	0.00	0.00
EXCEPTIONAL COSTS		0.00	0.00	0.00	0.00
RESULT BEFORE TAXES		-8,497.82	-349.26	-2,60,907.27	-12,118.36
INCOME TAXES		0.00	0.00	0.00	0.00
NETT RESULT BEFORE DIVIDENDS		-8,497.82	-349.26	-2,60,907.27	-12,118.36
DIVIDENDS PAID		0.00	0.00	0.00	0.00
DIVIDENDS RECEIVED		0.00	0.00	0.00	0.00
NETT RESULT FOR THE YEAR		-8,497.82	-349.26	-2,60,907.27	-12,118.36