

COMPANY NAME :

LOCAL CURRENCY :

CELM Mexico

MXN

Balance Sheet

ROE

A S S E T S**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****31-12-18**

31 December 2018

0.044481000

Local currency
TO COMPLETE

Eur

7,42,117.79**33,010.14**

0.00

0.00

0.00

0.00

5,12,853.97**22,812.26**

0.00

0.00

0.00

0.00

0.00

0.00

5,09,825.27

22,677.54

3,028.70

134.72

2,29,263.82**10,197.88**

0.00

0.00

0.00

0.00

0.00

0.00

2,29,263.82

10,197.88

0.00

0.00

7,70,599.70**34,277.05****0.00****0.00****0.00****0.00****1,33,284.00****5,928.61**

44,402.27

1,975.06

6,31,981.60

28,111.17

0.00

0.00

-5,87,579.33

-26,136.12

0.00

0.00

88,881.73

3,953.55

0.00**0.00****6,37,315.70****28,348.44****0.00****0.00****15,12,717.49****67,287.19****31-12-17**

31 December 2017

0.042420000

Local currency
TO COMPLETE

Eur

14,85,366.89**63,009.26****0.00****0.00****0.00****0.00****12,56,103.07****53,283.89**

0.00

0.00

0.00

0.00

4,82,230.53

20,456.22

7,70,843.84

32,699.20

3,028.70

128.48

2,29,263.82**9,725.37**

0.00

0.00

0.00

0.00

2,29,263.82

9,725.37

0.00

0.00

28,90,006.10**1,22,594.06****0.00****0.00****0.00****0.00****21,24,529.67****90,122.55**

2,29,483.63

9,734.70

8,98,270.93

38,104.65

47.03

2.00

-6,68,834.33

-28,371.95

0.00

0.00

18,95,046.04

80,387.85

0.00**0.00****1,19,550.86****5,071.35****6,45,925.57****27,400.16****43,75,372.99****1,85,603.32**

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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**

31-12-18		31-12-17	
31 December 2018	0.044481000	31 December 2017	0.042420000
Local currency TO COMPLETE	Eur	Local currency TO COMPLETE	Eur
-79,24,659.32	-3,52,496.77	-28,36,959.06	-1,20,343.80
50,000.00	2,224.05	50,000.00	2,121.00
50,000.00	2,224.05	50,000.00	2,121.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
10,000.00	444.81	10,000.00	424.20
-79,84,659.32	-3,55,165.63	-28,96,959.06	-1,22,889.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
94,37,376.81	4,19,783.96	72,12,332.04	3,05,947.13
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
68,58,719.36	3,05,082.70	25,41,482.73	1,07,809.70
66,24,506.91	2,94,664.69	15,55,749.64	65,994.90
0.00	0.00	0.00	0.00
2,34,212.45	10,418.00	9,85,733.09	41,814.80
62,584.87	2,783.84	2,76,205.69	11,716.65
11,72,510.23	52,154.43	18,72,510.23	79,431.88
13,43,562.35	59,763.00	25,22,133.39	1,06,988.90
0.00	0.00	0.00	0.00
15,12,717.49	67,287.19	43,75,372.99	1,85,603.32

Loans portion Lo

Loans portion

COMPANY NAME :

CELM Mexico

LOCAL CURRENCY :

MXN

Profit & Loss Account

AVERAGE ROE

<u>REVENUES</u>
Operating Income (incl. operational accruals)
Other operating income
<u>CHARGES</u>
Operating Expenses (incl. operational accruals)
General and administrative expenses
Staff Expenses
Depreciations on trade debts
Decrease of value in stocks
Provision for Risks & Charges
Other operating expenses
<u>EBITDA</u>
Depreciations on fixed assets
<u>OPERATING RESULT</u>
<u>FINANCIAL REVENUES</u>
Financial Revenues without exchange profit
Exchange profit
<u>FINANCIAL COSTS</u>
Financial costs without exchange costs
Exchange costs
<u>FINANCIAL RESULT</u>
<u>EXCEPTIONAL REVENUES</u>
<u>EXCEPTIONAL COSTS</u>
<u>RESULT BEFORE TAXES</u>
<u>INCOME TAXES</u>
<u>NETT RESULT BEFORE DIVIDENDS</u>
<u>DIVIDENDS PAID</u>
<u>DIVIDENDS RECEIVED</u>
<u>NETT RESULT FOR THE YEAR</u>

31-12-18		31-12-17	
31 December 2018		31 December 2017	
0.044133000		0.047000000	
Local currency TO COMPLETE	Eur	Local currency TO COMPLETE	Eur
<u>5,80,443.47</u>	<u>25,616.71</u>	<u>200,16,289.26</u>	<u>9,40,765.60</u>
5,81,131.83	25,647.09	200,22,221.37	9,41,044.40
-688.36	-30.38	-5,932.11	-278.81
<u>57,17,603.53</u>	<u>2,52,335.00</u>	<u>150,80,692.04</u>	<u>7,08,792.53</u>
54,55,574.17	2,40,770.85	-50,17,403.11	-2,35,817.95
2,44,220.73	10,778.19	12,60,210.49	59,229.89
17,808.63	785.95	182,61,941.33	8,58,311.24
0.00	0.00	5,75,943.33	27,069.34
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<u>-51,37,160.06</u>	<u>-2,26,718.28</u>	<u>49,35,597.22</u>	<u>2,31,973.07</u>
0.00	0.00	73,531.59	3,455.98
<u>-51,37,160.06</u>	<u>-2,26,718.28</u>	<u>48,62,065.63</u>	<u>2,28,517.08</u>
1,01,524.90	4,480.60	12,52,013.03	58,844.61
0.00	0.00	0.00	0.00
1,01,524.90	4,480.60	12,52,013.03	58,844.61
52,065.10	2,297.79	10,35,449.27	48,666.12
177.16	7.82	407.36	19.15
51,887.94	2,289.97	10,35,041.91	48,646.97
<u>49,459.80</u>	<u>2,182.81</u>	<u>2,16,563.76</u>	<u>10,178.50</u>
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<u>-50,87,700.26</u>	<u>-2,24,535.48</u>	<u>50,78,629.39</u>	<u>2,38,695.58</u>
0.00	0.00	0.00	0.00
<u>-50,87,700.26</u>	<u>-2,24,535.48</u>	<u>50,78,629.39</u>	<u>2,38,695.58</u>
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<u>-50,87,700.26</u>	<u>-2,24,535.48</u>	<u>50,78,629.39</u>	<u>2,38,695.58</u>