

CERDIOS SE
Düsseldorf

half-year FINANCIAL STATEMENTS

as at 30 June 2022

Interim Balance Sheet as at 30/06/2022

CERDIOS SE, Düsseldorf

ASSETS

	EUR	EUR
A. Current assets		
I. Receivables and other assets	639.03	
II. Cash on hand, central bank balances, bank balances, and checks	<u>248,635.44</u>	249,274.47
B. Prepaid expenses		426.02
		<u>249,700.49</u>

Interim Balance Sheet as at 30/06/2022

CERDIOS SE, Düsseldorf

TOTAL EQUITY AND LIABILITIES

	EUR	EUR
A. Equity		
I. Subscribed capital		250,000.00
II. Net loss for the financial year		6,374.51
		<hr/>
Total equity		243,625.49
B. Provisions		6,075.00
		<hr/>
		249,700.49
		<hr/> <hr/>

Income Statement from 24/06/2022 to 30/06/2022

CERDIOS SE, Düsseldorf

	EUR
1. Other operating expenses	6,374.51
2. Net income/net loss after tax	6,374.51-
3. Net loss for the financial year	6,374.51

Cash Flow Statement (indirect) from 24/06/2022 to 30/06/2022

CERDIOS SE, Düsseldorf

EUR EUR

Profit or loss for the period	6,374.51-
+ Increase in provisions	6,075.00
- Increase in other assets not attributable to investing or financing activities	1,065.05
Cash flow from the operating activities	1,364.56-
Cash-effective changes of cash funds (total cash flows)	1,364.56-
+ Cash funds at beginning of period	250,000.00
Cash funds at the end of the period	248,635.44

Cash Flow Statement (direct) from 24/06/2022 to 30/06/2022

CERDIOS SE, Düsseldorf

EUR

- Cash outflows to suppliers and employees	725.53
- Other cash outflows not attributable to investing or financing activities	639.03
Cash flow from the operating activities	1,364.56-
Cash-effective changes of cash funds (total cash flows)	1,364.56-
+ Cash funds at beginning of period	250,000.00
Cash funds at the end of the period	248,635.44

Notes as at

30 June 2022

CERDIOS SE, Düsseldorf

General information on the interim statement

The interim statement of the CERDIOS SE was prepared based on the accounting rules of the German Commercial Code (Handelsgesetzbuch, HGB).

The provisions of the German Stock Corporation Act (AktG) and the SE-Implementation Act (SEAG) also had to be observed in addition to the above regulations.

Information that can be given either on the balance sheet, in the income statement or in the notes to the financial statements is given entirely in the notes.

For the income statement, the total cost method according to Section 275 para. 2 of the German Commercial Code was chosen.

According to the size categories specified in § 267a of the German Commercial Code (HGB), the Company is a micro-corporation.

In the preparation of the interim statements, no use was made of the size-dependent relief provided for in of § 264 para. 1 sentence 5 of the German Commercial Code (HGB). When preparing the interim statements, partial use was made of the size-relate exemptions of Sections 267 and 288 of the German Commercial Code.

The interim statement of the company was prepared in German language and EURO in accordance with Section 244 of the German Commercial Code.

Information identifying the company according to the registry court

Company name according to registry court:	CERDIOS SE
Registered company seat according to registry court:	Düsseldorf
Registry entry:	Handelsregister
Registry court:	Düsseldorf
Registry court number:	HRB 97836

Notes as at
30 June 2022

CERDIOS SE, Düsseldorf

Disclosures on accounting policies

Accounting policies

Accounts receivable and similar assets were recorded at their nominal value or at their lower fair value as at the balance sheet date. The measurement of receivables and similar assets reflects all identifiable risks.

The liquid assets (bank balances) were recorded at their nominal values.

Other provisions were recognised for all uncertain liabilities in the settlement amount required according to prudent business judgment. All discernible risks were taken into account.

Liabilities are recognised at their settlement amount.

Accounting policies that have changed as against the prior year

For the interim statement the previously applied accounting policies were essentially adopted.

Balance sheet disclosures

Information on receivables with a residual term of more than one year

There are no receivables with a remaining term of more than one year as at 30 June 2022.

Disclosures on share classes

The share capital of EUR 250,000.00 is composed of:

Share capital				EUR
250,000.00	ordinary shares each with a notional value of EUR	1.00		250,000.00

Disclosures on authorized capital

The Board of Directors is authorized by the Articles of Association dated 9 June 2022, to increase the share capital of the Company until the expiry of five years, calculated from the day of the entry of this authorised capital in the Commercial Register, once or several times by a total of up to EUR 125,000.00 against cash contributions and/or contributions in kind, whereby shareholders' subscription rights may be excluded (Authorised Capital 2022/I).

Notes as at
30 June 2022

CERDIOS SE, Düsseldorf

Information on residual terms of liabilities

The amount of liabilities with a remaining term of up to one year is EUR 0.00 (previous year: EUR 0.00).

Contingent liabilities resulting from un-recognized liabilities in accordance with section 251 of the German Commercial Code

There were no contingent liabilities within the meaning of Section 251 of the German Commercial Code at the balance sheet date.

Other disclosures

Group affiliation

There is no group affiliation as at 30 June 2022.

Average number of employees during the financial year

No employees have been employed so far.

Names of members of the Administrative Board and the Managing Director

The following person was managing director during the period from 24 June until 30 June 2022:

Martin Schweikhart

The managing director received no payments for his occupation in the reporting period.

The following persons were members of the Administrative Board during the period from 24 June until 30 June 2022:

Marcel Greubel	Chairman
Andreas Schruff	Vice-Chairman
Martin Schweikhart	Member

The members of the Board of Directors did not receive any remuneration for their activities in the reporting period.

Signature of managing director

Düsseldorf, 18 July 2022

/s/ Martin Schweikhart

CERDIOS SE

Equity Schedule as at 30 June 2022

	Share Capital		Outstanding Capital Contribution not yet Requested	Additional Paid-in Capital	Earned Equity	Total Equity
	Common Stock	Preferred Stock				
	EUR	EUR	EUR	EUR	EUR	EUR
Equity at time of incorporation	250.000	0	0	0	0	250.000
Net gain / loss for the year	0	0	0	0	-6.375	-6.375
Balance at June 30, 2022	250.000	0	0	0	-6.375	243.625