



Investor Call

Munich (DE), March 18, 2021

Participants



Thomas Hetmann

- Board of Directors of LION E-Mobility AG
- CFO of LION E-Mobility AG
- CEO of LION Smart GmbH



Ian Mukherjee

- Board of Directors of LION E-Mobility AG



Sebastian Düring

- Investor Relations

Agenda

1. Introduction
2. General Overview 2020/2021 – Ian Mukherjee
3. 2020 Annual Figures – Thomas Hetmann
4. Outlook 2021
5. Swiss share register model
6. Q&A



Ian Mukherjee

General Overview 2020/2021



Thomas Hetmann

LION Smart Annual Figures 2020

Income (P&L) Statement of LION Smart GmbH (HGB)



Jan 1st – Dec 31th, 2020 / Jan 1st – Dec 31th, 2019

EUR	01.01.-31.12.2020	01.01.-31.12.2019
Sales	17,369,736	1,595,237
Increase or decrease in finished goods inventories and work in process	-65,007	158,896
Own work capitalized	155,895	732,950
Total output	17,460,623	2,487,083
Other operating income	237,789	418,365
Costs of materials	14,055,671	651,024
Gross profit	3,404,952	1,836,059
Personnel expenses	2,402,628	2,156,512
Depreciations & amortization on intangible fixed assets & tangible assets	212,122	88,360
Other operating expenses	2,063,615	926,183
Earnings before interest and taxes (EBIT)	-1,035,624	-916,631
Other interest and similar income	60,141	22,858
Interest and similar expenses	44,177	49,830
Financial results	15,964	-26,972
Earnings before taxes (EBT)	-1,019,660	-943,603
Income taxes	0	0
Net loss of the year	-1,019,660	-943,603

Balance sheet of LION Smart GmbH (HGB)



as of Dec 31th, 2020, and Dec. 31th, 2019

EUR	31.12.2020	31.12.2019
ASSETS		
Fixed Assets	7,472,644	6,543,092
Intangible Assets	2,158,637	2,001,535
Tangible Assets	513,447	190,997
Financial Assets	4,800,560	4,350,560
Current Assets	3,749,461	1,259,944
Inventories	302,954	254,817
Receivables and other assets	2,931,840	711,921
Bank balances, cash and cash equivalents	514,667	293,206
Prepaid expenses	83,705	50,358
Total assets	11,305,810	7.853.394

EUR	31.12.2020	31.12.2019
EQUITY AND LIABILITY		
Equity	6,122,984	5,092,554
Subscribed capital	129,500	129,500
Capital reserve	9,266,550	7,216,550
Accumulated losses brought forward	-2,253,496	-1,309,893
Net loss for the year	-1,019,660	-943,603
Accrued	421,276	463,867
Liabilities	4,761,640	2,296,973
Total equity and liabilities	11,305,810	7,853,394

Cash flow statement of LION Smart GmbH (HGB)



as of Dec 31th, 2020, and Dec. 31th, 2019

EUR	31.12.2020	31.12.2019
Annual result	-1,019,660	-943,603
Non-cash expenses		
- Depreciation and amortization of fixed assets	212,122	88,361
- Non-cash interest expense and income	38,522	52,689
- Other non-cash income and expenses	14,801	0
Increase (+), decrease (-) in provisions	-42,591	1,960
Increase (+), decrease (-) in trade receivables	-2,097,497	-108,113
Increase (+), decrease (-) in advance payments made	17,648	-17,399
Increase (+), decrease (-) in other receivables	133,550	77,277
Increase (+), decrease (-) in other assets	-255,972	-80,033
Increase (+), decrease (-) in inventories	-65,786	-158,896
Increase (+), decrease (-) in accrued income and prepaid expenses	-33,347	-21,035
Increase (+), decrease (-) in trade accounts payable	3,061,087	92,955
Increase (+), decrease (-) in advance payments received	-371,498	-47,105
Increase (+), decrease (-) in other liabilities	-152,228	241,193
Increase (+), decrease (-) in accrued expenses and deferred income	0	-201,851

EUR	31.12.2020	31.12.2019
Cash flow from operating activities	-400,849	-1,023,602
Additions to internally generated intangible assets	-155,895	-723,950
Acquisition of licenses	-35,269	-24,602
Acquisition of machinery	-38,272	-19,645
Acquisition of other equipment, factory and office equipment	-247,481	-14,193
Disposal of other equipment, factory and office equipment	16,983	358,929
Acquisition of tools	-231,740	0
Cash flow from investing activities	-691,672	-432,461
Repayment of loans to companies in which participations are held	150,000	-1,800,000
Granting of loans to companies in which participations are held	-600,000	0
Repayment of other financial liabilities	-161,018	-252,684
Deposit of statutory capital reserve	2,050,000	3,610,000
Repayments of liabilities to banks	-125,000	-150,000
Cash flow from financing activities	1,313,982	1,407,316
Net change in cash and cash equivalents	221,460	-48,747
Cash and cash equivalents Beginning of the year	293,206	341,953
Cash and cash equivalents at the measurement date	514,667	293,206

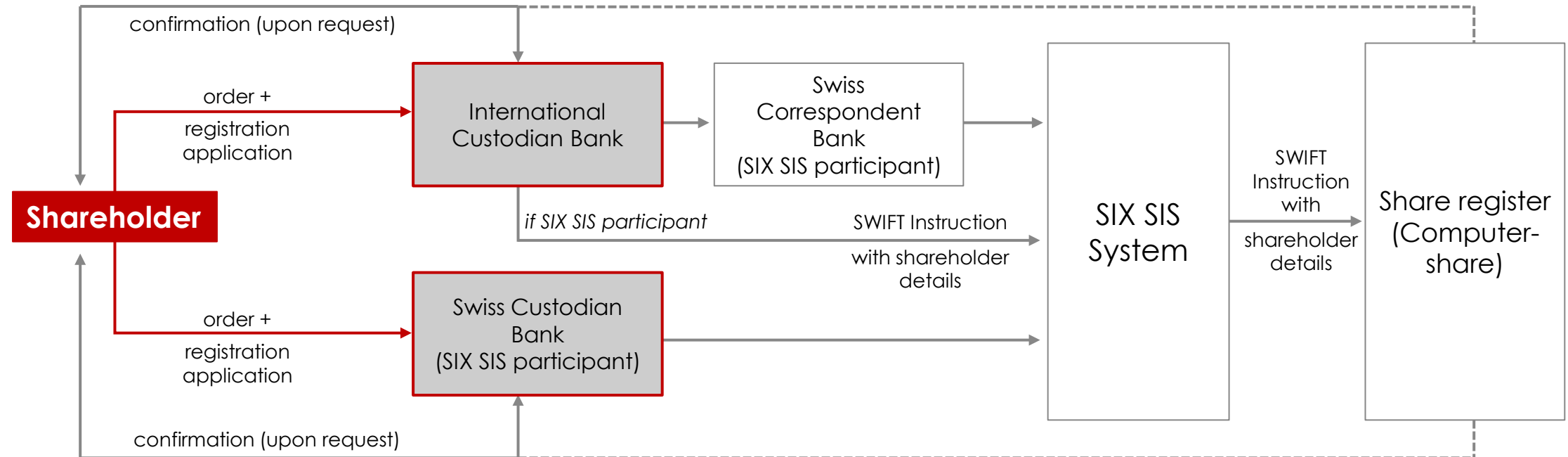
2021



Thomas Hetmann

Outlook 2021 and other important issues

Swiss share register model



- It is important that the shareholder arranges for the shares to be registered in his/her name. Otherwise, all shares held in custody at a bank may be registered in the name of the bank as nominee.
- The shareholder may incur additional costs for the administrative effort incurred on the part of the bank for this processing (depending on the bank).
- As the registration or deregistration in the register is a downstream process, it should have no effect on the trading of the shares as most of the custodian banks have sufficient trading stock.

Swiss share register model

- Applicable to all companies with a head office in Switzerland.
- Without registration, shareholders have no voting rights (but are still entitled to dividends).
- All issued shares of LION E-Mobility AG are held as book-entry securities at the Swiss Central Securities Depository (SIX SIS).

To start the registration process:

- The shareholder must submit an order as well as a registration application to his custodian bank for the registration of the shares.
- If the custodian bank is located in Switzerland and/or a SIX SIS participant, it will send the instructions for the registration to Computershare.
- Custodian banks outside of Switzerland normally are not directly connected to the SIX system and would have to process the registration via their Swiss correspondent bank. This is a process between the shareholder's custodian bank and the Swiss correspondent bank. The shareholder is not involved in this process.
- It is important that the shareholder arranges for the shares to be registered in his/her name. Otherwise, all shares held in custody at a bank may be registered in the name of the bank as nominee.
- The shareholder may incur additional costs for the administrative effort incurred on the part of the bank for this processing (depending on the bank).

After the process is finished:

- The shareholder may request confirmation of the registration from his custodian bank or from the share register.
- As the registration or deregistration in the register is a downstream process, it should have no effect on the trading of the shares as most of the custodian banks have sufficient trading stock.

Outlook



Thomas Hetmann

Q&A

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Forward Looking Statements

This presentation contains forward-looking statements that involve a number of risks and uncertainties, including statements that relate to, among other things, the Company's objectives, goals, strategies, intentions, plans, beliefs, expectations and estimates, and can generally be identified by the use of words such as "may", "will", "could", "should", "would", "likely", "expect", "intend", "estimate", "anticipate", "believe", "plan", "objective" and "continue" (or the negative thereof) and words and expressions of similar import. Although the Company believes that the expectations reflected in such forward-looking statements are reasonable, such statements involve risks and uncertainties, and undue reliance should not be placed on such statements. Certain material factors or assumptions are applied in making forward-looking statements, and actual results may differ materially from those expressed or implied in such statements. Important factors that could cause actual results to differ materially from expectations include but are not limited to: general business and economic conditions (including but not limited to currency rates and creditworthiness of customers); Company liquidity and capital resources, including the availability of additional capital resources to fund its activities; level of competition; changes in laws and regulations; legal and regulatory proceedings; the ability to adapt products and services to the changing market; the ability to attract and retain key executives; and the ability to execute strategic plans. The Company does not undertake any obligation to update publicly or to revise any of the forward-looking statements contained in this presentation, whether as a result of new information, future events or otherwise, except as required by law.