



## **Investor Call**

Munich (DE), May 17, 2021

## Participants



**Thomas Hetmann**

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



**Ian Mukherjee**

- Board of Directors of LION E-Mobility AG



**Sebastian Düring**

- Investor Relations



**Matthias Glemser**

- Investor Relations

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Ian Mukherjee
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Thomas Hetmann & Representative of BEITEN BURKHARDT RA mbH
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Thomas Hetmann
- 6. Q&A**



Ian Mukherjee

# General Overview



Thomas Hetmann

&

Representative of

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**BEITEN BURKHARDT**  
Rechtsanwalts-gesellschaft mbH

# Explanatory Classification of the Qualified Audit Opinion

## Explanatory Classification of the Qualified Audit Opinion



Thomas Hetmann

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Representative of

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**BEITEN BURKHARDT**  
Rechtsanwalts-gesellschaft mbH

# Q&A



Thomas Hetmann

# LION Smart GmbH

## Quarterly Reporting - Q1 2021

# Q1 Income Statement of LION Smart GmbH (HGB)



Jan 1<sup>st</sup> – Mar 31<sup>st</sup>, 2021 / Jan 1<sup>st</sup> – Mar 31<sup>st</sup>, 2020

EUR	01.01.-31.03.2021	01.01.-31.03.2020
Sales	2.609.127	2.032.724
Decrease/ Increase in inventories of finished goods and work in progress	99.777	0
<b>Total output</b>	<b>2.708.904</b>	<b>2.032.724</b>
Other operating income	4.940	6.370
Cost of materials	1.986.395	1.021.002
<b>Gross profit</b>	<b>722.509</b>	<b>1.011.722</b>
Personnel expenses	618.662	475.871
Depreciation and amortization on intangible fixed assets and tangible fixed assets	75.010	20.282
Other operating expense	316.575	340.873
<b>Earnings before Interest and Taxes (EBIT)</b>	<b>-282.797</b>	<b>181.067</b>
Other interest and similar income	15.093	12.968
Interest and similar expenses	7.437	10.261
Financial result	7.656	2.707
<b>Earnings before tax</b>	<b>-275.141</b>	<b>183.774</b>
Taxes on income	0	0
<b>Earnings after tax</b>	<b>-275.141</b>	<b>183.774</b>



# Balance sheet of LION Smart GmbH (HGB)



as of Mar 31<sup>st</sup>, 2021, and Dec. 31<sup>st</sup>, 2020

EUR	31.03.2021	31.12.2020
<b>ASSETS</b>		
<b>Fixed Assets</b>	<b>7.443.509</b>	<b>7.489.438</b>
Intangible Assets	2.167.135	2.175.431
Tangible Assets	475.815	513.447
Financial Assets	4.800.560	4.800.560
<b>Current Assets</b>	<b>2.538.351</b>	<b>3.842.113</b>
Inventories	440.490	338.493
Receivables and other assets	1.855.837	2.988.953
Bank balances, cash and cash equivalents	242.024	514.667
<b>Prepaid expenses</b>	<b>162.154</b>	<b>83.705</b>
<b>Total assets</b>	<b>10.144.014</b>	<b>11.415.256</b>

EUR	31.03.2021	31.12.2020
<b>EQUITY AND LIABILITY</b>		
<b>Equity</b>	<b>6.315.620</b>	<b>6.090.761</b>
Subscribed capital	129.500	129.500
Capital reserve	9.766.550	9.266.550
Accumulated losses brought forward	-3.305.289	-2.253.496
Result for the period/ Net loss for the year	-275.141	-1.051.793
<b>Accruals</b>	<b>916.739</b>	<b>566.516</b>
<b>Liabilities</b>	<b>2.911.655</b>	<b>4.757.979</b>
<b>Total equity and liabilities</b>	<b>10.144.014</b>	<b>11.415.256</b>

# Cash flow statement of LION Smart GmbH (HGB)



as of Mar 31<sup>st</sup>, 2021, and Dec. 31<sup>st</sup>, 2020

EUR	01.01.-31.03.2021	01.01.-31.12.2020
<b>Result for the period/ Result for the year</b>	<b>-275.141</b>	<b>-1.051.793</b>
<b>Non-cash expenses</b>		
- Depreciation and amortization of fixed assets	75.010	212.122
- Non-cash interest expense and income	1.349	209.662
Increase (+), decrease (-) in provisions	350.223	102.649
Increase (+), decrease (-) in trade receivables	985.218	-2.053.183
Increase (+), decrease (-) in advance payments made	-2.220	17.648
Increase (+), decrease (-) in other receivables	0	92.264
Increase (+), decrease (-) in other assets	147.898	-316.113
Increase (+), decrease (-) in inventories	-99.777	-101.325
Increase (+), decrease (-) in accrued income and prepaid expenses	-78.449	-33.347
Increase (+), decrease (-) in trade accounts payable	-1.950.724	3.061.087
Increase (+), decrease (-) in other liabilities	13.051	-152.228
Increase (+), decrease (-) in accrued expenses and deferred income	90.000	-371.498

# Cash flow statement of LION Smart GmbH (HGB)



as of Mar 31<sup>st</sup>, 2021, and Dec. 31<sup>st</sup>, 2020

EUR	01.01.-31.03.2021	01.01.-31.12.2020
<b>Cash flow from operating activities</b>	<b>-743.561</b>	<b>-384.055</b>
Additions to internally generated intangible assets	0	-172.689
Acquisition of licenses	0	-35.269
Acquisition of machinery	0	-38.272
Acquisition of other equipment, factory and office equipment	-29.081	-247.481
Disposal of other equipment, factory and office equipment	0	16.983
Acquisition of tools	0	-231.740
<b>Cash flow from investing activities</b>	<b>-29.081</b>	<b>-708.466</b>
Repayment of loans to companies in which participations are held	0	150.000
Granting of loans to companies in which participations are held	0	-600.000
Repayment of other financial liabilities	0	-161.018
Deposit of statutory capital reserve	500.000	2.050.000
Repayments of liabilities to banks	0	-125.000
<b>Cash flow from financing activities</b>	<b>500.000</b>	<b>1.313.982</b>
Net change in cash and cash equivalents	-272.642	221.460
Cash and cash equivalents Beginning of the year	514.667	293.206
Cash and cash equivalents at the measurement date	242.024	514.667



Thomas Hetmann

# Q&A

## How to reach us

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## Forward Looking Statements

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