

Wagner Finance Holding Sàrl
Société à responsabilité limitée
R.C.S. Luxembourg B65716

ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR ENDED

31 DECEMBER 2020

Wagner Finance Holding Sàrl
Société à responsabilité limitée
R.C.S. Luxembourg B65716

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CAPITAL, RESERVES AND LIABILITIES as at 31/12/2020

CAPITAL, RESERVES AND LIABILITIES	31/12/2020	31/12/2019
A Capital and reserves	31 759 749.52	30 268 915.76
I Subscribed capital	30 540 000.00	30 540 000.00
II Share premium account		
III Revaluation reserve		
IV Reserves	0.00	0.00
1 Legal reserve		
2 Reserve for own shares		
3 Reserves provided for by the articles of association		
4 Other reserves, including the fair value reserve		
a) other available reserves		
b) other non available reserves		
V Profit or loss brought forward	-271 084.24	-124 519.28
VI Profit or loss for the financial year	1 490 833.76	-146 564.96
VII Interim dividends		
VIII Capital investment subsidies		
B Provisions	5 350.00	535.00
1 Provisions for pensions and similar obligations		
2 Provisions for taxation	5 350.00	535.00
3 Other provisions		
C Creditors	1 508 172.94	230 330.55
1 Debenture loans		
a) Convertible loans		
i) becoming due and payable within one year		
ii) becoming due and payable after more than one year		
b) Non convertible loans		
i) becoming due and payable within one year	10 000.00	0.00
ii) becoming due and payable after more than one year		
2 Amounts owed to credit institutions		
a) becoming due and payable within one year	0.00	0.00
b) becoming due and payable after more than one year		
3 Payments received on account of orders in so far as they are shown separately as deduction		
a) becoming due and payable within one year		
b) becoming due and payable after more than one year		
4 Trade creditors		
a) becoming due and payable within one year	70 608.19	122 741.85
b) becoming due and payable after more than one year		
5 Bills of exchange payable		
a) becoming due and payable within one year		
b) becoming due and payable after more than one year		
6 Amounts owed to affiliated undertakings		
a) becoming due and payable within one year	1 389 881.35	98 559.09
b) becoming due and payable after more than one year		
7 Amounts owed to undertakings with which the undertaking is linked by virtue of participati		
a) becoming due and payable within one year	0.00	0.00
b) becoming due and payable after more than one year		
8 Other creditors		
a) Tax authorities	37 683.40	9 029.61
b) Social security authorities		
c) Other creditors		
i) becoming due and payable within one year	0.00	0.00
ii) becoming due and payable after more than one year		
D Deferred income	0.00	0.00
TOTAL CAPITAL, RESERVES AND LIABILITIES	33 273 272.46	30 499 781.31

PROFIT AND LOSS ACCOUNT	31/12/2020	31/12/2019
1 Net turnover		
2 Variation in stocks of finished goods and in work in progress		
3 Work performed by the undertaking for its own purposes and capitalised		
4 Other operating income	0.00	24 789.35
5 Raw materials and consumables and other external expenses		
a) Raw materials and consumables	0.00	0.00
b) Other external expenses	-526 754.88	-160 524.14
6 Staff costs		
a) Wages and salaries		
b) Social security costs		
i) relating to pensions		
ii) other social security costs		
c) Other staff costs		
7 Value adjustments		
a) in respect of formation expenses and of tangible and intangible fixed asset		
b) in respect of current assets		
8 Other operating expenses	-49 639.15	-10 665.48
9 Income from participating interests		
a) derived from affiliated undertakings	2 000 000.00	0.00
b) other income from participating interests		
10 Income from other investments and loans forming part of the fixed assets		
a) derived from affiliated undertakings		
b) other income not included under a)		
11 Other interest receivable and similar income		
a) derived from affiliated undertakings	87 593.35	0.00
b) other interest and similar income	1 852.29	0.00
12 Share of profit or loss of undertakings accounted for under the equity method		
13 Value adjustments in respect of financial assets and of investments held as current assets	0.00	0.00
14 Interest payable and similar expenses		
a) concerning affiliated undertakings	-16 902.85	-59.09
b) other interest and similar expenses	-500.00	0.00
15 Tax on profit or loss	0.00	0.00
16 Profit or loss after taxation	1 495 648.76	-146 459.36
17 Other taxes not shown under items 1 to 16	-4 815.00	-105.60
18 Profit or loss for the financial year	1 490 833.76	-146 564.96

Wagner Finance Holding Sarl
Société à responsabilité limitée
R.C.S. Luxembourg B65716
Notes to the annual accounts
as at December 31, 2020
(in EUR)

NOTE 1 – GENERAL INFORMATION

Wagner Finance Holding Sarl (hereafter the « Company ») was incorporated on July 28, 1998 and was organized under the laws of Luxembourg as a société anonyme under the initial denomination Promo Soparfi SA. As at September 6, 2019, the Company decided to change the name in Wagner Finance Holding SA. As at October 30, 2019 the Company decided to change the legal form and the name in Wagner Finance Holding Sarl.

The object of the Company is the acquisition, holding (including the administration, management and development) and disposal of securities or interests in Luxembourg and/or in foreign companies and undertakings in its own name and own account.

The Company may provide financing in any other kind or form or grant guarantees or security in any kind or form, in favour of the companies and undertakings forming part of the group of which the Company is a member.

The Company may borrow in any kind or form without limitation and privately issue bonds, notes or any other debt instruments as well as warrants or other share subscription rights.

In a general fashion, the Company may carry out any commercial, industrial or financial operation, which it may deem useful in the accomplishment and development of its object.

The registered office of the Company is established at 9 rue Robert Stümper, L-2557 Luxembourg.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General principles

The annual accounts are prepared in conformity with the Luxembourg legal and regulatory requirements as per the generally accepted accounting principles applicable in Luxembourg under the historical cost convention. The accounting policies and valuation principles are, apart from those enforced by the law, determined and applied by the Company's Managers ("the Management").

In the preparation of these annual accounts, the Management made use of certain judgements and accounting estimates. The Management believes that these judgements and estimates are appropriate and that the annual accounts therefore present the financial position and results fairly.

Financial assets

Financial assets such as shares in affiliated undertakings, participating interests and investments held as fixed assets are valued at their historical acquisition cost including any incidental costs of acquisition. Loans granted to affiliated undertakings or other companies and defined as financial fixed assets are valued at their nominal value.

If the Management determines that a durable impairment has occurred in the value of a financial fixed asset, a value adjustment is made in order to reflect that loss. These value adjustments are not continued if the reasons for which they were made have ceased to apply.

Debtors

Debtors are recorded at their nominal value. A value adjustment is made when their recovery is partly or completely in doubt. These value adjustments are not continued if the reasons for which they were made have ceased to apply.

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NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Provisions

Provisions are intended to cover losses or debts, the nature of which is clearly defined and which, at the date of the balance sheet, are either likely to be incurred or certain to be incurred but uncertain as to their amount or the date on which they will arise.

Debts

Debts are recorded at their reimbursement value. Where the amount repayable on account is greater than the amount received, the difference is shown as an asset and is written off over the period of the debt based on a linear method.

Foreign currency translation

The Company maintains its books and records in the Euro (“EUR”).

All transactions expressed in a currency other than EUR are translated into EUR at the exchange rate prevailing at the date of the transaction.

The fixed assets expressed in a currency other than EUR are translated into EUR at the exchange rate prevailing at the date of their acquisition. At the balance sheet date, these fixed assets are maintained at their historical exchange rate.

Cash is translated at the exchange rate prevailing at the balance sheet date. Exchange gains and losses resulting from this conversion are accounted for in the profit and loss account for the year.

Other assets and liabilities are translated separately respectively at the lower (assets) or at the higher (liabilities) of the value converted at the historical exchange rate or the value determined on the basis of the exchange rates effective at the balance sheet date. The unrealised exchange losses are recorded in the profit and loss account. The realised exchange gains and losses are recorded in the profit and loss account at the moment of their realisation.

In the case there is an economic link between an asset and a liability, they are translated in total and only the unrealised net exchange losses are accounted for in the profit and loss account.

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NOTE 3 – FINANCIAL ASSETS

The movements for the year are as follows:

	Affiliated undertakings	
	2020	2019
	EUR	EUR
Gross book value - opening balance	28.510.000,00	-
Additions for the year	843.587,53	28.510.000,00
Disposals for the year	-	-
Transfers for the year	-	-
Gross book value - closing balance	<u>29.353.587,53</u>	<u>28.510.000,00</u>
Accumulated value adjustments - opening balance	-	-
Allocations for the year	-	-
Reversals for the year	-	-
Transfers for the year	-	-
Accumulated value adjustments - closing balance	<u>-</u>	<u>-</u>
Net book value - closing balance	<u><u>29.353.587,53</u></u>	<u><u>28.510.000,00</u></u>

Undertakings in which the Company holds at least 20% of the share capital or in which it is general partner are as follows:

Name of undertaking	Registered office	Ownership	Last balance sheet date	Net equity at the balance sheet date of the company concerned	Profit or loss of the financial year
				EUR	EUR
Elwalux S.A.	Luxembourg	100,00%	31/12/2020	554.992,36	53.042,38
WID Erfurt Betreutes Wohnen am Auenpark GmbH	Germany	100,00%	31/12/2020	18.553,36	(6.446,64)
KTM S.A.	Luxembourg	100,00%	31/12/2020	2.179.316,50	411.446,14
WID Neuwied GmbH	Germany	100,00%	31/12/2020	13.879,13	(11.120,87)
Nuances Promotions Sarl	Luxembourg	50,00%	31/12/2020	(475.347,64)	(244.519,22)
Ronndriesch 4 S.A.	Luxembourg	100,00%	31/12/2020	4.154.092,88	2.859.608,51
WID Erfurt Wohnen am Auenpark GmbH	Germany	100,00%	31/12/2020	(37.313,15)	(62.313,15)

The Board of managers is of the opinion that the fair value of each investment is above the book value and hence has not booked any impairment.

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NOTE 4 – DEBTORS

Debtors are mainly composed of :

	becoming due and payable within one year	
	<u>31/12/2020</u>	<u>31/12/2019</u>
Amounts owed by affiliated undertakings	3.431.385,76	-
Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	-	380,81
Other receivables	486.292,72	401,25
	<u>3.917.678,48</u>	<u>782,06</u>

NOTE 5 – SUBSCRIBED CAPITAL

The subscribed capital amounts to EUR 30.540.000,00 and is divided into 1.000 shares fully paid up with a nominal value of EUR 30.540.

The movements during the year are as follows:

	<u>Subscribed capital</u>	<u>Profit or loss brought forward</u>	<u>Profit or loss for the financial year</u>	<u>Capital and reserves</u>
December 31, 2019	30.540.000,00	(124.519,28)	(146.564,96)	30.268.915,76
Allocation of result 2019	-	(146.564,96)	146.564,96	-
Result for the year	-	-	1.490.833,76	1.490.833,76
December 31, 2020	<u>30.540.000,00</u>	<u>(271.084,24)</u>	<u>1.490.833,76</u>	<u>31.759.749,52</u>

NOTE 6 - CREDITORS

Creditors are mainly composed of :

	becoming due and payable within one year	
	<u>31/12/2020</u>	<u>31/12/2019</u>
Debenture loans	10.000,00	-
Trade creditors	70.608,19	122.741,85
Amounts owed to affiliated undertakings	1.389.881,35	98.559,09
Other creditors	37.683,40	9.029,61
	<u>1.508.172,94</u>	<u>230.330,55</u>

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NOTE 7 – STAFF

The Company did not have any employees during the year.

NOTE 8 – NON-CONVERTIBLE DEBENTURE LOAN

On December 9, 2019 the Company, as Issuer has engaged in a private offering of securities through the issuance of Bearer Bonds with an aggregate principal amount of up to EUR 50.000.000,00, bearing interest at rate of five percent per year (the "Notes"). The holders of the Notes ("Holders") have the right to receive annual fixed-rate interest payments and the payment of the principal amount on the final maturity date. The Notes fall due on December 9, 2024 . The Notes are be represented by a global note in bearer form without interest coupons upon and are stored with Clearstream Banking AG, Eschborn, Germany. The Issuer will use the proceeds of the Offering to finance real estate projects of the Wagner Group, Luxembourg, besides the financing by bank loans or loans by other providers of finance.

The Notes constitute direct, unconditional, unsecured and unsubordinated obligations of the Issuer ranking pari passu among themselves and pari passu with all other un-secured and unsubordinated present and future obligations of the Issuer, unless such other obligations are accorded priority by mandatory provisions of law.

The Issuer undertakes, so long as the Notes are outstanding, but only up to the time all amounts of principal and interest have been placed at the disposal of the Paying Agent, not to create any mortgage, pledge, or other security interest (each such right a "Security") over the whole or any part of its undertakings, assets or revenues, present or future, to secure any Capital Market Indebtedness or to secure any guarantee or indemnity given by the Issuer or any of its subsidiaries in respect of any Capital Market Indebtedness of another person, without, at the same time securing all amounts payable under the Notes either with identical Security or providing all amounts payable under the Notes such other Security as shall be approved by an independent accounting firm of internationally recognized standing as being equivalent security. This undertaking according to this paragraph shall not apply to such Securities, (i) which are provided for by law, (ii) which are required as a condition precedent for public permissions, (iii) which are agreed within the framework of a securitization transaction, (iv) which are provided by subsidiaries for securing obligations under Capital Market Indebtedness which serve to finance the acquisition of individual real estate or real estate portfolios by the respective subsidiary or (v) which secure Capital Market Indebtedness which becomes an obligation of the Issuer or the group as a result of a future acquisition, provided this Capital Market Indebtedness has not been established in respect of this future acquisition. A Security to be provided in accordance with this paragraph may also be created for the benefit of a trustee of the Holders.

In an event of default, e.g. in case of a cross default relating to a capital market indebtedness or breach of certain covenants, each Holder is entitled to demand redemption of the Notes at their principal amount together with accrued interest.

If a change of control occurs, each Holder shall have the right, but not the obligation, to require the Issuer to redeem or, at the Issuer's option, purchase (or procure the purchase by a third party of) his Notes in whole or in part; such request must be declared within 30 days following a notice of the change of control towards the specified office of the paying agent and the Issuer.

The Issuer undertakes to use the proceeds out of the issuance of the Notes for the financing of real estate activities of the Wagner Group. Such financing should be done by way of loans on an arms-length base which should be, subject to restricting provisions like a subordination provided by intercreditor agreements, if any, with the bank or other financiers financing the respective real estate project, regularly bear interests and, further, should be secured by pledge of the shares of the respective real estate company and by the assignment of the claim for the proceeds, if any, out of the sale of the respective real estate project.

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NOTE 9 – OFF-BALANCE SHEET COMMITMENTS

The Company has granted a pledge on the shares it holds in its subsidiary Elwalux S.A. in favor of the bank having provided the credit facility to Elwalux S.A., for securing the payment of all amounts including principal, interest, costs and incidentals whatsoever that may be owed by Elwalux S.A. to the bank and in particular the reimbursement of all amounts including principal, interest and costs whatsoever resulting from said credit facility.

On December 2, 2020 the Company has signed a letter of comfort to its subsidiaries WID Erfurt Betreutes Wohnen am Auenpark GmbH and WID Erfurt Wohnen am Auenpark GmbH for the acquisition of a property located in Erfurt (Germany) for a total amount of EUR 9.750.000,00.

NOTE 10 – SUBSEQUENTS EVENTS

The acquisition price of the property located in Erfurt (Germany) was due on February 4, 2021 and was partially paid. The residual balance of EUR 7.175.000,00 is still due and interest at rate of 9% p.a. applies.

NOTE 11 – COVID-19

In March 2020, the World Health Organization declared the outbreak of a new coronavirus (COVID-19) as a pandemic. The economic impact on the Company's activity cannot be reasonably estimated, but in the opinion of the board of Managers, the going concern of the Company is not at risk as at the date of the annual accounts preparation.

ASSETS		31/12/2020	31/12/2019
C/III/1	Fixed assets		
	Financial assets		
	Shares in affiliated undertakings	29 353 587.53	28 510 000.00
	PA.ELWALUX Shares Elwalux S.A. - 100.00%	2 320 000.00	2 320 000.00
	PA.ERFURT Shares WID Erfurt Betreutes Wohnen am Auenpark GmbH- 100.00%	28 500.00	0.00
	PA.KTM Shares KTM S.A. - 100.00%	5 255 000.00	5 255 000.00
	PA.NEUWIED Shares WID Neuwied GmbH - 100.00%	25 000.00	0.00
	PA.NUANCES Shares Nuances Promotions Sàrl - 50.00%	765 087.53	0.00
	PA.R4 Shares Ronndriesch 4 S.A. - 100.00%	20 935 000.00	20 935 000.00
	PA.WESSELING Shares WID Erfurt Wohnen am Auenpark GmbH- 100.00%	25 000.00	0.00
D/II/2/a)	Current assets		
	Debtors		
	Amounts owed by affiliated undertakings becoming due and payable within one year	3 431 385.76	0.00
	IE.ELWALUX Interest on loan - Elwalux S.A.	3 940.03	0.00
	IE.ERFURT Interest on loan - WID Erfurt Betreutes Wohnen am Auenpark GmbH	843.46	0.00
	IE.NEUWIED Interest on loan - WID Neuwied GmbH	26 144.44	0.00
	IE.NUANCES Interest on loan - Nuances Promotions Sàrl	3 228.72	0.00
	IE.PARWA Interest on loan - Parwa S.A.	3 709.09	0.00
	IE.WESSELING Interest on loan - WID Erfurt Wohnen am Auenpark GmbH	1 696.84	0.00
	P.ELWALUX Loan - Elwalux S.A.	267 111.83	0.00
	P.ERFURT Loan - WID Erfurt Betreutes Wohnen am Auenpark GmbH	60 009.17	0.00
	P.NEUWIED Loan - WID Neuwied GmbH	1 873 121.99	0.00
	P.NUANCES Loan - Nuances Promotions Sàrl	316 450.69	0.00
	P.PARWA Loan - Parwa S.A.	754 405.92	0.00
	P.WESSELING Loan - WID Erfurt Wohnen am Auenpark GmbH	120 723.58	0.00
D/II/3/a)	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests becoming due and payable within one year	0.00	380.81
	P.PT Loan - Participations Techniques S.A.	0.00	380.81
D/II/4/a)	Other debtors becoming due and payable within one year	486 292.72	401.25
	4214300 Wealth tax - advanced payments	7 757.50	401.25
	4218811 AWP S.A. - Debt share price Nuances Promotions Sàrl	382 543.76	0.00
	IE.WID1 Loan - WID GmbH	1 372.51	0.00
	P.WID1 Interest on loan - WID GmbH	94 618.95	0.00
D/IV	Cash at bank and in hand	2 006.45	1 988 999.25
	5131001 BGL LU74 0030 5634 5718 0000	2 006.45	1 988 999.25

CAPITAL, RESERVES AND LIABILITIES		31/12/2020	31/12/2019
A/I	Capital and reserves		
	Subscribed capital	30 540 000.00	30 540 000.00
	1010000 Subscribed capital	30 540 000.00	30 540 000.00
A/V	Profit or loss brought forward	-271 084.24	-124 519.28
	1410000 Results brought forward	-271 084.24	-124 519.28
A/VI	Profit or loss for the financial year	1 490 833.76	-146 564.96
	1420000 Result for the financial year	1 490 833.76	-146 564.96
B/2	Provisions		
	Provisions for taxation	5 350.00	535.00
	1823100 Provisions for net wealth tax	5 350.00	535.00
C//1/b/i)	Creditors		
	Debenture loans		
	Non convertible loans		
	becoming due and payable within one year	10 000.00	0.00
	1931100 Principal amount	10 000.00	0.00
C//4/a)	Trade creditors		
	becoming due and payable within one year	70 608.19	122 741.85
	4411200 Suppliers - invoices not yet received	0.00	4 017.00
	F1 Etude Pierre Berna	70 608.19	70 608.19
	F5 EQS Group AG	0.00	5 520.00
	F9 ETUDE FRANK MOLITOR	0.00	7 794.83
	F10 LuxCSD SA	0.00	174.33
	F11 Heussen	0.00	31 627.50
	F12 F+M FINANCIAL	0.00	3 000.00
C//6/a)	Amounts owed to affiliated undertakings		
	becoming due and payable within one year	1 389 881.35	98 559.09
	4511220 Suppliers - invoices not yet received	133 627.00	90 000.00
	IE.KTM Interest on loan - KTM S.A.	246.47	0.00
	IE.PARWA Interest on loan - Parwa S.A.	0.00	59.09
	IE.R4 Interest on loan - Ronndriesch4 S.A.	11 505.84	0.00
	P.KTM Loan - KTM S.A.	73 295.93	0.00
	P.PARWA Loan - Parwa S.A.	0.00	8 500.00
	P.R4 Loan - Ronndriesch 4 S.A.	1 171 206.11	0.00
C//8/a)	Other creditors		
	Tax authorities	37 683.40	9 029.61
	4614120 VAT payable	37 683.40	9 029.61

PROFIT AND LOSS ACCOUNT		31/12/2020	31/12/2019
//4	Other operating income	0.00	24 789.35
	7688000 Other extraordinary income	0.00	24 789.35
//5(b)	Raw materials and consumables and other external expenses		
	Other external expenses	-526 754.88	-160 524.14
	6133300 Account costs	-376.95	-0.95
	6133800 Other costs and bank charges	-248.00	-149.00
	6134100 Legal fees	-60 678.39	-42 354.19
	6134200 Accounting and audit fees	-250.00	0.00
	6134800 Other fees	-331 224.54	-28 020.00
	6134810 Consulting fees	-133 627.00	-90 000.00
	6187000 Contributions to professional associations	-350.00	0.00
//8	Other operating expenses	-49 639.15	-10 665.48
	6462000 VAT non-deductible	-49 639.15	-10 140.08
	6682000 Tax, social and criminal fines and penalties	0.00	-525.40
//9(a)	Income from participating interests derived from affiliated undertakings	2 000 000.00	0.00
	7521100 Dividends - Ronndriesch 4 S.A.	2 000 000.00	0.00
//11(a)	Other interest receivable and similar income derived from affiliated undertakings	87 593.35	0.00
	IC.ELWALUX Interest on loan - Elwalux S.A.	11 051.86	0.00
	IC.ERFURT Interest on loan - WID Erfurt Betreutes Wohnen am Auenpark GmbH	852.63	0.00
	IC.KTM Interest on loan - KTM S.A.	1 322.60	0.00
	IC.NEUWIED Interest on loan - WID Neuwied GmbH	68 266.43	0.00
	IC.NUANCES Interest on loan - Nuances Promotions Sàrl	3 679.41	0.00
	IC.WESSELING Interest on loan - WID Erfurt Wohnen am Auenpark GmbH	2 420.42	0.00
//11(b)	other interest and similar income	1 852.29	0.00
	7552200 Interests on term accounts	109.29	0.00
	IC.WID1 Interest on loan - WID GmbH	1 743.00	0.00
//14(a)	Interest payable and similar expenses concerning affiliated undertakings	-16 902.85	-59.09
	ID.PARWA Interest on loan - Parwa S.A.	-3 190.90	-59.09
	ID.R4 Interest on loan - Ronndriesch 4 S.A.	-13 711.95	0.00
//14(b)	other interest and similar expenses	-500.00	0.00
	6551200 Interest on debenture loans	-500.00	0.00
//16	Profit or loss after taxation	1 495 648.76	-146 459.36
//17	Other taxes not shown under items 1 to 16	-4 815.00	-105.60
	6811000 Wealth tax - current financial year	-4 815.00	-535.00
	7810000 Adjustments of wealth tax	0.00	429.40
//18	Profit or loss for the financial year	1 490 833.76	-146 564.96
	1420000 Result for the financial year	1 490 833.76	-146 564.96