

Values EUR

	Note	**/2022 - 06/2022	**/2021 - 12/2021
A. Subscribed capital unpaid	AA		
I. Subscribed capital not called	AAI		
II. Subscribed capital called but not paid	AAII		
B. Formation expenses	AB		
C. Fixed assets	AC	31 478 587,53	31 478 587,53
I. Intangible assets	ACI		
1. Costs of development	ACI1		
2. Concessions, patents, licences, trade marks and similar rights and assets if they were	ACI2		
a) acquired for valuable consideration and need not be shown under C I-3	ACI2a		
b) created by the undertaking itself	ACI2b		
3. Goodwill, to the extent that it was acquired for valuable consideration	ACI3		
4. Payments on account and intangible assets under development	ACI4		
II. Tangible assets	ACII		
1. Land and buildings	ACII1		
2. Plant and machinery	ACII2		
3. Other fixtures and fittings, tools and equipment	ACII3		
4. Payments on account and tangible assets in the course of construction	ACII4		
III. Financial assets	ACIII	31 478 587,53	31 478 587,53
1. Shares in affiliated undertakings	ACIII1	31 478 587,53	31 478 587,53
231001 Elwalux SA 100%	ACIII1	2 320 000,00	2 320 000,00
231002 WID Erfurt Betreutes Wohnen GmbH 100%	ACIII1	28 500,00	28 500,00
231003 KTM SA 100%	ACIII1	5 255 000,00	5 255 000,00
231004 WID Neuwied GmbH 100%	ACIII1	25 000,00	25 000,00
231005 Nuances Promotions Sàrl 85%	ACIII1	2 865 087,53	2 865 087,53
231006 Ronndriesch 4 SA 100%	ACIII1	20 935 000,00	20 935 000,00
231007 WID Erfurt Wohnen GmbH 100%	ACIII1	25 000,00	25 000,00
231008 Health Living GmbH 100%	ACIII1	25 000,00	25 000,00
2. Loans to affiliated undertakings	ACIII2		
3. Participating interests	ACIII3		
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	ACIII4		
5. Investments held as fixed assets	ACIII5		
6. Other loans	ACIII6		
D. Current Assets	AD	20 207 552,49	23 266 688,16
I. Stocks	ADI		
1. Raw materials and consumables	ADI1		
2. Work in progress	ADI2		
3. Finished goods and goods for resale	ADI3		
4. Payments on account	ADI4		
II. Debtors	ADII	19 159 073,97	20 555 891,00
1. Trade debtors	ADII1		
a) becoming due and payable after less than one year	ADII1a		
b) becoming due and payable after more than one year	ADII1b		
2. Amounts owed by affiliated undertakings	ADII2	18 431 685,31	19 863 535,89
a) becoming due and payable after less than one year	ADII2a	18 431 685,31	19 863 535,89
411110 Trade receivables - unbilled	ADII2a		360 386,42
411111 Trade receivables	ADII2a	360 386,41	
411121 Loan Elwalux SA	ADII2a	518 696,21	205 676,69
411122 Loan WID Neuwied GmbH	ADII2a	2 254 717,71	2 189 051,23

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411123 Loan Nuances Promotions Sàrl	ADII2a	3 097 592,29	1 997 636,59
411125 Loan WID Erfurt Wohnen GmbH	ADII2a	4 497 355,97	7 718 297,97
411126 Loan WID Erfurt Betreutes Wohnen	ADII2a	4 757 303,13	4 607 613,74
411127 Loan Health Living GmbH	ADII2a	2 593 269,42	2 430 117,59
411141 Interest Elwalux SA	ADII2a	4 516,01	2 217,76
411142 Interest WID Neuwied GmbH	ADII2a	33 652,55	32 921,68
411143 Interest Nuances Promotions Sàrl	ADII2a	74 062,87	35 212,91
411144 Interest WID Erfurt Wohnen	ADII2a	76 347,32	134 793,30
411146 Interest WID Erfurt Betreutes Wohnen	ADII2a	77 349,78	74 647,84
411147 Interest Health Living GmbH	ADII2a	63 935,64	52 462,17
421880 Other miscellaneous receivables	ADII2a	22 500,00	22 500,00
b) becoming due and payable after more than one year	ADII2b		
3. Amounts owed by undertakings with which the undertakings is linked by virtue of participating	ADII3		
a) becoming due and payable after less than one year	ADII3a		
b) becoming due and payable after more than one year	ADII3b		
4. Other debtors	ADII4	727 388,66	692 355,11
a) becoming due and payable after less than one year	ADII4a	727 388,66	692 355,11
421430 Net wealth tax	ADII4a	12 030,00	17 580,00
421883 Loan WID GmbH	ADII4a	694 605,48	655 202,90
421884 Interest WID GmbH	ADII4a	20 753,18	19 572,21
b) becoming due and payable after more than one year	ADII4b		
III. Investments	ADIII		
1. Shares in affiliated undertakings	ADIII1		
2. Own shares	ADIII2		
3. Other investments	ADIII3		
IV. Cash at bank and in hand	ADIV	1 048 478,52	2 710 797,16
513101 BGL LU74 0030 5634 5718 0000	ADIV	1 048 478,52	2 710 797,16
E. Prepayments and accrued income	AE	193 750,00	193 750,00
481000 Deferr. charges(on one/more fin. years)	AE	193 750,00	193 750,00
TOTAL (ASSETS)		51 879 890,02	54 939 025,69

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	Note	**/2022 - 06/2022	**/2021 - 12/2021
A Capital and reserves	PA	32 235 329,80	33 822 809,33
I. Subscribed capital	PAI	30 540 000,00	30 540 000,00
101000 Subscribed capital	PAI	30 540 000,00	30 540 000,00
II. Share premium account	PAII		
III. Revaluation reserve	PAIII		
IV. Reserves	PAIV	305 400,00	305 400,00
1. Legal reserve	PAIV1	305 400,00	305 400,00
131000 Legal reserve	PAIV1	305 400,00	305 400,00
2. Reserve for own shares	PAIV2		
3. Reserves provided for by the articles of association	PAIV3		
4. Other reserves, including the fair value reserve	PAIV4		
a) other available reserves	PAIV4a		
b) other non available reserves	PAIV4b		
V. Profit or loss brought forward	PAV	77 409,33	914 349,52
141200 Results brought forward (assigned)	PAV	77 409,33	914 349,52
VI. Result for the financial year	PAVI	1 312 520,47	2 063 059,81
VII. Interim dividends	PAVII		
VIII. Investment subsidies	PAVIII		
B. Provisions	PB		
1. Provisions for pensions and similar obligations	PB1		
2. Provisions for taxation	PB2		
3. Other provisions	PB3		
C. Creditors	PC	19 644 560,22	21 116 216,36
1. Debenture loans	PC1	310 000,00	310 000,00
a) Convertible loans	PC1a		
i) becoming due and payable after less than one year	PC1ai		
ii) becoming due and payable after more than one year	PC1aii		
b) Non convertible loans	PC1b	310 000,00	310 000,00
i) becoming due and payable after less than one year	PC1bi		
ii) becoming due and payable after more than one year	PC1bii	310 000,00	310 000,00
193100 due and payable within one year	PC1bii	310 000,00	310 000,00
2. Amounts owed to credit institutions	PC2		
a) becoming due and payable after less than one year	PC2a		
b) becoming due and payable after more than one year	PC2b		
3. Payments received on account of orders in so far as they are not shown separately as	PC3		
a) becoming due and payable after less than one year	PC3a		
b) becoming due and payable after more than one year	PC3b		
4. Trade creditors	PC4		
a) becoming due and payable after less than one year	PC4a		
b) becoming due and payable after more than one year	PC4b		
5. Bills of exchange payable	PC5		
a) becoming due and payable after less than one year	PC5a		
b) becoming due and payable after more than one year	PC5b		
6. Amounts owed to affiliated undertakings	PC6	4 277 743,37	5 717 530,46
a) becoming due and payable after less than one year	PC6a	4 277 743,37	5 717 530,46
411124 Loan Parwa SA	PC6a	3 689 866,31	3 942 523,16

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411145 Interest Parwa SA	PC6a	12 516,92	11 627,32
451110 Purchases and services	PC6a		156 343,59
451111 Suppliers - invoices not yet received	PC6a	125 466,00	100 466,00
451121 Loan KTM SA	PC6a	169 708,22	199 283,59
451122 Loan Ronndriesch 4 SA	PC6a	265 926,85	1 290 291,81
451141 Interest KTM SA	PC6a	2 359,42	2 801,04
451142 Interest Ronndriesch 4 SA	PC6a	11 899,65	14 193,95
b) becoming due and payable after more than one year	PC6b		
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating	PC7		
a) becoming due and payable after less than one year	PC7a		
b) becoming due and payable after more than one year	PC7b		
8. Other creditors	PC8	15 056 816,85	15 088 685,90
a) Tax authorities	PC8a	56 816,85	88 685,90
461231 Net wealth tax - Tax accrual	PC8a	11 720,00	12 030,00
461412 VAT payable	PC8a	45 096,85	76 655,90
b) Social security authorities	PC8b		
c) Other creditors	PC8c	15 000 000,00	15 000 000,00
i) becoming due and payable within one year	PC8ci	15 000 000,00	15 000 000,00
471611 Loan Empira	PC8ci	15 000 000,00	15 000 000,00
ii) becoming due and payable after more than one year	PC8cii		
D. Deferred income	PD		
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		51 879 890,02	54 939 025,69

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	Note	**/2022 - 06/2022	**/2021 - 12/2021
1. Net turnover	R1		360 386,42
708000 Other components of turnover	R1		360 386,42
2. Variation in stocks of finished goods and in work in progress	R2		
3. Work performed by the undertaking for its own purposes and capitalised	R3		
4. Other operating income	R4		
5. Raw materials and consumables and other external expenses	R5	(208 066,01)	(565 054,90)
a) Raw materials and consumables	R5a		
b) Other external charges	R5b	(208 066,01)	(565 054,90)
613100 Commissions and brokerage fees	R5b	(173 000,00)	
613320 Loans' issuance expenses	R5b		(387 797,47)
613330 Bank charges and commissions	R5b	(66,01)	(420,36)
613380 Other bank. & sim. services (not interest)	R5b		(128,00)
613410 Legal, litigation and similar fees	R5b		16 120,93
613420 Accounting, tax consult., audit. & similar	R5b		(250,00)
613480 Other professional fees	R5b	(10 000,00)	(91 764,00)
613481 Consulting fees	R5b	(25 000,00)	(100 466,00)
618700 Contributions to professional associat.	R5b		(350,00)
6. Staff costs	R6		
a) Wages and salaries	R6a		
b) Social security costs	R6b		
i) relating to pensions	R6bi		
ii) other social security costs	R6bii		
c) Other staff costs	R6c		
7. Value adjustments	R7		
a) in respect of formation expenses and of tangible and intangible fixed assets	R7a		
b) in respect of current assets	R7b		
8. Other operating expenses	R8	(31 110,00)	(69 838,17)
646200 Non-ref undable VAT	R8	(31 110,00)	(69 838,17)
9. Income from participating interests	R9	2 000 000,00	2 500 000,00
a) derived from affiliated undertakings	R9a	2 000 000,00	2 500 000,00
752110 Shares in affiliated undertakings	R9a	2 000 000,00	2 500 000,00
b) other income from participating interests	R9b		
10. Income from other investments and loans forming part of the fixed assets	R10		
a) derived from affiliated undertakings	R10a		
b) other income not included under a)	R10b		
11. Other interest receivable and similar income	R11	756 222,98	631 590,62
a) derived from affiliated undertakings	R11a	715 639,43	596 861,76
755410 Interest on amounts owed by aff. undtkg	R11a	715 639,43	596 861,76
b) other interest and similar income	R11b	40 583,55	34 728,86
755210 Interest on bank accounts	R11b		6 945,21
755820 Int. on other amounts receivable - other	R11b	40 583,55	27 783,65
12. Teil der Ergebnisse nach der Equity Methode	R12		
13. Value adjustments in respect of financial assets and of investments held as current assets	R13		

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14. Interest payable and similar charges	R14	(1 192 806,50)	(778 019,16)
a) concerning affiliated undertakings	R14a	(61 556,50)	(136 991,53)
655410 Interest payable to affiliated undtkg	R14a	(61 556,50)	(136 991,53)
b) other interest and similar charges	R14b	(1 131 250,00)	(641 027,63)
655120 Interest on debenture loans - other	R14b		(15 500,00)
655210 Banking interest on current accounts	R14b		(527,63)
655820 Int. pay ./other loans & debts-other	R14b	(1 131 250,00)	(625 000,00)
15. Tax on profit or loss	R15		
16. Profit or loss after taxation	R16	1 324 240,47	2 079 064,81
17. Other taxes not shown under items 1 to 16	R17	(11 720,00)	(16 005,00)
681100 Net wealth tax - current year	R17	(11 720,00)	(12 030,00)
681200 Net wealth tax - previous years	R17	(12 030,00)	(8 790,00)
781000 Adjustments of net wealth tax	R17	12 030,00	4 815,00
18. Profit or loss for the financial year	R18	1 312 520,47	2 063 059,81
Profit and loss account		1 312 520,47	2 063 059,81