

1 JOT Group

Amounts in EUR

OPERATIO	Total		
GEN:	Total		
SAL:	Total		
Account		2006 AC	2106 AC
BALANCE SHEET			
ASSETS			
1021	Development expenses	131 948	67 250
1041	Licence fees of EDP software	6 544	2 905
1081	EDP software	4 293	0
1099	Intangible assets total	142 785	70 155
1140	Buildings and constructions	565	508
1075	Capitalised expenses for primary repairs to rented	0	26 401
1161	Machinery and equipment	193 775	151 232
1165	Production machinery and equipment	2 312	574
1169	ADP-equipments	6 750	0
1173	Passenger cars	30 540	25 394
1201	Furnishing and fittings	700	0
1249	Other machinery and equipment	56 466	0
1259	Financial leasing machines	89 633	71 071
1339	Other tangible assests (non-depreciable)	698	698
1389	Tangible assets total	381 439	275 878
1453	Other shares	26 286	10 437
1498	Investments total	26 286	10 437
1499	NON-CURRENT ASSETS TOTAL	550 510	356 470
1501	Raw materials and supplies	4 564 911	4 019 696
1502	Inventory provision	-1 370 628	-849 683
1511	Work in progress	2 138 532	2 323 876
1521	Finished products	1 061 834	2 055 421
1533	Advance payment, inventory	-29 386	46 923
1550	Inventories total	6 365 263	7 596 233
1665	Long - term other receivables	6 161	6 161
1699	Long-term receivables total	6 161	6 161
1701	Accounts receivables	8 405 823	5 717 059
1710	Accounts receivables, other	4 654	0
1712	Doubful account receivables	-140 016	-32 529
1713	Accounts receivable VP Group	220 171	3 580
1761	Other receivables	313 230	265 747
1762	Other doubtful receivables	-86 660	-40 064
1741	Advance payments	12 586	61 898
1849	Prepaid expenses and accrued income	464 712	308 089
1851	Deferred tax receivables	84 099	33 514
1860	Short-term receivables total	9 278 599	6 317 294
1900	Funds	1 391	456
1910	Bank balances	3 096 517	6 535 301
1997	Funds and banks total	3 097 908	6 535 757
1998	CURRENT ASSETS TOTAL	18 747 931	20 455 445
1999	ASSETS TOTAL	19 298 441	20 811 915



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2001	Share capital	30 828	30 828
2021	Premium rate fund	170 926	170 926
2071	Other funds	43 156 425	43 156 425
2251	Previous accounting period profits/losses	-50 343 387	-42 153 704
2371	Net profit for the accounting period	2 696 338	-700 129
2390	SHAREHOLDERS EQUITY TOTAL	-4 288 870	504 346
2581	Other statutory reserves	700 750	103 488
2589	STATUTORY RESERVES TOTAL	700 750	103 488
2591	Group reserve	-57 846	0
2654	Long-term loans to Victory Precision Suzhou	7 555 809	0
2748	Leasing liabilities long term	45 844	22 721
2751	Long-term accrued expenses and deferred income	4 926	0
2779	Long-term liabilities total	7 548 733	22 721
2825	Loans from Victory Precision Suzhou	0	6 146 110
2861	Advances received	496 997	1 756 243
2871	Accounts payable	4 943 827	1 917 427
2875	Accounts payable, other	1 309 797	1 419 740
2906	Account payables to VP Group	6 812 977	7 230 752
2920	Leasing liabilities short term	45 266	50 133
2921	Other liabilities	227 979	425 882
2962	Annual holiday pay liability	1 092 781	958 537
2963	Legally required soc charges and spec payroll tax	79 166	0
2964	Payroll liabilities	198 484	224 361
2979	Accrued expenses and deferred income	547 881	163 801
2981	Calculated tax debts	-417 327	-111 626
2998	Short-term liabilities total	15 337 828	20 181 360
2999	SHAREHOLDER'S EQUITY AND LIABILITIES TOTAL	19 298 441	20 811 915

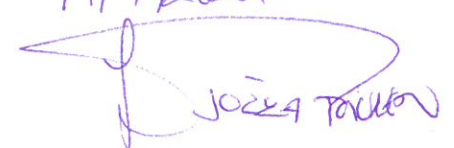


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Account		2006 AC	2106 AC
9902	Other direct taxes	-2 754	-12 377
9950	Income tax for previous fiscal years	0	-100
9998	PROFIT (LOSS) FOR THE ACCOUNTING YEAR	2 696 338	-700 129

14/9/2021

JUKKA TOIVONEN



STATEMENT OF SOURCE AND APPLICATION OF FUNDS

	Group 1 Jan.–30 Jun. 2021 6 months EUR	Group 1 Jan.–31 Dec. 2020 12 months EUR
Profit (loss) before extraordinary items +/-	-927 273	8 897 946
Adjustments		
Planned depreciation and deduction of consolidated difference +	100 519	385 987
Unrealised exchange rate profit and loss +/-	0	-44 778
Financial income and expenses +/-	359 740	-1 742 027
Other adjustments	0	-5 192
Cash flow before change in working capital	-467 014	7 491 936
Change in working capital:		
Increase (-)/decrease (+) in short-term non-interest bearing business receivables	6 565 824	-1 143 717
Increase (-)/decrease (+) in inventories	-1 858 166	-1 358 798
Increase (-)/decrease (+) in short-term non-interest bearing liabilities	-4 857 431	-768 570
Operating cash flow before financial items and liabilities	-616 787	4 220 851
Paid interest and charges for other operating financial expenses -	-7 966 440	-1 796 660
Dividends received from operations +	615	621
Interests received from operations +	7 606 085	3 538 066
Paid direct taxes -	227 144	-658 294
Cash flow before extraordinary items	-749 383	5 304 584
Cash flow from extraordinary operating items (net) +/-	0	0
Cash flow from operations	-749 383	5 304 584
Cash flow from investments		
Investments in tangible and intangible assets	-46 580	0
Profit from assignment of tangible and intangible assets +	0	-62 016
Investments in other investments -	-1	0
Profit from assignment of other investments +	0	15 850
Loans granted -	0	0
Repayment of loans receivable +	0	0
Cash flow from investments	-46 581	-46 166
Cash flow from financing activities		
Rights issue +	0	0
Buyback of shares -	0	0
Sales of shares +	0	0
Withdrawal of short-term loans +	0	0
Repayment of short-term loans -	-8 439	0
Withdrawal of long-term loans +	0	29 961
Repayment of long-term loans -	0	0
Dividends paid and other profit distribution -	0	0
Group contribution	0	0
Cash flow from financing activities	-8 439	29 961
Computed change in cash and cash equivalents, increase (+) / decrease (-)	-804 403	5 228 457
Cash and cash equivalents transferred in merger		
Cash and cash equivalents at the beginning of the financial year	7 340 160	2 111 703
Cash and cash equivalents at the end of the financial year	6 535 757	7 340 160
Change in cash and cash equivalents according to balance sheet	-804 403	5 228 457
Difference in change in cash and cash equivalents	0	0
Change in minority holding		
Translation reserve in non-current assets	0	-3 268
Translation reserve in equity and changes in Group structure	0	-44 778

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