

# CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENT

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# Consolidated income statement and consolidated statement of comprehensive income

for the period 01.01. to 30.09.2020

in EUR thousand	9M 2020	9M 2019	Q3 2020 (3M)	Q3 2019 (3M)
Revenue	49,439	41,467	16,669	15,139
Other operating income	565	298	97	186
Cost of materials	-10,069	-9,783	-3,242	-3,729
Personnel costs	-20,859	-18,341	-6,534	-6,375
Depreciation and amortisation	-2,848	-2,155	-1,130	-804
Other operating expenses	-17,258	-19,253	-6,000	-7,037
Other tax expense	-12	-6	-5	-2
<b>Income from continuing operations before net interest income and income taxes</b>	<b>-1,041</b>	<b>-7,772</b>	<b>-145</b>	<b>-2,621</b>
Interest and similar income	12	27	3	11
Interest and similar expense	-375	-566	-144	-300
<b>Net interest expense</b>	<b>-363</b>	<b>-539</b>	<b>-141</b>	<b>-289</b>
<b>Earnings before income taxes</b>	<b>-1,404</b>	<b>-8,311</b>	<b>-285</b>	<b>-2,911</b>
Income tax expense	0	0	0	0
Deferred tax expense	-49	-91	-16	-18
<b>Net profit loss</b>	<b>-1,453</b>	<b>-8,403</b>	<b>-301</b>	<b>-2,929</b>
Attributable to:				
Shareholders of the parent company	-1,453	-8,403	-301	-2,929
Non-controlling interests	0	0	0	0
Other comprehensive income	-279	152	7	7
Tax on other comprehensive income	0	0	0	0
<b>Other comprehensive income after taxes</b>	<b>-279</b>	<b>152</b>	<b>7</b>	<b>7</b>
<b>Total comprehensive income</b>	<b>-1,732</b>	<b>-8,251</b>	<b>-295</b>	<b>-2,923</b>
Attributable to:				
Shareholders of the parent company	-1,732	-8,251	-295	-2,923
Non-controlling interests	0	0	0	0
<b>Earnings per share, basic and diluted</b>	<b>-0.10</b>	<b>-0.60</b>	<b>-0.02</b>	<b>-0.21</b>

# Consolidated statement of financial position

as at 30.09.2020

in EUR thousand	30.09.2020	31.12.2019
<b>Non-current assets</b>		
Property, plant and equipment	8,657	7,606
Intangible assets	26,324	22,438
Deferred tax asset	89	132
Other non-financial assets	170	289
<b>Total non-current assets</b>	<b>35,241</b>	<b>30,467</b>
<b>Current assets</b>		
Inventories	291	208
Trade accounts receivable	8,308	7,558
Other financial assets	389	390
Other non-financial assets	1,828	2,164
Cash and cash equivalents	25,666	36,419
<b>Total current assets</b>	<b>36,482</b>	<b>46,740</b>
<b>Total assets</b>	<b>71,723</b>	<b>77,206</b>

in EUR thousand	30.09.2020	31.12.2019
<b>Equity</b>		
Subscribed capital	15,056	15,056
Capital reserves	83,521	82,987
Net loss	-53,127	-51,674
Currency translation reserve	499	778
<b>Total equity</b>	<b>45,949</b>	<b>47,146</b>
<b>Non-current liabilities</b>		
Non-current financial liabilities	4,347	3,436
Other long-term liabilities	153	172
Deferred tax liabilities	72	77
<b>Total non-current liabilities</b>	<b>4,572</b>	<b>3,685</b>
<b>Current liabilities</b>		
Trade accounts payable	3,605	5,174
Short-term provisions	2,874	2,176
Current income tax liabilities	13	125
Short-term financial liabilities	10,593	15,451
Other non-financial liabilities	4,117	3,449
<b>Total current liabilities</b>	<b>21,202</b>	<b>26,374</b>
<b>Total equity and liabilities</b>	<b>71,723</b>	<b>77,206</b>

# Consolidated statement of cash flows

for the period from 01.01. to 30.09.2020

in EUR thousand	9M 2020	9M 2019
<b>1. Cash flow from operating activities</b>		
<b>Profit / Loss after taxes</b>	<b>-1,453</b>	<b>-8,403</b>
Adjustments to reconcile profit (loss) to cash provided		
Income taxes	38	88
Interest expenses (income)	363	566
Amortisation of intangible assets and depreciation of tangible assets	2,848	2,155
Equity-settled share-based payment transactions	534	465
Other non-cash income (expense)	-117	57
Changes in:		
Inventories, trade and other receivables	-488	-1,777
Trade and other payables	-921	-226
Provisions and employee benefits	498	664
Interest paid	-286	-261
Income taxes paid, net	-5	391
<b>Cash flows from operating activities</b>	<b>1,011</b>	<b>-6,281</b>

in TEUR	9M 2020	9M 2019
<b>2. Cash flows from investing activities</b>		
Payments on investments in property, plant and equipment	-778	-1,468
Payments on investments in intangible assets	-4,547	-1,732
Payments for Onwerk acquisition (Previous year: Acquisition of DTS)	-150	-15,260
<b>Cash flows from investing activities</b>	<b>-5,475</b>	<b>-18,460</b>
<b>3. Cash flows from financing activities</b>		
Proceeds from loan and borrowing	0	13,958
Repayments of bank loans and liabilities similar to bank loans	-5,075	-608
Leasing payments (IFRS 16)	-1,197	-919
Other proceeds (previous year: other repayments)	14	0
<b>Cash flows from financing activities</b>	<b>-6,258</b>	<b>12,431</b>
<b>Changes in cash and cash equivalents</b>	<b>-10,722</b>	<b>-12,311</b>
Effect of movements in exchange rates on cash held	-31	6
<b>Cash and cash equivalents at the beginning of the period</b>	<b>36,419</b>	<b>41,436</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>25,666</b>	<b>29,131</b>

Cash and cash equivalents at the end of the period include deposits with banks of EUR 330 thousand as at 30 September 2020 (31 December 2019: EUR 339 thousand), which are not freely remissible to the Group because of security deposits from customers with bad credit ratings. All restrictions on such deposits are short term in nature.

The payments for the acquisition of DTS take into account negative cash reserves of EUR 565 thousand held by DTS at the time of acquisition.

# Consolidated statement of change in equity

as at 30.09.2020

in EUR thousand	Attributable to owners of the company				Total equity	Non-controlling interests	Total
	Share capital	Capital reserves	Currency translation reserve	Retained earnings			
<b>Balance as at 01.01.2020</b>	<b>15,056</b>	<b>82,987</b>	<b>777</b>	<b>-51,674</b>	<b>47,146</b>	<b>0</b>	<b>47,146</b>
<b>Total comprehensive income for the period</b>							
Loss (income) for the period	0	0	0	-1,453	-1,453	0	-1,453
Other comprehensive income for the period	0	0	-279	0	-279	0	-279
<b>Total comprehensive income for the period</b>	<b>0</b>	<b>0</b>	<b>-279</b>	<b>-1,453</b>	<b>-1,732</b>	<b>0</b>	<b>-1,732</b>
<b>Transactions with the shareholders of the company and equity transactions</b>							
Equity-settled share-based payments	0	534	0	0	534	0	534
<b>Total transactions with the shareholders of the company and equity transaction</b>	<b>0</b>	<b>534</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>0</b>	<b>534</b>
<b>Balance as at 30.09.2020</b>	<b>15,056</b>	<b>83,521</b>	<b>499</b>	<b>-53,127</b>	<b>45,949</b>	<b>0</b>	<b>45,949</b>