

*N.B. This version of the annual report is a translation of parts of the German original version, and, in case of discrepancies, the German original shall prevail.*

## In Shape Göppingen 2 GmbH - Summary of the Annual Report FY21

### 1. Financial position

The presentation of the Company's financial position derived from the balance sheet as of 31 December 2021 and compared to the previous balance sheet date is as follows:

	Balance sheet as of 31.12.2021		Balance sheet as of 31.12.2020		Change this year vs. previous year	
	KEUR	%	KEUR	%	KEUR	%
<b>ASSETS</b>						
Intangible fixed assets	32.5	3.2	38.0	4.3	-5.5	-14.5
Property, plant and equipment	360.6	36.0	360.7	40.4	-0.1	0.0
Inventories	3.5	0.3	3.7	0.4	-0.2	-5.4
Receivables	5.4	0.5	2.5	0.3	2.9	116.0
Other assets	181.3	18.1	284.8	31.9	-103.5	-36.3
Cash and cash equivalents/securities	419.7	41.8	202.6	22.7	217.1	107.2
<b>Total assets</b>	<b>1,003.0</b>	<b>100.0</b>	<b>892.3</b>	<b>100.0</b>	<b>110.7</b>	<b>12.4</b>
	<b>Balance sheet as of 31.12.2021</b>		<b>Balance sheet as of 31.12.2020</b>		<b>Change this year vs. previous year</b>	
	<b>KEUR</b>	<b>%</b>	<b>KEUR</b>	<b>%</b>	<b>KEUR</b>	<b>%</b>
<b>PASSIVA</b>						
Equity	81.9	8.2	193.1	21.6	-111.2	-57.6
Accruals	54.5	5.4	49.7	5.6	4.8	9.7
Loan liabilities	124.2	12.4	225.3	25.2	-101.1	-44.9
Trade payables	633.7	63.2	341.1	38.2	292.6	85.8
Shareholder liabilities	32.5	3.2	6.2	0.7	26.3	424.2
Other liabilities	46.3	4.6	31.7	3.6	14.6	46.1
Deferred tax liabilities	29.8	3.0	45.3	5.1	-15.5	-34.2
<b>Total liabilities</b>	<b>1,003.0</b>	<b>100.0</b>	<b>892.3</b>	<b>100.0</b>	<b>110.7</b>	<b>12.4</b>
Difference due to rounding	0.1		-0.1			

## 2. Cash flow statement

In the following, the source of funds and use of funds in respect of the reporting year 2021 are presented by means of a cash flow statement, whereby the three segments of the cash flow statement are to be considered as a unit.

The development of liquidity and financial strength shows how cash and cash equivalents (cash on hand, cheques and bank balances) have changed in the reporting period as a result of cash inflows and outflows. A distinction is made between cash flows from operating, investing and financing activities.

The cash flow statement is broken down into cash flows from operating activities, investing activities and financing activities, whereby the sum of the cash flow from these three areas of activity corresponds to the change in cash and cash equivalents in the reporting period, insofar as these are not based on exchange rate or other value related changes.

	EUR	Business year EUR	Previous year EUR
Result for the period		-111,161.81	73,491.60
+ Depreciation and amortisation of non-current assets		115,437.30	90,297.54
+ Increase in accruals		4,780.00	26,314.00
+ Decrease in inventories		193.05	-374.30
- Increase in trade receivables		2,860.23	4,579.93
- Increase in other assets not attributable to investing or financing activities		48,463.75	264,669.69
+ Increase in trade payables		179,598.12	309,650.82
+ Increase in other liabilities not attributable to investing or financing activities		131,946.34	20,825.29
- Gains from the disposal of fixed assets		420.85	0.00
+ Interest expenses		2,548.02	4,185.72
- Income tax income		10,318.00	0.00

+ Income tax expense		-15,485.20	26,823.47
Income tax expense/income	25,803.20		-26,823.47
Correction for non-cash transactions	-15,156.90		67,561.97
+/- Income tax payments		10,646.30	40,738.50
<b>Cash flow from operating activities</b>		<b>256,439.29</b>	<b>322,703.02</b>
- Payments for investments in intangible fixed assets		0.00	0.00
+ Proceeds from disposals of property, plant and equipment		1,150.85	0.00
- Payments for investments in the Tangible fixed assets		110,615.30	7,052.54
<b>Cash flow from investing activities</b>		<b>-109,464.45</b>	<b>-7,052.54</b>
Proceeds from issuing bonds and taking out (financial) loans		75.17	35,202.31
Disbursement from the redemption of bonds and (financial) loans		74,743.36	156,598.67
- Interest paid		2,548.02	4,185.72
<b>Cash flow from financing activities</b>		<b>-77,216.21</b>	<b>-125,582.08</b>
Cash-effective changes in cash and cash equivalents (total cash flows)		69,758.63	190,068.40
+ Cash and cash equivalents at the beginning of the period		202,593.92	13,525.52
<b>Cash and cash equivalents at the end of the period</b>		<b>272,352.55</b>	<b>203,593.92</b>
Notes:			
Cash and cash equivalents at the end of the period (determined)		-272,352.55	-203,593.92
Cash and cash equivalents at the end of the period (as per accounts)		419,666.98	202,593.92
Difference		147,314.43	-1,000.00

### 3. Balance sheet as of 31 December 2021 in In Shape Göppingen 2 GmbH Fitness Studio, 73084 Salach

Assets				Liabilities			
	EUR	Business year EUR	Previous year EUR		EUR	Business year EUR	Previous year EUR
<b>A. Fixed assets</b>				<b>A. Equity</b>			
I. Intangible assets	32,541.00		38,041.00	I. Subscribed capital	25,000.00		25,000.00
II. Property, plant and equipment	360,629.00	393,170.00	360.681,00	Uncalled outstanding deposits	-12,500.00		-12,500.00
				Called capital		12,500.00	12,500.00

<b>B. Current assets</b>						
I. Inventories	3,488.15		3,681.20	II. Profit carried forward	180,595.22	107,103.62
II. Receivables and other assets	186,696.65		287,297.81	III. Net loss for the year	111,161.81	-73,491.60
- against shareholders EUR 166,857.12 (EUR 262,912.63)				Total equity	81,933.41	193,095.22
III. Cash in hand, bank balances, balances with credit institutes and cheques	419,666.98	609,851.78	202,593.92	<b>B. Provisions</b>	54,495.95	49,715.95
				<b>C. Liabilities</b>	836,817.42	604,223.76
				- of which to shareholders EUR 32,540.52 (EUR 6,171.42)		
				- of which with a remaining term of up to one year EUR 769,577.75 (EUR 482,412.67)		
				- of which with a remaining term of more than one year EUR 67,239.67 (EUR 121,811.09)		
				<b>D. Deferred tax liabilities</b>	29,775.00	45,260.00
		<u>1,003,021.78</u>	<u>892,294.93</u>		<u>1,003,021.78</u>	<u>892,294.93</u>

#### 4. Income statement from 1 January 2021 to 31 December 2021 in In Shape Göppingen 2 GmbH Fitness Studio

	Business year EUR	Previous year EUR
<b>1. Gross result</b>	<b>892,959.22</b>	<b>992,383.63</b>
<b>2. Personnel expenses</b>		
a) Wages and salaries	127,899.91	146,713.40
b) Social security contributions and expenses for pensions and other employee benefits	37,843.61	38,031.59
	165,743.52	184,744.99
<b>3. Depreciation</b>		
a) on intangible fixed assets and tangible fixed assets	115,437.30	90,297.54
<b>4. Other operating expenses</b>	747,668.02	613,438.51
<b>5. Other interest and similar income</b>	1,548.92	598.20
<b>6. Interest and similar expenses</b>	2,548.21	4,185.72
<b>7. Taxes on income and earnings</b>	-25,803.20	26,823.47
- expenses from the addition and release of deferred taxes EUR - 15,485.00 (EUR 10,040.00)		
<b>8. Result after taxes</b>	<b>-111,085.71</b>	<b>73,491.60</b>
9. Other taxes	76.10	0.00
<b>10. Net loss for the year</b>	<b>111,161.81</b>	<b>-73,491.60</b>

1. **Notes to the items of the balance sheet and the income statement as well as statement of accounting principles**

ASSETS

**A. Fixed assets**

	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>I. Intangible assets</b>	<b>32,541.00</b>	<b>38,041.00</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Goodwill	32,541.00	38,041.00
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>II. Tangible assets</b>	<b>360,629.00</b>	<b>360,681.00</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Facilities	50,776.00	6,277.00
Factory equipment	10,749.00	1,437.00
Business equipment	284,195.00	333,296.00
Office equipment	226.00	609.00
Installations in third-party properties	11,353.00	14,621.00
Low-value assets	0.00	0.00
GWG collective item	3,330.00	4,441.00
	<b>360,629.00</b>	<b>360,681.00</b>

**B. Current assets**

	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>I. Inventories</b>		
	<b>3,488.15</b>	<b>3,681.20</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Stock goods	3,488.15	3,681.20
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>II. Receivables and other assets</b>		
	<b>186,696.65</b>	<b>287,297.81</b>
<b>- against shareholders EUR 166,857.12 (EUR 262,912.63)</b>		
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
General allowance for doubtful debts 1Y	-50.00	-20.00
Receivables from L+L	5,416.07	2,525.84
Claims against health insurance from AAG	175.00	0.00
Receivables Personnel Wage and salary	500.00	900.00
Receivable from trade tax overpayment	0.00	12,811.00
Claim against the Federal Agency	0.00	3,177.85
Advance tax deductible in subsequent period/year	636.08	28.40
Corporation tax refund claim	12,559.00	0.00
Loan In Shape Holding GmbH	166,857.12	115,598.20
Liabilities from deliveries+services	107.10	497.76
Liabilities L+L UH	173.75	0.00
Liabilities Social security	322.53	108.35
Advance contribution to social insurance	0.00	4,355.98
Invoicing In Shape Holding GmbH	0.00	147,314.43
	<b>186,696.65</b>	<b>287,297.81</b>

	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>III. Cash in hand, bank balances, credit balances with credit institutions and cheques</b>	<b>419,666.98</b>	<b>202,593.92</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Voba # 818280 000 GP	160,096.22	60,902.23
Voba # 818280 018 PL	205,332.29	104,855.05
Voba # 818280 026 WB	32,334.98	36,836.64
Voba # 818280034 UH	21,903.49	0.00
	419,666.98	202,593.92
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>Total assets</b>	<b>1,003,021.78</b>	<b>892,294.93</b>
<b>A. Equity</b>		
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>I. Subscribed capital</b>	<b>25,000.00</b>	<b>25,000.00</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Subscribed capital	25,000.00	25,000.00
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>Uncalled outstanding deposits</b>	<b>-12,500.00</b>	<b>-12,500.00</b>

	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Outstanding contribution	-12,500.00	-12,500.00
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>Capital called in</b>	<b>12,500.00</b>	<b>12,500.00</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>II. Profit carried forward</b>	<b>180,595.22</b>	<b>107,103.62</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Profit carried forward before appropriation	180,595.22	107,103.62
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>III. Net loss for the year</b>	<b>111,161.81</b>	<b>-73,491.60</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
Net loss for the year	111,161.81	-73,491.60
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>Total equity</b>	<b>81,933.41</b>	<b>193,095.22</b>
	<b>31.12.2021 EUR</b>	<b>31.12.2020 EUR</b>
<b>B. Provisions</b>	<b>54,495.95</b>	<b>49,715.95</b>

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
Trade tax provision § 4 (5b) EStG	6,465.00	6,465.00
Corporation tax provision	10,318.95	10,318.95
Provisions for retention obligation	1,188.00	1,188.00
Other provisions	32,024.00	27,244.00
Provisions for financial statements and audit	4,500.00	4,500.00

	54,495.95	49,715.95
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	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>C. Liabilities</b>	<b>836,817.42</b>	<b>604,223.76</b>

- to shareholders EUR 32,540.52 (EUR 6,171.42)
- with a remaining term of up to one year  
EUR 769,577.75 (EUR 482,412.67)
- with a remaining term of more than one year EUR  
67,239.67 (EUR 121,811.09)

25

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
Darl. Voba Plochingen # 818280212	0.00	21,304.13
Darl. Voba Plochingen # 818280204	43,838.83	54,396.91
Darl. Voba Plochingen # 818280220	45,727.92	55,947.72
Darl. Voba Plochingen # 818280239	34,658.26	93,613.54
Liability. Schetter&Scheller Gb	5,940.23	5,881.42
Liabilities from deliveries+services	83,100.08	37,412.64
Return debit notes 19%	134,525.16	142,957.33
Liabilities L+L	302,876.68	160,750.74
Other liabilities	33,165.41	22,035.95
Other liabilities (1-5 Y)	0.00	4,248.75
Loan In Shape Holding GmbH	0.00	290.00

Advance payments received 19% VAT	113,233.03	0.00
Liab. Taxes and duties (1 y)	76.10	0.00
Liabilities from wages and salaries	10,736.89	3,615.28
Liabilities Wage and church tax	2,338.54	25.92
Binding social security(1Y)	0.00	1,743.43
Invoicing In Shape Holding GmbH	26,600.29	0.00
	836,817.42	604,223.76
	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>D. Deferred tax liabilities</b>	<b>29,775.00</b>	<b>45,260.00</b>
	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
Deferred tax liabilities	29,775.00	45,260.00
	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>Total liabilities</b>	<b>1,003,021.78</b>	<b>892,294.93</b>

### **Income statement**

	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>1. Gross result</b>	<b>892,959.22</b>	<b>992,383.63</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
Disposals of property, plant and equipment Net book value	-730.00	0.00
Other operating and regular income	230.13	8,457.39
Other regular operating income	38,296.73	40,762.42
Other income irregular	326,802.75	146,062.07

Insurance compensation,	4,501.16	39.50
Reimbursements AAG	1,429.08	391.67
Further Sales and club management	0.00	-3,887.94
Goods receipt 7% input tax	-9,299.09	-8,702.72
Goods receipt 19% input tax	-2,219.10	-1,246.68
Discounts received	1,246.60	307.89
Change in inventory of RHB materials / goods	-193.05	374.30
Revenues 7% VAT	2,106.77	309.64
Revenues 19% VAT	549,016.62	864,284.06
Return debits 19% VAT	-19,380.20	-54,767.97
Discounts granted 19% VAT	-0.03	0.00
Proceeds from sales of property, plant and equipment 19% VAT, BG	1,150.85	0.00
	892,959.22	992,383.63

## 2. Personnel expenses

	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>a) Wages and salaries</b>	<b>127,899.91</b>	<b>146,713.40</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
Wages and salaries	81,314.09	76,119.53
Fees Duale Hochschule	6,910.00	9,105.00
Flat-rate tax for mini-jobbers	925.73	1,297.26
Wages for mini-jobs	38,750.09	60,191.61
	127,899.91	146,713.40
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>

**b) Social security contributions and expenses****37,843.61**      **38,031.59**

Statutory social expenses	24,790.28	19,069.11
Contributions to the employers' liability insurance association	1,491.00	1,743.45
Voluntary social expenditure.	729.88	294.91
Social security contributions for mini-jobbers	10,832.45	16,924.12
	<b>37,843.61</b>	<b>38,031.59</b>

**3. Depreciation****2021**      **2020**  
**EUR**      **EUR****a) Intangible assets and  
tangible assets****115,437.30**      **90,297.54****2021**      **2020**  
**EUR**      **EUR**

Amortisation of goodwill	5,500.00	5,500.00
Depreciation of property, plant and equipment	82,546.81	80,410.00
Depreciation on buildings	7,241.49	3,276.00
Immediate write-off GWG	19,038.00	0.00
Depreciation on collective items	1,111.00	1,111.54
	<b>115,437.30</b>	<b>90,297.54</b>

**2021**      **2020**  
**EUR**      **EUR****4. Other operating expenses****747,668.02**      **613,438.51****2021**      **2020**  
**EUR**      **EUR**

Donations, charitable donations	2,434.20	3,961.54
Losses on receivables 19% VAT	0.00	189.08
Allocation to the PWB on receivables	30.00	3.00
Rent, immovable assets	214,578.25	176,515.81
Incidental rental and leasing costs	61,286.59	43,942.99
Gas, electricity, water	17,605.45	21,477.37
Cleaning	23,210.84	23,669.56
Maintenance of rooms	59,356.92	21,106.15
Insurances	2,987.91	2,945.92
Contributions	1,920.85	2,462.50
Other levies	28,880.50	22,526.15
Garage rental	541.39	0.00
Advertising costs	26,553.86	21,543.56
Gifts deductible with § 37b EStG	0.00	265.00
Representation costs	1,770.73	7,413.27
Employee travel expenses, travel costs	1,409.60	2,079.20
Travel expenses employee VMA	82.00	24.00
Repair/Maintenance Plant and machinery	0.00	605.48
Repair/maintenance of other equipment and office equipment	1,364.16	1,133.69
Rep. & Maintenance	265.58	127.31
Maintenance costs for hardware and software	3,510.86	3,082.18
Other repairs and maintenance	1,831.08	1,031.05
Rental leasing of movable WG technical equipment	1,820.00	3,120.00
Other operating expenses	560.00	2,680.00
External services and work	260,785.42	232,629.20
Porto	75.48	1,812.90
Phone	3,080.02	2,172.39
Office supplies	1,414.59	773.89
Training costs	540.00	0.00
Voluntary social benefits	0.00	285.00
Legal and consulting fees	3,838.30	191.91
Accounting costs	6,570.00	7,920.00
Acquisition and audit costs	4,950.40	4,634.70
Rents for facilities	180.38	45.00
Effort overburden/waste disposal	1,767.04	1,748.88
Ancillary costs of monetary transactions	4,770.83	2,559.36
Fees Rückl.	-2,721.75	-13,940.95
Other operating supplies	8,302.32	10,161.34
Tools and small equipment	2,114.22	540.08

	747,668.02	613,438.51
<b>5. Other interest and similar income</b>	<b>1,548.92</b>	<b>598.20</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>6. Interest and similar expenses</b>	<b>2,548.21</b>	<b>4,185.72</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
Interest expenses for current liability.	0.19	0.00
Interest expenses for current liabilities.	0.12	0.00
Interest to shareholders	58.81	473.50
Interest for financing fixed assets	2,489.09	3,712.22
	<b>2,548.21</b>	<b>4,185.72</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>7. Taxes on income and earnings</b>	<b>-25,803.20</b>	<b>26,823.47</b>
<b>- expenses from</b>		
<b>deferred taxes</b>		
<b>EUR -15,485.00 (EUR 10,040.00)</b>		
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
Corporate income tax	0.00	9,781.00
Corporation tax for previous years	0.00	-0.48
Corporation tax refund previous years	-9,781.00	0.00
Solidarity surcharge	-0.20	537.95
Solidarity tax refund for previous years	-537.00	0.00
Exp. additions/reversal of deferred taxes	-15,485.00	10,040.00

Trade tax	0.00	6,465.00
	<b>-25,803.20</b>	<b>26,823.47</b>
<b>8. Result after taxes</b>	<b>-111,085.71</b>	<b>73,491.60</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>9. Other taxes</b>	<b>76.10</b>	<b>0.00</b>
	<b>2021</b>	<b>2020</b>
	<b>EUR</b>	<b>EUR</b>
<b>10. Net loss for the year</b>	<b>111,161.81</b>	<b>-73,491.60</b>

## **5. Accounting principles**

### **Information on accounting and valuation methods**

#### **Accounting and valuation principles**

Acquired intangible assets were valued at acquisition cost and, if subject to wear and tear, reduced by scheduled amortisation.

Property, plant and equipment was valued at acquisition or production cost and, if subject to wear and tear, reduced by scheduled depreciation.

Scheduled depreciation was charged on a straight-line and declining-balance basis over the expected useful lives of the assets.

The transition from declining-balance to straight-line depreciation takes place in cases where this leads to a higher annual depreciation.

Inventories were valued at acquisition or production cost. If the current values on the balance sheet date were lower, this was recognised.

Receivables and securities were valued taking into account all identifiable risks.

The other provisions were created for all other uncertain liabilities. All identifiable risks were taken into account. Liabilities were valued at the settlement amount.

### **Accounting and valuation methods differing from the previous year**

For the annual financial statements, the accounting and valuation methods applied so far could essentially be adopted.

There was no fundamental change in accounting and valuation methods compared to the previous year.

### **Balance sheet disclosures**

#### **Amortisation of goodwill**

The acquired goodwill was capitalised. The normal useful life was set at 10 years.

The reasons for operational use with an estimated useful life of 10 years are: High profile and the premises have previously been used as a gym.

#### **Information on receivables with a residual term of more than one year**

The amount of receivables with a remaining term of more than one year is EUR 0.00 (previous year: EUR 0.00).

#### **Information on receivables from shareholders**

The value of receivables from shareholders amounts to EUR 166,857.12 (previous year: EUR 262,912.63).

#### **Amount of liabilities with a remaining term > 5 years and of security interests**

The total amount of liabilities valued with a remaining term of more than 5 years is EUR 0.00 (previous year: EUR 747.72). The total amount of liabilities valued in the balance sheet that are secured by liens or similar rights is EUR 124,224.99.

**Disclosure on residual maturity notes**

The amount of liabilities with a remaining term of up to one year is EUR 769,577.75 (previous year: EUR 482,412.67).

The amount of liabilities with a remaining term of more than one year is EUR 67,239.67 (previous year: EUR 121,811.09).

**Information on liabilities to shareholders**

The amount of liabilities to shareholders is EUR 32,540.52 (previous year: EUR 6,171.42).

**Information on the profit and loss account**

Explanation of income and expenses of exceptional magnitude or outside ordinary significance

The income of exceptional magnitude or exceptional importance is, in terms of amount and type, specifically: Corona aid EUR 326,802.75.

**Other information**

Average number of employees during the financial year

The average number of employees in the company during the financial year was 40.

## **6. Audit report**

### **Certificate of the tax adviser on the preparation of the financial statements**

I have been commissioned to prepare the above annual financial statements - consisting of the balance sheet, income statement and notes - of In Shape Göppingen 2 GmbH for the financial year 1 January 2021 to 31 December 2021 in accordance with German commercial law.

The basis for the preparation was the accounting work carried out by me and the documents, books and inventory records submitted to me but which I have audited in accordance with the engagement as well as the information provided to me.

The maintenance of the books and records and the preparation of the annual financial statements in accordance with German commercial law are the responsibility of the Company's management.

I conducted my engagement in accordance with the decree of the German Federal Chamber of Tax Advisors on the principles for the preparation of financial statements. This comprises the development of the balance sheet and the profit and loss account as well as the notes on the basis of the bookkeeping and the inventory as well as the specifications on the accounting and valuation methods to be applied.

Eislingen, 16 May 2022

Michael Schaile

Tax consultant