

Appendix:**Consolidated statements of profit or loss and comprehensive income (loss):**

kEUR	June 30, 2024	June 30, 2023
Continuing operations		
Revenue	79,263	38,276
Cost of sales	-63,590	-38,807
Gross profit (loss)	15,672	-531
Research and development expenses	-4,102	-1,659
Selling and general administrative expenses	-15,883	-16,284
Impairment gain (losses) on trade receivables, contract assets, and other investments	-14	-596
Other income	307	1,913
Other expenses	-941	-2,835
Operating result	-4,960	-19,992
Finance income	23	136
Finance expenses	-39,436	-10,936
Net finance result	-39,413	-10,800
Result before tax	-44,373	-30,792
Income tax benefits (expenses)	-786	1,998
Result for the period	-45,159	-28,793
Other comprehensive income		
<i>Items that are or may be reclassified subsequently to profit or loss</i>		
Foreign operations – foreign currency translation differences	-67	51
Other comprehensive income (loss) for the period, net of tax	-67	51
Total comprehensive income (loss) for the period	-45,226	-28,742
Earnings (loss) per share (in EUR)		
Diluted	-0,84	-0,59
Basic	-0,89	-0,59

Adjusted EBITDA:

kEUR	June 30, 2024	June 30, 2023
Result for the period	-45,159	-28,793
Depreciation	3,561	2,417
Net finance result	39,413	10,800
Income tax benefits (expenses)	786	-1,998
EBITDA	-1,399	-17,574
Adjustments:		
Stock-based compensation	2,003	529
Provision onerous contracts	-	-
Write-down on inventories	2,969	2,699
Reclassification R&D Funding	-	-
Adjusted EBITDA	3,573	-14,346

Consolidated statements of financial position:

ASSETS		
KEUR	June 30, 2024	June 30, 2023
Intangible assets	23,062	25,041
Right-of-use assets	4,697	3,286
Property, plant, and equipment	6,194	6,391
Other investments and other assets	181	179
Trade and other receivables (non-current)	4	4
Deferred tax assets	-	-
Non-current assets	34,138	34,900
Inventories	38,685	39,119
Contract assets	125	-
Trade and other receivables (current)	32,448	21,227
Income tax assets	102	-
Cash and cash equivalents	23,691	29,162
Current assets	95,051	89,509
Total assets	129,189	124,408

EQUITY AND LIABILITIES		
KEUR	June 30, 2024	June 30, 2023
Total equity	-1,872	33,919
Lease liabilities (non-current)	3,631	2,580
Warrant liabilities (non-current)	54,658	21,626
Trade and other payables (non-current)	181	234
Other provisions (non-current)	6,125	4,513
Deferred tax liabilities	1,974	1,189
Non-current liabilities	66,569	30,142
Lease liabilities (current)	1,236	853
Loans and borrowings (current)	14,065	13,908
Trade and other payables (current)	35,466	21,919
Contract liabilities (current)	6,921	7,454
Other provisions (current)	6,804	16,212
Current liabilities	64,492	60,347
Total liabilities	131,061	90,489
Total equity and liabilities	129,189	124,408
Total equity	-1,872	33,919

Consolidated statements of cash flows:

kEUR	June 30, 2024	June 30, 2023
Result for the period	-45,159	-28,793
Depreciation and amortization	3,561	2,417
Finance result	39,413	10,800
Non-cash effective foreign currency gains	654	154
Stock compensation	2,003	529
Gain (loss) on disposal of property, plant, and equipment	-	5
Change in working capital	-5,504	-10,582
Income tax expenses	786	-1,998
Interest received	12	-
Cash flow from operating activities	-4,237	-27,469
Purchase of property, plant, and equipment	-463	-1,430
Investments in intangible assets, including internally generated intangible asset	-257	-2,748
Acquisition of investments in non-consolidated entities	-	-70
Interest received	-	136
Cash flow from investing activities	-721	-4,112
Proceeds from borrowings, shareholder contribution, and loans	-	11,805
Proceeds from issue of shares and other equity securities	4,810	-
Repayment of shareholder loans	-4,618	-
Repayment of lease liabilities	-643	-449
Interest paid	-432	-130
Cash flow from financing activities	-883	11,226
Net decrease (-) / increase in cash and cash equivalents	-5,840	-20,354
Net cash and cash equivalents at the beginning of the period	29,162	34,441
FX effects	368	-123
Net cash and cash equivalents at the end of the period	23,691	13,964