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Emons-Rail-Cargo GmbH

Cologne

Annual financial statements for the business year from 01/01/2020 to 12/31/2020

Balance sheet as of December 31, 2020

ASSETS

	As of December 31, 2020	As of December 31, 2019
	€	€
A. Fixed assets		
I. Intangible Assets	61,237.00	53,967.00
II. Tangible assets	23,959.00	29,946.00
III. Financial assets	768,240.86	768,055.16
B. Current Assets		
I. Receivables and other assets	2,806,100.37	2,803,919.21
II. Cash in hand, bank balances	80,965.14	87,963.88
C. Prepaid expenses	136.53	105.03
	3,740,638.90	3,743,956.28

LIABILITIES

	As of December 31, 2020	As of December 31, 2019
	€	€
A. Equity		
I. Drawn capital	300,000.00	300,000.00
II. Capital reserves	18,372.47	18,372.47
III. Retained earnings	1,242,134.76	1,073,799.31
IV. Balance sheet profit	1,013,248.97	844,913.53
B. Provisions	175,209.12	411,939.06
C. Liabilities	991,673.58	1,094,931.91
of which with a remaining term of up to one year: € 991,673.58 in the previous year: € 1,094,931.91		
of which from taxes: € 5,925.42 in the previous year: € 5,330.53		
of which in the context of social security: € 0.00 in the previous year: € 0.00		
	3,740,638.90	3,743,956.28

District court Cologne, commercial register number HRB 68836

Appendix for the 2020 financial year

I. Application of the accounting regulations of the Commercial Code

Emons-Rail-Cargo GmbH prepared the annual financial statements in accordance with the regulations for small corporations within the meaning of Section 267 (1) of the German Commercial Code (HGB). Accordingly, the annual financial statements as of December 31, 2020 consist of the balance sheet, income statement and notes.

In order to improve the clarity and clarity of the balance sheet and income statement, notes and breakdowns have been shown in the notes as far as possible.

II. Accounting, valuation and conversion methods

The intangible assets are valued at acquisition cost. The depreciation takes place on a straight-line basis over a period of 5 years.

Property, plant and equipment is valued at acquisition or production cost, reduced by scheduled depreciation. The straight-line depreciation is carried out on the basis of the normal useful life and the expected depreciation. The useful lives are usually 3 to 10 years.

Low-value assets with acquisition or production costs of € 250.00 to € 1,000.00 will be placed in a collective item from the 2018 financial year in the year of acquisition, which will be released to reduce profit in the financial year of formation and in the four following financial years.

The financial assets are capitalized at acquisition costs plus the incidental acquisition costs. Depreciation is carried out in accordance with Section 253 (3) of the German Commercial Code (HGB) if there is an anticipated permanent decrease in value on the balance sheet date.

The other assets are valued at acquisition cost. If the assets had a lower value on the balance sheet date, corresponding depreciations were made. In the case of receivables, recognizable individual risks are taken into account by means of special value adjustments and the general credit risk by means of a general value adjustment.

The entry age method was used to calculate the pension provisions; the market interest rate of 2.30% determined by the Deutsche Bundesbank for December 2020 was used as the discount rate under commercial law. Values of 0% and 1% were taken into account for the salary and pension trend. The 2018 G mortality tables from Dr. Klaus Heubeck applied.

The difference from the valuation of pension obligations resulting from the change due to the law for the implementation of the residential property credit directive and the change in commercial law (Section 253 (6) sentence 1 HGB) amounts to € 1,212.00 as of December 31, 2020.

When calculating the anniversary provisions, the entry age method was used; the market interest rate of 1.60% determined by the Deutsche Bundesbank for December 2020 was used as the discount rate under commercial law. Trend assumptions were not taken into account (fixed amounts).

The 2018 G mortality tables from Dr. Klaus Heubeck applied.

For uncertain liabilities, based on prudent business judgment, provisions are made in the amount necessary to cover the expected payment obligations, losses or expenses.

The liabilities are stated at their settlement amount.

III. Notes to the balance sheet

Soweit in der Bilanz nicht gesondert ausgewiesen, sind sämtliche Forderungen und sonstigen Vermögensgegenstände innerhalb eines Jahres fällig.

Die Forderungen gegen verbundene Unternehmen beinhaltet die Forderung aus dem Cashpool gegenüber der Emons Spedition GmbH in Höhe von € 634.204,22 (im Vorjahr: € 809.344,41). Ansonsten sind Forderungen aus Lieferungen und Leistungen ausgewiesen.

Der Bilanzgewinn beinhaltet einen Gewinnvortrag aus den Vorjahren in Höhe von:	€ 844.913,53

Die Verbindlichkeiten gegenüber verbundenen Unternehmen beinhalten Verbindlichkeiten gegenüber der Gesellschafterin, Emons Holding GmbH & Co. KG, Köln, aufgrund der umsatzsteuerlichen Organschaft in Höhe von € 172.978,20 (im Vorjahr: € 158.635,05). Ansonsten sind Verbindlichkeiten aus Lieferungen und Leistungen ausgewiesen.

IV. Sonstige Angaben

1. Haftungsverhältnisse und sonstige finanzielle Verpflichtungen

Zum Bilanzstichtag bestand eine Mithaftung für Verbindlichkeiten der Emons Spedition GmbH, der Emons Transporte GmbH, der Emons Air & Sea GmbH, der Emons Logistik GmbH und der Emons Allgäu gegenüber der Commerzbank AG, Köln, und der Sparkasse KölnBonn im Gesamtbetrag von € 8.002.419,61

Die Gesellschaften haben im bisherigen Geschäftsverlauf ihre Verpflichtungen stets erfüllt. Die Höhe des Eigenkapitals und der Geschäftsverlauf des Jahres 2020 wurden bei der Risikobeurteilung berücksichtigt.

Aus Grundstücksmietverträgen ergeben sich finanzielle Verpflichtungen in Höhe von:	€ 15.300,00
Im Vorjahr:	€ 15.300,00
davon gegenüber verbundenen Unternehmen:	€ 15.300,00
Im Vorjahr:	€ 15.300,00
Aus Leasingverträgen für Kraftfahrzeuge und Büromaschinen ergeben sich finanzielle Verpflichtungen gegenüber Dritten im Gesamtbetrag von:	€ 46.402,00
Im Vorjahr:	€ 26.893,00

2. Mitarbeiter

Während des Geschäftsjahres waren durchschnittlich 13 Mitarbeiter beschäftigt.

3. Mutterunternehmen

The parent company that prepares the consolidated financial statements for the smallest and largest group of affiliated companies is Emons Holding GmbH & Co. KG, Cologne. The consolidated financial statements are published in the electronic Federal Gazette.

Cologne, February 25th, 2021

The managing directors

Ralf Wieland

Jens Uhlmann

Thorsten Heuser

Notes on the published annual financial statements 2020

These annual financial statements have been shortened to the extent permitted by law for the purpose of publicity.

The annual financial statements were approved on May 26th, 2021.