

Registre de Commerce et des Sociétés

Numéro RCS : B264631

Référence de dépôt : L240002007

Déposé et enregistré le 08/01/2024

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RCSL Nr. : B264631

Matricule : 2022 2412 235

eCDF entry date : 04/01/2024

ABRIDGED BALANCE SHEET**Financial year from** ⁰¹ 02/02/2022 **to** ⁰² 31/12/2022 (in ⁰³ EUR)

Lunar Outpost EU

20, rue du Commerce

L-3895 Foetz

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid	1101 _____	101 _____	102 _____
I. Subscribed capital not called	1103 _____	103 _____	104 _____
II. Subscribed capital called but unpaid	1105 _____	105 _____	106 _____
B. Formation expenses	1107 _____	107 _____	108 _____
C. Fixed assets	1109 _____	109 <u>152.103,98</u>	110 _____
I. Intangible assets	1111 _____	111 _____	112 _____
II. Tangible assets	1125 _____ <u>3</u>	125 <u>152.103,98</u>	126 _____
III. Financial assets	1135 _____	135 _____	136 _____
D. Current assets	1151 _____	151 <u>496.565,40</u>	152 _____
I. Stocks	1153 _____	153 _____	154 _____
II. Debtors	1163 _____ <u>4</u>	163 <u>20.049,00</u>	164 _____
a) becoming due and payable within one year	1203 _____	203 <u>20.049,00</u>	204 _____
b) becoming due and payable after more than one year	1205 _____	205 _____	206 _____
III. Investments	1189 _____	189 _____	190 _____
IV. Cash at bank and in hand	1197 _____	197 <u>476.516,40</u>	198 _____
E. Prepayments	1199 _____	199 _____	200 _____
TOTAL (ASSETS)		²⁰¹ <u>648.669,38</u>	²⁰² <u>0,00</u>

The notes in the annex form an integral part of the annual accounts

CAPITAL, RESERVES AND LIABILITIES

	Reference(s)	Current year	Previous year
A. Capital and reserves			
	1301 <u>5</u>	301 <u>462.957,83</u>	302 _____
I. Subscribed capital	1303 _____	303 <u>12.000,00</u>	304 _____
II. Share premium account	1305 _____	305 <u>7.975,00</u>	306 _____
III. Revaluation reserve	1307 _____	307 _____	308 _____
IV. Reserves	1309 _____	309 _____	310 _____
V. Profit or loss brought forward	1319 _____	319 _____	320 _____
VI. Profit or loss for the financial year	1321 _____	321 <u>442.982,83</u>	322 _____
VII. Interim dividends	1323 _____	323 _____	324 _____
VIII. Capital investment subsidies	1325 _____	325 _____	326 _____
B. Provisions	1331 _____	331 _____	332 _____
C. Creditors	1435 <u>6</u>	435 <u>185.711,55</u>	436 _____
a) becoming due and payable within one year	1453 _____	453 <u>185.711,55</u>	454 _____
b) becoming due and payable after more than one year	1455 _____	455 _____	456 _____
D. Deferred income	1403 _____	403 _____	404 _____
TOTAL (CAPITAL, RESERVES AND LIABILITIES)		405 <u>648.669,38</u>	406 <u>0,00</u>

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Lunar Outpost EU
Société à Responsabilité Limitée
9, avenue des Hauts-Fourneaux
L-4362 Esch-sur-Alzette

R.C.S. Luxembourg B264631

**Annual accounts for the period from
2 February 2022 to 31 December 2022**

1. General information

Lunar Outpost EU (the 'Company') was incorporated on 2 February 2022 and organised under the laws of Luxembourg as a Société à Responsabilité Limitée. The Company has been registered under RCS nr. B264631.

The registered office of the Company is established at 9, avenue des Hauts-Fourneaux , L-4362 Esch-sur-Alzette, Luxembourg.

The financial year starts on 1st January and ends on 31 December of each year. Exceptionally, the first accounting period will run from 2 February 2022 (date of incorporation) until 31 December 2022.

The Company's object is the acquisition of participations, in Luxembourg or abroad, in any company or enterprise in any form whatsoever, and the management of those participations. The Company may in particular acquire, by subscription, purchase and exchange or in any other manner, any stock, shares and other participation securities, bonds, debentures, certificates of deposit and other debt instruments and, more generally, any securities and financial instruments issued by any public or private entity. It may participate in the creation, development, management and control of any company or enterprise. Further, it may invest in the acquisition and management of a portfolio of patents or other intellectual property rights of any nature or origin.

The Company's object is also the design, the import, the export, the sale and the development of advanced thermal and robotics technologies for use in space and here on Earth. The Company will sell products, provide engineering services to customers, and collaborate with leading research institutions in the space industry.

The Company may borrow in any form whether by private or public offer. It may issue notes, bonds and any kind of private or public debt securities. It may issue equity securities by way of private placement only. It may lend funds, including, without limitation, the proceeds of any borrowings, to its subsidiaries, affiliated companies and any other companies. It may also give guarantees and pledge, transfer, encumber or otherwise create and grant security over some or all of its assets to guarantee its own obligations and those of any other company, and, generally, for its own benefit and that of any other company or person. For the avoidance of doubt, the Company may not carry out any regulated financial sector activities without having obtained the requisite authorisation.

The Company may use any techniques, legal means and instruments to manage its investments efficiently and protect itself against credit risks, currency exchange exposure, interest rate risks and other risks.

The Company may carry out any commercial, financial or industrial operation and any transaction with respect to real estate or movable property which, directly or indirectly, favours or relates to its corporate object.

2. Accounting policies

2.1 Basis of preparation

The annual accounts have been prepared in accordance with Luxembourg legal and regulatory requirements under the historical cost convention, as well as with the generally accepted accounting principles in Luxembourg.

Accounting policies and valuation rules are, beside the ones laid down by the Law of 19 December 2002 (amended on 10 August 2016), determined and applied by the Board of Managers.

The preparation of the annual accounts requires the use of certain critical accounting estimates. It also requires the Board of Managers to exercise its judgment in the process of applying the accounting policies. Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumption changed. The Board of Managers believes that the underlying assumptions are appropriate and that the annual accounts therefore fairly present the financial position and results.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Significant accounting policies

The main valuation rules are applied by the Company as follows:

2.2.1 Formation expenses

Formation expenses of the Company are directly charged to the profit and loss accounts of the year/period in which they are incurred.

2.2.2 Tangible assets

Tangible assets are valued at purchase price including the expenses incidental thereto, or at production costs, less accumulated depreciation.

Where the Board of Managers considers that tangible assets have suffered a durable decline in value in excess of the accumulated depreciation recognised, an additional write-down is recorded to reflect this impairment. These value adjustments are reversed if the reasons for which the value adjustments were made have ceased to apply.

Amortisation is recognised on a straight-line basis over the estimated remaining useful life of the assets. The amortisation rates applied are as follows:

	Useful life (in years)	Amortisation rate
Other fixtures and fittings, tools and equipment	5	20.00%

2.2.3 Debtors

Debtors are carried at costs which corresponds to their nominal value. A value adjustment is recorded when the estimated realisable value is lower than the nominal value. These value adjustments are reversed if the reasons for which the value adjustments were made have ceased to apply.

2.2.4 Creditors

Debts are recorded at their reimbursement value.

When the amount repayable on account is greater than the amount received, the difference is shown as an asset and is written off over the period of the debt based on a linear method.

3. Tangible assets

The movements on tangible assets over the period are as follows:

	Other fixtures and fittings, tools and equipment	Total
Gross value as of 02/02/2022	0,00	0,00
Additions for the period	161.811,63	161.811,63
Disposals for the period	0,00	0,00
Gross value as of 31/12/2022	161.811,63	161.811,63
Accumulated value adjustments as of 02/02/2022	0,00	0,00
Allocations for the period	9.707,65	9.707,65
Reversals for the period	0,00	0,00
Accumulated value adjustments as of 31/12/2022	9.707,65	9.707,65
Net book value as of 31/12/2022	152.103,98	152.103,98

4. Capital and reserves

During the period, the movements in shareholder's equity are as follows:

	Subscribed capital	Share premium account	Legal reserve	Profit or loss of the period	Total
02/02/2022	0,00	0,00	0,00	0,00	0,00
Subscribed capital	12.000,00	0,00	0,00	0,00	12.000,00
Share premium	0,00	7.975,00	0,00	0,00	7.975,00
Profit or loss of the period	0,00	0,00	0,00	442.982,83	442.982,83
31/12/2022	12.000,00	7.975,00	0,00	442.982,83	462.957,83

Subscribed capital

As at 31 December 2022, the subscribed capital of the Company amounts to EUR 12.000,00 represented by 12.000 shares with a nominal value of EUR 1,00 each. The capital is fully paid-up.

In addition, the share premium of EUR 7.975,00 has been entirely paid at the time of incorporation.

Legal reserve

The Company is required to allocate a minimum of 5% of its annual net income to a legal reserve, until this reserve equals 10% of the subscribed capital. This reserve may not be distributed.

Dividend distribution

The Company did not distribute any dividend during the period.

5. Staff costs

As at 31 December 2022, the Company employed on average 5,00 employees .

6. Tax

The Company is subject to the tax regulation applicable in Luxembourg.

7. Related parties transactions

No transactions with related parties occurred as at 31 December 2022.

8. Off-balance sheet commitments

For the period closed as at 31 December 2022 the company has a contract for the rental with Technoport SA amounted to EUR 9.350,00 that can be ended at any time, without financial compensation.

9. Subsequent events

There are no significant post balance sheet events.

Lunar Outpost EU
Société à responsabilité limitée
9, avenue des Hauts-Fourneaux, L-4362 Esch-sur-Alzette
R.C.S. Luxembourg : B264 631
(the “Company”)

The company has been incorporated pursuant to a notarial deed enacted by Elisabeth REINARD, notary residing in Luxembourg, Grand Duchy of Luxembourg, on 2nd February 2022, published in Recueil Electronique des Sociétés et Associations under reference RESA_2022_039.473 on 21st February 2022.

ALLOCATION OF THE RESULT AS AT 31 DECEMBER 2022

The Sole Shareholder has decided, based on the proposal of the Sole Manager, to allocate the result of the financial year ended on 31 December 2022 as follows:

Result brought forward as at 1 st January 2022	EUR	0,00
Profit for the financial year ended on 31 December 2022	EUR	442.982,83
Allocation to the legal reserve	EUR	(1.200,00)
Result brought forward after allocation of the result	EUR	441.782,83.

SOLE MANAGER

Mr. Julian CYRUS, professionally residing at 9, avenue des Hauts-Fourneaux, L-4362 Esch-sur-Alzette