

Mid-year report 2013



shaping
the future

Interim balance sheet as of 30 June 2013

Assets

	30.06.2013 EUR	31.12.2012 EUR
A. Long-term assets		
I. Intangible assets		
Concessions, industrial and similar rights and assets, and licenses to such rights and assets	2,964.35	3,905.33
II. Tangible assets		
Other plant, factory and office equipment	54,046.26	62,379.00
III. Financial assets		
1. Shares in related companies	1,644,750.00	1,644,750.00
2. Loans to related companies	4,116,711.35	3,957,110.68
3. Investments	13,841,669.76	14,849,335.49
4. Loans to companies with which a shareholding relationship exists	139,106.62	133,606.60
	19,742,237.73	20,584,802.77
Total Assets	19,799,248.34	20,651,087.10
B. Current assets		
I. Receivables and other assets		
1. Trade receivables	1,380.40	547.40
2. Amounts due from related companies	2,868,363.26	2,767,805.45
3. Amounts due from companies with which a shareholding relationship exists	149,875.21	908,778.04
4. Other assets	13,420,962.04	12,939,333.40
	16,440,580.91	16,616,464.29
II. Cash on hand and bank balances	73,760.28	445,727.01
Total Floating Assets	16,514,341.19	17,062,191.30
C. Prepaid expenses and deferred charges	43,548.00	63,997.51
Total Assets	36,357,137.53	37,777,275.91

Interim balance sheet as of 30 June 2013

Liabilities

	30.06.2012 EUR	31.12.2012 EUR
A. Equity capital		
I. Subscribed capital	6,240,000.00	6,240,000.00
II. Capital reserves	19,826,080.86	19,826,080.86
III. Retained earnings	12,544,585.38	12,544,585.38
IV. Loss Balance carried forward	-5,106,665.61	0.00
V. Net loss (preceding year: Net loss)	-86,778.29	-5,106,665.61
	33,417,222.34	33,504,000.63
B. Accruals		
Other provisions	487,200.00	466,300.00
C. Liabilities		
1. Amounts due to banks	1,019,789.77	2,474,565.03
2. Trade accounts payable	188,274.44	138,335.64
3. Amounts due to related companies	161,895.06	155,295.00
4. Other current liabilities		
- thereof for taxes: EUR 81.363,72 (preceding year: EUR 32.000,00)		
- there of social security costs EUR 1.391,90 (preceding year: EUR 2.000,00)	1,082,755.92	1,038,779.61
	2,452,715.19	3,806,975.28
Total Liabilities	36,357,137.53	37,777,275.91

Profit and loss account as of 1 January 2013 until 30 June 2013

	1.1.-30.6.2013		1.1.-30.6.2012	
	EUR	EUR	EUR	EUR
1. Sales revenues	0.00		0.00	
2. Other operating income - thereof revenues from currency conversion EUR 136.59 (preceding year EUR 4,000.00)	282,139.82		2,395,210.87	
		282,139.82		2,395,210.87
3. Cost of materials, Costs of purchased services		-66,128.32		-69,872.76
4. Personnel costs				
a) Wages and salaries	-307,361.59		-262,212.57	
b) Social security contributions	-41,127.00	-348,488.59	-41,746.07	-303,958.64
5. Depreciation on intangible assets and intangible fixed assets and tangible assets as well as on capitalized costs for start-up and business expansion		-9,734.92		-14,410.10
6. Other operating expenses		-586,477.68		-956,570.63
7. Income from other securities and loans forming part of financial assets thereof from associated companies EUR 159,600.67 (preceding year EUR 607,000.00)		177,350.71		619,811.00
8. Miscellaneous interest and similar revenues - thereof from related companies EUR 100,557.81 (preceding year EUR 97,000.00)		669,703.77		103,835.57
9. Depreciation on financial assets - thereof impairment write-down EUR 12,250.02 (preceding year EUR 4,028,000.00)		-12,250.02		-4,028,210.15
10. Interest and similar expenses - thereof from related companies EUR 6,600.06 (preceding year EUR 27,000.00)		-64,893.51		-116,050.07
11. Ordinary operating income / loss		41,221.28		-2,370,214.91
12. Extraordinary expenditures		-128,000.00		
13. Taxes on income and revenue		0.40		0.60
Net loss		-86,778.29		-2,370,214.31

Contact Information

Published by

Nanostart AG
Goethestraße 26 – 28
60313 Frankfurt / Main
www.nanostart.de
Email: ir@nanostart.de

Disclaimer

The information published in this mid-year report constitutes neither an investment recommendation nor an offer or solicitation to buy or sell investment instruments, to undertake transactions, or to enter into any kind of legal agreement. The information and opinions published herein have been prepared by Nanostart exclusively for personal use as well as for informational purposes and is subject to change at any time without prior announcement. Nanostart assumes no liability, either explicit or implicit, for the information and opinions in this mid-year report being correct, complete or current. Nanostart in particular disclaims any obligation to remove any information from this mid-year report which is no longer current, or to explicitly mark it as such. The information in this mid-year report is not intended to serve as an aid to any decisions involving business, legal, tax or any other matters which might require specialized advice, and no investment or other decisions should be undertaken solely on the basis of this information. It is recommended that the advice of a qualified financial or investment professional be sought. This English translation of the original German mid-year report (Halbjahresbericht), which is also made available in its original form, is provided solely for the convenience of the reader. While every effort has been made to ensure the quality of the translation, Nanostart assumes no liability for deviations from the German original.