

COMUNIDAD SOLAR POWER SL FINANCIAL STATEMENTS

BALANCE SHEET

ASSETS	2021	2022	2023 I
Non-Current Assets			
Tangible assets	18.932 €	85.498 €	86.533 €
Intangible assets	804 €	527 €	678.160 €
Deferred tax assets	-272 €	- €	- €
Financial investments	- €	41.174 €	60.000 €
Real estate investments	- €	- €	400.626 €
Investments in associated companies or within the group	- €	- €	913.918 €
Total Non-Current Assets	19.464 €	127.198 €	2.139.237 €
Current Assets			
Inventories	226.677 €	177.014 €	108.723 €
Accounts receivables	178.587 €	1.012.271 €	797.246 €
Other receivable credits	50.000 €	122.981 €	286.682 €
Shareholders	- €	- €	- €
Advance payments to suppliers	- €	- €	- €
Financial investments	34.459 €	27.105 €	- €
State and other public entities	- €	- €	- €
Other current assets	- €	- €	- €
Deferrals	- €	- €	- €
Cash and bank deposits	102.045 €	33.948 €	86.609 €
Total Current Assets	591.767 €	1.373.319 €	1.279.260 €
Total Assets	611.231 €	1.500.517 €	3.418.497 €
CAPITAL AND LIABILITIES			
Equity			
Paid-in capital	3.753 €	3.753 €	7.112 €
Other equity instruments	- €	- €	- €
Share premium	197.405 €	197.405 €	822.046 €
Reserves	- €	11.598 €	292.637 €
Transited results	-422 €	-422 €	- €
Other changes in capital	-1.064 €	-1.064 €	- €
Net Profit for the period	11.326 €	274.345 €	662.598 €
Total Equity	210.998 €	485.615 €	1.784.393 €
Liabilities			
Non-current Liabilities			
Financing obtained	56.786 €	45.763 €	431.967 €
Shareholder loans	- €	- €	- €
Other non-current liabilities	- €	- €	113.875 €
Total Non-Current Liabilities	56.786 €	45.763 €	545.842 €
Current Liabilities			
Suppliers	1.380 €	- €	- €
Advance payments from clients	- €	- €	- €
State and other public entities	- €	- €	- €
Shareholders	- €	- €	- €
Financing obtained	205.008 €	150.765 €	418.896 €
Deferrals	- €	- €	- €
Other Current Liabilities	137.059 €	818.373 €	669.366 €
Total Current Liabilities	343.447 €	969.138 €	1.088.261 €
Total Liabilities	400.233 €	1.014.902 €	1.634.104 €
Total Capital and Liabilities	611.231 €	1.500.517 €	3.418.497 €

Note: I - Interim accounts as at November 2023

PROFIT & LOSS STATEMENT

PROFIT & LOSS	2021	2022	2023 I
Sales and services	1.422.521 €	5.881.287 €	4.807.249 €
Subsidies, Donations and Legacies for Exploration	- €	- €	- €
Variation of stock prices	- €	- €	- €
Cost of Goods Sold and Materials Consumed	-842.805 €	-3.763.220 €	-2.040.049 €
Supplies and external services	-169.749 €	-648.070 €	-902.685 €
Personnel Expenses	-392.411 €	-1.082.900 €	-1.216.542 €
Impairments	- €	- €	- €
Other Income	- €	- €	16.879 €
Other Expenses	- €	-179 €	- €
Income before depreciation, financing expenses and taxes	17.556 €	386.918 €	664.852 €
Depreciation and Amortization Expenses / Reversals	-2.455 €	-6.671 €	- €
Operating result (before financing expenses and taxes)	15.102 €	380.247 €	664.852 €
Interest Expenses Supported	- €	-12.533 €	-2.254 €
Result before tax	15.102 €	367.714 €	662.598 €
Tax	-3.775 €	-93.368 €	- €
Annual result	11.326 €	274.345 €	662.598 €

Note: I - Interim accounts as at November 2023