

elumeo

Quarterly statement
Q3/2023



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Group key figures Q3/2023

EUR thousand <small>(unless indicated otherwise)</small>	Q3 2023	Q3 2022	QoQ in %	9M 2023	9M 2022	QoQ in %
Revenue	11,003	10,930	0.7%	33,323	34,453	-3.3%
Gross profit	5,572 50.6%	6,050 55.4%	-7.9%	17,165 51.5%	18,420 53.5%	-6.8%
EBITDA	-53 -0.5%	326 3.0%	-116.1%	-340 -1.0%	421 1.2%	-180.7%
Adjusted-EBITDA	526 4.8%	710 6.5%	-25.9%	607 1.8%	1,868 5.4%	-67.5%
Depreciation and amortisation	224 2.0%	215 2.0%	4.2%	689 2.1%	668 1.9%	3.1%
EBIT	-277 -2.5%	110 1.0%	-351.5%	-1,029 -3.1%	-247 -0.7%	-316.6%
Total comprehensive income	-292 -2.7%	116 1.1%	-351.5%	-1,091 -3.3%	-343 -1.0%	-218.1%
Selling and administrative expenses	6,145 55.8%	6,058 55.4%	1.4%	18,580 55.8%	19,290 56.0%	-3.7%
Total assets¹	22,834	25,919	-11.9%			
Total equity¹	10,193 44.6%	13,422 51.8%	-24.1%			
Working capital¹	7,192 31.5%	8,318 32.1%	-13.5%			
Net cash flow from operating activities	-129	82	-257.3%	-456	1,498	-130.4%
Net cash flow from investing activities	-50	-13	-284.6%	-3	-36	91.6%
Net cash flow from financing activities	135	-93	245.7%	129	-276	147.0%
Items sold (pieces in t)	162	139	16.9%	477	411	16.1%
Number of active customers (in t)	39	33	15.8%	72	66	9.3%
Average number of items sold per active customer (pieces)	4.2	4.2	0.9%	6.6	6.2	6.2%
Average sales price (ASP) [EUR]	68	79	-13.8%	70	84	-16.7%
Gross profit per item sold [EUR]	34	44	-21.2%	36	45	-19.7%
Average basket [EUR] ²	172	184	-6.5%	176	194	-9.3%
Share marketing expenses of revenue webshop	21.0%	19.5%	1.5 p.p.	20.9%	18.8%	2.1 p.p.
Customer Value after one year ³	310	309	0.3%			
Customer Value after five years ³	814	892	-8.7%			
Web traffic breakdown						
<small>(in % of channel)</small>						
Organic	16.7%	21.4%	-4.7 p.p.	16.8%	22.5%	-5.7 p.p.
Direct	10.4%	12.5%	-2.1 p.p.	10.4%	11.3%	-1.0 p.p.
Paid	47.7%	41.4%	6.3 p.p.	48.5%	39.9%	8.6 p.p.
Mail	6.2%	8.3%	-2.2 p.p.	6.0%	7.9%	-1.9 p.p.
Other	19.0%	16.4%	2.6 p.p.	18.3%	18.4%	-0.1 p.p.
New customers breakdown						
TV	1,802	1,746	3.2%	5,437	5,326	2.1%
Web	9,325	6,448	44.6%	25,124	20,983	19.7%

¹ In absolute terms and as % of total assets; previous year's figure: 31.12.2022

² Average basket before cancellations and returns

³ Based on rolling cohorts

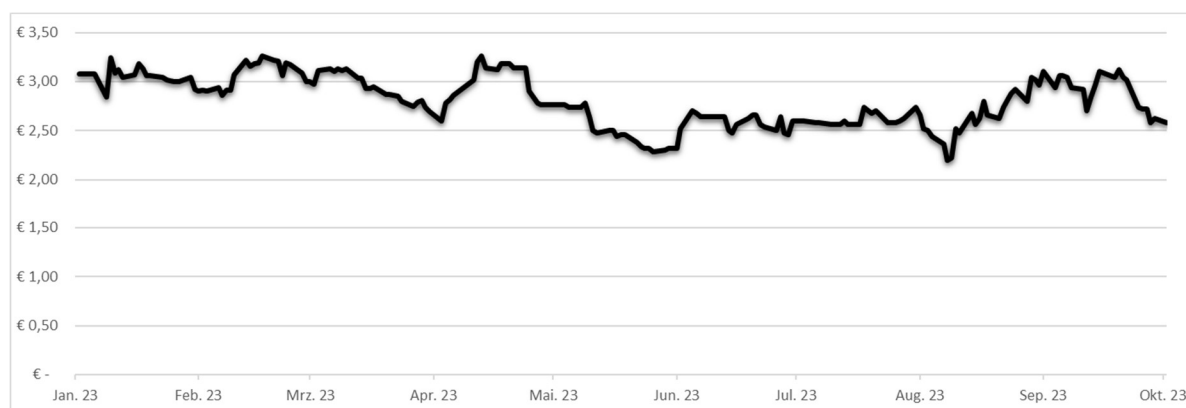


Capital market information

Master data and key figures for the share of elumeo SE
(as of September 30, 2023)

WKN	A11Q05/ A2GSYM
ISIN	DE000A11Q059/ DE000A2GSYM8
Earnings per share in Q3 2023	EUR -0.05
Number of shares outstanding	5.677.420
XETRA closing price on the balance sheet date	EUR 2,62
Market capitalization	EUR 14.9 million

Development of the share price
(January 1 to September 30, 2023: XETRA, in EUR)



Shareholder structure

Shareholder structure (as at September 30, 2023)	Shareholdings
1. blackflint Ltd.	25,83%
2. members of the Board of Directors and Directors	11,86%
3. free float	62,31%



Earning release Q3/2023

Basics

The principles and methods of the elumeo Group described in the Annual Report for financial year 2022 ended December 31, 2022 ("Annual Report 2022") continue to apply in principle.

General information and comparability of information

The quarterly statement covers the period from January 1 to September 30, 2023 ("9M/2023"). The quarterly reporting period covers the period from July 1 to September 30, 2023 ("Q3/2023"). The changes in the period comparison are referred to as the nine-month period compared to the nine-month period of the previous year ("9Mo9M") or the quarter compared to the quarter of the previous year ("QoQ").

Business performance

After two quarters of declining sales due to persistently high inflation and ongoing consumer uncertainty, elumeo was able to achieve slight sales growth in the third quarter.

The company responded to customers' continued reluctance to buy in the face of persistently high inflation rates by changing its product mix. To this end, the proportion of jewelry with a lower sales price and a lower gross profit margin was increased.

Selling and administrative expenses were reduced by 3.7% due to lower personnel costs. Online marketing costs were successfully scaled and were a driver for the significant increase in active customers.

As expected, jooli launched the jooliPay payment function in the Indian market in August 2023. At the beginning of the launch, jooli provided a small volume of advertising to test the various marketing channels against each other and determine the optimal marketing mix. From September to October, sales grew very quickly from a low base. So far, only cash on delivery, by far the most important payment function in India, has been activated in India. In the coming weeks, the focus will be on expanding the payment methods to include credit cards and UPI (the most important digital payment function in India). On the other hand, the onboarding of new customers, i.e. the user experience when using the app for the first time, will be completely redesigned by the end of the year. The basis for this is an extensive focus group analysis that jooli conducted in the five most important Indian metropolitan areas.

Adjusted for expenses for jooli, out-of-period expenses and currency effects, the elumeo Group's key performance indicator, adjusted earnings before interest, taxes, depreciation and amortization (adjusted EBITDA), amounted to EUR 0.5 million.

Detailed explanations of the individual key financial figures are provided in the following sections.



Results of operations, net assets and financial position

(1) Sales revenue

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Revenue from product sales	10,892	99.0%	10,820	99.0%	0.7%	32,973	98.9%	34,065	98.9%	-3.2%
Proceeds from shipping costs	83	0.8%	101	0.9%	-18.3%	294	0.9%	356	1.0%	-17.4%
Other revenue	29	0.3%	9	0.1%	223.8%	56	0.2%	32	0.1%	73.4%
Revenue	11,003	100.0%	10,930	100.0%	0.7%	33,323	100.0%	34,453	100.0%	-3.3%

(2) Distribution costs

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Broadcasting and channel rental costs	1,377	12.5%	1,411	12.9%	-2.4%	4,145	12.4%	4,400	12.8%	-5.8%
Personnel expenses	1,149	10.4%	1,297	11.9%	-11.4%	3,705	11.1%	4,102	11.9%	-9.7%
Moderators, producers and translators	163	1.5%	227	2.1%	-28.2%	479	1.4%	589	1.7%	-18.8%
Payment costs	157	1.4%	169	1.5%	-7.3%	483	1.4%	449	1.3%	7.5%
Sales and marketing expenses	948	8.6%	785	7.2%	20.8%	2,782	8.3%	2,623	7.6%	6.1%
Expenses from share-based remuneration	6	0.1%	12	0.1%	-49.1%	22	0.1%	46	0.1%	-51.5%
Depreciation, amortization and impairment loss	79	0.7%	81	0.7%	-2.8%	162	0.5%	178	0.5%	-8.8%
Other selling expenses	248	2.3%	276	2.5%	-10.1%	943	2.8%	985	2.9%	-4.3%
Selling expenses	4,127	37.5%	4,259	39.0%	-3.1%	12,721	38.2%	13,372	38.8%	-4.9%

As part of the cost performance program launched in Q2/2023, eleumeo succeeded in reducing distribution costs in almost all areas. These include personnel costs and TV broadcasting costs in particular. By contrast, online marketing expenses were deliberately increased in order to scale the acquisition of new customers.

(3) Administrative costs

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Personnel expenses	812	7.4%	952	8.7%	-14.7%	2,559	7.7%	2,933	8.5%	-12.7%
Depreciation, amortization and impairment loss	145	1.3%	134	1.2%	8.4%	448	1.3%	409	1.2%	9.4%
Equity-settled share-based remuneration	22	0.2%	42	0.4%	-48.8%	78	0.2%	159	0.5%	-51.1%
Legal advice costs	175	1.6%	178	1.6%	-2.0%	567	1.7%	414	1.2%	36.8%
Postal, telecommunication, IT costs	128	1.2%	112	1.0%	14.3%	410	1.2%	357	1.0%	15.0%
Rent and lease expenses	12	0.1%	5	0.0%	141.5%	40	0.1%	36	0.1%	12.1%
Repairs and maintenance	9	0.1%	31	0.3%	-70.1%	68	0.2%	116	0.3%	-41.7%
Expenses for third-party services and fees	121	1.1%	193	1.8%	-37.6%	385	1.2%	358	1.0%	7.6%
Travel expenses	44	0.4%	39	0.4%	12.6%	117	0.4%	114	0.3%	2.9%
Reporting, accounting and auditing	160	1.5%	42	0.4%	281.0%	178	0.5%	127	0.4%	40.2%
Other administrative expenses	391	3.5%	70	0.6%	460.7%	1,009	3.0%	896	2.6%	12.7%
Administrative expenses	2,018	18.3%	1,799	16.5%	12.2%	5,859	17.6%	5,919	17.2%	-1.0%

(4) Financial result

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Interest expenses from cash financing	12	0.1%	0	0.0%	n.a.	12	0.0%	0	0.0%	n.a.
Interest expenses from leasing	14	0.1%	13	0.1%	3.6%	73	0.2%	40	0.1%	80.1%
Int/Interest expenses and other financial result	26	0.2%	13	0.1%	97.5%	85	0.3%	40	0.1%	110.9%
Financial result	-26	-0.2%	-13	0.1%	97.5%	-85	0.3%	-41	0.1%	108.9%

Interest and similar expenses include interest expenses for a credit line and for lease liabilities from right-of-use assets (operating leases of real estate contracts) in accordance with IFRS 16.



(5) Personnel expenses

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Wages and salaries	1,572	14.3%	1,931	17.7%	-18.6%	5,105	15.3%	5,926	17.2%	-13.9%
Social security contributions	388	3.5%	318	2.9%	22.0%	1,160	3.5%	1,109	3.2%	4.6%
Personnel expenses	1,960	17.8%	2,249	20.6%	-12.8%	6,264	18.8%	7,035	20.4%	-10.9%

(6) Intangible assets and property, plant and equipment

In Q3/2023, investments were limited to minor replacement investments.

(7) Inventories

Inventories remained constant at EUR 13.0 million as at September 30, 2023 (December 31, 2022: EUR 13.0 million).

(8) Equity

Subscribed capital

The subscribed capital of elumeo SE amounted to EUR 5,677,420 as of 30 September 2023 (31 December 2022: EUR 5,500,000). It is divided into 5,677,420 no-par value shares with a notional interest in the subscribed capital of EUR 1.00 per share. With the approval of the Board of Directors, the capital increase resolved in 2022 was successfully carried out in the first quarter of 2023. The share capital was increased by EUR 177,420.00 from EUR 5,500,000.00 to EUR 5,677,420.00. The entry in the commercial register was made on February 17, 2023.

Capital reserve

The capital reserves of elumeo SE as of 30 September 2023 amounted to EUR 35,293 thousand and increased compared to 31 December 2022 (EUR 34,821 thousand) due to the premium from the capital increase and share-based payment commitments in accordance with IFRS 2.

Authorized capital, conditional capital, convertible bonds and bonds with warrants

There have been no changes compared to the figures as at June 30, 2023.

(9) Other financial liabilities

In addition to lease liabilities (finance leases) for the semi-automated picking, storage and conveying systems (technical equipment), these are in particular the (current and non-current) lease liabilities from rental agreements for office space (real estate agreements) capitalized in accordance with IFRS 16.

(10) Deferred taxes

Deferred taxes are generally recognized for differences between the carrying amount recognized in the IFRS consolidated interim financial statements and the tax carrying amount as well as for tax loss carryforwards, provided that their realizability in the near future appears sufficiently certain.



(11) Information on the consolidated cash flow statement

The consolidated cash flow statement was prepared in accordance with IAS 7 *Statement of Cash Flows and shows* the change in cash and cash equivalents of the elumeo Group during the reporting period as a result of cash inflows and outflows.

Cash flow from operating activities increased due to the increase in trade payables. The elumeo Group invested primarily in replacement investments. The cash flow from financing activities results from the payments made as part of the share program to implement the planned capital increase, the capital increase carried out, the repayment of financial liabilities from leases and the taking up of the UniCredit credit line.

Cash and cash equivalents as at the balance sheet date consist exclusively of freely available cash and cash equivalents.



Risk and opportunity report

The elumeo Group presented its risk management system in detail in the Annual Report 2022. The Executive Board is currently not aware of any significant changes to the risks and opportunities described in detail there.

Legal disputes from the former group of shareholders have an insignificant impact on the development of elumeo. On September 26, 2023, elumeo SE was informed by the Kreuzberg District Court of the intention to formally serve a new lawsuit filed by Kat Florence LLC, Miami, Florida. The lawsuit essentially corresponds to the lawsuit already filed and finally dismissed in Florida. This time, the lawsuit was filed in the district court in Atlanta, Georgia. From elumeo SE's perspective, this new lawsuit, which does not present any new facts, is also absolutely insubstantial and will be dismissed like the first lawsuit. elumeo SE has filed an objection to the intended formal service of process and will defend itself both against the service of process before the Court of Appeals in Berlin and against the action itself before the District Court in Atlanta, Georgia.

Forecast report

The management expects volatility to remain high for the remaining weeks of 2023. This results in particular from the further development of inflation and persistently gloomy consumer sentiment as well as the uncertain impact of the wars in Ukraine and the Middle East on global economic development. As a result, the forecast is based on a cautious approach to future development and takes into account possible further negative influences from slumps in demand and supply bottlenecks.

Management confirms the forecast for 2023 and assumes that revenue and adjusted EBITDA will remain stable. Overall, the management expects revenue to develop in a corridor between a mid-positive and a mid-negative single-digit percentage range. Revenue growth for the web store is expected to be in the low single-digit percentage range in 2023. The gross profit margin is expected to remain stable at > 50% (50% - 60%). Adjusted EBITDA is expected to be in the low single-digit million range.



Condensed consolidated interim financial statements

Consolidated income statement and consolidated statement of comprehensive income (unaudited)

EUR thousand % of revenue	Q3 2023		Q3 2022		QoQ in %	01.01. - 30.09.2023		01.01. - 30.09.2022		9Mo9M in %
Revenue	11,003	100.0%	10,930	100.0%	0.7%	33,323	100.0%	34,453	100.0%	-3.3%
Cost of goods sold	5,432	49.4%	4,880	44.6%	11.3%	16,158	48.5%	16,033	46.5%	0.8%
Gross profit	5,572	50.6%	6,050	55.4%	-7.9%	17,165	51.5%	18,420	53.5%	-6.8%
Selling expenses	4,127	37.5%	4,259	39.0%	-3.1%	12,721	38.2%	13,372	38.8%	-4.9%
Administrative expenses	2,018	18.3%	1,799	16.5%	12.2%	5,859	17.6%	5,919	17.2%	-1.0%
Other operating income	332	3.0%	118	1.1%	180.2%	450	1.4%	649	1.9%	-30.7%
Other operating expenses	-35	-0.3%	0	0.0%	n.a.	-65	-0.2%	-26	-0.1%	-150.9%
Earnings before interest and taxes (EBIT)	-277	-2.5%	110	1.0%	-350.4%	-1,029	-3.1%	-247	-0.7%	-317.0%
Interest and similar expenses	26	0.2%	13	0.1%	97.5%	85	0.3%	41	0.1%	108.9%
Financial result	-26	-0.2%	-13	-0.1%	-97.5%	-85	-0.3%	-41	-0.1%	-108.9%
Earnings before income taxes (EBT)	-303	-2.8%	97	0.9%	-411.3%	-1,114	-3.3%	-288	-0.8%	-287.5%
Earnings after income tax from continuing operations	-303	-2.8%	97	0.9%	-411.3%	-1,114	-3.3%	-288	-0.8%	-287.5%
<i>Earnings of shareholders of elumeo SE</i>	<i>-303</i>	<i>-2.8%</i>	<i>97</i>	<i>0.9%</i>	<i>-411.3%</i>	<i>-1,114</i>	<i>-3.3%</i>	<i>-288</i>	<i>-0.8%</i>	<i>-287.5%</i>
Earnings per share in EUR (basis and diluted) applied to earnings of shareholders total										
- undiluted	-0.05		0.02		-401.6%	-0.20		-0.05		-287.5%
- diluted	-0.05		0.02		-401.7%	-0.20		-0.05		-287.5%
Earnings after tax from continuing and discontinuing operations	-303	-2.8%	97	0.9%	-411.3%	-1,114	-3.3%	-288	-0.8%	-287.5%
<i>Earnings of shareholders of elumeo SE</i>	<i>-303</i>	<i>-2.8%</i>	<i>97</i>	<i>0.9%</i>	<i>-411.3%</i>	<i>-1,114</i>	<i>-3.3%</i>	<i>-288</i>	<i>-0.8%</i>	<i>-287.5%</i>
Earnings per share in EUR (basis and diluted) applied to earnings of shareholders total										
- undiluted	-0.05		0.02		-401.6%	-0.20		-0.05		-287.5%
- diluted	-0.05		0.02		-401.7%	-0.20		-0.05		-287.5%
Average number of shares outstanding										
- basic	5,677,420		5,500,000		3.2%	5,500,000		5,500,000		0.0%
- diluted	5,712,810		5,535,390		3.2%	5,535,390		5,535,390		0.0%
Other comprehensive income that may be reclassified to profit or loss in subsequent periods										
Differences from foreign currency translation of foreign subsidiaries	11	0.1%	19	0.2%	-42.1%	23	0.1%	-55	-0.2%	141.8%
Other comprehensive income	11	0.1%	19	0.2%	-42.1%	23	0.1%	-55	-0.2%	141.8%
Total comprehensive income	-292	-2.7%	116	1.1%	-351.0%	-1,091	-3.3%	-343	-1.0%	-218.5%



Consolidated balance sheet (unaudited)

as at September 30, 2023 and December 31, 2022

ASSETS					
EUR thousand % of balance sheet total	30.09.2023		31.12.2022		Dev in %
Non-current assets					
Intangible assets	201	0.9%	256	1.1%	-21.5%
Property, plant and equipment	505	2.2%	778	3.4%	-35.0%
Assets from rights of use	1,749	7.7%	2,085	9.2%	-16.1%
Other financial assets	104	0.5%	57	0.2%	83.9%
Other non-financial assets	163	0.7%	162	0.7%	0.7%
Deferred tax assets	2,155	9.4%	2,155	9.5%	0.0%
Total non-current assets	4,878	21.4%	5,492	24.1%	-11.2%
Current assets					
Inventories	12,949	56.7%	13,041	57.3%	-0.7%
Trade receivables	2,305	10.1%	1,710	7.5%	34.8%
Other financial assets	740	3.2%	412	1.8%	79.6%
Other non-financial assets	865	3.8%	681	3.0%	27.0%
Cash and cash equivalents	1,097	4.8%	1,410	6.2%	-22.2%
Total current assets	17,956	78.6%	17,254	75.9%	4.1%
Total assets	22,834	100%	22,746	100%	0.4%



Consolidated balance sheet (unaudited)

as of September 30, 2023 and December 31, 2022

EQUITY & LIABILITIES

EUR thousand % of balance sheet total	30.09.2023		31.12.2022		Dev in %
Equity					
Issued capital	5,677	24.9%	5,500	24.2%	3.2%
Accumulated losses	35,293	154.6%	34,821	153.1%	1.4%
Retained losses	-32,902	-144.1%	-31,815	-139.9%	-3.4%
Foreign currency translation reserve	2,124	9.3%	2,128	9.4%	-0.2%
Total equity	10,193	44.6%	10,634	46.8%	-4.1%
<i>Attributable to shareholders of elumeo SE</i>	<i>10,193</i>	<i>44.6%</i>	<i>10,634</i>	<i>46.8%</i>	<i>-4.1%</i>
Contributions made to implement the resolved capital increase			550		
Non-current liabilities					
Other non-current financial liabilities	1,421	6.2%	1,757	7.7%	-19.1%
Provisions	130	0.6%	130	0.6%	0.0%
Other financial liabilities	0	0.0%	69	0.3%	-100.0%
Deferred tax liabilities	37	0.2%	37	0.0%	-0.7%
Other non-financial liabilities	25	0.1%	25	0.1%	0.0%
Total non-current liabilities	1,613	7.1%	2,017	8.9%	-20.0%
Current liabilities					
Financial debt	495	2.2%	0	0.0%	n.a.
Leasing liabilities	449	2.0%	449	2.0%	0.0%
Provisions	623	2.7%	613	2.7%	1.7%
Trade payables	6,903	30.2%	4,944	21.7%	39.6%
Advance payments received	40	0.2%	40	0.2%	0.0%
Tax liabilities	310	1.4%	318	1.4%	-2.6%
Other financial liabilities	556	2.4%	711	3.1%	-21.7%
Other non-financial liabilities	1,653	7.2%	2,470	10.9%	-33.1%
Total current liabilities	11,028	48.3%	9,544	42.0%	15.5%
Total equity & liabilities	22,834	100.0%	22,746	100.0%	0.4%



Consolidated statement of changes in equity (unaudited)

for the period from January 1 to September 30, 2023 and January 1 to September 30, 2022

Reason for change	Attributable to shareholders of elumeo SE				
	Issued capital	Capital Reserve	Retained losses	Foreign currency translation reserve	Total equity
EUR thousand					
01.01.2023	5,500	34,821	-31,815	2,128	10,634
Capital increase	177	373			550
Equity-settled share-based remuneration		100			100
Earnings after tax from continuing and discontinuing operations			-1,114		-1,114
Other comprehensive income			27	-4	23
Total comprehensive income			-1,087	-4	-1,091
30.09.2023	5,677	35,293	-32,902	2,124	10,193



Reason for change	Attributable to shareholders of elumeo SE				
	Issued capital	Capital Reserve	Retained losses	Foreign currency translation reserve	Total equity
EUR thousand					
01.01.2022	5,500	34,567	28,520	2,167	13,714
Equity-settled share-based remuneration		205			205
Earnings after tax from continuing and discontinuing operations			-288		-288
Other comprehensive income				-55	-55
Total comprehensive income			-288	-55	-343
30.09.2022	5,500	34,772	-28,808	2,112	13,576



Consolidated cash flow statement (unaudited)

for the period from January 1 to September 30, 2023 and January 1 to September 30, 2022

EUR thousand	01.01 - 30.09.2023	01.01 - 30.09.2022
Earnings before interest and taxes (EBIT) from continuing and discontinuing operations	-1,029	-247
Depreciation and amortisation on non-current assets	+689	+668
+/- Increase/decrease in provisions	+11	-1,518
	-8	0
+/- Equity-settled share-based remuneration	+100	+205
+/- Other cash expenses/income	-12	0
Loss/gain from the disposal of fixed assets	-11	0
-/+ Increase/decrease in inventories	+91	+91
Increase/decrease in other assets	-1,155	+872
+/- Increase/decrease in other liabilities	+913	-1,528
- Interest paid	-43	-40
= Cash flow from operating activities	-456	-1,498
- Payments for investments in intangible assets	0	-1
Payments for investments in property, plant and equipment	-15	-35
+ Proceeds from disposals of property, plant and equipment	+12	0
= Cash flow from investing activities	-3	-36
+ Proceeds from equity injections from shareholders of the parent company	+550	0
- For the implementation of the resolved capital increase	-550	0
- Payments for the redemption of leasing liabilities	-336	-276
- Payments from the redemption of bonds and taking out of loans	+495	0
- Payments for other liabilities	-30	0
= Cash flow from financing activities	+129	-276
+/- Net increase/decrease in cash and cash equivalents	-329	-1,810
+/- Effects of foreign currency translation on cash and cash equivalents	+16	-29
+ Cash and cash equivalents on beginning of reporting period	+1,410	+2,759
= Cash and cash equivalents on end of reporting period	+1,097	+921



Berlin, November 10, 2023

elumeo SE

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The quarterly statement is also available in English. In the event of differences, the German version shall prevail. A digital version of this quarterly statement of elumeo SE and other financial publications are available on the Internet at www.elumeo.com under "Investor Relations / Publications / Financial Reports".

Disclaimer

This release contains forward-looking statements. These statements are based on the current experience, assumptions and forecasts of the Board of Directors and the information currently available to it. The forward-looking statements are not to be understood as guarantees of the future developments and results mentioned therein. Rather, future developments and results depend on a variety of factors. They involve various risks and uncertainties and are based on assumptions that may not prove to be correct. elumeo assumes no obligation to update the forward-looking statements made in this release.

