

GEA FOOD SOLUTIONS

NORDIC A/S

Norgesvej 14
DK-4200 Slagelse

CVR no. 15 50 22 07

Annual report 2024

The annual report was presented and approved at
the Company's annual general meeting on

24 June 2025

Charlotte Thorsen
Chairman of the annual general meeting

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Statement by the Board of Directors and the Executive Board

The Board of Directors and the Executive Board have today discussed and approved the annual report for GEA FOOD SOLUTIONS NORDIC A/S for the financial year 1 January - 31 December 2024.

The annual report has been prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2024 and of the results of the Company's operations for the financial year 1 January - 31 December 2024.

Further, in our opinion, the Management's review gives a fair review of the development in the Company's activities and financial matters, of the results for the year and of the Company's financial position.

We recommend that the annual report be approved at the annual general meeting.

Slagelse, 24 June 2025

Executive Board:

Daniel From Hansen

Oliver Triebel

Rasmus Thayssen

Board of Directors:

Olga Savrusheva
Chairman

Daniel From Hansen

Ulla Michelsen



Independent auditor's report

To the shareholder of GEA FOOD SOLUTIONS NORDIC A/S

Opinion

We have audited the financial statements of GEA FOOD SOLUTIONS NORDIC A/S for the financial year 1 January - 31 December 2024, comprising income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company's assets, liabilities and financial position at 31 December 2024 and of the results of the Company's operations for the financial year 1 January - 31 December 2024 in accordance with the Danish Financial Statements Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control that Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements in Denmark will always detect a material misstatement when it exists. Misstatements may arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of financial statement users made on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- identify and assess the risks of material misstatement of the company financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.



Independent auditor's report

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.
- plan and perform the audit of the financial statements to obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business units as a basis for forming an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Statement on the Management's review

Management is responsible for the Management's review.

Our opinion on the financial statements does not cover the Management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statement Act. We did not identify any material misstatement of the Management's review.

Copenhagen, 24 June 2025

KPMG
Statsautoriseret Revisionspartnerselskab
CVR no. 25 57 81 98

Kenn Wolff Hansen
State Authorised Public Accountant
mne30154

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Management's review

Company details

GEA FOOD SOLUTIONS NORDIC A/S
Norgesvej 14
DK-4200 Slagelse

Telephone:	58 55 55 00
CVR no.:	15 50 22 07
Established:	1 September 1991
Registered office:	Slagelse
Financial year:	1 January - 31 December

Board of Directors

Olga Savrusheva, Chairman
Daniel From Hansen
Ulla Michelsen

Executive Board

Daniel From Hansen
Oliver Triebel
Rasmus Thayssen

Audit

KPMG
Statsautoriseret Revisionspartnerselskab
Dampfærgevej 28
DK-2100 København Ø
CVR no. 25 57 81 98

Management's review

Financial highlights

DKK'000	2024	2023	2022	2021	2020
Revenue	159,607	143,568	163,430	163,339	123,265
Gross profit	26,383	29,389	26,201	26,049	48,291
Profit before financial income and expenses	7,863	9,572	5,065	5,820	2,157
Loss from financial income and expenses	-652	-1,799	-1,907	-577	-226
Profit for the year	5,813	6,285	3,105	2,547	1,313
Total assets	126,065	123,258	108,239	78,516	76,365
Investments in property, plant and equipment	88	0	0	0	0
Equity	10,116	3,685	-2,973	-7,431	-10,094
Operating margin	4.9%	6.7%	3.1%	3.6%	1.7%
Solvency ratio	8.0%	3.0%	-2.7%	-9.5%	-13.2%
Average number of full-time employees	19	20	34	34	35

The financial ratios have been calculated as follows:

Operating margin $\frac{\text{Profit/loss before financial income and expenses} \times 100}{\text{Revenue}}$

Solvency ratio $\frac{\text{Equity at year end} \times 100}{\text{Total equity and liabilities at year end}}$

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Management's review

Operating review

Principal activities

The Company sells GEA Food Solution's products and provides services related to these products in the Nordic countries.

Development in activities and financial position

Profit for the year (including comparison with forecasts previously announced)

The Company's income statement for 2024 shows a profit of DKK 5,813 thousand as against a profit of DKK 6,285 thousand in 2023. Equity in the Company's balance sheet at 31 December 2024 stood at DKK 10,116 thousand as against DKK 3,685 thousand at 31 December 2023.

The Company has branches in Norway, Sweden and Finland. The Company's results and equity are sensitive to fluctuations in the exchange rate of these countries.

The earnings expectations for 2024 were a net profit before tax of DKK 1,000 - 2,000 thousand. The objective was met and the management considers the net profit for the year to be satisfactory.

Capital resources

The Company has received a letter comfort from GEA Group Aktiengesellschaft, whereby GEA Group Aktiengesellschaft has announced its intention to provide the necessary funding to the company until 31 December 2025.

Based on this, it is the opinion of Management that the Company's liquidity is sufficient to continue operations in the financial year 2025 and accordingly, the annual report has been presented under going concern assumptions.

Outlook

The company expects a profit before tax in the region of DKK ###-### thousand for the coming year as a result of adapting the organization to the market.

Research and development activities

As the Company solely acts as a sales company on the Nordic market, the Company does not have its own development activities.

Branches

The company has branches in Sweden, Norway and Finland in charge of sales of the company's products in the local markets.

The expectations concerning the Company's branches in Sweden, Norway and Finland for the following years are positive.

The Company has the following branches abroad:

Finland, GEA Food Solutions Nordic A/S filial Finland, Hiomotik 19, FI-00380 Helsinki.

Norge, GEA Food Solutions Nordic Norsk Avdeling, Gjerdrum Vei 8, NO-0484 Oslo.

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Sverige, GEA Food Solutions Nordic A/S, filial Sverige, Krokslätts Fabriker 45, SE-431 37 Mölndal.

Financial instruments

The Company's risk exposure

The Company's business risks mainly relates to the ability to maintain and develop the business in a competitive marked.

The Company is not exposed to any significant interest risk, whereas the currency risk mainly relates to the activities in Norway and Sweden, where the transactions are mostly in Norwegian and Swedish Kroner, respectively.

Events after the balance sheet date

No events have occurred after the balance sheet date of material importance to the annual report for 2024.

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Income statement

DKK'000	Note	2024	2023
Revenue		159,607	143,568
Cost of raw materials and consumables		-109,013	-87,325
Other external costs		-24,211	-26,854
Gross profit		26,383	29,389
Staff costs	2	-18,496	-19,817
Depreciation of property, plant and equipment		-24	0
Profit before financial income and expenses		7,863	9,572
Other financial income	3	2,791	1,789
Other financial expenses	4	-3,443	-3,588
Profit before tax		7,211	7,773
Tax on profit for the year		-1,398	-1,488
Profit for the year	5	<u>5,813</u>	<u>6,285</u>

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Balance sheet

DKK'000	Note	31/12 2024	31/12 2023
ASSETS			
Fixed assets			
Property, plant and equipment	6		
Fixtures and fittings, tools and equipment		64	0
Total fixed assets		64	0
Current assets			
Inventories			
Raw materials and consumables		3,260	1,040
Receivables			
Trade receivables		15,612	20,108
Receivables from group entities		69,462	75,684
Deferred tax assets	7	116	104
Other receivables		13	17
		85,203	95,913
Cash at bank and in hand		37,538	26,305
Total current assets		126,001	123,258
TOTAL ASSETS		126,065	123,258

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Balance sheet

DKK'000	Note	31/12 2024	31/12 2023
EQUITY AND LIABILITIES			
Equity			
Contributed capital	8	500	500
Retained earnings		9,616	3,185
Total equity		<u>10,116</u>	<u>3,685</u>
Liabilities			
Current liabilities			
Prepayments received from customers		18,996	22,210
Trade payables		1,555	982
Payables to group entities		86,507	82,766
Corporation tax		1,256	1,503
Other payables, including taxes payable		7,635	12,112
		<u>115,949</u>	<u>119,573</u>
Total liabilities		<u>115,949</u>	<u>119,573</u>
TOTAL EQUITY AND LIABILITIES		<u>126,065</u>	<u>123,258</u>

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Statement of changes in equity

DKK'000	Contributed capital	Retained earnings	Total
Equity at 1 January 2024	500	3,185	3,685
Exchange adjustment	0	618	618
Transferred over the profit appropriation	0	5,813	5,813
Equity at 31 December 2024	500	9,616	10,116

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1 Accounting policies

The annual report of GEA FOOD SOLUTIONS NORDIC A/S for 2024 has been prepared in accordance with the provisions applying to reporting class C medium-sized entities under the Danish Financial Statements Act.

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

Reclassifications

Referring to the true and fair view set out in the Danish Financial Statements Act, the Company has reclassified individual items in the income statement and balance sheet. The reclassifications have affected the items other external costs and staff costs but have not affected results before tax, results for the year or equity. Comparative figures have been restated accordingly.

Omission of cash flow statement

Pursuant to section 86(4) of the Danish Financial Statements Act, no cash flow statement has been prepared. The Company's cash flows are included in the cash flow statement in the consolidated financial statements of GEA Group AG.

Recognition and measurement

Revenues are recognised in the income statement as earned. Furthermore, value adjustments of financial assets and liabilities measured at fair value or amortised cost are recognised. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the income statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the income statement.

Assets are recognised in the balance sheet when it is probable that future economic benefits attributable to the asset will flow to the Company, and the value of the asset can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that future economic benefits will flow out of the Company, and the value of the liability can be measured reliably.

Assets and liabilities are initially measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Foreign currency translation

On initial recognition, transactions denominated in foreign currencies are translated at the exchange rates at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and the date of payment are recognised in the income statement as financial income or financial expenses.

Receivables, payables and other monetary items denominated in foreign currencies are translated at the exchange rates at the balance sheet date. The difference between the exchange rates at the balance sheet date and the date at which the receivable or payable arose or was recognised in the latest financial statements is recognised in the income statement as financial income or financial expenses.

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1 Accounting policies

Income statement

Revenue

Income from the sale of goods is recognised in revenue when delivery and transfer of risk to the buyer have taken place, and the income may be measured reliably and is expected to be received.

Revenue is measured at the fair value of the agreed consideration excluding VAT and taxes charged on behalf of third parties. All discounts granted are deducted from revenue.

Income from the sale of services is recognised in the income statement in line with completion of services, which means that revenue corresponds to the selling price of the work performed for the year stated on the basis of the stage of completion at the balance sheet date (percentage of completion method).

Cost of sales

Costs of raw materials and consumables comprise raw materials and consumables used for the year as well as any changes in inventories, including any inventory wastage.

Write-downs of inventories of raw materials and consumables are also recognised under raw materials and consumables to the extent that these do not exceed normal write-downs.

Other external costs

Other external costs comprise costs for distribution and sales costs, costs for advertising, administrative expenses, costs of premises, bad debts, operating leases, etc.

Staff costs

Staff costs comprise wages and salaries, including holiday allowance, pension and other social security costs.

Financial income and expenses

Financial income and expenses comprise interest income and expense, gains and losses on transactions denominated in foreign currencies.

Tax on profit for the year

Tax for the year comprises current tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the profit/loss for the year is recognised in the income statement at the amount attributable to the profit/loss for the year and directly in equity at the amount attributable to entries directly in equity.

The company is jointly taxed with Danish consolidated enterprises.

In connection with the settlement of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed enterprises in proportion to their taxable incomes. This means that enterprises with a tax loss receive joint taxation contributions from enterprises which have been able to use this loss to reduce their own taxable profit.

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1 Accounting policies

Balance sheet

Property, plant and equipment

Fixtures and fittings, tools and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost comprises the purchase price and any costs directly attributable to the acquisition until the date on which the asset is available for use. Indirect production overheads and borrowing costs are not recognised in cost.

Where individual components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items, which are depreciated separately.

The basis of depreciation is cost less any projected residual value after the end of the useful life. Depreciation is provided on a straight-line basis over the estimated useful life. The estimated useful lives are as follows:

Fixtures and fittings, tools and equipment	5 years
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The useful life and residual value are reassessed annually. Changes are treated as accounting estimates, and the effect on depreciation is recognised prospectively.

Fixed assets under construction are recognised and measured at cost at the balance sheet date. Upon entry into service, the cost is transferred to the relevant group of property, plant and equipment.

Leases

Lease payments relating to operating leases are recognised in the income statement on a straight-line basis over the lease term.

Impairment of fixed assets

The carrying amount of property, plant and equipment is subject to an annual test for indications of impairment other than the decrease in value reflected by depreciation or amortisation.

Impairment tests are conducted of individual assets or groups of assets when there is an indication that they may be impaired. Write-down is made to the recoverable amount if this is lower than the carrying amount.

The recoverable amount is the higher of an asset's net selling price and its value in use. The value in use is determined as the present value of the forecast net cash flows from the use of the asset or the group of assets, including forecast net cash flows from the disposal of the asset or the group of assets after the end of the useful life.

Previously recognised write-downs are reversed when the basis for the write-down no longer exists.

Inventories

Inventories are measured at cost in accordance with the FIFO method. Where the net realisable value is lower than cost, inventories are written down to this lower value.

Goods for raw materials and consumables are measured at cost, comprising purchase price plus delivery costs.

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1 Accounting policies

The net realisable value of inventories is calculated as the sales amount less costs of completion and costs necessary to make the sale and is determined taking into account marketability, obsolescence and development in expected selling price.

Receivables

Receivables are measured at amortised cost.

Write-down is made for bad debt losses where there is an objective indication that a receivable has been impaired. If there is an objective indication that an individual receivable has been impaired, write-down is made on an individual basis.

Write-downs are calculated as the difference between the carrying amount of receivables and the present value of forecast cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Corporation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or settlement of the liability, respectively. However, deferred tax is not recognised on temporary differences relating to office buildings non-deductible for tax purposes and other items where temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

Cash at bank and in hand

Cash at bank and in hand comprise cash and bank deposits.

Liabilities

Financial liabilities are recognised at the date of borrowing at cost, corresponding to the proceeds received less transaction costs paid. In subsequent periods, the financial liabilities are measured at amortised cost, corresponding to the capitalised value using the effective interest rate. Accordingly, the difference between cost and the nominal value is recognised in the income statement over the term of the loan together with interest expenses.

Other liabilities are measured at amortised cost.

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2 Staff costs

DKK'000	2024	2023
Wages and salaries	16,350	17,353
Pensions	982	1,089
Other social security costs	1,164	1,375
	<u>18,496</u>	<u>19,817</u>
Average number of full-time employees	<u>19</u>	<u>20</u>

Remuneration to the Executive Board has not been disclosed in accordance with section 98 B(3) of the Danish Financial Statements Act.

3 Financial income

DKK'000	2024	2023
Interest income from group entities	2,021	1,523
Other interest income	770	266
	<u>2,791</u>	<u>1,789</u>

4 Financial expenses

DKK'000	2024	2023
Interest expense to group entities	2,394	2,232
Other interest expenses	330	429
Exchange losses	719	927
	<u>3,443</u>	<u>3,588</u>

5 Proposed profit appropriation

DKK'000	2024	2023
Retained earnings	5,813	6,285
	<u>5,813</u>	<u>6,285</u>

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6 Property, plant and equipment

DKK'000	Fixtures and fittings, tools and equipment
Cost at 1 January 2024	464
Additions	88
Cost at 31 December 2024	552
Depreciation and impairment losses at 1 January 2024	-464
Depreciation for the year	-24
Depreciation and impairment losses at 31 December 2024	-488
Carrying amount at 31 December 2024	64

7 Deferred tax

DKK'000	31/12 2024	31/12 2023
Deferred tax at 1 January	104	104
Deferred tax adjustment for the year in the income statement	12	0
	<u>116</u>	<u>104</u>

As at 31 December 2024, the Company has recognised a deferred tax asset of DKK 116k, which can primarily be attributed to operating equipments.

8 Contributed capital

Contributed capital consists of:
500 shares of nom. DKK'000 1 each.

9 Contractual obligations, contingencies, etc.

Contingent liabilities

The company is taxed jointly with the other Danish companies in the group and is liable for income taxes on a pro rata basis and must comply with any obligations to withhold tax at source on interest, royalties and dividends for the jointly taxed companies. The maximum liability totals an amount corresponding to the share of the capital in the company which is owned directly or indirectly by the ultimate parent. The liability also includes any subsequent corrections to the calculated tax liability as a consequence of changes made to the jointly taxable income etc.

Operating lease obligations

The Company has concluded lease agreements with a total lease payments of DKK 1,908 thousand.

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10 Related parties disclosure

GEA FOOD SOLUTIONS NORDIC A/S' related parties comprise the following:

Control

GEA FODD SOLUTIONS DENMARK A/S, Norgesvej 14, 4200 Slagelse

GEA FODD SOLUTIONS DENMARK A/S holds the majority of the contributed capital in the Company.

GEA FOOD SOLUTIONS NORDIC A/S is part of the consolidated financial statements of GEA Group AG, Düsseldorf, which is the smallest and largest group, in which the Company is included as a subsidiary.

The consolidated financial statements of GEA Group AG can be obtained by contacting the Company at the above address.

Related party transactions

DKK'000	2024	2023
Sales, Income	2,839	2,934
Purchase, expenses	109,522	91,359
Overhead, net cost	17,854	19,743
Interest expenses	2,394	2,232
Interest income	2,021	1,523
Receivables from group enterprises	69,461	75,684
Payables to group enterprises	86,507	82,766