

## Public CbC Report Details

### General Information

#### Legal name of the Reporting Entity

Montana Tech Components AG

#### Tax Identification Number (TIN) of the Reporting Entity

CHE-101.187.700

#### Tax Identification Number (TIN) country of issue

CH

#### Reporting Role

Ultimate Parent Entity

#### Tax Jurisdiction

CH

#### Fiscal year concerned

2023

#### Currency

EUR

#### Identification Number (IN) of the Sending Entity

CHE-101.187.700

Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction

Tax Jurisdiction	Unrelated Party Revenue	Related Party Revenue	Total Revenue	Profit (Loss) w/o IC Dividend	Income Tax Paid (on a cash basis)	Income Tax Accrued Current year	Accumulated Earnings	Number of Employees
Austria	212 386 242,19	3 495 148,23	215 881 390,42	9 038 681,34 -	640 329,40	1 011 507,01	272 495 215,29	624
Belgium	214 083 857,02	44 191 311,09	258 275 168,11 -	14 484 470,60	635 813,40	1 004 660,25	90 242 104,19	720
Bulgaria	1 664 150,22	-	1 664 150,22	181 718,48	22 927,19	22 939,97	549 622,66	3
Czech Republic	6 567 033,91	-	6 567 033,91	149 518,67 -	48 637,12	1 725,52	1 310 879,14	13
Germany	538 972 929,26	294 772 962,00	833 745 891,26 -	446 475 780,76	3 206 687,08	48 527,29 -	187 565 699,35	2 938
Denmark	5 288 880,54	-	5 288 880,54	633 708,95	97 616,13	140 865,80	7 808 298,79	3
Spain	6 051 299,00	-	6 051 299,00	534 582,00	7 528,00	128 800,00	291 566,99	5
Finnland	8 411 347,00	-	8 411 347,00	647 817,83	74 818,20	129 631,00	1 925 142,79	6
France	95 225 995,19	4 243 317,37	99 469 312,56	1 182 371,48	621 659,83	809 900,00	8 246 474,75	221
Croatia	162 175 235,00	154 108 320,91	316 283 555,91	5 606 184,91	1 718 950,00	1 300 546,00	1 372 084,87	1 140
Hungary	5 641 825,76	-	5 641 825,76	500 311,78	151 017,02	142 428,82	53 951,53	6
Italy	24 071 997,00	-	24 071 997,00	1 053 856,00	422 759,00	243 249,00	32 059,00	16
Netherlands	35 730 336,00	-	35 730 336,00	11 464 737,89	3 071 120,82	3 092 720,82	1 381 927,05	14
Poland	40 166 212,90	477 040,07	40 643 252,97	3 268 839,63	692 559,89	684 075,52	15 082 261,01	67
Romania	305 430 559,34	124 990 273,93	430 420 833,27	28 074 287,78	204 469,04	203 779,69 -	41 600 735,87	3 241
Sweden	12 443 762,50	-	12 443 762,50	541 599,73	119 286,60	113 960,08	3 889 340,70	6
Slovenia	1 340 855,00	-	1 340 855,00	104 665,00	27 568,00	19 858,00	602 738,80	3
Slovak Republic	1 855 796,00	-	1 855 796,00	80 270,00 -	11 301,29	17 804,00	283 246,29	3
Turkey	52 738 105,72	-	52 738 105,72	5 497 473,29	1 958 476,78	2 810 656,08	84 830 689,22	223
Vietnam	2 336 942,57	46 189 012,30	48 525 954,87 -	16 567 350,42	-	- -	48 440 979,36	894
other countries	898 417 648,75	267 331 304,12	1 165 748 952,87 -	104 650 501,58	3 119 655,04	5 707 125,68	1 050 437 788,40	2 820

Table 2 List of all the Constituent Entities activities of the MNE group included in each aggregation per tax jurisdiction

Country Code	Constituent Entities resident in the Tax Jurisdiction	Research and Development	Holding/managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other	If "Other" was selected, please specify
AT	ETV Montana Tech Holding GmbH								X			X			
AT	Montana Tech Components GmbH						X		X						
AT	MTC Service GmbH						X								
AT	IndustrieCapital Alpha GmbH							X							
AT	Mezzanin Finanzierungs GmbH											X			
AT	IndustrieCapital Eins GmbH											X			
AT	WertInvest Theobaldhof GmbH & Co KG													x	Holding of real estate
AT	Montana Tech Components Real Estate BIH GmbH												X		
AT	Hydrox Green Power SPAC SE												x		
AT	CONNEXIO alternative investment & holding GmbH						X					X			
AT	VARTA Innovation GmbH	X													
AT	VGG Beteiligungen SE											X			
AT	Makra GmbH											X			
AT	Alu Menziken Euromotive GmbH				X	X									
AT	Montana Aerospace GmbH												X		
AT	ASTA Energy Solutions AG		X									X			
AT	ASTA Elektrodraht GmbH				X	X									
AT	ASTA Industrie GmbH											X			
AT	AFP Group GmbH											X			
AT	VARTA Consumer Austria GmbH					x						x			
BA	ASTA Bosnia d.o.o.													X	not yet operative
BE	S.R.I.F. NV											x			
BE	Asco Management NV												x		
BE	Asco Industries NV	x		x	x	x	x								
BE	Asco Finance USA NV								x						
BE	Immobilere Asco NV													x	Holding of real estate
BG	VARTA Consumer Bulgaria EOOD					x									
BR	PPE Fios Esmaltados S.A.				X	X									
BR	São Marco Indústria y Comercio LTDA				X	x									
CA	Asco Aerospace Canada Ltd.				x										
CA	Asco Real Estate Canada Ltd.													x	Holding of real estate
CH	Montana Tech Components AG						X		X			X			
CH	Montana Tech Components II AG												x		
CH	Montana AS Beteiligungs Holding AG								X			X			
CH	Alu Menziken Extrusion AG			X	X	X									
CH	Montana Aerospace AG											X			
CH	Montana Aerospace ETV AG											x			
CH	Aluflexpack AG								X			X			
CH	Process Point Service AG, Zweigniederlassung Einsiedeln				x										
CH	VARTA Consumer Schweiz GmbH					x									
CN	ASTA Conductors Co. Ltd.				X	X									
CN	EMEA Consumer Batteries (Shenzhen) Co. Ltd.						x								
CZ	VARTA Consumer Czech spol. s.r.o.					x									
DE	Asco Deutschland GmbH				x										
DE	Montana Recycling GmbH												x		
DE	VRT Pensionen GmbH													X	Pension Funds

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DE	VC Pensionen GmbH													x	Pension Funds
DE	V Immobilien Nördlingen GmbH													X	Holding of real estate
DE	VARTA AG								X			X			
DE	Varta Microbattery GmbH	X			X	X	X								
DE	VARTA Micro Production GmbH				X										
DE	Varta Storage GmbH	X			X	X									
DE	V4Drive Battery GmbH												x		
DE	Alu Menziken Germany GmbH					X									
DE	Montana Aerospace Deutschland GmbH		x									X			
DE	V4Drive SE												x		
DE	VARTA Consumer Batteries GmbH & Co. KGaA				x	x	x								
DE	VARTA Consumer Europe Holding GmbH								x			x			
DE	VARTA Consumer Kommandit GmbH											x			
DE	VARTA Consumer Komplementär GmbH											x			
DE	Anabasis Handelsgesellschaft mbH					x									
DK	VARTA Consumer Denmark A/S					x									
ES	VARTA Consumer Batteries Iberia S.L.U.					x									
FI	VARTA Consumer Finland Oy					x									
FR	Cefival S.A.				x										
FR	Eliopack s.a.s.				X	X									
FR	VARTA Consumer France S.A.S.					x									
GB	VARTA Consumer Batteries UK Ltd.					x									
HK	Varta Microbattery Pte Ltd Hongkong Branch					x									
HR	Aluflexpack Novi d.o.o.			X	X	X									
HR	Omial Novi d.o.o.				X										
HR	VARTA Consumer Hrvatska d.o.o. (HRK)					x									
HU	MTC Aerosystems Kft.						X								
HU	MTC Management Kft.								X						
HU	VARTA Consumer Hungaria Kft.					x									
ID	PT Varta Microbattery Indonesia				X										
IN	ASTA India Pvt. Ltd.				X	X									
IT	VARTA Consumer Batteries Italia s.r.l.					x									
JP	VARTA Microbattery Japan K.K.					X									
KY	MTC Aerosystems LLC		X		X	X					X				
LI	Process Point Service AG				X	X									
NL	Insulated Conductors and Enameled Wires N.V.											X			
NL	VARTA Consumer Batteries Benelux B.V.					x						x			
NO	VARTA Consumer Norway AS.					x									
PL	Aluflexpack Polska sp. z.o.o					X									
PL	Top System sp.z.o.o.				x	x									
PL	VARTA Consumer Batteries Poland Sp.z.o.o.					x									
PR	MTC Protected Cell 1												x		
PR	MTC Protected Cell 2												x		
RO	VARTA Microbattery SRL				X										
RO	Alu Menziken SRL				X	X									
RO	Universal Alloy Corp Europe S.R.L				X	X	X								
RO	UAC Design SRL							X							
RO	V4Drive Romania SRL												x		
RO	VARTA Microbattery SRL - VCB					x									
RU	LLC Consumer Batteries Company (Eastern Europe)					x									

Country Code	Constituent Entities resident in the Tax Jurisdiction	Research and Development	Holding/managing intellectual property	Purchasing or Procurement	Manufacturing or Production	Sales, Marketing or Distribution	Administrative, Management or Support Services	Provision of services to unrelated parties	Internal Group Finance	Regulated Financial Services	Insurance	Holding shares or other equity instruments	Dormant	Other	If "Other" was selected, please specify
SE	VARTA Consumer Sweden AB					x									
SG	Varta Microbattery Pte Ltd Singapore					X	X								
SG	Universal Alloy Corp. Asia Pte. Ltd.											X			
SG	ASTA-Asia Pte. Ltd.													X	not yet operative
SI	VARTA Consumer Trgovina d.o.o.					x									
SK	VARTA Consumer Slovakia spol. s.r.o.					x									
TR	Arimpeks Alüminyum AS				X	X									
TR	Teko Alüminyum Sanayi A.Ş.				X	x									
TR	Varta Pilleri Ticaret Limited Sirketi					x									
TW	Varta Microbattery Pte Ltd Taiwan Branch					x									
US	Asco Industries USA Inc.												x		
US	Asco Aerospace USA LLC				x										
US	SREC LLC													x	Holding of real estate
US	Asco Real Estate USA Inc.													x	Holding of real estate
US	Montana Real Estate Inc.													x	Holding of real estate
US	Varta Microbattery Inc. Us					X									
US	M230 Captive										x				
US	Auditas Inc.					X									
US	Montana Aerospace Components Inc.								X			X			
US	Duane 131 LLC													X	Holding of real estate
US	Washington Place Realty LLC													X	Holding of real estate
US	MTC Real Estate Inc.													X	Holding of real estate
US	Washington Fifth LLC													X	Holding of real estate
US	William 165 LLC													X	Holding of real estate
US	MTC US Corp.											X			
US	Universal Alloy Corp.				X	X									
US	Auevilla Holdings LLC													X	Holding of real estate
US	Duane 129 Retail LLC													X	Holding of real estate
US	NY RE Portfolio LLC													X	Holding of real estate
US	UAC Ball Ground LLC													X	Holding of real estate
US	UAC Brown LLC													X	Holding of real estate
US	UAC Canton LLC													X	Holding of real estate
US	One LOVE Real Estate LLC													x	Holding of real estate
US	UAC California LLC													x	Holding of real estate
US	UAC Kansas LLC													x	Holding of real estate
US	Diamond Lane LLC													x	Holding of real estate
US	ASTA Americas Inc.												X		
US	VHB Real Estate Holdings LLC													x	Holding of real estate
VN	Universal Alloy Corp. Vietnam Company Ltd.				X										

Table 3. Additional Information

Other Information
Data Base: Data is retrieved from the single entities consolidated IFRS reporting packages as of December 31st, 2023.
All amounts are stated in Euro.
Where single entities use local currencies in their reportings, these local currencies are translated into Euro within the consolidation process as follows:
*official ECB rates
*data included in the balance sheet is translated at the official ECB rate as per Dec 31st, 2023
*data included in the profit and loss account is translated at the official average ECB rate for the period January 1 to December 31, 2023
In Croatia the currency changed from Kunar to Euro as per Jan 1st, 2023.
Numbers of employees are shown in headcounts.
Income taxes indicated with a positive sign show tax payments, negative signs show tax receivables.
Income taxes indicated with a positive sign show tax liabilities, negative signs show tax receivables.
Income taxes of Swiss companies include the so-called Kapitalsteuer, which is a comparable tax based on the company's equity.
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Taxes of Austrian tax group members are solely paid by the tax group leader (ETV Montana Tech Holding GmbH, VGG Beteiligungen SE).

Taxes of Austrian tax group members are shown on a fictitious stand-alone basis (Steuerumlage) in order to reflect the attributable tax burden.

German tax group (Organschaft): income tax paid is solely shown at the level of the group leader **M192 VARTA AG**.

German tax group (Organschaft): income tax accrued is solely shown at the level of the group leader **M192 VARTA AG**.

US tax group: income tax paid is solely shown at the level of one group member (Universal Alloy Corporation).

US tax group: income tax accrued is solely shown at the level of one group member (Universal Alloy Corporation).

Companies included in the IFRS reporting package for the first time show only those amounts that have been generated within Montana group.

Profit and Loss before Income Tax does not include dividends received from other constituent entities.

Amounts indicated with a negative sign show losses, positive signs show profits.

Accumulated Earnings contain negative figures for several jurisdictions.

Tangible Assets other than Cash and Cash Equivalents show the following items:

- \*tangible assets
- \*Inventory
- \*Investment Property

Process Point Service AG has its headquarters in Liechtenstein and a branch in Switzerland. Income taxation is allocated between these two countries according to an agreement with the official authorities of both countries.

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The following companies were newly founded or acquired and were included in the group reporting for the financial year 2023 for the first time:

M166 Montana Tech Components Real Estate BIH GmbH

The following companies were sold (partly sold) or liquidated in 2022 and were no longer included in the Group Reporting.

M320 Alpine Metal Tech GmbH (AT)

M330 Alpine Metal Tech Denmark ApS (DK)

M340 Alpine Metal Tech (Taicang) Co Ltd (CN)

M370 GeGa GmbH (DE)

M371 Alpine Metal Tech Germany GmbH (DE)

M373 Alpine Metal Tech North America Inc (US)

M372 Alpine Metal Tech UK Ltd (GB)

M375 Alpine Metal Tech Brasil (BR)

M378 GeGa China Co Ltd (CN)

M381 GeGa Iberica SL (ES)

M561 ASTA International Pte. Ltd. (SG)

M571 ASTA Singapore Pte. Ltd. (SG)



The following company was merged in 2023 and is (in particular) no longer included in the Group Reporting. As this company has still follow-up positions in 2023 it is still included in Table 1 this year:

M260 Auditas GmbH (DE)

The following company was liquidated in 2023 and is no longer included in the Group Reporting:

VC08 Paula Grundstücksverwaltungs GmbH & Co. Verm. KG (DE)

The Romanian branch of the following Polish company was liquidated in 2023 and is (in particular) no longer included in the Group Reporting. As this company still has follow-up positions in 2023 it is still included in Table 1 this year:

VC28 VARTA Consumer Batteries Poland Sp.z.o.o. (RO)

Entity **M180 Hydrox Green Power SPAC SE** has relocated its legal seat from Luxembourg to Austria.