

12011069-6201-114-01

Statistical code

01-10-044993

company registration number

4iG Plc.

1037 Budapest, Montevideo u. 8.

Draft statement of assets and liabilities of the reorganisation

(company by reorganisation)

30 Juni 2021

In line with IFRS standards

Dated: 25 August 2021

manager of the enterprise (representative)

Place of Seal

4iG Plc. reorganisation statement of assets and liabilities (company by reorganisation)

30 Juni 2021

12011069-6201-114-01

Statistical code

01-10-044993

company registration number

1

BALANCE SHEET (assets)

In line with IFRS

data in HUF in thousands

Serial number	Description of the item	4iG Nyrt. Acquiring Company	DOTO Plc. Compingling Company	TR Consult Ltd. Compingling	Book value in total	Differences	Order	Value in accordance with assets evaluation
a	b	c	d	e	g	h	i	j
1	1. Property, plant and equipment	938 285	10 954	369	949 608			949 608
2	2. Intangible assets	687 717	38 998		726 715	1		726 716
3	3. Lease rights	1 113 537	26 587		1 140 124			1 140 124
4	4. Deferred tax assets	38 437	26 384		64 821	- 1		64 820
5	5. Goodwill	411 243	-		411 243			411 243
6	6. Equity	10 875 615	-		10 875 615		- 260 091	10 615 524
7	6. Other over-the-year assets	252 562			252 562	- 165 000		87 562
8	I. Over-the-year assets	14 317 396	102 923	369	14 420 688	- 165 000	- 260 091	13 995 597
9	1. Liquid assets and cash equivalents	11 806 986	54 026	48 868	11 909 880	1		11 909 881
10	2. Trade receivables	11 366 621	-	15 758	11 382 379			11 382 379
11	3. Other receivables	1 395 159	5 000	13 018	1 413 177			1 413 177
12	4. Accrued and deferred assets	3 435 516	119 852	2 768	3 558 136	- 111 953		3 446 183
13	5. Securities	331 600	-		331 600			331 600
14	6. Inventories	1 688 831	25		1 688 856			1 688 856
15	7. Corporate income tax assets	-	-	1 935	1 935			1 935
16	8. Affiliated receivables	897 741	-	615	898 356	- 433 714		464 642
17	II. Current assets	30 922 454	178 903	82 962	31 184 319	- 545 666	-	30 638 653
18	Assets in total	45 239 850	281 826	83 331	45 605 007	- 710 666	- 260 091	44 634 250

Dated: 25 August 2021

manager of the enterprise (representative)

Place of Seal

4iG Plc. reorganisation statement of assets and liabilities (company by reorganisation)

30 Juni 2021

12011069-6201-114-01

Statistical code

01-10-044993

company registration number

2

BALANCE SHEET (resources)

In line with IFRS

data in HUF in thousands

Serial number	Description of the item	4iG Nyrt. Acquiring Company	DOTO Plc. Compingling Company	TR Consult Ltd. Compingling	Book value in total	Differences	Order	Value in accordance with assets evaluation
a	b	c	d	e	g	h	i	j
19	1. Issued capital	1 984 158	5 000	8 000	1 997 158		- 13 000	1 984 158
20	2. Repurchased own shares/business share	- 165 725	-	-	- 165 725			- 165 725
21	3. Capital reserve	3 868 592		-	3 868 592			3 868 592
22	4. Accumulated profit reserve	3 796 767	- 353 799	39 936	3 482 904		- 247 090	3 235 814
23	5. Profits in the current year	-	-	-	-			-
24	III. Own equity	9 483 792	- 348 799	47 936	9 182 929	-	- 260 090	8 922 839
25	1. Provisions for expected liabilities	-	-		-			-
26	2. Long-term credits and loans	16 331 724	165 000		16 496 724	- 165 000		16 331 724
27	3. Deferred tax liabilities	-	-		-			-
28	4. Financial lease liabilities	800 974	4 067		805 041			805 041
29	IV. Long-term liabilities	17 132 698	169 067	-	17 301 765	- 165 000	-	17 136 765
30	1. Trade creditors and other accounts payable	6 949 667	246	1 642	6 951 555			6 951 555
31	2. Affiliated liabilities	2 715 041	400 571	32 529	3 148 141	- 433 715		2 714 426
32	3. Short-term credits and loans	3 700 000	100	162	3 700 262			3 700 262
33	4. Other tax liabilities	1 168 655	13 479	-	1 182 134			1 182 134
34	5. Other short-term liabilities	2 604 307	20 317	-	2 624 624	1		2 624 625
35	6. Financial lease liabilities	339 296	25 371	-	364 667	- 1		364 666
36	7. Corporate income tax liabilities	73 579	1 061	-	74 640			74 640
37	8. Accrued liabilities	1 072 815	413	1 062	1 074 290	- 111 952		962 338
38	V. Short-term liabilities	18 623 360	461 558	35 395	19 120 313	- 545 667	-	18 574 646
41	Own equity and liabilities (resources) in total	45 239 850	281 826	83 331	45 605 007	- 710 667	- 260 090	44 634 250

Dated: 25 August 2021

Place of Seal

manager of the enterprise (representative)