

26782838-6201-114-01

Statistical code

01-10-140395

company registration number

## **DOTO Systems Plc.**

**1037 Budapest, Montevideo u. 8.**

**Draft statement of assets and liabilities of the reorganisation**

**(Merging Company1)**

**30 Juni 2021**

**In line with IFRS standards**

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal



**DOTO Systems Plc. Draft statement of assets and liabilities of the reorganisation (Merging Company1)**

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**BALANCE SHEET (assets)****In line with IFRS**

data in HUF in thousands

<b>Serial number</b>	<b>Description of the item</b>	<b>Book value</b>	<b>Differences</b>	<b>Value in accordance with assets evaluation</b>
<b>a</b>	<b>b</b>	<b>c</b>	<b>d</b>	<b>e</b>
1	1. Property, plant and equipment	10 954		10 954
2	2. Intangible assets	38 999		38 999
3	3. Lease rights	26 586		26 586
4	4. Deferred tax assets	26 384		26 384
5	5. Goodwill			-
6	6. Equity			-
7	6. Other over-the-year assets			
8	<b>I. Over-the-year assets</b>	102 923		102 923
9	1. Liquid assets and cash equivalents	54 026		54 026
10	2. Trade receivables	-		-
11	3. Other receivables	5 000		5 000
12	4. Accrued and deferred assets	119 852		119 852
13	5. Securities			-
14	6. Inventories	25		25
15	7. Corporate income tax assets			-
16	8. Affiliated receivables			-
17	<b>II. Current assets</b>	178 903		178 903
18	<b>Assets in total</b>	281 826		281 826

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal

**DOTO Systems Plc. Draft statement of assets and liabilities of the reorganisation (Merging Company1)**

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**BALANCE SHEET (resources)**

**In line with IFRS**

data in HUF in thousands

Serial number	Description of the item	Book value	Differences	Value in accordance with assets evaluation
a	b	c	d	e
19	1. Issued capital	5 000		5 000
20	2. Repurchased own shares/business share			-
21	3. Capital reserve			-
22	4. Accumulated profit reserve	- 353 799	-	- 353 799
23	5. Profits in the current year		-	-
24	<b>III. Own equity</b>	- 348 799		- 348 799
25	1. Provisions for expected liabilities			-
26	2. Long-term credits and loans	165 000		165 000
27	3. Deferred tax liabilities			-
28	4. Financial lease liabilities	4 067		4 067
29	<b>IV. Long-term liabilities</b>	169 067		169 067
30	1. Trade creditors and other accounts payable	246		246
31	2. Affiliated liabilities	400 571		400 571
32	3. Short-term credits and loans	100		100
33	4. Other tax liabilities	13 479		13 479
34	5. Other short-term liabilities	20 317		20 317
35	6. Financial lease liabilities	25 371		25 371
36	7. Corporate income tax liabilities	1 061		1 061
37	8. Accrued liabilities	413		413
38	<b>V. Short-term liabilities</b>	461 558		461 558
39	<b>Own equity and liabilities (resources) in total</b>	281 826		281 826

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal

DOTO Ledger			
111	Concessions and similar rights	5 687 307	Intangible assets
113	Intellectual property	43 009 322	Intangible assets
1191	Concessions and similar rights / Depreciation	- 2 549 371	Intangible assets
1193	Intellectual property / Depreciation	- 7 148 582	Intangible assets
123	Investment in leased real property	310 500	Property, plant and equipment
1293	Investment in leased real property / Depreciation	- 26 775	Property, plant and equipment
143	Office equipment, facilities	27 074 380	Property, plant and equipment
144	Office equipment (fixed location)	2 205 011	Property, plant and equipment
1493	Office equipment, facilities Depreciation	- 18 131 570	Property, plant and equipment
1494	Office equipment (fixed location) Depreciation	- 477 418	Property, plant and equipment
161	Unfinished investments	-	Property, plant and equipment
2811	Refundable packaging	25 200	Inventories
3111	Domestic customers	10 792 500	Trade receivables
3113	Affiliated undertaking	-	Affiliated receivables
3691	Other receivables	5 000 000	Other receivables
3694	Continuous VAT transit account	19 038	Other tax liabilities
38111	Cash-desk / Cash	293 630	Liquid assets and cash equivalents
384101	Raiffeisen Bank deposit account	53 732 406	Liquid assets and cash equivalents
3891	Between bank – cash-desk	-	Liquid assets and cash equivalents
3913	Accrual of turnover and interest revenue	119 452 000	Accrued and deferred assets
3923	Accrual of cost and expenses, interest, other expenditures	399 857	Accrued and deferred assets
4111	Initial capital	- 5 000 000	Issued capital
4114	Accumulated profit reserve	161 851 676	Accumulated profit reserve
4115	Distributable reserve	- 165 000 000	Capital reserve
4541	Domestic trade creditor	- 245 618	Trade creditors and other accounts payable
4542	Foreign trade creditor	-	Trade creditors and other accounts payable
4543	Affiliated undertaking (Trade creditors)	- 1 475 740	Affiliated liabilities
45811	Affiliated loan, liabilities	- 394 100 000	Affiliated liabilities
45813	Affiliated interest liabilities	- 5 094 840	Affiliated liabilities
45911	Other contingent	-	Other short-term liabilities
45912	Roundings spread	-	Other short-term liabilities
4612	Corporate income tax of the current year	-	Corporate income tax liabilities
4621	Consolidated personal income tax	- 27 131 302	Other tax liabilities
4622	Personal income tax in kind	- 38 338	Other tax liabilities
4629	Financial performance of personal income tax	22 904 000	Other tax liabilities
46304	Rehabilitation contribution	- 1 021 000	Other tax liabilities
46307	Innovation contribution liabilities	- 2 112 000	Corporate income tax liabilities
46309	Default payment liabilities	- 215	Other tax liabilities
46310	Self-check allowance liabilities	- 7 000	Other tax liabilities
46404	Financial performance of rehabilitation contribution	531 000	Other tax liabilities
46407	Financial performance of innovation contribution	1 954 000	Corporate income tax liabilities
46410	Financial performance of self-check allowance	7 000	Other tax liabilities
4661	Accounted advance VAT	33 951 431	Other tax liabilities
4663	Reverse VAT of foreign purchases	430 196	Other tax liabilities
4671	VAT payable	- 158 257 798	Other tax liabilities
4673	Reverse VAT of foreign purchases	- 430 196	Other tax liabilities
4679	VAT continuously payable	-	Other tax liabilities
4681	Current year financial performance of VAT	126 207 648	Other tax liabilities
46921	Business tax, registered seat	- 903 124	Corporate income tax liabilities

4711	WAGE DISBURSEMENT	109 026 871	Other short-term liabilities
4712	Wage settlement account	- 129 344 256	Other short-term liabilities
47311	Pension insurance base	-	Other tax liabilities
47316	Social security contribution	- 5 575 984	Other tax liabilities
47319	Social contribution tax	- 4 620 988	Other tax liabilities
4741	Vocational training contribution	- 446 811	Other tax liabilities
4821	Costs and expenses prior to balance sheet day	- 413 376	Accrued liabilities
491	Opening balance sheet	-	Accumulated profit reserve
493	Profit after tax account	-	Accumulated profit reserve
5111	Material costs	40 032	Operational expenditures
5122	Car fuel costs	-	Operational expenditures
5123	Items for public need	108 732	Operational expenditures
52113	Parking-motorway	11 374	Operational expenditures
52211	Land and buildings rent fee	12 299 830	Operational expenditures
52212	Lease charge of machinery, equipment	105 600	Operational expenditures
52214	Software rent	930 221	Operational expenditures
52315	Office building maintenance costs	5 520 953	Operational expenditures
52319	Other maintenance, repair	4 500	Operational expenditures
52416	Other PR activities	264 000	Operational expenditures
527112	Stationery	27 456	Operational expenditures
527114	Postal costs	11 850	Operational expenditures
527116	Mobile telephone	203 567	Operational expenditures
527117	Internet	757 516	Operational expenditures
527311	Audit	350 000	Operational expenditures
527313	ISO	370 000	Operational expenditures
527316	Preparation of regulations by other enterprise	174 800	Operational expenditures
53113	Other public authority fees	23 000	Operational expenditures
53211	Bank bonus	657 227	Operational expenditures
53311	Property insurance	8 361	Operational expenditures
54111	Wage costs of full-time employees	191 919 578	Staff costs
55113	Sick leave	74 964	Staff costs
55120	Representation	175 490	Staff costs
55121	Personal benefits for personal income tax	38 338	Staff costs
5615	Social contribution tax	29 460 988	Staff costs
5641	Vocational training contribution	2 854 811	Staff costs
5651	Rehabilitation contribution	1 021 000	Staff costs
5712	Scheduled depreciation	11 015 451	Depreciation and impairment
5713	Lump sum depreciation	51 858	Depreciation and impairment
6126	Rental properties lease concession and similar rights	67 247 061	Intangible assets
61294	Rental properties v.é.j depreciation	- 40 660 358	Intangible assets
63698	Deferred tax receivables	26 383 770	Deferred tax assets
64114	Accumulated profit reserve	- 6 035 110	Accumulated profit reserve
64222	Provisions for expected losses	-	Provisions for expected liabilities
64556	Real property lease charges liabilities	- 29 437 165	Financial lease liabilities
6493	Profit after tax account	-	Accumulated profit reserve
652211	Land and buildings rent fee	- 12 679 100	Operational expenditures
65411	Wage costs of full-time employees	- 5 540 500	Staff costs
65615	Social contribution tax	- 858 778	Staff costs
65641	Vocational training contribution	- 83 108	Staff costs
657126	Leased real property depreciation	12 246 047	Depreciation and impairment

68772	Other financial expenditures		147 006	Financial transaction expenditures
69912	Deferred tax income	-	10 729 765	Deferred tax payment obligation
86312	Fines, default interest, liquidated damage, indemnity paid		539	Other expenditures
86319	Other expenditures		177 340	Other expenditures
86411	Central budget fine, default payment allowance, self-check		7 485	Other expenditures
86711	Contribution on innovation		181 000	Tax payment liability
86723	Business tax		1 205 704	Tax payment liability
8712	Interest rate paid for affiliated undertaking		5 094 840	Financial transaction expenditures
8761	Exchange rate loss (purchaser, supplier payment)		2 008	Financial transaction expenditures
911	Revenue of principal activity	-	18 610 335	Net sales revenues
913	Turnover of affiliated undertaking	-	41 823 609	Net sales revenues
96319	Other income	-	15	Other operating income
9723	Interest received from financial institution	-	1 274	Income from financial transactions
9761	Exchange rate profit (purchaser, supplier payment)	-	27 851	Income from financial transactions

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