

11992323-6202-113-01

Statistical code

01-09-686917

Company registration number

## **TR Consult Kft.**

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

### **Draft statement of assets and liabilities of the transformatio**

(Merging company2)

**30 Juni 2021**

**In line with IFRS standards**

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal



**TR Consult Ltd. Draft statement of assets and liabilities (Merging Company2)**

**30 Juni 2021**

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**1**

Company registration number

**BALANCE SHEET (Assets)**

**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
1	1. Property, plant and equipment	369		369
2	2. Intangible assets			-
3	3. Lease rights			
4	4. Deferred tax assets			-
5	5. Goodwill			-
6	6. Equity			-
7	6. Other over-the-year assets			
8	<b>I. Over-the-year assets</b>	369		369
9	1. Liquid assets and cash equivalents	48 868		48 868
10	2. Trade receivables	15 758		15 758
11	3. Other receivables	13 018		13 018
12	4. Accrued and deferred assets	2 768		2 768
13	5. Securities			-
14	6. Inventories			-
15	7. Corporate income tax assets	1 935		1 935
16	8. Affiliated receivables	615		615
17	<b>II. Current assets</b>	82 962		82 962
18	<b>Assets in total</b>	83 331		83 331

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal

**TR Consult Ltd. Draft statement of assets and liabilities (Merging Company2)**

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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	8 000		8 000
20	2. Repurchased own shares/business share			-
21	3. Capital reserve	-		-
22	4. Accumulated profit reservre	39 936	-	39 936
23	5. Profits in the current year		-	-
24	<b>III. Own equity</b>	47 936		47 936
25	1. Provisions for expected liabilities			
26	2. Long-term credits and loans			
27	3. Deferred tax liabilities			
28	4. Financial lease liabilities			
29	<b>V. Long-term liabilities</b>	-		-
30	1. Trade creditors and other accounts payable	1 642		1 642
31	2. Affiliated liabilities	32 529		32 529
32	3. Short-term credits and loans	162		162
33	4. Other tax liabilities			-
34	5. Other short-term liabilities			-
35	6. Financial lease liabilities			-
36	7. Corporate income tax liabilities			-
37	8. Accrued liabilities	1 062		1 062
38	<b>VI. Short-term liabilities</b>	35 395		35 395
39	<b>Own equity and liabilities (resources) in total</b>	83 331		83 331

Dated: 24 August 2021

manager of the enterprise (representative)

Place of Seal





TRC Ledger account	Ledger Account description		
113	Intellectual property	1 523 000	Intangible assets
1193	Intellectual property / Depreciation	- 1 523 000	Intangible assets
143	Office equipment, facilities	3 752 768	Property, plant and equipment
1493	Office equipment, facilities Depreciation	- 3 383 660	Property, plant and equipment
171	Long-term equity in affiliated undertakings	3 876 750	Equity
179	Other long-term equity depreciation	- 3 876 750	Equity
2121	Software	-	Inventories
2122	Software in transit	-	Inventories
2129	Imposed software bumper	-	Inventories
3111	Domestic customers	15 758 288	Trade receivables
3113	Affiliated undertaking	614 983	Affiliated receivables
3119	Domestic customer foreign currency exchange rate	-	Trade receivables
3661	Advance payment to own employee	79 748	Other receivables
3693	Good/appropriate performance guarantee	699 500	Other receivables
3694	Continuous VAT transit account	3 016 920	Other tax liabilities
36951	Other receivables towards affiliated undertaking	747 220	Other receivables
36952	Affiliated loan interest liabilities	4 153	Other receivables
3699	Impairment of other receivables	- 483 145	Other receivables
38111	Cash-desk / Cash	140	Liquid assets and cash equivalents
384511	MagNet 17057530 HUF	10 677 538	Liquid assets and cash equivalents
384512	MagNet 17057554 HUF	-	Liquid assets and cash equivalents
386261	MagNet 17060673 USD	2 664 914	Liquid assets and cash equivalents
386262	MagNet 17062699 EUR	35 525 804	Liquid assets and cash equivalents
3892	Between bank accounts	-	Liquid assets and cash equivalents
3913	Accrual of turnover and interest revenue	801	Accrued and deferred assets
3923	Accrual of cost and expenses, interest, other expenditures	2 766 800	Accrued and deferred assets
4111	Initial capital	- 8 000 000	Issued capital
4114	Accumulated profit reserve	- 39 030 028	Accumulated profit reserve
45211	Loan received	- 162 464	Short-term credits and loans
45213	Short-term credit from financial institution	-	Short-term credits and loans
4541	Domestic trade creditor	- 1 641 681	Trade creditors and other accounts payable
4542	Foreign trade creditor	-	Trade creditors and other accounts payable
4543	Affiliated undertaking (Trade creditors)	- 17 080 738	Affiliated liabilities
4545	Exchange rate of trade creditors	-	Trade creditors and other accounts payable
45814	Other affiliated liabilities	-	Affiliated liabilities
45912	Rounding spread	-	Other short-term liabilities
4612	Corporate income tax of the current year	183 000	Corporate income tax liabilities
46306	Other budgetary payment obligations	-	Other tax liabilities
4661	Accounted advance VAT	17 528 897	Other tax liabilities
4663	Reverse VAT of foreign purchases	30 165 610	Other tax liabilities
4671	VAT payable	- 91 786 611	Other tax liabilities
4673	Reverse VAT of foreign purchases	- 30 165 610	Other tax liabilities
4679	VAT continuous payable	- 2 667 779	Other tax liabilities
4681	Current year financial performance of VAT	85 879 000	Other tax liabilities
46921	Business tax, registered seat	1 751 410	Corporate income tax liabilities

4761	Dividend	- 15 448 043	Affiliated liabilities
4811	Accrual of received income accounted	-	Accrued liabilities
4821	Costs and expenses prior to balance sheet day	- 1 061 658	Accrued liabilities
491	Opening balance sheet	-	Accumulated profit reserve
493	Profit after tax account	-	Accumulated profit reserve
52212	Lease charge of machinery, equipment	35 440	Operational expenditures
52214	Software rent	85 703	Operational expenditures
527116	Mobile telephone	97 122	Operational expenditures
527311	Audit	150 000	Operational expenditures
527317	Member fees	36 000	Operational expenditures
529119	Other service activities	3 450	Operational expenditures
53111	Notary public	53 750	Operational expenditures
53113	Other public authority fees	5 000	Operational expenditures
53211	Bank bonus	496 879	Operational expenditures
5712	Scheduled depreciation	35 240	Depreciation and impairment
63699	Depreciation of other receivables	-	Other receivables
8131	Cost of goods sold	2 259 872	Goods and services sold
8141	Intermediations	24 967 852	Goods and services sold
86319	Other expenditures	598 076	Other expenditures
86412	Default payment towards central budget	1	Other expenditures
86723	Business tax	136 211	Tax payment liability
8723	Interest paid for financial institutions	1 247 745	Financial transaction expenditures
8761	Exchange rate loss (purchaser, supplier payment)	1 552 086	Financial transaction expenditures
8763	Revalue exchange rate loss (Bank+cash-desk+VAT)	1 502 878	Financial transaction expenditures
8764	Unrealised exchange rate loss (year-end trade receivables, trade creditors)	789 930	Financial transaction expenditures
8911	Corporate income taxes (TAO)	90 000	Tax payment liability
911	Revenue of principal activity	- 31 463 836	Net sales revenues
913	Turnover of affiliated undertaking	- 2 574 437	Net sales revenues
96319	Other income	- 1	Other operating income
9761	Exchange rate profit (purchaser, supplier payment)	- 992 224	Income from financial transactions
9763	Revalue exchange rate profit (Bank+cash-desk+VAT)	- 18 814	Income from financial transactions
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