

# **INDEPENDENT AUDITOR'S REPORT**

on the auditing of the ordinary individual final accounts

As at 31.12.2022

**DIFOSIS, SE**

Zámocká 8, 811 01 Bratislava

Bratislava, May 2023

## INDEPENDENT AUDITOR'S REPORT

For the shareholders, the Supervisory Board and the Management Board of DIFOSIS, SE.

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of DIFOSIS, SE (the "Company"), which comprise the balance sheet as at 31 December 2022, the profit and loss statement for the year ending as of the specified date, and the notes containing a summary of significant accounting principles and accounting methods and overview of cashflows.

In our opinion, the appended financial statements give a true and faithful view of the financial position of the Company as at 31 December 2022 and of its financial performance for the year then ended in accordance with Act No. 431/2002 Coll. on Accounting, as amended (the "Accounting Act").

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are set out in the paragraph Responsibilities of the auditor for the audit of the financial statements. We are independent of the Company in accordance with the provisions of Act No. 423/2015 on Statutory Audit and on Amendments to Act No. 431/2002 Coll. on Accounting, as amended (the "Statutory Audit Act") relating to ethics, including the Auditor's Code of Ethics, relevant to our audit of the financial statements, and we have complied with the other requirements of these provisions relating to ethics. We believe that the audit evidence we have obtained provides a sufficient and appropriate basis for our opinion.

#### Other fact

The company does not meet the size criteria for a statutory audit of financial statements under the Accounting Act and therefore does not need to prepare an annual report. It has chosen to have its accounts audited voluntarily.

The opening balances of the Company have not been verified as the Company was incorporated on 22 January 2022.

#### Responsibility of the statutory body for the financial statements

The statutory body is responsible for the preparation of these financial statements that give a true and faithful view in accordance with the Accounting Act and for such internal control as it determines is necessary to enable the preparation of financial statements that are free from significant misstatement, whether due to fraud or error.

In preparing the financial statements, the statutory body is responsible for assessing the Company's ability to continue as a going concern, for describing the going concern basis of accounting, if applicable, and for using the going concern basis of accounting unless it intends to liquidate or wind up the Company or has no realistic alternative but to do so.

#### Auditor's responsibility for the audit of the financial statements

Our responsibility is to obtain reasonable assurance about whether the financial statements taken as a whole are free from significant misstatement, whether due to fraud or error, and to issue an auditor's report, including an opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit performed

under international auditing standards, will always detect significant misstatements, if any. Misstatements may arise from fraud or error and are considered significant if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In an audit conducted in accordance with international auditing standards, we exercise professional judgment and maintain professional scepticism throughout the audit. In addition:

- We identify and assess the risks of significant misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to address those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of non-detection of a significant misstatement due to fraud is higher than that due to error because fraud may involve collusion, forgery, deliberate omission, misrepresentation or circumvention of internal controls.
- We consider internal controls 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 controls.
- We assess the appropriateness of the accounting policies and methods used and the reasonableness of accounting estimates and related disclosures made by the statutory body.
- We draw a conclusion on whether the statutory body appropriately applies the going concern assumption in the accounts and conclude, based on the audit evidence obtained, whether a significant uncertainty exists related to events or circumstances that could cast significant doubt about the Company's ability to continue as a going concern. If we conclude that a significant uncertainty exists, we are required to draw the auditor's attention in our report to the related disclosures in the financial statements or, if those disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or circumstances may cause the Company to cease to continue as a going concern.
- We assess the overall presentation, structure and content of the financial statements, including the information presented in the financial statements, and whether the financial statements present transactions and events in a manner that gives a true and fair view.

Bratislava, 19 May 2023



Auditing company:  
Crowe Advartis Assurance s.r.o.

UDVA Licence No 370



Auditor responsible:  
Lenka Dvofáková

SKAU Licence No 1050

# FINANCIAL STATEMENTS



compiled to 31. 12. 2022

Numeric data are right justified, other data are written from the left. Empty lines are left blank.

The entries are completed in block letters (according to this specimen), by typewriter or printer, in black or dark blue ink.

Á Ā B Ć D É F G H Í J K L M N O P Q R Š T Ú V X Ý Ž 0 1 2 3 4 5 6 7 8 9

Tax identification number <b>2121643392</b> ID <b>54304695</b> SK NACE . .	Financial statements	Month Year
	<input checked="" type="checkbox"/> ordinary	For the period from <b>01 2022</b>
	extraordinary	to <b>12 2022</b>
	interim	Immediately from <b>20</b>
	(mark with an x)	preceding period to <b>20</b>

Attached components of the financial statements

<input checked="" type="checkbox"/> Balance sheet (Account MÚJ 1-X (in whole euros)	<input checked="" type="checkbox"/> Profit and loss statement (Accounting MÚJ 2-01) (in whole euros)	<input checked="" type="checkbox"/> Notes (Accounting MÚJ 3-01) (in whole euros or euro cents)
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Business name of entity

**DIFOSIS, SE**

Registered office of entity

Street

**ZÁMOCKÁ**

Number

**8**

Postal code Municipality

ESTO

**81101 BRATISLAVA - URBAN DISTRICT STARÉ ME**

Designation of the commercial register and registration number of the company

**OR OS Bratislava I, sec. Po, insert no**
**. 8833/B**

Phone number

Fax number

E-mail address

Compiled on:

**17. 05. 2023**

Approved on:

**17. 05. 2023**

Signature of the statutory body of the entity or statutory body of the entity or a specimen signature of the natural person who is the entity:

Tax office records

Place for registration number

Imprint of the presentation stamp of the tax office



Designation a	ASSETS b	Line number c	Current accounting period Net 1	Immediately preceding accounting period Net 2
	<b>TOTAL ASSETS line 02 + line 14</b>	<b>01</b>	<b>1 2 8 6 6 9</b>	
<b>A.</b>	<b>Non-current assets line 03 + line 04 + line 09</b>	<b>02</b>		
<b>A.I.</b>	<b>Intangible fixed assets (012, 013, 014, 015, 019, 01X, 041, 051) - /072, 073, 074, 075, 079, 07X, 091, 093, 095A/</b>	<b>03</b>		
<b>A.II.</b>	<b>Tangible fixed assets sum (line 05 to line 08)</b>	<b>04</b>		
<b>A.II.1.</b>	Land and buildings (021, 031, 042A, 052A) - /081, 092A, 094A, 095A/	05		
2.	Separate movables and sets of movables (022, 02X, 042A, 052A) - /082, 08XA, 092A, 094A, 095A/	06		
3.	Other tangible fixed assets (025, 026, 029, 02X, 032, 042A, 052A) - /085, 086, 089, 08XA, 092A, 094A, 095A/	07		
4.	Adjustment for acquired assets (+/- 097 ) - /+/- 098/	08		
<b>A.III.</b>	<b>Non-current financial assets sum (line 10 to line 13)</b>	<b>09</b>		
<b>A.III.1.</b>	Shares (061, 062, 063, 043A, 053A) - /095A, 096A/	10		
2.	Other non-current financial assets (065A, 066A, 067A, 069, 06XA, 043A, 053A) - /095A, 096A/	11		
3.	Accounts in banks with a commitment period of more than one year (22XA)	12		
4.	Other non-current financial assets with residual maturity of one year or less (065A, 066A, 067A, 06XA) - /096A/	13		
<b>B.</b>	<b>Current assets line 15 + line 16 + line 17 + line 21</b>	<b>14</b>	<b>1 2 8 6 6 9</b>	
<b>B.I.</b>	<b>Stocks (112, 119, 11X, 121, 122, 123, 124, 12X, 132, 133, 13X, 139, 314A) - /191, 192, 193, 194, 195, 196, 19X, 391A/</b>	<b>15</b>		
<b>B.II.</b>	<b>Long-term receivables (311A, 312A, 313A, 314A, 315A, 316A, 31XA, 335A, 336A, 33XA, 354A, 355A, 358A, 35XA, 371A, 374A, 375A, 378A, 381A, 382A, 385A) - 391A</b>	<b>16</b>		
<b>B.III.</b>	<b>Current receivables sum (line 18 to line 20)</b>	<b>17</b>	<b>6 3 0</b>	
<b>B.III.1.</b>	Trade receivables (311A, 312A, 313A, 314A, 315A, 316A, 31XA) - /391A/	18		
2.	Social insurance, tax receivables and subsidies (336A, 341A, 342A, 343A, 345A, 346A, 347A, 34XA) - /391A/	19	<b>7 8</b>	
3.	Other receivables (335A, 336A, 33XA, 354A, 355A, 358A, 35XA, 371A, 374A, 375A, 378A, 381A, 382A, 385A, 398A) - /391A/	20	<b>5 5 2</b>	
<b>B.IV.</b>	<b>Financial assets line 22 + line 23</b>	<b>21</b>	<b>1 2 8 0 3 9</b>	
<b>B.IV.1.</b>	Money and bank accounts (211, 213, 21X, 221A, 22XA, +/- 261)	22	<b>1 2 8 0 3 9</b>	
2.	Other financial accounts (251, 252, 253, 256, 257, 25X, 259, 314A) - /291, 29X/	23		



Designation a	LIABILITIES b	Line number c	Current accounting period 3	Immediately preceding accounting period 4
	<b>TOTAL EQUITY AND PAYABLES</b> line 25 + line 34	24	1 2 8 6 6 9	
A.	<b>Equity</b> line 26 + line 29 + line 30 + line 31 + line 32 + line 33	25	1 2 7 6 6 9	
A.I.	<b>Registered capital</b> line 27 + line 28	26	1 2 0 0 0 0	
A.I.1.	Share capital and changes in share capital (411, +/- 419) or (+/- 491)	27	1 2 0 0 0 0	
2.	Receivables for subscribed capital (/-/353)	28		
A.II.	<b>Capital funds</b> (412, 413, 417, 418)	29	1 2 0 0 1	
A.III.	<b>Funds from profit</b> (421, 422, 423, 427, 42X)	30		
A.IV.	<b>Valuation differences</b> (+/- 415, 416)	31		
A.V.	<b>Retained earnings or not covered loss of previous years (428, /-/429)</b>	32		
A.VI.	<b>Profit or loss for the accounting period after tax (+/-) line 01 - (line 26 + line 29 + line 30 + line 31 + line 32 + line 34)</b>	33	- 4 3 3 2	
B.	<b>Payables line 35 + line 36 + line 37 + line 38 + line 43 + line 44 + line 45</b>	34	1 0 0 0	
B.I.	<b>Non-current payables excluding provisions and loans (316A, 321A, 32XA, 372A, 471A, 472A, 473A, 474A, 475A, 476A, 478A, 479A, 47XA, /-/255A, 383A, 384A)</b>	35		
B.II.	<b>Long-term provisions</b> (451A, 459A, 45XA)	36		
B.III.	<b>Long-term bank loans</b> (461A, 46XA)	37		
B.IV.	<b>Current payables excluding provisions, loans and advances total (line 39 to line 42)</b>	38		
B.IV.1.	Current trade payables (316A, 321A, 32XA, 322, 324, 325, 326, 32X, 475A, 476A, 478A, 479A, 47XA)	39		
2.	Payables to employees and social insurance (331,333, 336A, 33X, 479A)	40		
3.	Tax payables and grants (341A, 342A, 343A, 345A, 346A, 347A, 34XA)	41		
4.	Other current payables (364, 365, 366, 367, 368A, 36X, 372A, 379, 383A, 384A, 398A, 471A, 472A, 474A, 478A, 479A, 47XA)	42		
B.V.	<b>Current reserves</b> (323, 32XA, 451A, 459A, 45XA)	43	1 0 0 0	
B.VI.	<b>Current bank loans</b> (221A, 231, 232, 23X, 461A, 46XA)	44		
B.VII.	<b>Current financial assistance</b> (241,249, 24X, 473A, /-/255A)	45		



Designation a	Text b	Line number c	Current accounting period 1	Immediately preceding accounting period 2
*	<b>Total revenue from economic activities sum (years 02 to 07)</b>	01	1 0 0	
I.	Revenue from the sale of goods (604, 607)	02		
II.	Revenue from the sale of own products and services (601, 602, 606)	03	1 0 0	
III.	Change in intra-organisational inventories (+/-) (account group 61)	04		
IV.	Activation (account group 62)	05		
V.	Proceeds from the sale of intangible fixed assets, tangible fixed assets and materials (641, 642)	06		
VI.	Other income from economic activities (644, 645, 646, 648, 655, 657)	07		
*	<b>Total costs of economic activity sum (line 09 to line 17)</b>	08	4 4 3 2	
A.	Costs incurred in the acquisition of goods sold (504, (+/-) 505A, 507)	09		
B.	Consumption of material, energy and other non-storable supplies (501, 502, 503, (+/-) 505A)	10		
C.	Services (account group 51)	11	3 4 3 2	
D.	Personnel costs (account group 52)	12		
E.	Taxes and fees (account group 53)	13	1 0 0 0	
F.	Depreciation and amortisation of intangible fixed assets and tangible fixed assets (551, (+/-) 553)	14		
G.	Net book value of fixed assets sold and materials sold (541, 542)	15		
H.	Provisions for receivables (+/- 547)	16		
I.	Other costs of economic activity (543, 544, 545, 546, 548, 549, 555, 557)	17		
**	<b>Economic profit or loss (+/-) (line 01 - line 08)</b>	18	- 4 3 3 2	
*	<b>Value added (line 02 - line 09) + (line 03 + line 04 + line 05) - (line 10 + line 11)</b>	19	- 3 3 3 2	
*	<b>Total revenue from economic activities sum (line 21 to line 26)</b>	20		
VII.	Proceeds from the sale of securities and shares (661)	21		
VII.	Proceeds from non-current financial assets (665)	22		
IX.	Proceeds from current financial assets (666)	23		
X.	Yield interest (662)	24		
XI.	Exchange rate gains (663)	25		
XII.	Other proceeds from economic activities (668)	26		





Designation a	Text b	Line number c	Current accounting period 1	Immediately preceding accounting period 2
*	<b>Total costs of financial activity sum (line 28 to line 33)</b>	<b>27</b>		
J.	Sold securities and shares (561)	28		
K.	Cost of current financial assets (566)	29		
L.	Provisions for financial assets (+/-) (565)	30		
M.	Interest expense (562)	31		
N.	Exchange rate losses (563)	32		
O.	Other costs of financial activity (568, 569)	33		
**	<b>Profit or loss from financing activities (+/-) (line 20 - line 27)</b>	<b>34</b>		
**	<b>Profit or loss for the period before tax (+/-) (line 18 + line 34)</b>	<b>35</b>	<b>- 4 3 3 2</b>	
P.	Income tax (591, 595)	36		
Q.	Transfer of share of profit or loss to shareholders (+/-) (596)	37		
***	<b>Profit or loss for the period after tax (+/-) (line 35 - line 36 - line 37)</b>	<b>38</b>	<b>- 4 3 3 2</b>	

**A. GENERAL DATA**

Company Details : **DIFOSIS SE (from: 22.01.2022)**

Headquarters: Zámocká 8, 811 01 Bratislava - urban district Staré mesto

ID: 54 304 695

Registration day: 22.01.2022

Legal form: European company

Subject of activity:

Purchase of goods for the purpose of their sale to the ultimate consumer (retail) or another trader (wholesale)

Brokerage activity in the field of trade, services, production

Computer and data processing services

Rental of property associated with providing other than basic services related to renting

Rental of movable things

Administrative services

Advertising and marketing services, market research and public opinion polling

Bookkeeping

Implementation of constructions and their changes

Preparatory work for construction

Finishing construction work in the implementation of exteriors and interiors

Road haulage performed by vehicles with a total weight up to 3.5 t including connected vehicle

Factoring and forfaiting

Financial leasing

Provision of credit or loans from cash resources raised exclusively without a public call and without a public offer of property values

Management and maintenance of residential and non-residential property in the scope of free trades

Mediation of sale, lease and purchase of real estate (real estate activity)

Buying and selling real estate

1. Average calculated number of employees

The company had no employees.

**B. INFORMATION ON THE PROCEDURES ADOPTED**

1. Information about whether the financial statements are prepared on the going concern basis:

The financial statements are prepared on the going concern basis.

2. Method of valuation of individual items of assets and liabilities:

- a. Intangible fixed assets, tangible fixed assets and non-current financial assets

Tangible fixed assets and intangible fixed assets purchased are valued at purchase price, which includes the price of purchase and acquisition-related costs (customs duties, freight, assembly, insurance premiums, etc.).

The purchase price of tangible fixed assets does not include interest on borrowings or realised exchange differences that have arisen up to the time the tangible fixed assets are brought into use. Depreciation of tangible fixed assets is based on the estimated period of use and the estimated wear and tear of the tangible fixed assets. Depreciation begins in the month the fixed asset is brought into use. Small tangible fixed assets with an acquisition cost of EUR 1,700 or less are depreciated once when they are put into use.

The enterprise did not purchase any fixed assets or create any fixed assets by its own activity.

- b. Inventory

Purchased inventories of the same type are posted to the warehouse at purchase price. Inventories acquired for no consideration, found (excess inventories) are valued at fair value. This valuation of inventories is adjusted for any inventory write-downs (through the creation of a valuation allowance) identified by the inventory count. The weighted arithmetic average of the acquisition prices was used when items were sent from stock.

- c. Receivables

Receivables are valued at their nominal value at inception. Assigned receivables and receivables acquired by contribution to share capital are valued at purchase price, including acquisition-related costs. This valuation is reduced by the creation of a valuation allowance.

The Company did not make an allowance for receivables in the current tax year.

- d. Current financial assets  
Cash and valuables are valued at their nominal value. The decrease in their value is reflected in a valuation allowance.  
The Company has not made any allowances for cash and securities.
  - e. Payables, including reserves, bonds, loans and borrowings  
The Company has made a provision for the preparation of the financial statements. They are valued at the expected amount of the payable. Payables are valued at their nominal value when incurred. Payables are valued at cost when they are assumed. If, on taking stock, the amount of the payables is found to be different from their amount in the accounts, the payables shall be entered in the accounts and in the financial statements at the valuation so found.
3. Method of preparing the depreciation schedule for each type of tangible fixed asset and intangible fixed asset, specifying the depreciation period, the depreciation rates used and the depreciation methods used in determining depreciation:  
The Company did not own fixed assets, did not establish a depreciation plan.
  4. Changes in accounting policies and changes in accounting methods, stating the reason for the changes and quantifying their effect on the financial assets, payables, equity and profit or loss of the entity:  
The accounting methods and general accounting principles have been consistently applied by the entity.
  5. Information on subsidies and their valuation in the accounts:  
No subsidies were granted to the company
  6. Information on accounting for material corrections of past period errors in the current accounting period, with an indication of the effect on retained earnings of prior years or unreimbursed loss of prior years; at the same time, the accounting for insignificant past period errors in the current accounting period may also be given, with an indication of the effect on the profit or loss for the current accounting period:  
The Company has not made any corrections of significant errors of previous accounting periods.

## C. INFORMATION EXPLAINING AND SUPPLEMENTING THE BALANCE SHEET AND PROFIT AND LOSS STATEMENT

1. Information about the amount and reasons for the occurrence of particular items of expense or income that are exceptional in magnitude or occurrence, for example, proceeds from the sale of a business or part of a business, expenses due to the sale of a business or part of a business, damage due to natural disasters:  
The Company has not incurred any expenses or income that are of an exceptional magnitude or occurrence.
2. Information on payables, namely:
  - a. the total amount of payables with a residual maturity of more than 5 years:  
The Company does not record any payables with a remaining maturity of more than 5 years.
  - b. the total amount of the secured payables, description and methods of securing the payables:  
The Company does not record secured payables.
3. Information about own shares  
The Company does not hold own shares.
4. Information on the bodies of the entity, namely:
  - a. the amount of each type of guarantee or other security provided for members of the entity's statutory body, supervisory body and other body, broken down by body:  
The company does not record.
  - b. loans granted to members of the statutory body, supervisory body and other body of the entity, namely - the total amount of loans granted as at the last day of the accounting period broken down by body, and the total amount of loans repaid as at the last day of the accounting period broken down by body, and the total amount of loans forgiven and loans written off as at the last day of the accounting period broken down by body:  
The company has not granted any loans
  - c. the main conditions on the basis of which guarantees or other security and loans have been granted to them; in the case of loans, the interest rates shall be indicated:  
The company does not record.
  - d. the total amount of funds or other consideration used for private purposes by members of the entity's statutory body, supervisory body and other body of the entity that is to be accounted for:  
The company does not record.

5. Information about the entity's obligations, namely:
- the total amount of financial obligations that are not recognised in the balance sheet but are material to the assessment of the entity's financial position, for example, lessee's obligations under operative leases, loan or borrowing agreements that have not yet been granted, financial obligations under licence and concession agreements, with an indication of the amount of the fee for the full remaining term of the agreement:  
The Company does not record financial obligation that are not recognised in the balance sheet.
  - the aggregate amount of significant contingent payables, which is a possible obligation that arises as a result of a past event and whose existence depends on the occurrence or non-occurrence of one or more uncertain future events that are beyond the control of the entity, or an existing obligation that arises as a result of a past event but is not recognised in the balance sheet because it is not probable that a reduction of economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured reliably:  
The Company does not record contingent payables.
  - a description of significant financial liabilities and significant contingent payables:  
The Company does not record significant financial liabilities.
  - the aggregate amount of significant financial liabilities and significant contingent payables to a subsidiary and an entity with significant influence:  
The company does not record.
  - a description of the entity's significant obligations under employee pension plans:  
The Company did not provide for participation in an employee pension plan.
6. Information on the grant of an exclusive right or a special right conferring the right to provide a public service, indicating the compensation for this activity in whatever form and, if other activities are carried out at the same time, information on all forms of compensation received, the accounting principles used in allocating costs and revenues, all types of activity of the entity:  
The company has not been granted an exclusive right or a special right conferring the right to provide a public service

## Template for creating Cash flow statements

Line	Text	Reality	Past accounting period
1.	<b>P. Cash position at start of accounting period</b>	<b>0.00</b>	<b>0.00</b>
2.	<b>A. Net cash flow from ordinary and exceptional activities</b>	<b>-3806.10</b>	<b>0.00</b>
3.	<b>Z. Accounting profit or loss for the entity as a whole (+/-)</b>	<b>-4331.50</b>	<b>0.00</b>
4.	A.1. Adjustments for non-monetary operations	-552.00	0.00
5.	A.1.1. Write-offs of fixed assets	0.00	0.00
6.	A.1.2. Write-off of valuation allowance on assets acquired for consideration (+/-)	0.00	0.00
7.	A.1.3. Change in reserve balances	0.00	0.00
8.	A.1.4. Change in accrual balances of expenses, income and estimated accounts (+/-)	-552.00	0.00
9.	A.1.5. Change in balances of the valuation allowance on fixed assets (+/-)	0.00	0.00
10.	A.1.6. Profit (loss) on sale of fixed assets (-/+)	0.00	0.00
11.	A.1.7. Accounting for valuation differences on equity participations		
12.	A.2. Adjustments to current assets	1077.40	0.00
13.	A.2.1. Change in receivables (-/+)	77.40	0.00
14.	A.2.2. Change in current payables (+/-)	1000.00	0.00
15.	A.2.3. Change in inventories (+/-)	0.00	0.00
16.	A.2.4. Change in current financial assets (+/-)	0.00	0.00
17.	<b>B. Investment activity</b>	<b>0.00</b>	<b>0.00</b>
18.	B.1. Acquisition of fixed assets	0.00	0.00
19.	B.1.1. Acquisition of tangible fixed assets (-)	0.00	0.00
20.	B.1.2. Acquisition of intangible fixed assets (-)	0.00	0.00
21.	B.1.3. Acquisition of financial investments (-)	0.00	0.00
22.	B.2. Proceeds from the sale of assets	0.00	0.00
23.	B.2.1. Proceeds from the sale of tangible and intangible fixed assets (+)	0.00	0.00
24.	B.2.2. Proceeds from the sale of financial investments (+)	0.00	0.00
25.	B.3. Complex rental	0.00	0.00
26.	B.3.1. Payment of complex lease receivables (+)		
27.	B.3.2. Payment of complex lease payables (-)		
28.	<b>C. Financial activities</b>	<b>132,000.00</b>	<b>0.00</b>
29.	C.1. Change in non-current payables	0.00	0.00
30.	C.1.1. Increase in long-term loans (+)	0.00	0.00
31.	C.1.2. Decrease in long-term loans (-)		
32.	C.1.3. Increase in bond liabilities (+)	0.00	0.00
33.	C.1.4. Decrease in bond liabilities (-)		
34.	C.1.5. Increase in other non-current payables (+)	0.00	0.00
35.	C.1.6. Decrease in other non-current payables (-)		
36.	C.2. Increases and decreases in equity from selected operations	132,000.00	0.00
37.	C.2.1. Underwriting of securities and participations (+)	132,000.00	0.00
38.	C.2.2. Conversion of bonds into shares (+)		
39.	C.2.3. Monetary donations and subsidies, or donations in the form of receivables and current financial assets (+)	0.00	0.00
40.	C.2.4. Capitalisation of payables (+)		
41.	C.2.5. Reimbursement of losses by shareholders (+)		
42.	C.2.6. Right to dividends and profit shares (-)	0.00	0.00
43.	C.2.7. Payment of equity to a shareholder (-)		
44.	C.2.8. Write-off of own shares (-)		
45.	C.2.9. Other changes	0.00	0.00
46.	<b>D. Difference (R - P - A - B - C) (+/-)</b>	<b>-154.80</b>	<b>0.00</b>
47.	<b>R. Cash position at end of accounting period</b>	<b>128,039.10</b>	<b>0.00</b>

