

FINANCIAL STATEMENTS

micro accounting entities



compiled as of 30.06.2024

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.

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Tax identification number 2121643392	Financial statements ordinary	Month from 01 Year 2024
Business ID no. 54304695	☒ extraordinary	For the period to 06 2024
SK NACE .	interim	Immediately preceding period from 01 2023
	(mark with an x)	to 12 2023

Attached components of the financial statements

☒ Balance sheet (Account MÚJ 1-01) (in whole euros)	☒ Profit and loss statement (Account MÚJ 2-01) (in whole euros)	☒ Notes (Account 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
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Postcode Municipality

81101 BRATISLAVA - URBAN DISTRICT STARÉ MESTO

Designation of the commercial register and registration number of the company

**Commercial Register with Bratislava III Municipal Court, section Po, entry
. 8833 / B**

Phone number

Fax number

E-mail address

Compiled on:

04. 09. 2024

Approved on:

04. 09. 2024Signature of the statutory body of the entity or a member of the
statutory body of the entity or 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
	TOTAL ASSETS line 02 + line 14	01	5 3 7 2 9 9 1	2 3 4 0 4 9 1
A.	Non-current assets line 03 + line 04 + line 09	02		
A.I.	Intangible fixed assets (012, 013, 014, 015, 019, 01X, 041, 051) - /072, 073, 074, 075, 079, 07X, 091, 093, 095A/	03		
A.II.	Tangible fixed assets sum (line 05 to line 08)	04		
A.II.1.	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		
A.III.	Non-current financial assets sum (line 10 to line 13)	09		
A.III.1.	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.	Current assets line 15 + line 16 + line 17 + line 21	14	5 3 7 2 9 9 1	2 3 4 0 4 9 1
B.I.	Stocks (112, 119, 11X, 121, 122, 123, 124, 12X, 132, 133, 13X, 139, 314A) - /191, 192, 193, 194, 195, 196, 19X, 391A/	15		
B.II.	Long-term receivables (311 A, 312A, 313A, 314A, 315A, 316A, 31XA, 335A, 336A, 33XA, 354A, 355A, 358A, 35XA, 371 A, 374A, 375A, 378A, 381 A, 382A, 385A) - 391A	16		
B.III.	Current receivables sum (line 18 to line 20)	17	5 2 4 8 7 9 7	2 2 1 6 2 6 7
B.III.1.	Trade receivables (311 A, 312A, 313A, 314A, 315A, 316A, 31 XA) - /391A/	18	5 2 4 8 0 6 0	2 2 1 5 4 0 0
2.	Social insurance, tax receivables and subsidies (336A, 341A, 342A, 343A, 345A, 346A, 347A, 34XA) - /391A/	19	1 8 5	3 1 5
3.	Other receivables (335A, 336A, 33XA, 354A, 355A, 358A, 35XA, 371 A, 374A, 375A, 378A, 381A, 382A, 385A, 398A) - /391A/	20	5 5 2	5 5 2
B.IV.	Financial assets line 22 + line 23	21	1 2 4 1 9 4	1 2 4 2 2 4
B.IV.1.	Money and bank accounts (211, 213, 21 X, 221 A, 22XA, +/- 261)	22	1 2 4 1 9 4	1 2 4 2 2 4
2.	Other financial accounts (251, 252, 253, 256, 257, 25X, 259, 314A) - /291, 29XI	23		

Designation a	LIABILITIES b	Number of line c	Current accounting period 3	Immediately preceding accounting period 4
	TOTAL EQUITY AND PAYABLES line 25 + line 34	24	5 3 7 2 9 9 1	2 3 4 0 4 9 1
A.	Equity line 26 + line 29 + line 30 + line 31 + line 32 + line 33	25	4 7 0 7 4 4 0	1 7 3 2 3 8 8
A.I.	Share capital line 27 + line 28	26	1 2 0 0 0 0	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	1 2 0 0 0 0
	2. Receivables for subscribed capital (/-353)	28		
A.II.	Capital funds (412, 413, 417, 418)	29	1 2 0 0 0	1 2 0 0 0
A.III.	Funds from profit (421, 422, 423, 427, 42X)	30	1 2 0 0 0	
A.IV.	Valuation differences (+/- 415, 416)	31		
A. V.	Retained earnings or unreimbursed loss of previous years (428, I/-429)	32	1 5 8 8 3 8 8	- 4 3 3 2
A.VI.	Profit or loss for the accounting period after tax (+/-) line 01 - (line 26 + line 29 + line 30 + line 31 + line 32 + line 34)	33	2 9 7 5 0 5 2	1 6 0 4 7 2 0
B.	Payables line 35 + line 36 + line 37 + line 38 + line 43 + line 44 + line 45	34	6 6 5 5 5 1	6 0 8 1 0 3
B.I.	Non-current payables excluding provisions and loans (316A, 321A, 32XA, 372A, 471A, 472A, 473A, 474A, 475A, 476A, 478A, 479A, 47XA, I/-255A, 383A, 384A)	35		
B.II.	Long-term provisions (451A, 459A, 45XA)	36		
B.III.	Long-term bank loans (461A, 46XA)	37		
B.IV.	Current payables excluding provisions, loans and advances total (line 39 to line 42)	38	6 6 4 2 0 1	6 0 6 4 0 3
B.IV.1.	Current trade payables (316A, 321A, 32XA, 322, 324, 325, 326, 32X, 475A, 476A, 478A, 479A, 47XA)	39	4 7 9 8	
	2. Payables to employees and social insurance (331, 333, 336A, 33X, 479A)	40		
	3. Tax payables and subsidies (341A, 342A, 343A, 345A, 346A, 347A, 34XA)	41	4 2 6 4 0 3	4 2 6 4 0 3
	4. Other current payables (364, 365, 366, 367, 368A, 36X, 372A, 379, 383A, 384A, 398A, 471A, 472A, 474A, 478A, 479A, 47XA)	42	2 3 3 0 0 0	1 8 0 0 0 0
B. V.	Current reserves (323, 32XA, 451A, 459A, 45XA)	43	1 3 5 0	1 7 0 0
B.VI.	Current bank loans (221A, 231, 232, 23X, 461A, 46XA)	44		
B.VII.	Current financial assistance (241, 249, 24X, 473A, I/-255A)	45		

Designation a	Text b	Line number c	Current accounting period 1	Immediately preceding accounting period 2
*	Total revenue from economic activities (line 02 to line 07)	01	3 0 3 2 4 0 0	2 2 1 5 4 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	3 0 3 2 4 0 0	2 2 1 5 4 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		
*	Total costs of economic activity (line 09 to line 17)	08	5 7 2 7 6	1 8 4 2 7 7
A.	Costs incurred in the acquisition of goods sold (504, (+/-) 505A, 507)	09		
8.	Consumption of material, energy and other non-storable supplies (501, 502, 503, (+/-) 505A)	10		
C.	Services (account group 51)	11	5 7 2 6 9	1 8 2 2 7 7
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 operating expenses (543, 544, 545, 546, 548, 549, 555, 557)	17	7	1 0 0 0
**	Operating profit or loss (+/-) (line 01 - line 08)	18	2 9 7 5 1 2 4	2 0 3 1 1 2 3
*	Value added (line 02 - line 09) + (line 03 + line 04 + line 05) - (line 10 + line 11)	19	2 9 7 5 1 3 1	2 0 3 3 1 2 3
*	Total revenue from financial activities (line 21 to line 26)	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	Number of line c	Current accounting period 1	Immediately preceding accounting period 2
*	Total costs of financial activity (line 28 to line 33)	27	7 2	
J.	Securities and shares sold (561)	28		
K.	Costs of current financial assets (566)	29		
L.	Provisions for financial assets (+/-) (565)	30		
M.	Interest expense (562)	31	1	
N.	Exchange rate losses (563)	32		
O.	Other costs of financial activities (568, 569)	33	7 1	
**	Profit or loss from financial activities (+/-) (line 20 - line 27)	34	- 7 2	
**	Profit or loss for the period before tax (+/-) (line 18 + line 34)	35	2 9 7 5 0 5 2	2 0 3 1 1 2 3
P.	Income tax (591, 595)	36		4 2 6 4 0 3
Q.	Transfer of share of profit or loss to shareholders (+/-) (596)	37		
***	Profit or loss for the period after tax (+/-) (line 35 - line 36 - line 37)	38	2 9 7 5 0 5 2	1 6 0 4 7 2 0

Draft Cash flow (1st variant)

Page 1

DIFOSIS, SE

Business ID number:
54304695

Year: 2024

Date: 04 September
2024

Print selected records

Template for creating Cash flow statements

Line	Text	Reality	Past accounting period
1. P.	Cash position at start of accounting period	124,224.13	128,039.10
2. A.	Net cash flow from ordinary and exceptional activities	-1,718.55	423,063.81
3. Z.	Accounting profit or loss for the entity as a whole (+/-)	2,974,185.08	1,604,719.65
4. A.1.	Adjustments for non-monetary operations	0.00	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 (+/-)	0.00	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	-2,975,903.63	-1,181,655.84
13. A.2.1.	Change in receivables (-/+)	-3,032,700.00	-1,788,759.02
14. A.2.2.	Change in current payables (+/-)	57,056.37	607,103.18
15. A.2.3.	Change in inventories (+/-)	-260.00	0.00
16. A.2.4.	Change in current financial assets (+/-)	0.00	0.00
17. B.	Investment activity	0.00	0.00
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. C.	Financial activities	-12,000.00	0.00
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	-12,000.00	0.00
37. C.2.1.	Underwriting of securities and participations (+)	0.00	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 (-)	-12,000.00	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. D.	Difference (R - P - A - B - C) (+/-)	2,974,185.08	1,604,719.65
47. R.	Cash position at end of accounting period	3,084,690.66	2,155,822.56

Print selected records: Date >= 1 Jan 2024, Date <= 31 Dec 2024