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Steuerberater

Hanauer Str. 8
63739 Aschaffenburg

ANNUAL FINANCIAL STATEMENTS

at 31. December 2019

DYH Global PLC Berlin

Uhlandstraße 165

10719 Berlin

Tax office: Berlin für Körperschaften III

Tax No.: 29/615/01396

BALANCE SHEET as at 31. December 2019

DYH Global PLC Berlin, Berlin

ASSETS

	EUR	EUR
A. Current assets		
I. Inventories		
1. Finished goods and merchandise		291.189,75
II. Receivables and other assets		
1. Trade receivables	280.021,29	
2. Other assets	<u>132.246,30</u>	412.267,59
- of which from shareholders		
EUR 65.002,18		
- of which due after more than one year		
EUR 33.780,00		
III. Cash-in-hand, central bank balances, bank balances and cheques		7.405,20
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		710.862,54
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BALANCE SHEET as at 31. December 2019

DYH Global PLC Berlin, Berlin

EQUITY AND LIABILITIES

	EUR	EUR
A. Equity		
I. Accumulated losses brought forward		401,38-
II. Net income for the financial year		39.762,52
B. Provisions		
1. Provisions for taxes	26.977,84	
2. Other provisions	<u>39.300,00</u>	66.277,84
C. Liabilities		
1. Other liabilities		605.223,56
- of which to shareholders		
EUR 68.396,34		
- of which taxes EUR 5.354,19		
- of which due within one year EUR 536.827,22		
- of which due after more than one year EUR 68.396,34		
		<hr/> 710.862,54 <hr/>

INCOME STATEMENT from 01.01.2019 to 31.12.2019

DYH Global PLC Berlin, Berlin

	EUR	EUR
Sales		<u>3.519.615,25</u>
Gross revenue for the period		3.519.615,25
Cost of materials		
Cost of raw materials, consumables and supplies and of purchased merchandise	233.878,82-	
Cost of purchased services	<u>3.404.162,18</u>	3.170.283,36
Personnel expenses		
Social security, post-employment and other employee benefit costs		15.333,15
Other operating expenses		
Occupancy costs	11.885,51	
Insurance premiums, fees and contributions	74,00	
Cost of third-party repairs and maintenance	1.661,06	
Vehicle fleet expenses	1.710,73	
Advertising and travel expenses	74.972,75	
Selling and distribution expenses	66.834,41	
Miscellaneous operating costs	100.437,34	
Miscellaneous other operating expenses	<u>108,50</u>	257.684,30
Interest and similar expenses		19.339,01
Taxes on income		<u>17.212,91</u>
Net income/net loss after tax		<u>39.762,52</u>
Net income for the financial year		<u><u>39.762,52</u></u>

BALANCE SHEET ACCOUNTS as at 31.12.2019**DYH Global PLC Berlin, Berlin**

ASSETS

Account	Description	EUR	EUR
	Finished goods and merchandise		
1140	Merchandise (inventories)		291.189,75
	Trade receivables		
1200	Trade receivables		280.021,29
	Other assets		
1302		21.560,00	
1307	Receivables from GmbH shareholders	47.002,18	
1308	Rec. GmbH shareholders due w/in 1 year	14.500,00	
1309	Rec. GmbH shareholders due > 1 year	3.500,00	
1314		14.671,99	
1315	Receivables managing dir. due > 1 yr	280,00	
1316		30.000,00	
1371		<u>732,13</u>	132.246,30
	Cash-in-hand, central bank balances, bank balances and cheques		
1800	Bank		7.405,20
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	Total assets		710.862,54
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BALANCE SHEET ACCOUNTS as at 31.12.2019**DYH Global PLC Berlin, Berlin**

EQUITY AND LIABILITIES

Account Description	EUR	EUR
Accumulated losses brought forward		
2978 Accumltd losses bef apprprtn net prft		401,38-
Net income for the financial year		
Net income for the financial year		39.762,52
Provisions for taxes		
3035 Provision for trade tax, EStG s. 4(5b)	8.180,00	
3040 Provisions for corporate income tax	9.032,91	
3816 VAT not due, 19%	<u>9.764,93</u>	26.977,84
Other provisions		
3090 Provsns warranties (contra acc 6790)	26.300,00	
3095 Provsns period-end closing/ audit costs	10.000,00	
3096 Provsns for record retntn obligations	<u>3.000,00</u>	39.300,00
Other liabilities		
1372	258.873,03	
1401 Deductible input tax, 7%	1,62-	
1404 Dedctbl input tax on intra-EU acqstn 19%	8.981,94-	
1406 Deductible input tax, 19%	18.031,18-	
1407 Dedctbl inpt tax sec 13b UStG 19%	12.893,94-	
1460 Cash in transit	221.500,00	
3517 Liabls shrehldr/p.(> 5 years)	68.396,34	
3560 Loans	51.100,00	
3804 VAT on intra-EU acquisitions, 19%	8.981,94	
3806 VAT, 19%	28.779,85	
3809 VAT intra-EU acqstn no input tax dedctn	97,71	
3820 VAT prepayments	23.710,70-	
3837 VAT under section 13b UStG, 19%	12.893,94	
3840 VAT, current year	<u>18.220,13</u>	605.223,56
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Total equity and liabilities		710.862,54
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Income statement ACCOUNTS from 01.01.2019 to 31.12.2019

DYH Global PLC Berlin, Berlin

Account Description	EUR	EUR
Sales		
4338 Tax-exempt sales 3rd country	3.316.747,66	
4400 Revenue, 19% VAT	181.097,59	
4862 Rental and lease income, 19% VAT	<u>21.770,00</u>	3.519.615,25
Cost of raw materials, consumables and supplies and of purchased merchandise		
5100 Raw materials/ consumables/ supplies	30,40-	
5130 Cost raw mat/cons/suppl., 19% input tx	5.109,20-	
5200 Cost of merchandise	251,01	
5400 Cost of merchandise, 19% input tax	4.537,11-	
5425 Intra-EU acqstns, 19% input tax + VAT	47.273,29-	
5435 Intra-EU acqstns, no input tax + 19% VAT	611,94-	
5880 Chngs invntries r/c/s, purch. merch.	<u>291.189,75</u>	233.878,82
Cost of purchased services		
5900 Purchased services	3.331.145,72-	
5906 Purchased services, 19% input tax	64.264,81-	
5923 Other services EU 19% inpt tax / VAT	<u>8.751,65-</u>	3.404.162,18-
Social security, post-employment and other employee benefit costs		
6110 Statutory social security expenses		15.333,15-
Occupancy costs		
6310 Rent (immovable property)	11.754,25-	
6350 Cost of real estate, operating	<u>131,26-</u>	11.885,51-
Insurance premiums, fees and contributions		
6420 Contributions		74,00-
Cost of third-party repairs and maintenance		
6495 Hardware / software maintenance expenses		1.661,06-
Vehicle fleet expenses		
6520 Motor vehicle insurance	1.182,48-	
6530 Current motor vehicle operat. costs	99,64-	
6595 Third-party vehicle expenses	<u>428,61-</u>	1.710,73-
Advertising and travel expenses		
6600 Advertising costs	67.944,80-	
6630 Corporate hospitality expenses	553,38-	
6663 Employee travel expnses, cost of travel	<u>6.474,57-</u>	74.972,75-
Carry forward		<u>243.694,69</u>

Income statement ACCOUNTS from 01.01.2019 to 31.12.2019

DYH Global PLC Berlin, Berlin

Account Description	EUR	EUR
Carry forward		243.694,69
Selling and distribution expenses		
6710 Packaging materials	1.129,63-	
6740 Outgoing freight	29.764,28-	
6770 Selling commissions	197,50	
6780 Third-party services (distribution)	9.838,00-	
6790 Warranty expenses	<u>26.300,00-</u>	66.834,41-
Miscellaneous operating costs		
6300 Other operating expenses	37.854,01-	
6800 Postage	38.088,47-	
6805 Telephone	1.222,21-	
6810 Fax and Internet costs	57,00-	
6815 Office supplies	112,77-	
6825 Legal and consulting costs	4.761,34-	
6827 Period-end closing and audit costs	10.000,00-	
6830 Bookkeeping costs	3.080,54-	
6832	3.000,00-	
6850 Other operating supplies	911,50-	
6855 Incidental monetary transaction costs	<u>1.349,50-</u>	100.437,34-
Miscellaneous other operating expenses		
6968 Other non-deductible expenses		108,50-
Interest and similar expenses		
7300 Interest and similar expenses	19.339,00-	
7330 Expenses similar to interest expenses	<u>0,01-</u>	19.339,01-
Taxes on income		
7600 Corporate income tax	8.562,00-	
7608 Solidarity surcharge	470,91-	
7610 Trade tax	<u>8.180,00-</u>	17.212,91-
Net income for the financial year		
Net income for the financial year		<u><u>39.762,52</u></u>