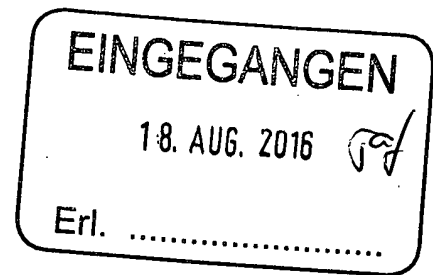


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**müller&kollegen**

Steuerberatungsgesellschaft mbH



#0259447

## ANNUAL ACCONTS

at

31. December 2015

**aboscom Limited**

**Dienstleistungen und Handel im IT-Bereich**

Oberfelder Str. 16

97762 Hammelburg

*O. Sch.*

*[Signature]*

TUESDAY



\*A5EHBGB6\*

A08

30/08/2016

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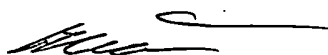
COMPANIES HOUSE

## BILANZ as at 31. Dezember 2015

**aboscom Limited**  
**Dienstleistungen und Handel im IT-Bereich**  
**Hammelburg**

## ASSETS

|                                                                                                  | EUR          | Financial year<br>EUR | Previous year<br>EUR |
|--------------------------------------------------------------------------------------------------|--------------|-----------------------|----------------------|
| <b>A. Fixed assets</b>                                                                           |              |                       |                      |
| I. Intangible fixed assets                                                                       |              |                       |                      |
| 1. Concessions, industrial and similar rights and assets, and licences in such rights and assets |              | 1,00                  | 1,00                 |
| II. Tangible fixed assets                                                                        |              |                       |                      |
| 1. Other equipment, operating and office equipment                                               |              | 0,00                  | 1,00                 |
| <b>B. Current assets</b>                                                                         |              |                       |                      |
| I. Inventories                                                                                   |              |                       |                      |
| 1. Finished goods and merchandise                                                                |              | 2.580,00              | 3.500,00             |
| II. Receivables and other assets                                                                 |              |                       |                      |
| 1. Trade receivables                                                                             | 580,60       |                       | 994,50               |
| 2. Other assets                                                                                  | <u>61,80</u> |                       | <u>0,00</u>          |
|                                                                                                  |              | 642,40                | 994,50               |
| III. Cash-in-hand, central bank balances, bank balances and cheques                              |              | 1.497,63              | 451,79               |
| <b>C. Deficit not covered by equity</b>                                                          |              | 1.588,74              | 8.020,96             |
|                                                                                                  |              | <u>6.309,77</u>       | <u>12.969,25</u>     |

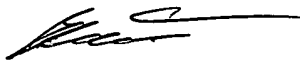
## BILANZ as at 31. Dezember 2015

aboscom Limited  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

## EQUITY AND LIABILITIES

|                                               | EUR             | Financial year<br>EUR | Previous year<br>EUR |
|-----------------------------------------------|-----------------|-----------------------|----------------------|
| <b>A. Equity</b>                              |                 |                       |                      |
| I. Subscribed capital                         |                 | 143,14                | 143,14               |
| II. Retained profits<br>brought forward       |                 | 0,00                  | 8.164,10-            |
| III. Net accumulated losses                   |                 | 1.731,88-             | 0,00                 |
| Deficit not covered by equity                 |                 | 1.588,74              | 8.020,96             |
|                                               |                 | <hr/>                 | <hr/>                |
| Book equity                                   |                 | 0,00                  | 0,00                 |
| <b>B. Provisions</b>                          |                 |                       |                      |
| 1. Other provisions                           |                 | 2.374,00              | 2.065,00             |
| <b>C. Liabilities</b>                         |                 |                       |                      |
| 1. Trade payables                             | 359,07          |                       | 49,63                |
| 2. Liabilities on bills accepted<br>and drawn | 1.593,85        |                       | 3.341,66             |
| 3. Other liabilities                          | <u>1.982,85</u> |                       | <u>7.512,96</u>      |
|                                               |                 | 3.935,77              | 10.904,25            |
|                                               |                 | <hr/>                 | <hr/>                |
|                                               |                 | 6.309,77              | 12.969,25            |
|                                               |                 | <hr/> <hr/>           | <hr/> <hr/>          |

Hammelburg, 11. August 2016

## INCOME STATEMENT from 01.01.2015 to 31.12.2015

aboscom Limited  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

|                                                                                                                                                                                                              | EUR             | %     | Financial year<br>EUR | %      | Previous year<br>EUR | %      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------|-----------------------|--------|----------------------|--------|
| 1. Sales                                                                                                                                                                                                     |                 |       | <u>40.874,30</u>      | 100,00 | <u>52.976,82</u>     | 100,00 |
| 2. Gross revenue for the period                                                                                                                                                                              |                 |       | 40.874,30             | 100,00 | 52.976,82            | 100,00 |
| 3. Other operating income                                                                                                                                                                                    |                 |       |                       |        |                      |        |
| a) Ordinary operating income                                                                                                                                                                                 |                 |       |                       |        |                      |        |
| aa) Other ordinary income                                                                                                                                                                                    |                 |       | 0,00                  | 0,00   | 398,40               | 0,75   |
| 4. Cost of materials                                                                                                                                                                                         |                 |       |                       |        |                      |        |
| a) Cost of raw materials,<br>consumables and supplies,<br>and of purchased merchandise                                                                                                                       | 21.575,56       | 52,79 |                       |        | 35.097,73            | 66,25  |
| b) Cost of purchased services                                                                                                                                                                                | <u>3.272,34</u> | 8,01  |                       |        | <u>3.784,34</u>      | 7,14   |
|                                                                                                                                                                                                              |                 |       | 24.847,90             | 60,79  | 38.882,07            | 73,39  |
| 5. Depreciation, amortisation and<br>write                                                                                                                                                                   |                 |       |                       |        |                      |        |
| a) Amortisation and write-downs<br>of intangible fixed assets,<br>depreciation and write-downs<br>of tangible fixed assets and<br>amortisation of capitalised<br>business start-up and<br>expansion expenses |                 |       | 574,56                | 1,41   | 995,40               | 1,88   |
| 6. Other operating expenses                                                                                                                                                                                  |                 |       |                       |        |                      |        |
| a) Other operating expenses                                                                                                                                                                                  |                 |       |                       |        |                      |        |
| aa) Occupancy costs                                                                                                                                                                                          | 2.100,00        | 5,14  |                       |        | 2.100,00             | 3,96   |
| ab) Insurance premiums,<br>contributions and levies                                                                                                                                                          | 171,18          | 0,42  |                       |        | 130,00               | 0,25   |
| ac) Repairs and maintenance                                                                                                                                                                                  | 0,00            | 0,00  |                       |        | 139,50               | 0,26   |
| ad) Selling and distribution<br>expenses                                                                                                                                                                     | 61,00-          | 0,15  |                       |        | 154,00               | 0,29   |
| ae) Miscellaneous operating<br>costs                                                                                                                                                                         | 6.656,36        | 16,28 |                       |        | 6.208,07             | 11,72  |
| b) Losses on disposal of fixed<br>assets                                                                                                                                                                     | 1,00            | 0,00  |                       |        | 0,00                 | 0,00   |
| c) Losses on write-downs or on<br>disposal of current assets<br>and transfers to valuation<br>allowances on receivables                                                                                      | <u>3,00-</u>    | 0,01  |                       |        | <u>14,00-</u>        | 0,03   |
|                                                                                                                                                                                                              |                 |       | 8.864,54              | 21,69  | 8.717,57             | 16,46  |
| 7. Interest and similar expenses                                                                                                                                                                             |                 |       | <u>155,08</u>         | 0,38   | <u>607,80</u>        | 1,15   |
| 8. Result from ordinary<br>activities                                                                                                                                                                        |                 |       | <u>6.432,22</u>       | 15,74  | <u>4.172,38</u>      | 7,88   |
| 9. Net income for the financial<br>year                                                                                                                                                                      |                 |       | 6.432,22              | 15,74  | 4.172,38             | 7,88   |
| 10. Accumulated losses<br>brought forward                                                                                                                                                                    |                 |       | 8.164,10              | 19,97  | 12.336,48            | 23,29  |
| Übertrag                                                                                                                                                                                                     |                 |       | 1.731,88-             |        | 8.164,10-            |        |

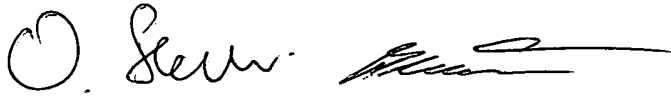
Handelsrecht

## INCOME STATEMENT from 01.01.2015 to 31.12.2015

aboscom Limited  
 Dienstleistungen und Handel im IT-Bereich  
 Hammelburg

|                            | EUR | % | Financial year<br>EUR | %    | Previous year<br>EUR | %     |
|----------------------------|-----|---|-----------------------|------|----------------------|-------|
| Übertrag                   |     |   | 1.731,88-             |      | 8.164,10-            |       |
| 11. Carried forward        |     |   | 0,00                  | 0,00 | 8.164,10             | 15,41 |
| 12. Net accumulated losses |     |   | 1.731,88              | 4,24 | 0,00                 | 0,00  |

Hammelburg, 11. August 2016

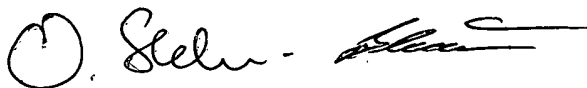


**BILANZ ACCOUNTS** as at 31.12.2015

**aboscom Limited**  
**Dienstleistungen und Handel im IT-Bereich**  
**Hammelburg**

**ASSETS**

| Konto | Bezeichnung                                                                                          | EUR             | Financial year<br>EUR | Previous year<br>EUR |
|-------|------------------------------------------------------------------------------------------------------|-----------------|-----------------------|----------------------|
|       | <b>Concessions, industrial and similar rights and assets, and licences in such rights and assets</b> |                 |                       |                      |
| 27    | EDV-Software                                                                                         |                 | 1,00                  | 1,00                 |
|       | <b>Other equipment, operating and office equipment</b>                                               |                 |                       |                      |
| 485   | Wirtschaftsgüter Sammelposten                                                                        |                 | 0,00                  | 1,00                 |
|       | <b>Finished goods and merchandise</b>                                                                |                 |                       |                      |
| 3980  | Bestand Waren                                                                                        |                 | 2.580,00              | 3.500,00             |
|       | <b>Trade receivables</b>                                                                             |                 |                       |                      |
| 996   | Pauschalwertberichtigung Forderng./b.1J                                                              | 5,00-           |                       | 8,00-                |
| 1400  | Forderungen aus Lieferungen u.Leistung                                                               | <u>585,60</u>   |                       | <u>1.002,50</u>      |
|       |                                                                                                      |                 | 580,60                | 994,50               |
|       | <b>Other assets</b>                                                                                  |                 |                       |                      |
| 1571  | Abziehbare Vorsteuer 7%                                                                              | 19,17           |                       | 0,00                 |
| 1576  | Abziehbare Vorsteuer 19%                                                                             | 5.218,43        |                       | 0,00                 |
| 1776  | Umsatzsteuer 19%                                                                                     | 7.766,16-       |                       | 0,00                 |
| 1780  | Umsatzsteuervorauszahlungen                                                                          | <u>2.590,36</u> |                       | <u>0,00</u>          |
|       |                                                                                                      |                 | 61,80                 | 0,00                 |
|       | <b>Cash-in-hand, central bank balances, bank balances and cheques</b>                                |                 |                       |                      |
| 1000  | Kasse                                                                                                | 8,16            |                       | 8,16                 |
| 1260  | HypoVb 326236241                                                                                     | <u>1.489,47</u> |                       | <u>443,63</u>        |
|       |                                                                                                      |                 | 1.497,63              | 451,79               |
|       | <b>Deficit not covered by equity</b>                                                                 |                 |                       |                      |
|       | Kapitalfehlbetrag                                                                                    |                 | 1.588,74              | 8.020,96             |
|       | <b>Summe</b>                                                                                         |                 | <u>6.309,77</u>       | <u>12.969,25</u>     |

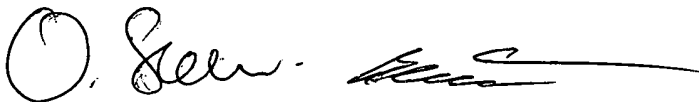


## BILANZ ACCOUNTS as at 31.12.2015

aboscom Limited  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

## EQUITY AND LIABILITIES

| Konto | Bezeichnung                                        | EUR             | Financial year<br>EUR | Previous year<br>EUR |
|-------|----------------------------------------------------|-----------------|-----------------------|----------------------|
|       | <b>Subscribed capital</b>                          |                 |                       |                      |
| 800   | Gezeichnetes Kapital                               |                 | 143,14                | 143,14               |
|       | <b>Retained profits<br/>brought forward</b>        |                 |                       |                      |
| 868   | Verlustvortrag vor Verwendung                      |                 | 0,00                  | 8.164,10-            |
|       | <b>Net accumulated losses</b>                      |                 |                       |                      |
|       | Net accumulated losses                             |                 | 1.731,88-             | 0,00                 |
|       | <b>Deficit not covered by equity</b>               |                 |                       |                      |
|       | Kapitalfehlbetrag                                  |                 | 1.588,74              | 8.020,96             |
|       | <b>Other provisions</b>                            |                 |                       |                      |
| 966   | Rückstellungen für Aufbewahrungspflicht            | 500,00          |                       | 500,00               |
| 970   | Sonstige Rückstellungen                            | 420,00          |                       | 0,00                 |
| 974   | Rückstellungen f. Gewährleistungen                 | 204,00          |                       | 265,00               |
| 977   | Rückstellungen für Abschluss u. Prüfung            | <u>1.250,00</u> |                       | <u>1.300,00</u>      |
|       |                                                    |                 | 2.374,00              | 2.065,00             |
|       | <b>Trade payables</b>                              |                 |                       |                      |
| 1600  | Verbindl. aus Lieferungen u. Leistungen            |                 | 359,07                | 49,63                |
|       | <b>Liabilities on bills accepted<br/>and drawn</b> |                 |                       |                      |
| 1666  | Verbindlichk. ggb. GmbH-GesStephan, b1J            | 0,00            |                       | 12,23                |
| 1667  | Verbindlichk. ggb. GmbH-Ges Blum, 1-5J             | <u>1.593,85</u> |                       | <u>3.329,43</u>      |
|       |                                                    |                 | 1.593,85              | 3.341,66             |
|       | <b>Other liabilities</b>                           |                 |                       |                      |
| 740   | Darlehen Stephan Oliver Restlzf. 1-5J.             | 1.682,38        |                       | 5.835,27             |
| 1591  | PayPal Verrechnungsk                               | 0,00            |                       | 149,99               |
| 1700  | Sonstige Verbindlichkeiten                         | <u>300,47</u>   |                       | <u>0,00</u>          |
|       |                                                    |                 | 1.982,85              | 5.985,26             |
| 1789  | Umsatzsteuer laufendes Jahr                        |                 | 0,00                  | 1.527,70             |
|       | <b>Summe</b>                                       |                 | <u>6.309,77</u>       | <u>12.969,25</u>     |



## Income statement ACCOUNTS from 01.01.2015 to 31.12.2015

aboscom Limited  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

| Konto    | Bezeichnung                                                                                                                                                                                                            | EUR            | Financial year<br>EUR | Previous year<br>EUR  |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|-----------------------|
|          | <b>Sales</b>                                                                                                                                                                                                           |                |                       |                       |
| 8400     | Erlöse 19% USt                                                                                                                                                                                                         |                | 40.874,30             | 52.976,82             |
|          | <b>Other ordinary income</b>                                                                                                                                                                                           |                |                       |                       |
| 8600     | Sonst. Erlöse betr. u. regelmäßig                                                                                                                                                                                      |                | 0,00                  | 398,40                |
|          | <b>Cost of raw materials,<br/>consumables and supplies,<br/>and of purchased merchandise</b>                                                                                                                           |                |                       |                       |
| 3200     | Wareneingang                                                                                                                                                                                                           | 2.704,67-      |                       | 1.851,30-             |
| 3400     | Wareneingang 19% Vorsteuer                                                                                                                                                                                             | 17.950,89-     |                       | 35.100,24-            |
| 3950     | Bestandsveränderungen Waren                                                                                                                                                                                            | <u>920,00-</u> |                       | <u>1.853,81</u>       |
|          |                                                                                                                                                                                                                        |                | 21.575,56-            | 35.097,73-            |
|          | <b>Cost of purchased services</b>                                                                                                                                                                                      |                |                       |                       |
| 3100     | Fremdleistungen                                                                                                                                                                                                        |                | 3.272,34-             | 3.784,34-             |
|          | <b>Depreciation, amortisation and<br/>write</b>                                                                                                                                                                        |                |                       |                       |
|          | <b>Amortisation and write-downs<br/>of intangible fixed assets,<br/>depreciation and write-downs<br/>of tangible fixed assets and<br/>amortisation of capitalised<br/>business start-up and<br/>expansion expenses</b> |                |                       |                       |
| 4855     | Sofortabschreibung GWG                                                                                                                                                                                                 | 574,56-        |                       | 688,40-               |
| 4862     | Abschreibungen auf WG Sammelposten                                                                                                                                                                                     | <u>0,00</u>    |                       | <u>307,00-</u>        |
|          |                                                                                                                                                                                                                        |                | 574,56-               | 995,40-               |
|          | <b>Occupancy costs</b>                                                                                                                                                                                                 |                |                       |                       |
| 4210     | Miete u.NBK unbewegl.Wirtschaftsgüter                                                                                                                                                                                  |                | 2.100,00-             | 2.100,00-             |
|          | <b>Insurance premiums,<br/>contributions and levies</b>                                                                                                                                                                |                |                       |                       |
| 4380     | Beiträge                                                                                                                                                                                                               |                | 171,18-               | 130,00-               |
|          | <b>Repairs and maintenance</b>                                                                                                                                                                                         |                |                       |                       |
| 4805     | Reparatur/Instandh. Betriebs- u. Gesch.                                                                                                                                                                                |                | 0,00                  | 139,50-               |
|          | <b>Selling and distribution<br/>expenses</b>                                                                                                                                                                           |                |                       |                       |
| 4790     | Aufwand für Gewährleistungen                                                                                                                                                                                           |                | 61,00                 | 154,00-               |
|          | <b>Miscellaneous operating<br/>costs</b>                                                                                                                                                                               |                |                       |                       |
| 4920     | Telefon                                                                                                                                                                                                                | 350,35-        |                       | 637,96-               |
| 4925     | Telefax und Internetkosten                                                                                                                                                                                             | 2.610,72-      |                       | 2.259,26-             |
| 4930     | Bürobedarf                                                                                                                                                                                                             | 20,12-         |                       | 110,60-               |
| 4940     | Zeitschriften, Bücher                                                                                                                                                                                                  | 273,96-        |                       | 145,87-               |
| 4950     | Rechts- und Beratungskosten                                                                                                                                                                                            | 655,29-        |                       | 235,29-               |
|          |                                                                                                                                                                                                                        |                |                       |                       |
| Übertrag |                                                                                                                                                                                                                        | 3.910,44-      | 13.241,66             | 3.388,98-<br>7.585,27 |

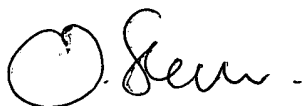
Handelsrecht



## Income statement ACCOUNTS from 01.01.2015 to 31.12.2015

aboscom Limited  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

| Konto    | Bezeichnung                                                                                                        | EUR              | Financial year<br>EUR | Previous year<br>EUR  |
|----------|--------------------------------------------------------------------------------------------------------------------|------------------|-----------------------|-----------------------|
| Übertrag |                                                                                                                    | 3.910,44-        | 13.241,66             | 7.585,27<br>3.388,98- |
|          | <b>Miscellaneous operating costs</b>                                                                               |                  |                       |                       |
| 4955     | Buchführungskosten                                                                                                 | 198,00-          |                       | 198,00-               |
| 4957     | Abschluss- und Prüfungskosten                                                                                      | 1.280,01-        |                       | 1.527,67-             |
| 4970     | Nebenkosten des Geldverkehrs                                                                                       | 204,55-          |                       | 191,07-               |
| 4980     | Sonstiger Betriebsbedarf                                                                                           | <u>1.063,36-</u> |                       | <u>902,35-</u>        |
|          |                                                                                                                    |                  | 6.656,36-             | 6.208,07-             |
|          | <b>Losses on disposal of fixed assets</b>                                                                          |                  |                       |                       |
| 2310     | Abgänge Sachanlagen Restbuchwert bei BV                                                                            |                  | 1,00-                 | 0,00                  |
|          | <b>Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables</b> |                  |                       |                       |
| 2450     | Einstellung in die PWB auf Forderungen                                                                             |                  | 3,00                  | 14,00                 |
|          | <b>Interest and similar expenses</b>                                                                               |                  |                       |                       |
| 2114     | Zinsen für Gesellschafterdarlehen                                                                                  |                  | 155,08-               | 607,80-               |
|          | <b>Net income for the financial year</b>                                                                           |                  |                       |                       |
|          | Net income for the financial year                                                                                  |                  | 6.432,22              | 4.172,38              |
|          | <b>Accumulated losses brought forward</b>                                                                          |                  |                       |                       |
| 2868     | Verlustvortrag nach Verwendung                                                                                     |                  | 8.164,10-             | 12.336,48-            |
|          | <b>Carried forward</b>                                                                                             |                  |                       |                       |
| 2869     | Vortrag auf neue Rechnung (GuV)                                                                                    |                  | 0,00                  | 8.164,10              |
|          | <b>Net accumulated losses</b>                                                                                      |                  |                       |                       |
|          | Net accumulated losses                                                                                             |                  | <u>1.731,88-</u>      | <u>0,00</u>           |




**aboscom Ltd.**  
**Dienstleistungen und Handel im IT-Bereich**  
**Hammelburg**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For the year ended 31. December 2015**

**1. ACCOUNTING POLICIES**

**1.1. Basis of preparation of financial statements**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the German tax law.

**1.2. Cash flow**

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.3. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive of Value Added Tax.

**1.4. Foreign Currencies**

All figures are reported in Euros

**1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives in the following bases:

|                                           |              |
|-------------------------------------------|--------------|
| <b>Furniture, fittings and equipment:</b> | <b>0 %</b>   |
| <b>Motor vehicles (No)</b>                | <b>0 %</b>   |
| <b>Plant and machinery (No)</b>           | <b>1,41%</b> |

Two handwritten signatures in black ink. The first signature is on the left, appearing to be 'O. Sen.' and the second is on the right, appearing to be 'Klaus'.

aboscom Ltd.  
Dienstleistungen und Handel im IT-Bereich  
Hammelburg

## Shareholder's Fund

The director consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477(2) of the Companies Act 2006 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with sections 476 of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at 31/12/2015 and of its profit for the year ended in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The abbreviated accounts which have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime, were approved by the board 31/12/2015 and signed on its behalf.

  
OLIVER STEPHAN

  
Achim Blum

-----  
Directors (OLIVER STEPHAN und ACHIM BLUM)