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Steuerberatungsgesellschaft mbH

Co. Nr.: 05259447

ANNUAL ACCOUNTS

at

31.December 2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

O. Stern

BILANZ as at 31. Dezember 2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

ASSETS

	Financial year EUR	Previous year EUR
A. Fixed assets		
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	1,00	308,00
B. Current assets		
I. Inventories		
1. Finished goods and merchandise	3.500,00	1.646,19
II. Receivables and other assets		
1. Trade receivables	994,50	2.572,35
III. Cash-in-hand, central bank balances, bank balances and cheques	451,79	228,19
C. Deficit not covered by equity	8.020,96	12.193,34
	12.969,25	16.949,07

BILANZ as at 31. Dezember 2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

EQUITY AND LIABILITIES

	EUR	Financial year EUR	Previous year EUR
A. Equity			
I. Subscribed capital		143,14	143,14
II. Accumulated losses brought forward - of which accumulated losses brought forward EUR 12.336,48- (EUR 11.470,36-)		8.164,10-	12.336,48-
Deficit not covered by equity		8.020,96	12.193,34
Book equity		0,00	0,00
B. Provisions			
1. Other provisions		2.065,00	1.791,00
C. Liabilities			
1. Trade payables - of which due within one year EUR 49,63 (EUR 1.640,13)	49,63		1.640,13
2. Liabilities on bills accepted and drawn - of which due within one year EUR 3.341,66 (EUR 5.376,09)	3.341,66		5.376,09
3. Other liabilities	7.512,96		8.141,85
		10.904,25	15.158,07
- of which to shareholders EUR 5.835,27 (EUR 7.593,93) - of which taxes EUR 1.527,70 (EUR 148,00) - of which due within one year EUR 1.677,69 (EUR 547,92)			
		12.969,25	16.949,07

Hammelburg, 30. Juni 2015

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INCOME STATEMENT from 01.01.2014 to 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

	EUR	Financial year EUR	Previous year EUR
1. Sales		52.976,82	22.139,71
2. Gross revenue for the period		52.976,82	22.139,71
3. Other operating income			
a) Ordinary operating income			
aa) Other ordinary income	398,40		469,17
b) Income from reversal of provisions	0,00		39,00
		398,40	508,17
4. Cost of materials			
a) Cost of raw materials, consumables and supplies, and of purchased merchandise	35.097,73		12.006,48
b) Cost of purchased services	3.784,34		2.733,32
		38.882,07	14.739,80
5. Depreciation, amortisation and write			
a) Amortisation and write-downs of intangible fixed assets, depreciation and write-downs of tangible fixed assets and amortisation of capitalised business start-up and expansion expenses		995,40	309,00
6. Other operating expenses			
a) Other operating expenses			
aa) Occupancy costs	2.100,00		2.100,00
ab) Insurance premiums, contributions and levies	130,00		130,00
ac) Repairs and maintenance	139,50		0,00
ad) Selling and distribution expenses	154,00		194,40
ae) Miscellaneous operating costs	6.208,07		5.454,81
b) Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables	14,00-		12,00
		8.717,57	7.891,21
Übertrag		4.780,18	292,13-

Handelsrecht

INCOME STATEMENT from 01.01.2014 to 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

	EUR	Financial year EUR	Previous year EUR
Übertrag		4.780,18	292,13-
7. Interest and similar expenses		607,80	573,99
8. Result from ordinary activities		4.172,38	866,12-
9. Net income for the financial year		4.172,38	866,12-
10. Accumulated losses brought forward		12.336,48	11.470,36
11. Carried forward		8.164,10	12.336,48
12. Net retained profits		0,00	0,00

Hammelburg, 30. Juni 2015

BILANZ ACCOUNTS as at 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

ASSETS

Konto	Bezeichnung	EUR	Financial year EUR	Previous year EUR
	Concessions, industrial and similar rights and assets, and licences in such rights and assets			
27	EDV-Software		1,00	1,00
	Other equipment, operating and office equipment			
485	Wirtschaftsgüter Sammelposten		1,00	308,00
	Finished goods and merchandise			
3980	Bestand Waren		3.500,00	1.646,19
	Trade receivables			
996	Pauschalwertberichtigung Forderg./b.1J	8,00-		22,00-
1400	Forderungen aus Lieferungen u.Leistung	1.002,50		2.594,35
			994,50	2.572,35
	Cash-in-hand, central bank balances, bank balances and cheques			
1000	Kasse	8,16		8,16
1260	HypoVb 326236241	443,63		220,03
			451,79	228,19
	Deficit not covered by equity			
	Kapitalfehlbetrag		8.020,96	12.193,34
	Summe		12.969,25	16.949,07

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BILANZ ACCOUNTS as at 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

EQUITY AND LIABILITIES

Konto	Bezeichnung	EUR	Financial year EUR	Previous year EUR
	Subscribed capital			
800	Gezeichnetes Kapital		143,14	143,14
	Accumulated losses brought forward			
868	Verlustvortrag vor Verwendung		8.164,10-	12.336,48-
	of which accumulated losses brought forward EUR 12.336,48- (EUR 11.470,36-)			
2868	Verlustvortrag nach Verwendung	12.336,48-		11.470,36-
	Deficit not covered by equity			
	Kapitalfehlbetrag		8.020,96	12.193,34
	Other provisions			
966	Rückstellungen für Aufbewahrungspflicht	500,00		500,00
974	Rückstellungen f. Gewährleistungen	265,00		111,00
977	Rückstellungen für Abschluss u. Prüfung	1.300,00		1.180,00
			2.065,00	1.791,00
	Trade payables			
1600	Verbindl. aus Lieferungen u. Leistungen		49,63	1.640,13
	of which due within one year EUR 49,63 (EUR 1.640,13)			
1600	Verbindl. aus Lieferungen u. Leistungen	49,63		1.640,13
	Liabilities on bills accepted and drawn			
1666	Verbindlichk. ggb. GmbH-GesStephan, b1J	12,23		1.444,21
1667	Verbindlichk. ggb. GmbH-Ges Blum, 1-5J	3.329,43		3.931,88
			3.341,66	5.376,09
	of which due within one year EUR 3.341,66 (EUR 5.376,09)			
1666	Verbindlichk. ggb. GmbH-GesStephan, b1J	12,23		1.444,21
1667	Verbindlichk. ggb. GmbH-Ges Blum, 1-5J	3.329,43		3.931,88
	Other liabilities			
740	Darlehen Stephan Oliver Restlfz.1-5J.	5.835,27		7.593,93
1591	PayPal Verrechnungsk	149,99		324,44
1700	Sonstige Verbindlichkeiten	0,00		75,48
			5.985,26	7.993,85
1789	Umsatzsteuer laufendes Jahr		1.527,70	148,00
	of which to shareholders EUR 5.835,27 (EUR 7.593,93)			
740	Darlehen Stephan Oliver Restlfz.1-5J.	5.835,27		7.593,93
	of which taxes EUR 1.527,70 (EUR 148,00)			
Übertrag			12.969,25	16.949,07

Handelsrecht

BILANZ ACCOUNTS as at 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

EQUITY AND LIABILITIES

Konto	Bezeichnung	EUR	Financial year EUR	Previous year EUR
Übertrag			12.969,25	16.949,07
	of which taxes EUR 1.527,70 (EUR 148,00)			
1789	Umsatzsteuer laufendes Jahr	1.527,70		148,00
	of which due within one year EUR 1.677,69 (EUR 547,92)			
1591	PayPal Verrechnungsk	149,99		324,44
1700	Sonstige Verbindlichkeiten	0,00		75,48
1789	Umsatzsteuer laufendes Jahr	1.527,70		148,00
	Summe		12.969,25	16.949,07

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Income statement ACCOUNTS from 01.01.2014 to 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

Konto	Bezeichnung	EUR	Financial year EUR	Previous year EUR
	Sales			
8400	Erlöse 19% USt		52.976,82	22.139,71
	Other ordinary income			
8600	Sonst. Erlöse betr. u. regelmäßig		398,40	469,17
	Income from reversal of provisions			
2735	Erträge Auflösung von Rückstellungen		0,00	39,00
	Cost of raw materials, consumables and supplies, and of purchased merchandise			
3200	Wareneingang	1.851,30-		188,39-
3400	Wareneingang 19% Vorsteuer	35.100,24-		10.993,74-
3950	Bestandsveränderungen Waren	1.853,81		824,35-
			35.097,73-	12.006,48-
	Cost of purchased services			
3100	Fremdleistungen		3.784,34-	2.733,32-
	Depreciation, amortisation and write			
	Amortisation and write-downs of intangible fixed assets, depreciation and write-downs of tangible fixed assets and amortisation of capitalised business start-up and expansion expenses			
4855	Sofortabschreibung GWG	688,40-		0,00
4862	Abschreibungen auf WG Sammelposten	307,00-		309,00-
			995,40-	309,00-
	Occupancy costs			
4210	Miete u.NBK unbewegl.Wirtschaftsgüter		2.100,00-	2.100,00-
	Insurance premiums, contributions and levies			
4380	Beiträge		130,00-	130,00-
	Repairs and maintenance			
4805	Reparatur/Instandh. Betriebs- u. Gesch.		139,50-	0,00
	Selling and distribution expenses			
4790	Aufwand für Gewährleistungen		154,00-	194,40-
	Miscellaneous operating costs			
4910	Porto	0,00		184,00-
4920	Telefon	637,96-		829,09-
				1.013,09-
Übertrag		637,96-	10.974,25	4.161,59

Income statement ACCOUNTS from 01.01.2014 to 31.12.2014

aboscom Limited
Dienstleistungen und Handel im IT-Bereich
Hammelburg

Konto	Bezeichnung	EUR	Financial year EUR	Previous year EUR
Übertrag		637,96-	10.974,25	4.161,59
				1.013,09-
	Miscellaneous operating costs			
4925	Telefax und Internetkosten	2.259,26-		2.180,01-
4930	Bürobedarf	110,60-		94,53-
4940	Zeitschriften, Bücher	145,87-		55,96-
4950	Rechts- und Beratungskosten	235,29-		243,69-
4955	Buchführungskosten	198,00-		198,00-
4957	Abschluss- und Prüfungskosten	1.527,67-		1.240,60-
4970	Nebenkosten des Geldverkehrs	191,07-		194,70-
4980	Sonstiger Betriebsbedarf	902,35-		234,23-
			6.208,07-	5.454,81-
	Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables			
2450	Einstellung in die PWB auf Forderungen		14,00	12,00-
	Interest and similar expenses			
2114	Zinsen für Gesellschafterdarlehen		607,80-	573,99-
	Net income for the financial year			
	Net income for the financial year		4.172,38	866,12-
	Accumulated losses brought forward			
2868	Verlustvortrag nach Verwendung		12.336,48-	11.470,36-
	Carried forward			
2869	Vortrag auf neue Rechnung (GuV)		8.164,10	12.336,48

aboscom Ltd.
Dienstleistungen und Handel im IT-Bereich
Hammelburg

NOTES TO THE ABBREVIATED ACCOUNTS
For the year ended 31. December 2014

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 June 2002).

1.3. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, exclusive o 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:

Furniture, fittings and equipment:	**1,88 %**
Motor vehicles (No)	
Plant and machinery (No)	

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 31/12/2014 and of its profit for the year then 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 31/12/2014 and signed on its behalf.

O. Stephan ______ A. Blum ______

OLIVER STEPHAN ACHIM BLUM

Directors

O. Step
A. Blum