

## Inventory of accounts per 31.12.2025

**Mercurtrade Holding k.s.**  
**Einsteinova 33, 851 01 Bratislava**  
**IČO: 45468125**  
**DIČ: 2023023563**

Account	Description	Closing balance	Inventory balance	Inventory difference
13100	Software	254,181.69	254,181.69	0.00
21100	Buildings	110,417.50	110,417.50	0.00
22100	Other Machinery and Equipment, Original Cost	97,555.59	97,555.59	0.00
22110	Cars	220,013.62	220,013.62	0.00
41100	Acquisition of intangible assets	0.00	0.00	0.00
42100	Acquisition of tangible assets	311,015.78	311,015.78	0.00
61000	Shares and own. Int. w. contr. Infl. in enterp. MT_CN	466,407.05	466,407.05	0.00
61100	Shares and own. Int. w. contr. Infl. in enterp. MT_AT	222,629.10	222,629.10	0.00
61200	Shares and own. Int. w. contr. Infl. in enterp. MT_SK	4,816,545.00	4,816,545.00	0.00
61210	Other capital funds MT_SK	240,500.00	240,500.00	0.00
61300	Shares and own. Int. w. contr. Infl. in enterp. MT_DE	103,712.73	103,712.73	0.00
61400	Shares and own. Int. w. contr. Infl. in enterp. MT_IM	19,813.57	19,813.57	0.00
61410	Other capital funds MT_IM	890,995.43	890,995.43	0.00
73100	Accumulated depreciation of software	-246,549.69	-246,549.69	0.00
81100	Accumulated depreciation of buildings	-27,604.50	-27,604.50	0.00
82100	Accumulated depreciation of tools and equipments	-50,812.59	-50,812.59	0.00
82110	Accumulated depreciation of cars	-187,785.62	-187,785.62	0.00
112222	Cash discount	0.00	0.00	0.00
132102	Goods on stock Innercommunity (EU)	0.00	0.00	0.00
211100	Cash EUR	302.91	302.91	0.00
221300	MT_HO AT57 3400 0000 0001 0785 (EUR)	-1,137,864.82	-1,137,864.82	0.00
261100	Cash in transit	0.00	0.00	0.00
261213	TB MT_HO AT57 3400 0000 0001 0785 (EUR)	0.00	0.00	0.00
261300	Cash in transit EUR/USD/JPY	0.00	0.00	0.00
311600	Receivables domestic	0.00	0.00	0.00
311700	Receivables EU, NON-EU	0.00	0.00	0.00
311931	Receivables EU IC MT_AT	66,293.26	66,293.26	0.00
311932	Receivables EU IC MT_DE	209,750.59	209,750.59	0.00
311933	Receivables EU IC MT_SK	230,998.48	230,998.48	0.00
314100	Advance payments - short term	118.15	118.15	0.00
321100	Supplier Inland	-17,770.27	-17,770.27	0.00
321900	Supplier EU, NON-EU	-14,208.68	-14,208.68	0.00
321931	Supplier EU IC MT_AT	0.00	0.00	0.00
321933	Supplier EU IC MT_SK	-533.76	-533.76	0.00
323100	Provisions taxable	-25,676.00	-25,676.00	0.00
323200	provisions non taxable	-10,000.00	-10,000.00	0.00
323500	Provisions Salaries	0.00	0.00	0.00
326100	Unbilled supplies	-0.82	-0.82	0.00
331100	Employees	0.00	0.00	0.00
333200	Other liabilities to employees (refund receipts)	0.00	0.00	0.00
335300	Other receivables to employees - advance for purchases	3,306.46	3,306.46	0.00
336100	Prepayment, health insurance costs	0.00	0.00	0.00
336200	Prepayment, social insurance costs	0.00	0.00	0.00
341100	Withholding tax	0.00	0.00	0.00
341110	Income tax	7,170.37	7,170.37	0.00
342100	Payroll tax	0.00	0.00	0.00
342200	tax authority income tax/employee	0.00	0.00	0.00
343100	VAT sales	0.00	0.00	0.00
343110	VAT sales Reverse Charge (services)	0.00	0.00	0.00
343120	VAT sales Innercommunity 20% (goods)	0.00	0.00	0.00
343400	VAT purchase	0.00	0.00	0.00
343401	VAT purchase Domestic 10%	0.00	0.00	0.00
343410	VAT purchase Reverse Charge (services)	0.00	0.00	0.00
343420	VAT purchase Innercommunity 20% (goods)	0.00	0.00	0.00
343900	VAT clearing account	-20,353.71	-20,353.71	0.00
345100	Vehicle tax	-133.34	-133.34	0.00
345300	FTT - Financial Transactions Tax	-273.04	-273.04	0.00
351402	Cash Pooling IC receivables MT_IM EUR	0.00	0.00	0.00
351901	Offsetting IC receivables MT_AT	0.00	0.00	0.00
351902	Offsetting IC receivables MT_DE	0.00	0.00	0.00
351903	Offsetting IC receivables MT_SK	0.00	0.00	0.00
355100	Other receiv. from shareholders Bruneder Loan	190,000.00	190,000.00	0.00
355101	Other receiv. from shareholders Bruneder Interest from Loan	5,749.50	5,749.50	0.00
355200	Other receiv. from shareholders Rechberger Loan	100,000.00	100,000.00	0.00
355201	Other receiv. from shareholders Rechberger Interest from Loan	4,423.63	4,423.63	0.00
361901	Offsetting IC liabilities MT_AT	0.00	0.00	0.00
361902	Offsetting IC liabilities MT_DE	0.00	0.00	0.00

361904	Offsetting IC liabilities MT_SK	0.00	0.00	0.00
364100	Profit share liabilities to shareholder Bruneder	0.00	0.00	0.00
364200	Profit share liabilities to shareholder Rechberger	0.00	0.00	0.00
364300	Profit share liabilities to partner MT ks	-6,438.36	-6,438.36	0.00
365100	Other liabilities to shareholder Bruneder	0.00	0.00	0.00
365300	Other liabilities to shareholder Rechberger	0.00	0.00	0.00
378100	Other receivables	0.00	0.00	0.00
379900	Other liabilities	0.00	0.00	0.00
381300	Costs for next periode	24,353.60	24,353.60	0.00
395000	Internal account	0.00	0.00	0.00
411100	Share capital	-582.00	-582.00	0.00
414100	Differences from revaluation of assets and liabilities	-5,329,007.45	-5,329,007.45	0.00
428100	Retained earnings from previous years	-897,893.31	-897,893.31	0.00
431100	Net profit / net loss	0.00	0.00	0.00
472100	Social fund	-4,247.26	-4,247.26	0.00
501500	Used material   OF	7,199.99	7,199.99	0.00
501800	Low value equipment   OF	27,552.51	27,552.51	0.00
501810	Car usage of materials 80%	221.47	221.47	0.00
501811	Car usage of materials 20%	67.24	67.24	0.00
501910	Car fuel costs 80%	13,425.68	13,425.68	0.00
501911	Car fuel costs 20%	3,972.79	3,972.79	0.00
502100	Energy consumption	0.00	0.00	0.00
502103	Energy consumption Electricity   OF	1,954.26	1,954.26	0.00
502113	Energy consumption Other   OF	3,951.43	3,951.43	0.00
504100	Cost of goods sold from stock	2,440.75	2,440.75	0.00
511100	Car repair, maintenance, service 80%	7,025.84	7,025.84	0.00
511101	Car repair, maintenance, service 20%	2,133.62	2,133.62	0.00
511500	Repair and maintenance   OF	4,144.00	4,144.00	0.00
512110	Travel expenses   OF	14,115.09	14,115.09	0.00
512120	Travel expenses   PR	0.00	0.00	0.00
513101	Entertainment expenses	1,161.23	1,161.23	0.00
518100	Rent   OF	106,429.39	106,429.39	0.00
518105	Rent operating costs   OF	3,540.00	3,540.00	0.00
518170	Car parking 80%	186.24	186.24	0.00
518171	Car parking 20%	47.96	47.96	0.00
518230	advertisement, promotion, etc	15,676.26	15,676.26	0.00
518310	Postage	112.45	112.45	0.00
518320	Telephone	1,118.05	1,118.05	0.00
518321	Internet	17,384.19	17,384.19	0.00
518330	IT software license costs	42,541.72	42,541.72	0.00
518331	IT hosting server and domains	45,600.44	45,600.44	0.00
518338	IT external programming services	62,620.00	62,620.00	0.00
518339	IT maintenance and support	35,590.00	35,590.00	0.00
518340	IT Abas programming and support cost	48,837.37	48,837.37	0.00
518440	Consulting accounting and tax advisory	111,996.05	111,996.05	0.00
518443	Consulting lawyers	11,415.60	11,415.60	0.00
518444	Consulting others	5,533.62	5,533.62	0.00
518480	Consumed low value fixed intangible assets	180.00	180.00	0.00
518490	Other services 80%	423.99	423.99	0.00
518491	Other services 20%	114.00	114.00	0.00
518492	Other services 100%	25,484.74	25,484.74	0.00
518493	External Staff   OF	19,314.88	19,314.88	0.00
518530	External services	660.00	660.00	0.00
521100	Salaries	581,994.33	581,994.33	0.00
521105	Salaries accruals	0.00	0.00	0.00
524100	Legal health insurance costs	62,739.27	62,739.27	0.00
524200	Legal social insurance costs	146,698.44	146,698.44	0.00
527100	Legal social expenses - creation of social fund	3,100.01	3,100.01	0.00
527101	Legal social expenses - consumption of meal tickets	17,104.14	17,104.14	0.00
527103	Legal social expenses - gift vouchers - bonus	5,500.00	5,500.00	0.00
528100	Other social expenses	19,816.66	19,816.66	0.00
531100	Vehicle tax costs	847.94	847.94	0.00
538100	Other taxes and fees	3,133.93	3,133.93	0.00
541100	Carrying value of assets	262,400.00	262,400.00	0.00
543201	Gifts	500.00	500.00	0.00
548200	Car insurance 80%	5,373.66	5,373.66	0.00
548201	Car insurance 20%	1,042.86	1,042.86	0.00
548920	Other costs VAT from other countries	655.47	655.47	0.00
548921	Other costs VAT from other countries 20%	162.94	162.94	0.00
551100	Amortization	10,176.00	10,176.00	0.00
551200	Depreciation	49,985.77	49,985.77	0.00
551300	Depreciation of real estates	11,042.00	11,042.00	0.00
562100	Bank interests	55,341.02	55,341.02	0.00
568100	Bank charges	22,823.87	22,823.87	0.00
591100	corporate tax	18,878.57	18,878.57	0.00
596100	Transfer of net profit / loss shares to partner	6,438.36	6,438.36	0.00

602130	Revenue services Innercommunity (IC Intercompany)	-1,663,650.87	-1,663,650.87	0.00
604130	Revenue goods Innercommunity (IC Intercompany)	-2,440.75	-2,440.75	0.00
641100	Revenue from sale of assets	-143,550.00	-143,550.00	0.00
644100	Fines, penalties and interest on late payment	-128,466.00	-128,466.00	0.00
648100	Other operating income	-166.13	-166.13	0.00
662100	Interests from a loan	-10,173.13	-10,173.13	0.00
665001	Income from non current financial assets	-600,000.00	-600,000.00	0.00

Cost	1,929,928.09
Revenue	2,548,446.88
Result after taxes	618,518.79

Inventory checked by:  
Juraj Schramm,  
signature:



Inventory approved by:  
Andreas Bruneder,  
signature:

Date: 31.03.2026