

DON'T
STAPLE**OS AA01**Statement of details of parent law and other
information for an overseas company

Companies House

FRIDAY



A03

ACIX9KLE

22/12/2023

#273

COMPANIES HOUSE

✓ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

✗ **What this form is NOT for**
You cannot use this form to
an alteration of manner of
with accounting requirements.

Part 1 Corporate company nameCorporate name of
overseas company ①

DUAL EUROPE GMBH

UK establishment
number

B R 0 2 0 9 8 9

→ **Filling in this form**Please complete in typescript or in
bold black capitals.All fields are mandatory unless
specified or indicated by *① This is the name of the company in
its home state.**Part 2 Statement of details of parent law and other
information for an overseas company****A1 Legislation**Please give the legislation under which the accounts have been prepared and
audited.

Legislation ②

GERMAN COMMERCIAL CODE

② This means the relevant rules or
legislation which regulates the
preparation of accounts.**A2 Accounting principles**

Accounts

Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?

Please tick the appropriate box.

☒ **No. Go to Section A3.**☐ **Yes. Please enter the name of the organisation or other
body which issued those principles below, and then go to Section A3.**Name of organisation
or body ③③ Please insert the name of the
appropriate accounting organisation
or body.

OS AA01

Statement of details of parent law and other information for an overseas company

A3

Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☒ **No. Go to Part 3 'Signature'.**

☐ **Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.**

1 Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body **1**

Part 3

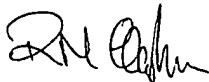
Signature

I am signing this form on behalf of the overseas company.

Signature

Signature

X



X

This form may be signed by:
Director, Secretary, Permanent representative.

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	STEVEN GRIFFIN
Company name	HOWDEN GROUP HOLDINGS LTD
Address	ONE CREECHURCH PLACE
Post town	LONDON
County/Region	
Postcode	E C 3 A 5 A F
Country	UNITED KINGDOM
DX	
Telephone	



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

ANNUAL FINANCIAL STATEMENTS

at 30. September 2022

DUAL Europe GmbH

Schanzenstrasse 36

51063 Köln

Attestation

In accordance with the terms of our engagement, we have prepared the following annual financial statements - comprising the balance sheet, income statement and the notes to the financial statements - of

DUAL Europe GmbH

for the financial year from 01. October 2021 to 30. September 2022 in accordance with the provisions of German commercial law. The basis for the preparation of these documents were the vouchers, accounting records and inventory records presented to us, which we have not audited but have reviewed for reasonableness in accordance with the terms of our engagement, and the information provided to us. The bookkeeping system and the preparation of the inventory records and the annual financial statements in accordance with the provisions of German commercial law are the responsibility of the management of the company.

We performed our engagement in accordance with the Pronouncement by the German Federal Chamber of Tax Advisers on the Principles for the Preparation of Annual Financial Statements. This engagement comprises the preparation of the balance sheet and income statement as well as the notes to the financial statements on the basis of the bookkeeping system and the inventory records, as well as of the accounting policies to be applied.

Köln, 27. March 2023

HÖRTER-KLIPPER-PARTNER
Steuerberatungsgesellschaft

DUAL Europe GmbH, Köln

20.12.2023

W. S. D. All

Income statement from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

	EUR	Financial Year EUR	Prior Year EUR
1. Sales		13,855,140.39	8,371,517.62
2. Gross revenue		13,855,140.39	8,371,517.62
3. Other operating income			
a) Income from disposal of items of noncurrent assets and from reversal of write-downs of items of fixed assets	4,584.32		0.00
b) Income from reversal of global valuation allowance on receivables	0.00		26,600.00
c) Income from reversal of provisions	1,984.00		22,410.28
d) Miscellaneous other operating income	310,779.55		30,494.86
- of which currency translation gains EUR 293,502.54 (EUR 0.00)			
		317,347.87	79,505.14
4. Cost of materials			
a) Expenses for purchased services		950,654.55	687,646.89
5. Personnel expenses			
a) Wages and salaries	2,430,619.57		1,859,477.99
b) Social security costs and expenses related to pension plans and for support	305,871.27		143,985.56
- of which in respect of old age pensions EUR 84,400.70 (EUR 17,308.51)			
		2,736,490.84	2,003,463.55
6. Depreciation and amortization			
a) Of noncurrent intangible assets and property, plant and equipment		18,805.91	21,618.17
7. Other operating expenses			
a) Occupancy costs	270,788.43		230,054.79
b) Insurance premiums, fees and contributions	118,060.26		60,144.29
c) Cost of third-party repairs and maintenance	20,878.31		16,429.98
d) Vehicle costs	16,274.98		14,628.73
e) Advertising and travel expenses	61,863.82		1,499.01
f) Miscellaneous operating costs	2,645,691.43		1,916,240.09
g) Losses on disposal of noncurrent assets	4,791.20		0.00
h) Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables	32,487.27		28,000.00
i) Miscellaneous other operating expenses	16,293.58		64,438.21
- of which currency translation losses EUR 7.74 (EUR 59,947.07)			
		3,187,129.28	2,331,435.10
Carried forward		7,279,407.68	3,406,859.05

Income statement from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

	EUR	Financial Year EUR	Prior Year EUR
Brought forward		7,279,407.68	3,406,859.05
8. other interest and similar income		1,497.16-	4,401.92-
- of which from affiliated companies EUR 25,303.75 (EUR 6,249.99)			
9. Taxes on income		1,665,457.84	779,431.38
10. Net income/net loss after tax		5,612,452.68	2,623,025.75
11. Other taxes		36.67	16.67
12. Net income for the financial year		5,612,416.01	2,623,009.08

Consolidated statement of movements on non-current assets as at 30/09/2022

DUAL Europe GmbH, Köln

	acquisition-, production- cost 01/10/2021 EUR	additions EUR	disposals EUR	transfers EUR	acquisition-, production- cost 30/09/2022 EUR	accumulated depreciations 01/10/2021 EUR	depreciations financial year EUR	depreciation EUR	transfers EUR	accumulated depreciations 30/09/2022 EUR	write-ups financial year EUR	book value 30/09/2022 EUR
A. Noncurrent assets												
I. Intangible fixed assets												
1. Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values	49,652.75				49,652.75	45,427.75	4,223.50			49,651.25		1.50
Total intangible fixed assets	49,652.75				49,652.75	45,427.75	4,223.50			49,651.25		1.50
II. Tangible fixed assets												
1. Other equipment, operating and office equipment	70,247.60	17,800.61	24,999.16		63,049.05	41,132.60	14,582.41	20,207.96		35,507.05		27,542.00
2. Advance payments made and construction in progress	14,707.34	807.87			13,899.47	0.00				0.00		13,899.47
Total tangible fixed assets	84,954.94	16,992.74	24,999.16		76,948.52	41,132.60	14,582.41	20,207.96		35,507.05		41,441.47
Total noncurrent asset	134,607.69	16,992.74	24,999.16		126,601.27	86,560.35	18,805.91	20,207.96		85,158.30		41,442.97

Kontennachweis zur Handelsrecht as at 30/09/2022

DUAL Europe GmbH, Köln

ASSETS

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Purchased licences, trademarks and similar rights and values as well as licenses to such rights and values			
27 0	Computer software		1.50	4,225.00
	Other equipment, operating and office equipment			
410 0	Office equipment	17,519.00		25,500.00
411 0	IT-Hardware	<u>10,023.00</u>		<u>3,615.00</u>
			27,542.00	29,115.00
	Advance payments made and construction in progress			
499 0	Prepayments on operat./office equ.		13,899.47	14,707.34
	Trade receivables			
1400 0	Trade receivables	238,755.00		1,395,232.04
1410 0	Trade receivables	14,763,167.42		14,283,357.54
1498 0	Contra acc oth assts posted via rec. acc	<u>0.00</u>		<u>877,767.70-</u>
			15,001,922.42	14,800,821.88
	Receivables from affiliated companies			
1471 0	Trade rec. affltd compan.rem.term 1 yr.	0.00		134,025.00
1471 5	Rcvbls affiliated comp. DIL	2,876,866.69		0.00
1471 6	Rcvbls affiliated comp. DCR	386,249.73		0.00
1595 0	Rcvbls affiliated DUAL Intern. Limited	<u>1,500,000.00</u>		<u>250,000.00</u>
			4,763,116.42	384,025.00
	Other assets			
1520 0	Rcvbls. health insurance funds AAG	910.00		0.00
1526 0	Security deposits rem. term 1 yr.	857.49		857.49
1526 1	Claims float Travelers due w/in 1 y	0.00		29,431.44
1531 0	Rcvbls from employees rem.term 1 yr.	29.11		11.00
1590 0	Items in transit	<u>0.00</u>		<u>24,812.37</u>
		1,796.60		55,112.30
1575 0	Deductible input tax, 16%	0.00		22,395.52
1576 0	Deductible input tax, 19%	156,952.54		64,788.67
1577 0	Deductbl inpt tax sec 13b UStG 19%	101,327.19		47,768.27
1579 0	Deductbl inpt tax sec 13b UStG 16%	0.00		42,993.57
1775 0	VAT, 16%	0.00		19,600.00-
1776 0	VAT, 19%	172,034.46-		85,500.00-
1780 0	VAT prepayments	46,106.19		33,290.07
1785 0	VAT under section 13b UStG	0.00		45,606.37-
1787 0	VAT under section 13b UStG, 19%	132,351.46-		60,529.73-
1789 0	VAT, current year	<u>14,439.93</u>		<u>5,942.42</u>
		14,439.93		5,942.42
			16,236.53	61,054.72
Carried forward			19,822,718.34	15,293,948.94

Kontennachweis zur Handelsrecht as at 30/09/2022

DUAL Europe GmbH, Köln

ASSETS

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		19,822,718.34	15,293,948.94
Cash on hand, central bank balances, bank balances, and checks			
1000 0 Cash-in-hand	64.52		128.32
1200 0 Kreissparkasse Köln # 310561695	494,282.73		645,512.45
1210 0 Kreissparkasse Köln # 310561983	4,854,365.98		2,804,381.55
1220 0 KSK Köln #310564346 Claims Liberty	272,382.28		209,678.46
1221 0 KSK Köln #310566593 Claims Travelers	73,974.98		385.33
1222 0 KSK Köln #310566603 Claims R+V	74,706.30		74,825.95
1223 0 KSK Köln #310568274 Claims Antares	29,880.35		0.00
1230 0 HSBC Trinkaus&Burkh.# 0015144009	160,825.06		10,730,148.26
1231 0 HSBC Trinkaus&Burkh.# 0015144017	189,329.68		987,575.89
1232 0 HSBC Trinkaus&Burkh.# 4015144004 GBP	1,005,632.11		682,586.85
1233 0 HSBC Trinkaus&Burkh.# 4015144012 USD	1,278,541.95		645,553.60
1234 0 HSBC Trinkaus&Burkh.# 0015144025	73.09		0.00
1235 0 HSBC Trinkaus&Burkh.# 0015144033	446.55		0.00
1236 0 HSBC 15144055 USD	340.77		0.00
1237 0 HSBC 15144068 EUR Claims	73.09		0.00
1238 0 HSBC 15144047 GBP Claims	446.55		0.00
1239 0 HSBC 15144063 USD Claims	340.77		0.00
1260 0 KSK # 2500412206 Short term f.deposit	15,004.09		15,003.98
		8,450,710.85	16,795,780.64
Prepaid expenses			
980 0 Prepaid expenses		863,240.06	15,093.35
		29,136,669.25	32,104,822.93

Kontennachweis zur Handelsrecht as at 30/09/2022

DUAL Europe GmbH, Köln

TOTAL EQUITY AND LIABILITIES

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Subscribed capital			
800 0	Subscribed capital		25,000.00	25,000.00
	Retained profits brought forward			
860 0	Retained profits bef apprprtn net profit		3,271,206.01	696,726.63
	Net income for the financial year			
	Net income for the financial year		5,612,416.01	2,623,009.08
	Provisions for taxes			
956 0	Provision for trade tax, EStG s. 4(5b)	359,688.00		166,732.00
963 0	Provisions for corporate income tax	<u>638,324.66</u>		<u>287,318.47</u>
			998,012.66	454,050.47
	Other provisions			
965 0	Provisions for personnel expenses	0.00		1,900.00
965 1	Provisions for bonus	853,397.94		615,798.90
970 0	Other provisions	85,783.86		58,506.03
977 0	Provsns period-end closing/ audit costs	<u>5,730.00</u>		<u>4,775.00</u>
			944,911.80	680,979.93
	Trade payables			
1600 0	Trade payables	1,296,564.06		88,395.01
1610 0	Trade pybls, no sep. rec./pybls accntng	13,215,663.80		22,691,643.67
1613 0	Insurance Tax	45,783.13		657.99
1614 0	Trade pybls, no sep. rec./pybls accntng	<u>2,433,974.13</u>		<u>2,179,404.59</u>
			16,991,985.12	24,960,101.26
	of which remaining term up to 1 year			
	EUR 16,991,985.12 (EUR 24,960,101.26)			
1600 0	Trade payables			
1610 0	Trade pybls, no sep. rec./pybls accntng			
1613 0	Insurance Tax			
1614 0	Trade pybls, no sep. rec./pybls accntng			
	Liabilities to affiliated companies			
701 0	Liabls to affltd comp,rem.term 1 yr.	0.00		832.77
701 1	Trd. pybls to affltd comp. Dual Deutsch	132,257.24		66,341.08
701 2	Trd. pybls to affltdcomp. HGS	330,690.83		134,837.05
701 3	Trd. pybls to affltdcomp. DIL	0.00		221,237.54
701 4	Trd. pybls to affltdcomp. DCR	329,456.93		1,386,871.93
701 5	Trd. pybls to affltdcomp. Tamesis UK	0.00		55,175.36
1631 0	Trd pybls to affltd comp rem.term 1 yr.	<u>0.00</u>		<u>498,922.21</u>
			792,405.00	2,364,217.94
	of which remaining term up to 1 year			
	EUR 792,405.00 (EUR 2,364,217.94)			
701 0	Liabls to affltd comp,rem.term 1 yr.			
701 1	Trd. pybls to affltd comp. Dual Deutsch			
Carried forward			28,635,936.60	31,804,085.31

Kontennachweis zur Handelsrecht as at 30/09/2022

DUAL Europe GmbH, Köln

TOTAL EQUITY AND LIABILITIES

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		28,635,936.60	31,804,085.31
of which remaining term up to 1 year EUR 792,405.00 (EUR 2,364,217.94)			
701 2 Trd. pybls to affltdcomp. HGS			
701 3 Trd. pybls to affltdcomp. DIL			
701 4 Trd. pybls to affltdcomp. DCR			
701 5 Trd. pybls to affltdcomp. Tamesis UK			
1631 0 Trd pybls to affltd comp rem.term 1 yr.			
Other liabilities			
1701 0 Other liabilities rem.term 1 yr.	83.49		0.00
1730 0 Credit card settlements	7,701.45		1,368.02
1733 0 Claims float Liberty due w/in 1 y	274,475.89		211,080.75
1733 1 Claims float Travelers due w/in 1 y	74,400.79		0.00
1733 2 Claims float R+V due w/in 1 y	75,000.00		75,000.00
1733 3 Claims float Antares due w/in 1 y	30,000.00		0.00
1740 0 Payroll liabilities	0.00		13.94
1741 0 Wage and church tax payables	22,536.58		8,542.27
1742 0 Social security liabilities	2,704.35		411.64
		486,902.55	296,416.62
of which taxes EUR 22,536.58 (EUR 8,542.27)			
1741 0 Wage and church tax payables			
of which social security EUR 2,704.35 (EUR 411.64)			
1742 0 Social security liabilities			
of which remaining term up to 1 year EUR 486,902.55 (EUR 296,416.62)			
1701 0 Other liabilities rem.term 1 yr.			
1730 0 Credit card settlements			
1733 0 Claims float Liberty due w/in 1 y			
1733 1 Claims float Travelers due w/in 1 y			
1733 2 Claims float R+V due w/in 1 y			
1733 3 Claims float Antares due w/in 1 y			
1740 0 Payroll liabilities			
1741 0 Wage and church tax payables			
1742 0 Social security liabilities			
Prepaid expenses			
990 0 Deferred income		13,830.10	4,321.00
		<u>29,136,669.25</u>	<u>32,104,822.93</u>

Income statement accounts from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

Account	Description	EUR	Financial Year EUR	Prior Year EUR
Sales				
8100 0	Tax-exempt sales, s 4 no. 8 ff. UStG	12,080,337.87		7,055,030.76
8336 0	Tax-exempt other serv. s. 18b UStG	795,858.00		568,486.86
8338 0	Tax-exempt sales 3rd country	73,500.00		147,500.00
8400 0	Revenue, 19% VAT	<u>905,444.52</u>		<u>600,500.00</u>
			13,855,140.39	8,371,517.62
Income from disposal of items of noncurrent assets and from reversal of write-downs of items of fixed assets				
8829 0	Revenue from sales of tngbl fxd assets		4,584.32	0.00
Income from reversal of global valuation allowance on receivables				
2730 0	Incml rdctn globl valuatn allownc on rec		0.00	26,600.00
Income from reversal of provisions				
2735 0	Income from reversal of provisions		1,984.00	22,410.28
Miscellaneous other operating income				
2520 0	Prior - period income	0.00		3,644.51
2660 0	Currency translation gains	293,502.54		0.00
2743 0	Investment subsidies (taxable)	0.00		1,875.00
2749 0	Refunds AAG	5,507.75		15,179.49
8603 0	Other operating income	6,309.67		5,006.68
8610 0	Allocated other non-cash benefits	<u>5,459.59</u>		<u>4,789.18</u>
			310,779.55	30,494.86
of which currency translation gains EUR 293,502.54 (EUR 0.00)				
2660 0	Currency translation gains			
Expenses for purchased services				
3101 0	Provision expense no VAT	565,535.38		418,003.70
3101 1	Provision expense Reverse Charge	<u>385,119.17</u>		<u>269,643.19</u>
			950,654.55	687,646.89
Wages and salaries				
4120 0	Salaries	1,526,015.30		1,379,109.53
4129 0	Management bonuses paid to employees	853,397.94		464,847.50
4145 0	Volunt. social bnfts subj to wage tax	27,186.79		1,225.85
4149 0	Flat-rate tax on other benefits	106.27		96.78
4152 0	Non-cash bnft/ serv employees	8,352.92		5,871.55
4175 0	Travel expn reim brsmnt-home/workplc	2,417.67		1,904.41
4194 0	Flat-rate taxes marg part-time workers	124.00		108.00
4195 0	Wages for marginal part-time work	5,400.00		5,400.00
4198 0	Flat-rate taxes for employees	<u>7,618.68</u>		<u>914.37</u>
			2,430,619.57	1,859,477.99
Carried forward			10,791,214.14	5,903,897.88

Income statement accounts from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		10,791,214.14	5,903,897.88
Social security costs and expenses related to pension plans and for support			
4130 0 Statutory social security expenses	208,369.53		112,155.09
4138 0 Contrb. to occup. health/safety agency	1,736.76		2,610.35
4140 0 Vol. social benfts not subj to wage tx	11,364.28		11,911.61
4165 0 Post-employment benefit costs	<u>84,400.70</u>		<u>17,308.51</u>
		305,871.27	143,985.56
of which in respect of old age pensions EUR 84,400.70 (EUR 17,308.51)			
4165 0 Post-employment benefit costs			
Depreciation and amortization			
Of noncurrent intangible assets and property, plant and equipment			
4822 0 Amortisation of intngbl fixed assets	4,223.50		14,598.50
4830 0 Depreciation of tangible fixed assets	3,193.30		3,852.00
4830 1 Depreciation IT-Hardware	5,980.69		2,759.25
4855 0 Immediate write-off of low-value assets	<u>5,408.42</u>		<u>408.42</u>
		18,805.91	21,618.17
Occupancy costs			
4210 0 Rent (immovable property)	200,873.41		216,917.14
4228 0 Incidental rental/lease exp. (SBI)	6,638.62		9,432.13
4240 0 Gas, electricity, water	685.33		964.48
4250 0 Cleaning	22.50		107.57
4260 0 Maintenance of operating premises	58,362.69		2,633.47
4280 0 Other occupancy costs	<u>4,205.88</u>		<u>0.00</u>
		270,788.43	230,054.79
Insurance premiums, fees and contributions			
4360 0 Insurance premiums	1,068.88		1,050.29
4361 0 E&O insurance	116,554.60		58,654.04
4380 0 Contributions	<u>436.78</u>		<u>439.96</u>
		118,060.26	60,144.29
Cost of third-party repairs and maintenance			
4805 0 Repairs/maintenance operat/office equipm	228.48		154.86
4806 0 Hardware / software maintenance expenses	<u>20,649.83</u>		<u>16,275.12</u>
		20,878.31	16,429.98
Vehicle costs			
4520 0 Motor vehicle insurance	828.58		987.23
4530 0 Current motor vehicle operat. costs	3,043.78		1,522.26
4540 0 Motor vehicle repairs	646.88		373.76
Carried forward	<u>4,519.24-</u>	<u>10,056,809.96</u>	<u>2,883.25-</u> <u>5,431,665.09</u>

Income statement accounts from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward	4,519.24-	10,056,809.96	5,431,665.09 2,883.25-
Vehicle costs			
4550 0 Garage rent	3,582.54		6,662.34
4575 0 Leasing expenses for electric vehicles	6,758.03		5,083.14
4580 0 Other motor vehicle expenses	1,135.00		0.00
4595 0 Third-party vehicle expenses	<u>280.17</u>		<u>0.00</u>
		16,274.98	14,628.73
Advertising and travel expenses			
4600 0 Advertising expenses	2,959.16		669.69-
4630 0 Gifts, deductible, without s. 37b EStG	939.89		871.15
4640 0 Corporate hospitality expenses	15,044.84		1,881.94-
4650 0 Entertainment expenses	7,830.43		1,958.64
4653 0 Small gifts	214.80		0.00
4654 0 Non-deductible entertainm. expenses	3,355.90		839.42
4663 0 Employee travel expnses, cost of travel	23,825.23		1,882.67
4664 0 Employee trav. expn, addnl substnc costs	516.52		401.53-
4666 0 Employee trav. expn, accommodation costs	5,932.30		1,099.71-
4668 0 Employee mileage reimbursement	<u>1,244.75</u>		<u>0.00</u>
		61,863.82	1,499.01
Miscellaneous operating costs			
4300 0 Non-deductible input tax	2,695.27		2,174.89
4810 0 Operating leases fr technical equipment	1,799.28		1,623.92
4900 0 Other operating expenses	105,026.01		25,144.78
4901 0 Meeting/conference expenses	5,147.66		6.22
4905 0 Diff. Courtage	21.24		19.68
4909 0 Purchased services/ third-party services	0.00		153.63
4909 2 Purchased services/third-party services	315,853.99		366,341.09
4909 4 Purchased Services - WNS Charges	32,586.74		0.00
4909 6 Purchased Services Binder 2018 ff	1,708,576.65		1,111,190.14
4910 0 Postage	1,467.15		874.39
4920 0 Telephone	2,057.88		2,319.80
4921 0 Mobile phone expenses	9,249.78		7,251.95
4925 0 Fax and Internet expenses	4,571.21		3,393.59
4930 0 Office supplies	3,141.32		709.03
4940 0 Newspapers, books (specialist lit.)	1,865.27		2,305.62
4945 0 Training costs	16,644.82		561.79
4946 0 Voluntary social benefits	3,216.37		5,896.46
4950 0 Legal and consulting expenses	29,279.94		126,629.88
4953 0 IT expenses	15,324.84		15,245.22
4953 1 IT Consulting	33,290.26		18,143.64
4953 2 DIL IT Charges	290,292.54		187,237.43
4957 0 Period-end closing and audit costs	5,730.00		12,248.38
4969 0 Environmtl remed./ waste disposal expns	128.52		140.42
4970 0 Incidental monetary transaction costs	55,249.84		25,443.88
4980 0 Operating supplies	<u>2,474.85</u>		<u>1,184.26</u>
		2,645,691.43	1,916,240.09
Carried forward		7,332,979.73	3,499,297.26

Income statement accounts from 01/10/2021 to 30/09/2022

DUAL Europe GmbH, Köln

Account Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward		7,332,979.73	3,499,297.26
Losses on disposal of noncurrent assets			
2310 0 Disposals tngbl fxd ass. net carr. amnt.		4,791.20	0.00
Losses on write-downs or on disposal of current assets and transfers to valuation allowances on receivables			
2400 0 Bad debt allowances (normal amount)	32,487.27		0.00
2406 0 Bad debt allowances 19% VAT	<u>0.00</u>		<u>28,000.00</u>
		32,487.27	28,000.00
Miscellaneous other operating expenses			
2020 0 Prior-period expenses	16,285.84		4,491.14
2150 0 Currency translation losses	<u>7.74</u>		<u>59,947.07</u>
		16,293.58	64,438.21
of which currency translation losses EUR 7.74 (EUR 59,947.07)			
2150 0 Currency translation losses			
other interest and similar income			
2650 0 Other interest and similar income	0.15		0.15
2650 1 Other interest and simimilar income	8,534.14-		1,298.81-
2651 1 Custodian fees	18,266.92-		9,353.25-
2659 0 Othr int./sim. incm affiliated companies	<u>25,303.75</u>		<u>6,249.99</u>
		1,497.16-	4,401.92-
of which from affiliated companies EUR 25,303.75 (EUR 6,249.99)			
2659 0 Othr int./sim. incm affiliated companies			
Taxes on income			
2200 0 Corporate income tax	1,287,339.77		604,040.03
2204 0 Corp. incm tax refunds prior years	1.00-		0.00
2208 0 Solidarity surcharge	18,431.43		8,659.31
2213 0 Withholding tax investment income, 25%	0.04		0.04
2281 0 Backp/refunds trade tax pr yrs, s 4/5	0.40-		0.00
4320 0 Trade tax	<u>359,688.00</u>		<u>166,732.00</u>
		1,665,457.84	779,431.38
Other taxes			
4510 0 Motor vehicle tax		36.67	16.67
Net income for the financial year		<u><u>5,612,416.01</u></u>	<u><u>2,623,009.08</u></u>

Receivables and payables as at 30/09/2022

DUAL Europe GmbH, Köln

LIST OF RECEIVABLES
RECEIVABLES WITH DEBIT BALANCE

Account Description	EUR	EUR
30011 9 Tango		20,000.00
60049 9 Niche	15,000.00	
60053 0 Wing - Broken deal	23,800.00	
60057 0 Park Beskid	14,280.00	
60059 7 SARCA	15,000.00	
60059 8 River	20,825.00	
60064 0 Fog/Next	14,875.00	
60065 1 Portfolio	17,850.00	
60069 0 SBI	20,000.00	
60069 5 Excalibur	20,825.00	
60070 4 Alfina	17,500.00	
60071 0 Helios	23,800.00	
60071 6 Park Gdynia Port	<u>15,000.00</u>	218,755.00
Receivables with debit balance		<u>238,755.00</u>

Receivables and payables as at 30/09/2022

DUAL Europe GmbH, Köln

LIST OF PAYABLES
PAYABLES WITH CREDIT BALANCE

Account	Description	EUR	EUR
70001 1	Liberty Luxembourg	259,451.59	
70001 2	Travelers	83,017.09	
70001 3	R+V	716,697.88	
70001 4	Antares	43,511.65	
70002 1	Guy Carpenter	<u>9,753.12</u>	1,112,431.33
85101 0	Arqis Rechtsanwälte	86,275.00	
85206 0	Baker Tilly Rechtsanwaltsgesellschaft mb	6,039.25	
85301 9	Cloud Consulting Group GmbH	1,428.00	
85302 2	CMS Cameron McKenna Nabarro Olswang LLP	11,716.00	
85406 0	Dentons Europe LLP	32,130.00	
85411 0	Dropbox Int. Unlimited Company	4.30	
85413 0	DKV	110.11	
85418 0	Dentons UK and Middle East LLP	3,414.19	
85905 0	IFM Merz GmbH	1,881.69	
86001 0	KM Partners	7,500.00	
86208 0	Müller GmbH, Kurt	642.60	
86404 0	Osborne Clarke	10,400.00	
86904 0	salesforce.com EMEA Ltd.	4,083.78	
86907 0	SZA Schilling, Zutt & Anschütz	17,850.00	
86914 0	Sodexo	629.88	
87303 0	Klaus Vogel Bürotechnik GmbH	<u>27.93</u>	184,132.73
Payables with credit balance			<u><u>1,296,564.06</u></u>