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| **Exelot, Ltd, Division 8, Lod, Authorized Dealer #515434777** | | | | | | |
| **Trial Balance Report** | | | | | 18:27 03/03/20 | |
| **From 1/2019 until 12/2019** | | | | | Page 1 of 4 | |
| From Section: Sales income from sales and services – up to section: Financing expenses | | | | | | |
| From classification: Merchandise sales – up to classification: Financing income | | | | | | |
| **Income** | | | | | **Profit and Loss** | |
| **Sales income from sales and services** | | | | | | |
| **Account Card** | | **Opening balance** | | **Total Debit** | **Total Credit** | **Total Balance** |
| **Merchandise sales** | |  | |  |  |  |
| 4 | Income / Sales / fees | 0.00 | | 0.00 | 228,634.26 | (228,634.26) |
| 6 | Exempt income | 0.00 | | 0.00 | 20,398,937.74 | (20,398,937.74) |
| 201 | Revenue from services provided on-site | 0.00 | | 0.00 | 19,565,745.89 | (19,565,745.89) |
| 202 | (Revenue from services provided on-site (Debit? | 0.00 | | 19,565,745.89 | 0.00 | 19,565,745.89 |
| 326 | Receivables (P&L) | 0.00 | | 1,536,099.00 | 3,634,409.53 | (2,098,310.53) |
| **Total: Merchandise sales** | | 0.00 | | 21,101,844.89 | 43,827,727.42 | (22,725,882.53) |
| **Total: Income from sales and services** | | 0.00 | | 21,101,844.89 | 43,827,727.42 | (22,725,882.53) |
| **Cost of Sales and Services** | | | | | | |
| **Account Card** | | **Opening balance** | | **Total Debit** | **Total Credit** | **Total Balance** |
| **Acquisitions** | |  | |  |  |  |
| 69 | Outsourced customer service | 0.00 | | 250,381.29 | 0.00 | 250,381.29 |
| 72 | Gaash Courier fees | 0.00 | | 384,089.00 | 0.00 | 384,089.00 |
| 73 | BSI Customs Commissions Gaash Service expenses | 0.00 | | 12,424,482.27 | 1,739,405.01 | 10,685,077.26 |
| 133 | Shipments to customers [by] Hameritz Intellect ?? | 0.00 | | 6,003,866.11 | 0.00 | 6,003,866.11 |
| 303 | IBL Air Freight and Forwarding | 0.00 | | 1,526,846.62 | 11,688.61 | 1,515,158.01 |
| 305 | E-Cargo Customs Commissions | 0.00 | | 849,386.13 | 44,321.02 | 805,065.11 |
| **Total: Acquisitions** | | 0.00 | | 21,439,051.42 | 1,795,414.64 | 19,643,636.78 |
| **Total: Cost of Sales and Services** | | 0.00 | | 21,439,051.42 | 1,795,414.64 | 19,643,636.78 |
| **Production Costs** | | | | | | |
| **Account Card** | | **Opening balance** | | **Total Debit** | **Total Credit** | **Total Balance** |
| **Operating Costs** | |  | |  |  |  |
| 29 | Advertising and marketing | 0.00 | | 15,461.97 | 0.00 | 15,461.97 |
| 71 | Programming services | 0.00 | | 134,693.23 | 0.00 | 134,693.23 |
| 230 | Storage servers, Backups-server environment & ?? | | 0.00 | 74,896.41 | 0.00 | 74,896.41 |
| 265 | BSI by ZOETOP, forwarding expenses | 0.00 | | 7,122.26 | 2,382.45 | 4,739.81 |
| **Total: Operating Costs** | | 0.00 | | 232,173.87 | 2,382.45 | 229,791.42 |
| **Total: Production Costs** | | 0.00 | | 232,173.87 | 2,382.45 | 229,791.42 |

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| **Exelot, Ltd, Division 8, Lod, Authorized Dealer #515434777** | | | | | | |
| **Trial Balance Report** 18:27 03/03/20 | | | | | | |
| **From 1/2019 until 12/2019** Page 2 of 4 | | | | | | |
| From Section: Sales income from sales and services – up to section: Financing expenses | | | | | | |
| From classification: Merchandise sales – up to classification: Financing income | | | | | | |
| **Sales expenses** | |  | | | **Profit and Loss** | |
| **Sales expenses** | |  | | | |  |
| **Account Card** | | **Opening balance** | **Total Debit** | **Total Credit** | | **Total Balance** |
| **Travel expenses – Sales expenses** | | | | | | |
| 74 | Travel abroad | 0.00 | 138,102.83 | 0.00 | | 138,102.83 |
| **Total: Travel expenses – used as ???** | | 0.00 | 138,102.83 | 0.00 | | 138,102.83 |
| **Miscellaneous expenses – Sales expenses** | | | | | | |
| 130 | Translation services | 0.00 | 5,894.84 | 0.00 | | 5,894.84 |
| **Total: Net miscellaneous expenses – for ???** | | 0.00 | 5,894.84 | 0.00 | | 5,894.84 |
| **Total: Sales expenses** | | 0.00 | 143,997.67 | 0.00 | | 143,997.67 |
| **Administrative and general expenses** | | | | | | |
| **Account Card** | | **Opening balance** | **Total Debit** | **Total Credit** | | **Total Balance** |
| **Administrative and general expenses** | | | | | | |
| 18 | Office expenses | 0.00 | 700.00 | 0.00 | | 700.00 |
| 19 | Maintenance | 0.00 | 4,623.79 | 0.00 | | 4,623.79 |
| 22 | Business Insurance | 0.00 | 24,146.13 | 0.00 | | 24,146.13 |
| 23 | Telephone and Internet | 0.00 | 6,579.17 | 0.00 | | 6,579.17 |
| 24 | Cellular phone | 0.00 | 121.92 | 0.00 | | 121.92 |
| 25 | Parking rent & other services | 0.00 | 637,887.19 | 414,497.44 | | 223,389.75 |
| 26 | Professionals | 0.00 | 127,878.62 | (6,888.89) | | 134,767.51 |
| 27 | Legal | 0.00 | 9,731.88 | 0.00 | | 9,731.88 |
| 30 | Fees & membership dues | 0.00 | 1,516.00 | 0.00 | | 1,516.00 |
| 31 | Rent | 0.00 | 106,851.78 | 0.00 | | 106,851.78 |
| 33 | Refreshments | 0.00 | 914.60 | 0.00 | | 914.60 |
| 59 | Cancellation balance | 0.00 | 4.19 | 8,882.40 | | (8,878.21) |
| 135 | Consulting and Management | 0.00 | 71,160.68 | 0.00 | | 71,160.68 |
| 138 | Parking | 0.00 | 341.39 | 0.00 | | 341.39 |
| 142 | Computer and software maintenance | 0.00 | 3,647.19 | 0.00 | | 3,647.19 |
| 144 | Meals | 0.00 | 9,266.34 | 4,243.00 | | 5,023.34 |
| 180 | Travel | 0.00 | 76.07 | 0.00 | | 76.07 |
| 181 | Overseas corporate consulting – Med, Ltd. | 0.00. | 9,602.23 | 0.00 | | 9,602.23 |
| 254 | HR – Recruiting Personnel | 0.00 | 690.00 | 0.00 | | 690.00 |
| **Total: Administrative and General Expenses** | | 0.00 | 1,015,739.17 | 420,733.95 | | 595,005.22 |
| **Salaries and related expenses – Administrative and related** | | | | | | |
| 35 | Salaries | 0.00 | 1,318,148.00 | 1.00 | | 1,318,147.00 |
| 36 | National Insurance – Employer | 0.00 | 84,669.00 | 0.00 | | 84,669.00 |

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| **Exelot, Ltd, Division 8, Lod, Authorized Dealer #515434777** | | | | | |
| **Trial Balance Report** | | | | 18:27 03/03/20 | |
| **From 1/2019 until 12/2019** | | | | Page 3 of 4 | |
| From Section: Sales income from sales and services – up to section: Financing expenses | | | | | |
| From classification: Merchandise sales – up to classification: Financing income | | | | | |
| **General Expenses** | | | | **Profit and Loss** | |
| **Administrative and general expenses** | | | | | |
| **Account Card** | | **Opening balance** | **Total Debit** | **Total Credit** | **Total Balance** |
| **Salaries and related expenses –  Administrative and related** | | | | | |
| 37 | Employer providence | 0.00 | 74,950.00 | 0.00 | 74,950.00 |
| 38 | Compensation | 0.00 | 86,670.00 | 0.00 | 86,670.00 |
| 88 | Vehicle-use value (debit? | 0.00 | 64,240.00 | 0.00 | 64,240.00 |
| 89 | Vehicle-use value (credit? | 0.00 | 0.00 | 64,240.00 | (64,240.00) |
| 90 | Mobile phone (debit? | 0.00 | 1,260.00 | 0.00 | 1,260.00 |
| 91 | Mobile phone (credit? | 0.00 | 0.00 | 1,260.00 | (1,260.00) |
| 161 | Meals value (debit? | 0.00 | 2,304.00 | 0.00 | 2,304.00 |
| 162 | Meals value (credit? | 0.00 | 0.00 | 2,304.00 | (2,304.00) |
| 245 | Advanced Study Fund expenses | 0.00 | 6,214.00 | 0.00 | 6,214.00 |
| 317 | Wages – work in China | 0.00 | 37,545.30 | 0.00 | 37,545.30 |
| **Total: Salaries and related expenses – Administrative and ???** | | 0.00 | 1,676,000.30 | 67,805.00 | 1,608,195.30 |
| **Vehicle maintenance and transport – General & Management** | | | | | |
| 32 | Vehicle maintenance – 162-64-801 | 0.00 | 1,668.87 | 0.00 | 1,668.87 |
| 79 | Vehicle maintenance – 72-747-55 | 0.00 | 31,900.83 | 950.15 | 30,950.68 |
| 123 | Vehicle maintenance – 71-99-455 | 0.00 | 57,499.29 | 2,400.50 | 55,098.79 |
| 179 | General vehicle maintenance | 0.00 | 1,310.99 | 0.00 | 1,310.99 |
| **Total: Vehicle maintenance and transport – Management** | | 0.00 | 92,379.98 | 3,350.65 | 89,029.33 |
| **Total: Administrative and General Expenses** | | 0.00 | 2,784,119.45 | 491,889.60 | 2,292,229.85 |
| **Financing expenses** | | | | | |
| **Account Card** | | **Opening balance** | **Total Debit** | **Total Credit** | **Total Balance** |
| **Financing expenses** | | | | | |
| 34 | Credit Card fees | 0.00 | 12,788.69 | 0.00 | 12,788.69 |
| 39 | Interest and bank fees | 0.00 | 63,543.90 | 0.00 | 63,543.90 |
| 119 | Exchange differential expenses | 0.00 | 133,674.09 | 5,260.18 | 128,413.91 |
| **Total: Financing expenses** | | 0.00 | 210,006.68 | 5,260.18 | 204,746.50 |

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| **Exelot, Ltd, Division 8, Lod, Authorized Dealer #515434777** | | | | | |
| **Trial Balance Report** | | | | 18:27 03/03/20 | |
| **From 1/2019 until 12/2019** | | | | Page 4 of 4 | |
| From Section: Sales income from sales and services – up to section: Financing expenses | | | | | |
| From classification: Merchandise sales – up to classification: Financing income | | | | | |
| **Net Financing** | |  | | | **Profit and Loss** |
| **Financing expenses** | |  |
| **Account Card** | | **Opening balance** | **Total Debit** | **Total Credit** | **Total Balance** |
| **Financing income** | |  |  |  |  |
| 40 | Interest income | 0.00 | 2.07 | 0.00 | 2.07 |
| **Total: Financing income** | | 0.00 | 2.07 | 0.00 | 2.07 |
| **Total: Financing expenses** | | 0.00 | 210,008.75 | 5,260.18 | 204,748.57 |
| **Total profit in Profit and Loss Report** | | **0.00** | **45,911,196.05** | **46,122,674.29** | **(211,478.24)** |
| **Total Report:** | | **0.00** | **45,911,196.05** | **46,122,674.29** | **(211,478.24)** |