**Exelot Ltd., 8 Hativa St., Lod** **Licensed Dealer No. 515434777**

 **Trial Balance Report** August 27, 2020 14:16

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From item: Income from sales and provision of services – until item: Financing expenses

From classification: Sales of merchandise – until classification: Financing expenses

**Income** **Profit and Loss**

**Income from Sales and Provision of Services**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Sales of Merchandise** |  |  |  |
| 4 Income/sales/fees | 0.00 | 0.00 | 583,183.77 | (583,183.77) |
| 6 Exempt income | 0.00 | 0.00 | 33,291,134.55 | (33,291,134.55) |
| 201 Income from provision of services to sites | 0.00 | 0.00 | 33,065,808.94 | (33,065,808.94) |
| 202 Income from provision of services to sites (D) | 0.00 | 33,065,808.94 | 0.00 | 33,065,808.94 |
| **Total: Sales of Merchandise** | 0.00 | 33,065,808.94 | 66,940,127.26 | (33,874,318.32) |
| **Total: Income from sales and provision of services** | 0.00 | 33,065,808.94 | 66,940,127.26 | (33,874,318.32) |
| **Cost of Sales and Provision of Services** |  |  |  |  |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Purchases** |  |  |  |  |
| 69 Customer service, outsourced | 0.00 | 113,453.84 | 0.00 | 113,453.84 |
| 72 Messenger service taxes – Gaash | 0.00 | 1,033,385.00 | 0.00 | 1,033,385.00 |
| 73 BSI customs fees expenses, Gaash service | 0.00 | 20,782,438.34 | 20,010.00 | 20,762,428.34 |
| 133 Deliveries to customers, Hameritz, Cheetah and Ratz | 0.00 | 6,089,221.63 | 0.00 | 6,089,221.63 |
| 303 Delivery and aerial transport IBL | 0.00 | 1,210,028.95 | 0.00 | 1,210,028.95 |
| 304 Customs fees expenses, overseas and cargo | 0.00 | 50,940.70 | 0.00 | 50,940.70 |
| 305 Customs fees expenses, Ecargo | 0.00 | 753,289.67 | 0.00 | 753,289.67 |
| **Total: Purchases** | 0.00 | 30,032,758.13 | 20,010.00 | 30,012,748.13 |
| **Total: Cost of sales and provision of services** | 0.00 | 30,032,758.13 | 20,010.00 | 30,012,748.13 |
| **Production Costs** |  |  |  |  |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Operating Expenses** |  |  |  |  |
| 28 Conferences, continuing education, professional suppliers | 0.00 | 66,566.00 | 0.00 | 66,566.00 |
| 29 Advertising, marketing and promotion | 0.00 | 9,622.47 | 0.00 | 9,622.47 |
| 71 Software and development services | 0.00 | 349,985.10 | 0.00 | 349,985.10 |
| 230 Servers, storage, backup – server environment | 0.00 | 50,655.87 | 0.00 | 50,655.87 |
| **Total: Operating expenses** | 0.00 | 476,829.44 | 0.00 | 476,829.44 |
| **Total: Production costs** | 0.00 | 476,829.44 | 0.00 | 476,829.44 |
|  |  |  |  |  |
|  |  |  |  |  |

**Exelot Ltd., 8 Hativa St., Lod** **Licensed Dealer No. 515434777**

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From item: Income from sales and provision of services – until item: Financing expenses

From classification: Sales of merchandise – until classification: Financing expenses

**Sale Expenses** **Profit and Loss**

**Sale Expenses**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Travel Expenses – Used as Sale Expenses** |  |  |  |
| 74 Travel abroad | 0.00 | 32,625.08 | 0.00 | 32,625.08 |
| **Total: Travel expenses – used as sale expenses** | 0.00 | 32,625.08 | 0.00 | 32,625.08 |
| **Various Net Expenses – Used as Sale Expenses** |  |  |  |  |
| 130 Translation services | 0.00 | 1,533.95 | 0.00 | 1,533.95 |
| **Total: Various net expenses – Used as sale expenses** | 0.00 | 1,533.95 | 0.00 | 1,533.95 |
| **Total: Sale Expenses** | 0.00 | 34,159.03 | 0.00 | 34,159.03 |
| **Administrative and General Expenses** |  |  |  |  |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Administrative and General Expenses** |  |  |  |  |
| 18 Office expenses | 0.00 | 447.62 | 0.00 | 447.62 |
| 19 Maintenance | 0.00 | 2,215.38 | 0.00 | 2,215.38 |
| 22 Business insurance | 0.00 | 3,888.00 | 0.00 | 3,888.00 |
| 23 Telephone and internet | 0.00 | 6,703.40 | 0.00 | 6,703.40 |
| 26 Professional expenses | 0.00 | 36,723.93 | 0.00 | 36,723.93 |
| 27 Legal expenses | 0.00 | 11,430.72 | 0.00 | 11,430.72 |
| 30 Fees and membership fees | 0.00 | 1,137.00 | 0.00 | 1,137.00 |
| 31 Rent | 0.00 | 66,229.83 | 0.00 | 66,229.83 |
| 33 Refreshments | 0.00 | 437.31 | 0.00 | 437.31 |
| 59 Cancellation of balances | 0.00 | 0.91 | 1.07 | (0.16) |
| 135 Consulting and management | 0.00 | 107,113.15 | 0.00 | 107,113.15 |
| 142 Computer and software maintenance | 0.00 | 15,912.28 | 0.00 | 15,912.28 |
| 144 Meals | 0.00 | 709.02 | 1,230.00 | (520.98) |
| 181 Corporate consulting abroad Med Limited | 0.00 | 6,827.45 | 0.00 | 6,827.45 |
| 226 Gifts | 0.00 | 2,000.00 | 1,000.00 | 1,000.00 |
| 239 Accommodations abroad | 0.00 | 2,452.45 | 0.00 | 2,452.45 |
| 289 Survey expenses | 0.00 | 16,000.00 | 0.00 | 16,000.00 |
| 331 Marketing and PR abroad | 0.00 | 5,793.00 | 0.00 | 5,793.00 |
| 358 Office management abroad | 0.00 | 5,036.07 | 0.00 | 5,036.07 |
| 360 Business consulting | 0.00 | 84,459.07 | 0.00 | 84,459.07 |
| 369 Marketing services abroad | 0.00 | 17,520.00 | 0.00 | 17,520.00 |
| 373 Vehicle maintenance 79-28-031 | 0.00 | 1,961.00 | 0.00 | 1,961.00 |
| **Total: Administrative and General Expenses** | 0.00 | 394,997.70 | 2,231.07 | 392,766.63 |

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From item: Income from sales and provision of services – until item: Financing expenses

From classification: Sales of merchandise – until classification: Financing expenses

**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 General Expenses** |
| 35 Salaries | 0.00 | 871,353.00 | 8.00 | 871,345.00 |
| 36 National Insurance, employer | 0.00 | 57,700.00 | 0.00 | 57,700.00 |
| 37 Benefits, employer | 0.00 | 45,890.00 | 0.00 | 45,890.00 |
| 38 Severance  | 0.00 | 46,769.00 | 0.00 | 46,769.00 |
| 88 Value of use of vehicle (D) | 0.00 | 35,160.00 | 0.00 | 35,160.00 |
| 89 Value of use of vehicle (C) | 0.00 | 0.00 | 35,160.00 | (35,160.00) |
| 90 Value of mobile phone (D) | 0.00 | 630.00 | 0.00 | 630.00 |
| 91 Value of mobile phone (C) | 0.00 | 0.00 | 630.00 | (630.00) |
| 161 Value of meals (D) | 0.00 | 656.00 | 0.00 | 656.00 |
| 162 Value of meals (C) | 0.00 | 0.00 | 656.00 | (656.00) |
| 245 Continuing education fund, expenses | 0.00 | 4,219.00 | 0.00 | 4,219.00 |
| 340 Value of social benefits, debit | 0.00 | 2,142.00 | 0.00 | 2,142.00 |
| 341 Value of social benefits, credit | 0.00 | 0.00 | 2,142.00 | (2,142.00) |
| **Total: Salaries and related expenses – Administrative and general expenses** | 0.00 | 1,064,519.00 | 38,596.00 | 1,025,923.00 |
| **Vehicle Maintenance and Deliveries – Administrative and General Expenses** |
| 79 Vehicle maintenance 72-747-55 | 0.00 | 9,049.88 | 0.00 | 9,049.88 |
| 123 Vehicle maintenance 71-99-455 | 0.00 | 330.70 | 0.00 | 330.70 |
| 337 Vehicle maintenance 78709701 | 0.00 | 7,445.02 | 0.00 | 7,445.02 |
| **Total: Vehicle Maintenance and Deliveries – Administrative and General Expenses** | 0.00 | 16,825.60 | 0.00 | 16,825.60 |
| **Total: Administrative and General Expenses** | 0.00 | 1,476,342.30 | 40,827.07 | 1,435,515.23 |
| **Financing Expenses** |  |  |  |  |
| **Account card** | **Opening balance** | **Total debit** | **Total credit** | **Total balance** |
| **Financing Expenses** |  |  |  |  |
| 34 Credit card fees | 0.00 | 1,154.05 | 0.00 |  |
| 39 Interest and bank fees | 0.00 | 45,403.50 |  |  |
| 119 Expenses due to salary differences | 0.00 | 56,371.93 | 2,851.11 | 53,520.82 |
| **Total: Financing expenses** | 0.00 | 102,929.48 | 2,851.11 | 100,078.37 |
| **Total: Financing expenses** | 0.00 | 102,929.48 | 2,851.11 | 100,078.37 |
| **Total profit on Profit and Loss Statement** | **0.00** | **65,188,827.32** | **67,003,815.44** | **(1,814,988.12)** |
| **Total in report:** | **0.00** | **65,188,827.32** | **67,003,815.44** | **(1,814,988.12)** |