

# ANNUAL REPORT

**beginning of financial year:** 01.01.2023

**end of the financial year:** 31.12.2023

**business name:** HOOVI Group OÜ

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## Management report

HOOVI Group OÜ is a holding company that provides services to a subsidiary HOOVI Rental OÜ. HOOVI Rental OÜ is a financial institution whose main activity is to offer financial products to companies registered in Estonia, whose activities comply with the developed rules for issuing loans.

The company is a going concern and it is planned to expand its operations through subsidiaries.

The most important ratios of the company:

	<b>2023 / EUR</b>	<b>2022 / EUR</b>
Net interest income	7 321	-30 904
Net fee income	-83 666	60 938
Financial Income from Investments in Subsidiaries	233 176	6 894
Profit/Loss for the Financial Year	36 497	-115 656

## The annual accounts

### Statement of financial position

(In Euros)

	31.12.2023	31.12.2022	Note
Assets			
Current assets			
Cash and cash equivalents	26 543	40 518	2
Receivables and prepayments	91 028	212 081	3
<b>Total current assets</b>	<b>117 571</b>	<b>252 599</b>	
Non-current assets			
Investments in subsidiaries and associates	292 570	59 394	4
Receivables and prepayments	2 336 136	2 268 644	3
Property, plant and equipment	902	929	6
Intangible assets	105 616	55 156	7
<b>Total non-current assets</b>	<b>2 735 224</b>	<b>2 384 123</b>	
<b>Total assets</b>	<b>2 852 795</b>	<b>2 636 722</b>	
Liabilities and equity			
Liabilities			
Current liabilities			
Loan liabilities	0	630	8
Payables and prepayments	83 778	38 972	9
Provisions	79 577	34 577	10
<b>Total current liabilities</b>	<b>163 355</b>	<b>74 179</b>	
Non-current liabilities			
Loan liabilities	2 569 150	2 678 750	8
<b>Total non-current liabilities</b>	<b>2 569 150</b>	<b>2 678 750</b>	
<b>Total liabilities</b>	<b>2 732 505</b>	<b>2 752 929</b>	
Equity			
Issued capital	10 000	10 000	11
Other reserves	200 000	0	11
Retained earnings (loss)	-126 207	-10 551	
Annual period profit (loss)	36 497	-115 656	
<b>Total equity</b>	<b>120 290</b>	<b>-116 207</b>	
<b>Total liabilities and equity</b>	<b>2 852 795</b>	<b>2 636 722</b>	

## Income statement

(In Euros)

	2023	2022	Note
Interest income	334 908	252 186	16
Interest expenses	-327 587	-283 090	17
<b>Net interest income</b>	<b>7 321</b>	<b>-30 904</b>	
Service fee income	204 000	243 257	12
Service fee expenses	-287 666	-182 319	14
<b>Net service fee income</b>	<b>-83 666</b>	<b>60 938</b>	
Other financial income and expense	28	0	
Other operating expense	-102 503	-72 681	13
Employee expense	0	-77 430	15
Depreciation and impairment loss (reversal)	-15 798	-352	
Other expense	-2 061	-2 121	
Profit (loss) from subsidiaries	233 176	6 894	4
<b>Profit (loss) before tax</b>	<b>36 497</b>	<b>-115 656</b>	
<b>Annual period profit (loss)</b>	<b>36 497</b>	<b>-115 656</b>	

## Notes

### Note 1 Accounting policies

#### General information

The 2023 annual accounts of Hoovi Group OÜ have been prepared in accordance with the Estonian financial reporting standard. The Estonian financial reporting standard is aimed at the public, based on internationally recognized accounting and reporting principles a set of financial reporting requirements, the basic requirements of which are established by the Accounting Act of the Republic of Estonia and specified by the guidelines issued by the Accounting Committee. The company's annual accounts have been prepared based on the requirements established for the abbreviated annual accounts of small enterprises. The profit and loss statement has been prepared on the basis of the special scheme of the financial institution in accordance with the Accounting Act. Leaving it has also been changed to the format of the 2021 profit report.

The annual accounting report is prepared in euros.

#### Changes in accounting policies or presentation of information

Additional item name	31.12.2022	Change	31.12.2022
	52 500	6 894	59 394
	0	6 894	6 894
	-133 101	6 894	-126 207
	-122 550	6 894	-115 656
	267 237	-55 156	212 081
	0	55 156	55 156
	74 771	-55 156	19 615

#### Financial assets

Financial assets include money, short-term and long-term loan claims to customers, short-term financial investments, claims against buyers and other claims. Financial assets are initially recognized at their acquisition cost, which is the fair value of the consideration paid or received for the given financial asset. The original acquisition cost includes all transaction costs directly related to the financial asset. A financial asset is removed from the balance sheet when the company loses the right to the cash flows arising from the financial asset or it transfers the cash flows arising from the asset and most of the risks and rewards related to the financial asset to a third party. Purchases and sales of financial assets are consistently recorded on the value date, i.e. the day the company becomes the owner of the purchased financial asset or loses ownership of the sold financial asset.

#### Cash and cash equivalents

Deposits in banks are recorded as cash and cash proxies.

#### Shares of subsidiaries and associates

A subsidiary is an enterprise over which the parent company has a dominant influence or control. In general, the presence of control is assumed if the parent company owns more than 50% of the voting shares or parts in the company. When acquiring subsidiaries, investments are reflected in the purchase price plus transaction costs. The acquisition cost accounting method is used for further reporting.

The company has not prepared a consolidated annual report, it is based on the reference: RPS §29 3) a consolidating entity whose consolidated indicators do not exceed the criteria of § 92 subsection 1 or 2 of the Act on Auditor Activities, which stipulate the obligation to review.

#### Receivables and prepayments

Receivables from buyers, accruals and other short- and long-term receivables (including loan receivables, deposits) are recorded at the adjusted acquisition cost. On each balance sheet date, it is assessed whether there are signs of impairment of the value of these financial assets. In the event that such characteristics are present, the financial assets recorded at the adjusted acquisition cost are devalued to the present value of the payments expected to be received from them in the future. Impairment discounts are recognized as an expense in the income statement.

Claims are divided into short-term and long-term.

Short-term receivables are receivables received within the next 12 months.

Long-term receivables are receivables that are received within 1-5, more than 5 years, as well as the receivables of buyers, the receipt of which is not likely within 12 months.

#### **Plant, property and equipment and intangible assets**

Property and equipment are recorded at acquisition cost less accumulated depreciation and accumulated impairment losses. If the important parts of an object of property and equipment have different useful lives, then they are taken into account as separate objects of property and equipment (main components). Profit or loss from the disposal of property and equipment is recorded in the income statement in the line of other income.

Depreciation is calculated using the straight-line method over the asset's useful life. In the profit and loss account, the depreciation account "Fixed asset depreciation expense" is recorded.

**Minimal acquisition cost** 200

#### **Useful life by assets group (years)**

Assets group name	Useful life
Hardware	5
Software	5

#### **Financial liabilities**

Financial liabilities are initially recognized at their acquisition cost, which is the fair value of the consideration paid or received for the given financial liability. The original acquisition cost includes all transaction costs directly related to the financial liability. Financial liabilities are recorded in the balance sheet at the adjusted acquisition cost. Liabilities whose repayment term is within 12 months and those in which the creditor has the right to cancel the contract due to the violation of the terms of the contract are recorded as short-term liabilities. Everything else is recorded as a long-term liability. A financial liability is removed from the balance sheet when it is satisfied, terminated or expired.

#### **Revenue recognition**

Revenue from the sale of the service is recognized after the service is provided, or if the service is provided over a longer period of time, based on the stage of completion method.

Interest income is recognized when receipt of income is probable and the amount of income can be reliably estimated. Interest income is recognized using the internal interest rate of the asset, except in cases where the receipt of interest is uncertain. In such cases, interest income is calculated on a cash basis.

Fee and commission income and expenses that are inseparable from the effective interest rate of the financial asset or liability are included in the effective interest rate. Other fee and commission income (e.g. account servicing fees) is recognized when related services are provided. Other fee and commission expenses are mainly related to transaction and service fees, which are expensed when services are received.

Revenues are:

- \* interest income;
- \* management services.

#### **Expense recognition**

In the reporting period, the revenues earned during the period and the expenses related to earning these revenues are recorded. Expenditures for which the corresponding revenues arise in subsequent periods are recorded as expenses in the same periods as the related revenues.

The costs are:

- \* collection services;
- \* background check;
- \* commission fees;
- \* advertising costs;
- \* IT services;
- \* legal costs;
- \* rent costs;
- \* transportation costs;

- \* means of communication;
- \* accounting costs;
- \* bank service fees;
- \* labor costs;
- \* taxes, state fees.

#### **Taxation**

According to the current income tax law, the profit distributed as dividends is taxed at the rate of 20/80 of the amount paid out as net dividend. Corporate income tax calculated on dividends is recorded as an income tax expense in the income statement of the period in which the dividends are declared, regardless of the period for which they are declared or when the dividends are paid out.

#### **Related parties**

The company considers parties to be related if one controls the other or has significant influence over the other's activities to decisions.

Related parties are:

- owners;
- members of the board and council;
- subsidiary entrepreneurs;
- legal entity owners with significant participation and entrepreneurs under their dominant or significant influence;
- close family members of the above-mentioned persons and their related companies.

## **Note 2 Cash and cash equivalents**

(In Euros)

	<b>31.12.2023</b>	<b>31.12.2022</b>
Bank account	26 543	40 518
<b>Total cash and cash equivalents</b>	<b>26 543</b>	<b>40 518</b>



## Note 3 Receivables and prepayments

(In Euros)

	31.12.2023	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Tax prepayments and receivables	4 796	4 796		
Loan receivables	2 336 136		2 336 136	5
Other receivables	72 068	72 068		
Interest receivables	72 068	72 068		18
Prepayments	14 164	14 164		
Deferred expenses	11 044	11 044		
Other paid prepayments	3 120	3 120		
<b>Total receivables and prepayments</b>	<b>2 427 164</b>	<b>91 028</b>	<b>2 336 136</b>	

  

	31.12.2022	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Accounts receivable	309 875	144 270	165 605	
Accounts receivables	309 875	144 270	165 605	
Loan receivables	2 103 039		2 103 039	5
Other receivables	48 196	48 196		
Interest receivables	48 196	48 196		18
Prepayments	19 615	19 615		
Deferred expenses	19 615	19 615		
<b>Total receivables and prepayments</b>	<b>2 480 725</b>	<b>212 081</b>	<b>2 268 644</b>	

## Note 4 Shares of subsidiaries

(In Euros)

Shares of subsidiaries, general information					
Subsidiary's registry code	Name of subsidiary	Country of incorporation	Principal activity	Ownership interest (%)	
				31.12.2022	31.12.2023
16232348	Hoovi Estonia OÜ	Estonia	provision of financial services	100	100
16020217	Hoovi Rental OÜ	Estonia	provision of financial services	100	100

Shares of subsidiaries, detaild information:			
Name of subsidiary	31.12.2022	Profit (loss) by equity method	31.12.2023
Hoovi Estonia OÜ	59 394	6 000	65 394
Hoovi Rental OÜ	0	227 176	227 176
<b>Total shares of subsidiaries, at end of previous period</b>	<b>59 394</b>	<b>233 176</b>	<b>292 570</b>

## Note 5 Loan receivables

(In Euros)

	31.12.2023	1 - 5 years	Interest rate	Base currencies	Due date	Note
Hoovi Rental OÜ	1 986 136	1 986 136	15%	eur	2025	18
Esto Holding OÜ	350 000	350 000	12%	eur	2025	18
<b>Loan receivables</b>	<b>2 336 136</b>	<b>2 336 136</b>				

  

	31.12.2022	1 - 5 years	Interest rate	Base currencies	Due date	Note
Hoovi Rental OÜ	1 718 039	1 718 039	15%	eur	2025	18
Esto Holding OÜ	385 000	385 000	12%	eur	2025	18
<b>Loan receivables</b>	<b>2 103 039</b>	<b>2 103 039</b>				

## Note 6 Property, plant and equipment

(In Euros)

		Total
	Computers and computer systems	
<b>31.12.2022</b>		
Carried at cost	1 491	1 491
Accumulated depreciation	-562	-562
<b>Residual cost</b>	<b>929</b>	<b>929</b>
Acquisitions and additions	345	345
Depreciation	-372	-372
<b>31.12.2023</b>		
Carried at cost	1 836	1 836
Accumulated depreciation	-934	-934
<b>Residual cost</b>	<b>902</b>	<b>902</b>

## Note 7 Intangible assets

(In Euros)

			Total
	Computer software	Unfinished projects and prepayments	
<b>31.12.2022</b>			
Carried at cost	0	55 156	55 156
Accumulated depreciation	0	0	0
<b>Residual cost</b>	<b>0</b>	<b>55 156</b>	<b>55 156</b>
Acquisitions and additions	65 886		65 886
Depreciation	-15 426		-15 426
Reclassifications	55 156	-55 156	
<b>31.12.2023</b>			
Carried at cost	121 042	0	121 042
Accumulated depreciation	-15 426	0	-15 426
<b>Residual cost</b>	<b>105 616</b>	<b>0</b>	<b>105 616</b>

## Note 8 Loan commitments

(In Euros)

	31.12.2023	Allocation by remaining maturity			Interest rate	Base currencies	Due date	Note
		Within 12 months	1 - 5 years	Over 5 years				
Non-current loans								
Entourage OÜ	312 500		312 500		12%	eur	2025-2027	18
Eesti Eksport OÜ	212 500		212 500		12%	eur	2025-2027	18
Wellman OÜ	1 515 000		1 515 000		12%	eur	2025-2027	18
Heipo OÜ	48 400		48 400		12%	eur	2025-2027	18
Hoovi Estonia OÜ	50 000		50 000		12%	eur	2025-2027	18
WELLMAN LOGISTICS SIA	250 000		250 000		4% + euribor	eur	2025-2027	18
BLUE BLACK INTERNATIONAL LLC	50 000		50 000		12%	eur	2025-2027	18
Coraline OÜ	14 500		14 500		15%	eur	2025-2027	18
KO Invest OÜ	18 000		18 000		15%	eur	2025-2027	18
Sandy Pines Invest OÜ	46 400		46 400		12%	eur	2025-2027	18
Privet loan 1	1 850		1 850		0	eur	2025	18
Privet loan 2	50 000		50 000		12%	eur	2025	18
<b>Non-current loans total</b>	2 569 150		2 569 150					
<b>Loan commitments total</b>	2 569 150		2 569 150					

	31.12.2022	Allocation by remaining maturity			Interest rate	Base currencies	Due date	Note
		Within 12 months	1 - 5 years	Over 5 years				
Current loans								
Installment payment	630	630						
<b>Current loans total</b>	630	630						
Non-current loans								
Entourage OÜ	350 000		350 000		12%	eur	2025-2027	18
Eesti Eksport OÜ	250 000		250 000		12%	eur	2025-2027	18
Wellman OÜ	1 640 000		1 640 000		12%	eur	2025-2027	18
Heipo OÜ	44 000		44 000		15%	eur	2025-2027	18
Hoovi Estonia OÜ	50 000		50 000		12%	eur	2025-2027	18
WELLMAN LOGISTICS SIA	250 000		250 000		4% + euribor	eur	2025-2027	18
BLUE BLACK INTERNATIONAL LLC	50 000		50 000		12%	eur	2025-2027	18
Coraline OÜ	7 000		7 000		15%	eur	2025-2027	18
KO Invest OÜ	7 500		7 500		15%	eur	2025-2027	18
Sandy Pines Invest OÜ	28 400		28 400		12%	eur	2025-2027	18
Privet loan	1 850		1 850		0	eur	2024	18
<b>Non-current loans total</b>	2 678 750		2 678 750					
<b>Loan commitments total</b>	2 679 380	630	2 678 750					

## Note 9 Payables and prepayments

(In Euros)

	31.12.2023	Within 12 months	Note
Trade payables	42 702	42 702	
Tax payables	85	85	
Other payables	40 661	40 661	
Interest payables	40 661	40 661	18
Prepayments received	330	330	
Other received prepayments	330	330	
<b>Total payables and prepayments</b>	<b>83 778</b>	<b>83 778</b>	
	31.12.2022	Within 12 months	Note
Trade payables	3 768	3 768	
Tax payables	1 150	1 150	
Other payables	33 724	33 724	
Interest payables	33 710	33 710	18
Other accrued expenses	14	14	
Prepayments received	330	330	
Other received prepayments	330	330	
<b>Total payables and prepayments</b>	<b>38 972</b>	<b>38 972</b>	

## Note 10 Provisions

(In Euros)

	31.12.2022	Establishing/Adjustments	31.12.2023
<b>Total provisions</b>	<b>34 577</b>	<b>45 000</b>	<b>79 577</b>
<b>Including:</b>			
<b>Current</b>	<b>34 577</b>	<b>45 000</b>	<b>79 577</b>
Tax provision	34 577	45 000	79 577

## Note 11 Share capital

(In Euros)

	31.12.2023	31.12.2022
Share capital	10 000	10 000
Number of shares (pcs)	1	1

## Note 12 Service fee income

(In Euros)

	2023	2022	Note
Managment fee	204 000	243 257	18
<b>Total service fee income</b>	<b>204 000</b>	<b>243 257</b>	

## Note 13 Miscellaneous operating expenses

(In Euros)

	2023	2022
Leases	30 482	25 264
Miscellaneous office expenses	2 965	4 968
Travel expense	143	0
State and local taxes	337	272
Transportation	2 726	2 453
Newspapers, literature	686	653
Bank fees	311	14
Consultation	2 039	0
Accounting	10 910	4 161
Brokerage fee	4 542	0
To create an expense provision	45 000	34 577
Parking fee	0	319
Other	2 362	0
<b>Total miscellaneous operating expenses</b>	<b>102 503</b>	<b>72 681</b>

## Note 14 Service fee expenses

(In Euros)

	2023	2022
Background check	7 759	13 126
Advertising	112 534	14 476
Commission fee	13 782	22 898
IT services	151 166	127 451
Legal costs	2 425	4 368
<b>Total service fee expenses</b>	<b>287 666</b>	<b>182 319</b>

## Note 15 Labor expense

(In Euros)

	2023	2022
Wage and salary expense	0	57 870
Social security taxes	0	19 560
<b>Total labor expense</b>	<b>0</b>	<b>77 430</b>
Average number of employees in full time equivalent units	0	3
Average number of employees by types of employment:		
Person employed under employment contract	0	3

## Note 16 Interest income

(In Euros)

	2023	2022	Note
Interest income from loans	334 908	252 186	18
<b>Total interest income</b>	<b>334 908</b>	<b>252 186</b>	

## Note 17 Interest expenses

(In Euros)

	2023	2022	Note
Interest expenses from loans	327 587	283 090	18
<b>Total interest expenses</b>	<b>327 587</b>	<b>283 090</b>	

## Note 18 Related parties

(In Euros)

Related party balances according to groups

SHORT TERM	31.12.2023	31.12.2022	Note
------------	------------	------------	------

<b>Receivables and prepayments</b>			
Subsidiaries	67 193	187 493	3
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	4 875	4 973	3
<b>Total receivables and prepayments</b>	<b>72 068</b>	<b>192 466</b>	<b>3</b>
<b>Payables and prepayments</b>			
Subsidiaries	42 504	9 394	9
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	25 267	23 964	9
<b>Total payables and prepayments</b>	<b>67 771</b>	<b>33 358</b>	<b>9</b>

<b>LONG TERM</b>	<b>31.12.2023</b>	<b>31.12.2022</b>	<b>Note</b>
Receivables and prepayments			
Subsidiaries	1 986 135	1 883 644	5
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	350 000	385 000	5
<b>Total receivables and prepayments</b>	<b>2 336 135</b>	<b>2 268 644</b>	<b>5</b>
Loan commitments			
Subsidiaries	50 000	50 000	8
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	2 486 650	2 564 250	8
	<b>2 536 650</b>	<b>2 614 250</b>	<b>8</b>

<b>GIVEN LOANS</b>	<b>31.12.2021</b>	<b>Given loans</b>	<b>Given loans repayments</b>	<b>31.12.2022</b>	<b>Interest accrued for period</b>	<b>Note</b>
Subsidiaries	1 431 220	334 000	47 181	1 718 039	224 892	5
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	0	625 000	240 000	385 000	27 294	5
<b>Total given loans</b>	<b>1 431 220</b>	<b>959 000</b>	<b>287 181</b>	<b>2 103 039</b>	<b>252 186</b>	

<b>GIVEN LOANS</b>	<b>31.12.2022</b>	<b>Given loans</b>	<b>Given loans repayments</b>	<b>31.12.2023</b>	<b>Interest accrued for period</b>	<b>Note</b>
Subsidiaries	1 718 039	726 575	458 480	1 986 136	312 491	5
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	385 000	550 000	585 000	350 000	22 417	5
<b>Total given loans</b>	<b>2 103 039</b>	<b>1 276 575</b>	<b>1 043 480</b>	<b>2 336 136</b>	<b>334 908</b>	



<b>LOAN COMMITMENTS</b>	<b>31.12.2021</b>	<b>Loans received</b>	<b>Loans received repayments</b>	<b>31.12.2022</b>	<b>Interest accrued for period</b>	<b>Note</b>
Subsidiaries	49 000	1 000	0	50 000	9 394	8
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	1 567 200	1 125 050	128 000	2 564 250	267 031	8
<b>Total loan commitments</b>	<b>1 616 200</b>	<b>1 126 050</b>	<b>128 000</b>	<b>2 614 250</b>	<b>276 425</b>	<b>8</b>

  

<b>LOAN COMMITMENTS</b>	<b>31.12.2022</b>	<b>Loans received</b>	<b>Loans received repayments</b>	<b>31.12.2023</b>	<b>Interest accrued for period</b>	<b>Note</b>
Subsidiaries	50 000	0	0	50 000	6 000	8
Management and higher supervisory body and individuals with material ownership interest and material influence of management and higher	2 564 250	224 000	200 000	2 436 650	311 817	8
<b>Total loan commitments</b>	<b>2 614 250</b>	<b>224 000</b>	<b>200 000</b>	<b>2 486 650</b>	<b>317 817</b>	<b>8</b>

<b>SOLD</b>	<b>2023</b>		<b>2022</b>	
	<b>Services</b>		<b>Services</b>	
Subsidiaries		204 750		243 257
<b>Total sold</b>		<b>204 750</b>		<b>243 257</b>

<b>BOUGHT</b>	<b>2023</b>		<b>2022</b>	
	<b>Services</b>		<b>Services</b>	
Subsidiaries		27 110		0
<b>Total bought</b>		<b>27 110</b>		<b>0</b>

Remuneration and other significant benefits calculated for members of management and highest supervisory body		
	<b>2023</b>	<b>2022</b>
Remuneration	0	23 239