

Diplom-Finanzwirt
Thomas Mehl
Steuerberater

Rotter Bruch 4
52068 Aachen

DETERMINATION OF TAXABLE PROFIT

Section 4(3) of the EStG - German Income Tax Act

01.01.2023 - 31.12.2023

iNADO e.V.

Heussallee 28

53113 Bonn

Tax Office: Bonn-Innenstadt

Tax No.: 205/5769/3712

Attestation report on the preparation by the tax adviser on the preparation of the determination of taxable profit

In accordance with the terms of my engagement, I have prepared the following determination of taxable profit of the enterprise

iNADO e.V.

for the financial year from 01. January 2023 to 31. December 2023 in accordance with the provisions of German tax law and the supplementary provisions of the articles of association. The basis for the preparation of these documents were the records maintained by me, as well as the documents presented and the information provided, which I have not audited in accordance with the terms of my engagement.

I performed my engagement in accordance with the Verlautbarung der Bundessteuerberaterkammer zu den Grundsätzen für die Erstellung von Jahresabschlüssen (Pronouncement by the German Federal Chamber of Tax Advisers on the Principles for the Preparation of Annual Financial Statements).

Note: The statements of account Postbank Nr. 906585663 (USD) numbers 4 and 5 were not available.

Aachen, 05.03.2024




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KONTENNACHWEIS zur Gewinnermittlung nach § 4 Abs.3 EStG vom 01.01.2023 bis 31.12.2023**iNADO e.V., Bonn**

Account	Description	EUR	EUR
	Operating income		
4000 10	Membership fees	286.890,41	
4000 30	Sponsorship and commissions	29.700,00	
4000 40	Registration Fees Workshop	<u>7.181,50</u>	323.771,91
	Operating costs		
6000 01	Staff Salaries and Benefit	197.842,33-	
6000 03	Professional Development Costs	336,50-	
6000 04	Team building and entertainment	1.072,53-	
6000 10	Rent	9.480,00-	
6000 11	Cleaning	1.945,57-	
6000 13	IT Support and Services	6.034,00-	
6000 14	IT Equipment	745,67-	
6000 15	Telephones	4.143,60-	
6000 16	Stationery/Supplies	272,88-	
6000 17	Web Hosting	1.787,44-	
6000 18	Postage	120,78-	
6000 19	Licence fees and subscriptions	261,04-	
6000 20	Accountants fees	7.351,54-	
6000 22	Legal services	9.923,74-	
6000 23	Recruitment Expenses	441,77-	
6000 24	Bank charges	1.577,36-	
6000 26	Insurance	1.718,91-	
6000 27	Contribution, Membership fees,Other Cost	443,77-	
6000 30	Print and Design Costs	2.300,60-	
6000 31	Advertising Costs(incl.giveaways,banner)	668,48-	
6000 33	Online Services and Tools	3.787,82-	
6000 34	Small Gifts	347,03-	
6000 40	Travel Costs Staff	8.855,79-	
6000 41	Accomodation Costs Staff	2.444,35-	
6000 42	Meals and Miscalleneous Staff	1.062,19-	
6000 45	Meals and Miscalleneous Board	503,16-	
6000 46	Client Hospitality	281,60-	
6000 47	Other Conference Costs	208,17-	
6000 50	Travel Costs Staff	2.964,68-	
6000 51	Accomodation Costs Staff	4.493,92-	
6000 52	Meals Staff	1.088,70-	
6000 53	Travel Expenses Non-Employees	200,00-	
6000 54	Miscellaneous Expenses	586,41-	
6000 55	Catering iNADO Workshop	20.065,93-	
6000 60	Travel Costs Staff	376,17-	
6000 61	Accomodation Costs Staff	2.187,44-	
6000 62	Meals Staff	131,80-	
6000 64	Miscellaneous Expenses	334,90-	
6000 70	General Audits and Consultancy Costs	<u>29.799,12-</u>	328.187,69-
	Carry forward		<u>4.415,78-</u>

KONTENNACHWEIS zur Gewinnermittlung nach § 4 Abs.3 EStG vom 01.01.2023 bis 31.12.2023

iNADO e.V., Bonn

Account Description	EUR	EUR
Carry forward		4.415,78-
Amortisation and write-downs of tangible and intangible fixed assets		
6200 00 Amortisation of intngbl fixed assets	4.254,00-	
6220 00 Depreciation of tangible fixed assets	<u>2.635,36-</u>	6.889,36-
Amortisation of low-value assets		
6260 00 Immediate write-off of low-value assets		606,90-
		<hr/>
TAX LOSS according to § 4 Abs.3 EStG (Einkommensteuergesetz) STEUERLICHER VERLUST nach § 4 Abs.3 EStG		11.912,04-
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KONTENNACHWEIS zur Gewinnermittlung nach § 4 Abs.3 EStG vom 01.01.2023 bis 31.12.2023**iNADO e.V., Bonn**

Other accounts

Account	Description	EUR	EUR
135 00	Computer software	5.316,00	
650 00	Office fittings	941,00	
1370 00	Items in transit	102,13	
1600 00	Cash-in-hand	61,32	
1800 00	Sparkasse KölnBonn 1935 7626 72	85.428,37	
1810 00	Postbank Hamburg 9904435 06	4.427,75	
1820 00	Postbank Hamburg 906 5856 63 (USD)	178.322,70	
1900 00	Prepaid expenses	790,00	
2011 00	Variable capital, only sole propr.ships	80.686,26-	
2970 00	Retained profits bef apprprtn net profit	22.508,17	
3900 00	Deferred income	23.304,99-	
9000 00	Balances brought fwd, G/L accounts	<u>205.818,23-</u>	11.912,04-

development of fixed assets from 01.01.2023 to 31.12.2023

iNADO e.V.

account	name	development of	value at 01.01.2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.12.2023 EUR
0135 00	Computer software-	acqu.-/prod.-c	17.014,61				17.014,61
		depreciation	7.444,61	4.254,00			11.698,61
		book values	9.570,00			4.254,00	5.316,00
0650 00	Office fittings	acqu.-/prod.-c	12.071,49	1.123,36			13.194,85
		depreciation	9.618,49	2.635,36			12.253,85
		book values	2.453,00	1.123,36		2.635,36	941,00
0670 00	Low-value assets-	acqu.-/prod.-c		606,90			606,90
		depreciation		606,90			606,90
		book values		606,90		606,90	0,00
total		acqu.-/prod.-c	29.086,10	1.730,26			30.816,36
		depreciation	17.063,10	7.496,26			24.559,36
		book values	12.023,00	1.730,26		7.496,26	6.257,00

development of fixed assets from 01.01.2023 to 31.12.2023

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account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.01.2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.12.2023 EUR
0135 00	Computer software-							
13500001	Kultwerk: Relaunch website	01.04.2021 Linear 4/00	APC depr. 25,00 bv	17.014,61 7.444,61 9.570,00	4.254,00		4.254,00	17.014,61 11.698,61 5.316,00
total	Computer software-		acqu.-/prod.-c depreciation book values	17.014,61 7.444,61 9.570,00	4.254,00		4.254,00	17.014,61 11.698,61 5.316,00

development of fixed assets from 01.01.2023 to 31.12.2023

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account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.01.2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.12.2023 EUR
0650 00	Office fittings							
65000001	Möbel für Events, Promotionwerk	01.04.2021 Linear	APC depr.	807,98 395,98	226,00			807,98 621,98
		3/07 27,91	bv	412,00			226,00	186,00
65000002	DELL Laptop Latitude	01.04.2021 Linear	APC depr.	556,03 417,03	138,00			556,03 555,03
		2/04 42,86	bv	139,00			138,00	1,00
65000003	DELL: Laptop Latitude	01.04.2021 Linear	APC depr.	1.231,59 924,59	306,00			1.231,59 1.230,59
		2/04 42,86	bv	307,00			306,00	1,00
65000004	DELL Laptop Latitude	01.04.2021 Linear	APC depr.	1.842,39 1.209,39	632,00			1.842,39 1.841,39
		2/08 37,50	bv	633,00			632,00	1,00
65000005	Div. Standardprogramme	01.04.2021 Linear	APC depr.	2.794,85 1.834,85	959,00			2.794,85 2.793,85
		2/08 37,50	bv	960,00			959,00	1,00
65000006	2 Laptop DELL Latitude	25.10.2021 Linear	APC depr.	2.851,43 2.850,43				2.851,43 2.850,43
		1/00 100,00	bv	1,00				1,00
65000007	1 PC XPS 13 16GB RAM	27.12.2021 Linear	APC depr.	1.987,22 1.986,22				1.987,22 1.986,22
		1/00 100,00	bv	1,00				1,00
65000008	DELL Latitude 14" i5-1335U 16GB	20.09.2023 Linear	APC depr.		1.123,36 374,36			1.123,36 374,36
		1/00 100,00	bv		1.123,36		374,36	749,00
total	Office fittings		acqu.-/prod.-c depreciation book values	12.071,49 9.618,49 2.453,00	1.123,36 2.635,36 1.123,36		2.635,36	13.194,85 12.253,85 941,00

development of fixed assets from 01.01.2023 to 31.12.2023

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Bonn

account equipment	name name of inventory	date kind of ul	dev. of %	value at 01.01.2023 EUR	addition disposal- EUR	transfer EUR	depreciation write-up- EUR	value at 31.12.2023 EUR
0670 00	Low-value assets-							
67000001	GWG's 2023	12.06.2023	APC		606,90			606,90
		GWG/voll	depr.		606,90			606,90
		1/00	100,00		606,90		606,90	0,00
total	Low-value assets-							
		acqu.-/prod.-c			606,90			606,90
		depreciation			606,90			606,90
		book values			606,90		606,90	0,00