

## **Design Your Home Holding AB (publ)**

Financial Statements of operational companies  
DYH Ltd. and ATON Verwaltungs und Handels GmbH  
for the fiscal year 2017

## Kontenschema

DYH Limited UK

Periode 01.01.17..31.12.17

Geschäftsjahr Startd 01.01.17

Kontenschema BALANCE IFRS - BILANZ

Spaltenlayout STANDARD

Alle Beträge sind in EUR.

Kontenschemazeile: Datumsfilter: 01.01.17..31.12.17

Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
	A S S E T S				
AA	Fixed Assets				
	Long - term Assets				
AAI.	Intangible Assets				
AAI.1	Patents, trademarks and similar assets				
AAI.1.1	Research and Development costs				
AAI.1.2	Goodwill				
AAI.1.3	Other expenditure and intangible assets	43.726,32	43.726,32	46.790,62	3.064,30
AAI.1.4	Accumulated depreciation				
AAI.S	Total Intangible Assets	43.726,32	43.726,32	46.790,62	3.064,30
AAII.	Property, plant, and equipment				
AAII.1	Land and buildings				
AAII.2	Technical equipment and machines				
AAII.3	Other categories of property and plant				
AAII.4	Other Factory and office equipment				
AAII.5	Accumulated depreciation				
AAII.6	Total Tangible Assets				
AAII.7	Investment Properties				
AAIII.	Long-term Investments				
AAIII.1	Subsidiaries (Beteiligungen an Tochterunternehmen)				
AAIII.2	Associates				
AAIII.3	Jointly controlled entities				
AAIII.4	Other Participations				
AAIII.5	Other long-term investments				
AAIII.6	Total Long-term investments				
AAIV.1	Trade accounts and notes receivable				
AAIV.2	Loans to directors				
AAIV.3	Intercompany receivables	6.972,33	6.972,33	6.972,33	
AAIV.4	Associates receivables				
AAIV.5	Finance lease receivables				
AAIV.6	Other long-term receivables				
AAIV.7	Total Long-term receivables	6.972,33	6.972,33	6.972,33	
AAV.	Deferred tax assets				
SAV	Total Fixed Assets	50.698,65	50.698,65	53.762,95	3.064,30

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Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
B	Special Assets				
C	Current Assets				
	Inventories				
C.1	Raw materials and production supplies	-305,50	-305,50	16.405,81	16.711,31
C.2	Work in progress				
C.3	Finished goods				
C.4	Merchandise				
CI	Total Inventories	-305,50	-305,50	16.405,81	16.711,31
CII	Advanced payments on purchases of current assets				
CIII	Receivables				
CIII.1	Trade accounts and notes receivables			119.490,00	119.490,00
CIII.2	Loans to directors				
CIII.3	Intercompany receivables				
CIII.4	Associates receivables				
CIII.5	Finance lease receivables				
CIII.6	Income taxes receivables				
CIII.7	Prepaid expenses				
CIII.8	Other receivables	243.163,73	243.163,73	477.392,61	234.228,88
CIII.9	Total receivables	243.163,73	243.163,73	596.882,61	353.718,88
CIII.10	Current investments				
CIV.	Cash and bank balances				
CIV.2	NatWest Bank GBP-account			68,35	421,07
CIV.3	NatWest Bank EUR-account	3.969,50	3.969,50	4.136,97	167,47
CIV.4	Bank Paypal			223,15	405,78
CIV.5	Cash in transit and similar				2.226,25
CIV.6	Total Cash	3.969,50	3.969,50	4.428,47	3.220,57
SUV	Total Current Assets	246.827,73	246.827,73	617.716,89	373.650,76
X	TOTAL ASSETS	297.526,38	297.526,38	671.479,84	376.715,06

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Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
EQUITY AND LIABILITIES					
PA	Equity				
PAI.	Share Capital			-1,00	-1,00
PAII.	Capital Reserve				
PAIII.	Revaluation surplus				
PAIV	Retained Earnings				
PAIV.1	Legal reserve				
PAIV.2	Reserve for own shares				
PAIV.3	Statutory reserves				
PAIV.4	Other revenue reserves				
PAIV.5	Total Retained Earnings				
PAV	Retained profits / Accumulated losses brought forward			176.320,45	176.320,45
PAVI	Net income for the year	84.842,71	84.842,71	84.842,71	
PAS	Total Equity	84.842,71	84.842,71	261.162,16	176.319,45
PB	Long-term liabilities				
PB.1	Loans				
PB.3	Loans from associates				
PB.4	Retirement benefits				
PB.5	Deferred income				
PB.6	Other long-term liabilities				
PB.7	Sale and lease-back transactions				
PB.8	Total long-term liabilities				
PC	Deferred income taxes	3.773,34	3.773,34	3.773,34	
PD	Liabilities				
PD.1	Trade accounts and notes payable	7.637,86	7.637,86	-5.011,50	-12.649,36
PD.2	Loans from directors				
PD.3	Intercompany payables	-347.411,77	-347.411,77	-775.979,52	-428.567,75
PD.4	Associate payables				
PD.5	Total Liabilities	-339.773,91	-339.773,91	-780.991,02	-441.217,11

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Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
PE	Liabilities to banks and overdrafts				
PE.1	NatWest Bank GBP-account	-352,72	-352,72		
PE.3	Bank Paypal	-182,63	-182,63		
PE.4	Cash in Transit and similar	-2.226,25	-2.226,25		
PE.6	Total Liabilities to banks and overdrafts	-2.761,60	-2.761,60		
	Other short-term payables				
PE.7	Current portions of long-term liabilities (redemption and int				
PF.1	Income taxes			-4.512,09	-4.512,09
PF.2	Dividends payable				
PF.3	Accruals for expenses	9.139,18	9.139,18	-2.292,18	-11.431,36
PF.4	Other payables (like VAT and similar)	-944,53	-944,53	-33.341,35	-32.396,82
PF.5	Deferred revenue				
PF.7	Other short-term liabilities (like salaries, wages and simila	-51.801,57	-51.801,57	-115.278,70	-63.477,13
PSP	Total Other short-term payables	-43.606,92	-43.606,92	-155.424,32	-111.817,40
Y	S u m m e P A S S I V A	-297.526,38	-297.526,38	-671.479,84	-376.715,06

## Kontenschema

DYH Limited UK

Periode 01.01.17..31.12.17

Geschäftsjahr Startd 01.01.17

Kontenschema P & L INV IFRS - G+V TC

Spaltenlayout STANDARD

Alle Beträge sind in EUR.

Kontenschemazeile: Datumsfilter: 01.01.17..31.12.17

Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
1.	Revenue				
1.A.	Revenue 20% VAT	16.924,23	16.924,23	16.924,23	
1.B.	Revenue 0% VAT	5.147.334,00	5.147.334,00	5.147.334,00	
1.C.	Revenue Associates 20% VAT				
1.D.	Revenue Associates 0% VAT				
1.E.	EC Sales				
1.F.	Other Revenue				
1.G.	Sales third countries like NO, CH				
1.H.					
1.I.					
1.J.					
1.K.					
S1	Total Revenue	5.164.258,23	5.164.258,23	5.164.258,23	
2.	Changes in inventories of finished goods and work in prog				
3.	Capitalized services and company-produced additions				
4.	Other operating income				
5.	Raw materials and consumables used and service charge				
5.A.	Raw materials and consumables	-2.430.617,82	-2.430.617,82	-2.430.617,82	
5.B.	Other Cost of Sales	-639.776,81	-639.776,81	-639.776,81	
	- thereof freight incoming				
	- thereof freight outgoing	-315,79	-315,79	-315,79	
	- thereof storage	-1.687,15	-1.687,15	-1.687,15	
	- thereof Intercompany COS	-637.773,87	-637.773,87	-637.773,87	
S2	Total Cost of Sales	-3.070.394,63	-3.070.394,63	-3.070.394,63	
6.	Employee benefits costs				
6.A.	Wages and salaries	-183.714,03	-183.714,03	-183.714,03	
6.B.	Social costs and costs for retirements	-16.443,05	-16.443,05	-16.443,05	
	- retirements				
S3	Total employee benefits costs	-200.157,08	-200.157,08	-200.157,08	
S3.1	Marketing	-602.233,01	-602.233,01	-602.233,01	
S3.2	Office Costs	-174.227,31	-174.227,31	-174.227,31	
	- thereof Intercompany				
S3.3	Audit / Legal	-2.579,85	-2.579,85	-2.579,85	

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Kontenschema P & L INV IFRS - G+V TC

Spaltenlayout STANDARD

Alle Beträge sind in EUR.

Kontenschemazeile: Datumsfilter: 01.01.17..31.12.17

Rubriken	Beschreibung	Transactions	Balance Total Year	Balance in Period	Balance Prior Year
S3.4	Consulting	-118.066,65	-118.066,65	-118.066,65	
S3.5	Other Overhead Costs	-1.077.476,03	-1.077.476,03	-1.077.476,03	
S4	Operating Income / EBITDA	-80.876,33	-80.876,33	-80.876,33	
7.	Depreciation and amortisation expense	-4.018,00	-4.018,00	-4.018,00	
9.	Income from investments				
	- thereof intercompany				
10.	Other Finance revenues				
11.	Interest income and similar	118,48	118,48	118,48	
	- thereof intercompany				
12.	Interest expense and similar	-66,86	-66,86	-66,86	
	- thereof intercompany				
13.	Financial result	51,62	51,62	51,62	
14.	Extraordinary income and expense				
14.A.	Allowance on bad debts and depreciation on stock				
15.	Extraordinary result				
16.	Income taxes				
17.	Other taxes				
17.1	Deferred Taxes				
17.A.	Profit attributable to shareholder				
17.B.					
18.					
19.	Net Income after tax	-84.842,71	-84.842,71	-84.842,71	

**Balance IFRS**  
**ATON GmbH**

Filter				
Datumsfilter	31.12.17			
Währung	EUR			
	Bewegung	Geschäftsjahr gesamt	Saldo in Periode	Saldovortrag
<b>A S S E T S</b>				
Fixed Assets				
Long Term Assets				
Intangible Assets				
Patents, trademarks and similar assets				
Research and Development Costs				
Goodwill				
Other Expenditure and intangible Assets				
Advance payments				
Total Intangible Assets				
Property, plant and equipment				
Land and Buildings	-172,34	-689,36	879.310,64	879.482,98
Technical equipment and machines	-2.825,67	-11.302,68	72.606,02	75.431,69
Operating Equipment	-97,87	-391,42	5.120,96	5.218,83
Other factory and office equipment	-8.149,68	45.683,16	99.617,11	107.766,79
Advance payments and construction in progress		30.619,28	81.438,97	81.438,97
Total Tangible Assets	-11.245,56	63.918,98	1.138.093,70	1.149.339,26
Financial Assets				
Shares Intercompanies				
Loans to Intercompanies				
Investments				
Loans to Associates				
Securities, stocks and bonds				
Other Loans				
Other Shares				
Liability Insurance				
Total Financial Assets				
Deferred Tax Assets				
Total Fixed Assets	-11.245,56	63.918,98	1.138.093,70	1.149.339,26
Special Assets				
Current Assets				
Inventories				
Raw materials and production supplies				
Work in progress		-2.413,49	39.630,87	39.630,87
Finished Goods				
prepayments				
Total Inventories		-2.413,49	39.630,87	39.630,87
Receivables and other assets				
Receivables				
Trade accounts and notes receivables	678,86	-160.510,65	79.252,68	78.573,82
Loans to Directors				
Intercompany Receivables				
Receivables to Associates				
Commercial card receivables				



**Balance IFRS**

ATON GmbH

Tax Receivables		-4.586,76	7.809,37	7.809,37
Other Receivables	173.585,33	449.753,49	2.546.462,30	2.372.876,97
Total Other Receivables	173.585,33	445.166,73	2.554.271,67	2.380.686,34
Total Receivables and other assets	174.264,19	284.656,08	2.633.524,35	2.459.260,16
Securities and stocks				
Cash and Bank balances				
Petty Cash			39,45	39,45
Mittelbrandenburgische Sparkasse (MBS)			13.510,93	13.512,29
Mietkaufionskonto Commerzbank				
Deutsche Bank				
MBS Unterkonto			6,03	6,03
Cash in Transit and similar				
Total Cash and Bank balances			13.556,41	13.557,77
Total Current Assets	174.264,19	282.242,59	2.686.711,63	2.512.448,80
Accrued Income / Deferred Charges				
T o t a l A S S E T S	163.018,63	346.161,57	3.824.805,33	3.661.788,06
EQUITY AND LIABILITIES				
Equity				
Share Capital			-25.000	-25.000
Capital Reserve				
Surplus Reserve			-687.894,84	-687.894,84
Loss brought forward				
Profit brought forward			116.986,98	116.986,98
Retained Profits / Accumulated losses brought forward				
Net Income for the year	18.622,49	419.919,51	419.919,51	401.297,02
Total Equity	18.622,49	419.919,51	-175.988,35	-194.610,84
Deposit Silent Partner				
Special Reserve				
Deferred Taxes			-222.602,09	-222.602,09
Pension Reserve				
Tax Accruals				
Other Accruals				
Total Accruals				
Liabilities				
Liabilities to banks and overdrafts				
Loans to Banks	-362,11	44.996,14	-196.162,87	-195.800,76
Mittelbrandenburgische Sparkasse (MBS)	-1,36	-6.264,37		
Mietkaufionskonto Commerzbank				
Deutsche Bank		-29.962,99	-144,55	-144,55
MBS Unterkonto				
Cash in transit and similar				
Total liabilities to banks	-363,47	8.768,78	-196.307,42	-195.945,31
Trade Accounts and notes payable	-7.434,11	-77.314,68	-327.067,61	-319.633,50

**Balance IFRS**  
ATON GmbH

Received payments				
Commercial card payables		-2.797,88	-8,01	-8,01
Loans	-1.264,65	-65.072,65	-1.412.274,16	-1.411.009,51
Tax payables	-7.472,05	-344.426,26	-1.071.475,50	-1.064.003,45
Other Liabilities	-165.106,84	-284.604,98	-419.082,19	-253.975,35
Total Other Liabilities	-172.578,89	-629.031,24	-1.490.557,69	-1.317.978,80
Total Liabilities	-181.641,12	-765.447,67	-3.426.214,89	-3.244.575,13
Accrued Expenses / Deferred Income				
<b>T o t a l L I A B I L I T I E S</b>	<b>-163.018,63</b>	<b>-345.528,16</b>	<b>-3.824.805,33</b>	<b>-3.661.788,06</b>

## Kontenschema

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Rubriken	Beschreibung	Bewegung	Geschäftsjahr gesamt	Saldo in Periode	Saldovortrag
1.	Sales				
1.A.	Sales VAT	94.712,82	94.712,82	94.712,82	
1.B.	Sales 0% VAT				
1.C.					
1.D.	Sales Transfer Bills domestic 19% VAT	8.215,81	8.215,81	8.215,81	
1.E.	Sales Transfer Bills EU with VAT-ID	10.262,50	10.262,50	10.262,50	
1.F.	Other Sales EU	1.767.872,73	1.767.872,73	1.767.872,73	
1.G.	Sales Beanbags EU with VAT-ID				
1.H.	Other Sales 19% VAT	2.189,07	2.189,07	2.189,07	
1.I.	Sales Domestic 7% VAT				
1.J.	Given Discount 19% VAT				
1.K.	Other Discount 0% VAT				
S1	Total Sales	1.883.252,93	1.883.252,93	1.883.252,93	
2.	Changes in inventories				
3.	Capitalized Services and company-produced additions				
4.	Other operating income	15.394,76	15.394,76	15.394,76	
5.	Raw materials, Consumables and Service Charges				
5.A.	Raw Materials and Consumables	-292.815,20	-292.815,20	-292.815,20	
5.B.	Service Charges	-565.946,45	-565.946,45	-565.946,45	
	- thereof freight incoming	-17.154,00	-17.154,00	-17.154,00	
	- thereof freight outgoing	-464.214,07	-464.214,07	-464.214,07	
	- thereof storage				
	- thereof beanbag service				
S2	Total Raw materials, Consumables and Service Charges	-858.761,65	-858.761,65	-858.761,65	
6.	Employee Benefits Costs				
6.A.	Salaries and Wages	-816.467,32	-816.467,32	-816.467,32	
6.B.	Social costs and costs for retirements	-176.778,72	-176.778,72	-176.778,72	
S3	Total Employee Benefits Costs	-993.246,04	-993.246,04	-993.246,04	
S3.1	Marketing				
S3.2	Office Costs				
	- thereof intercompany costs				
S3.3	Audit / Legal				

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Rubriken	Beschreibung	Bewegung	Geschäftsjahr gesamt	Saldo in Periode	Saldovortrag
S3.4	Consulting				
8.	Other operating expenses	-424.971,49	-424.971,49	-424.971,49	
S4	Operating Income / EBITDA	-378.331,49	-378.331,49	-378.331,49	
7.	Depreciation and Amortisation	-32.687,41	-32.687,41	-32.687,41	
9.	Income from Investments				
	- thereof intercompany				
10.	Income Finance Revenue (shares, stocks, bonds)				
11.	Interest income and similar	1.510,48	1.510,48	1.510,48	
	- thereof intercompany				
12.	Interests expenses and similar	-4.364,14	-4.364,14	-4.364,14	
	- thereof intercompany				
13.	Financial Result	-2.853,66	-2.853,66	-2.853,66	
14.	Extraordinary Income and expense				
14.A.	Write offs of current assets and receivables				
15.	Extraordinary result				
16.	Income taxes				
17.	Other Taxes	-6.046,95	-6.046,95	-6.046,95	
17.1	Deferred Taxes				
17.A.	Profit transfer silent partners				
17.B.					
18.					
19.	Net Income / Net Loss	-419.919,51	-419.919,51	-419.919,51	