

**COMBINED PUBLIC REPORT
PURSUANT TO ARTICLE 73a OF THE BANKRUPTCY ACT**

REPORT NO. 3 (THIRD BANKRUPTCY REPORT)

Bankruptcy Trustee : **Mr. drs. J.L.M. Groenewegen**
Bankruptcy Judge : **Mr. I.M. Bilderbeek**
Report period : **1 May through 31 August 2015**
Date of report : **22 September 2015**

Regarding the bankruptcies of:

Swets & Zeitlinger Group B.V. ("Swets & Zeitlinger Group")	date suspension of payment: 19 September 2014 number suspension of payment: C/13/14/44S
	date of bankruptcy: 29 September 2014 bankruptcy number: C/13/14/525F report number: 3
Swets Information Services B.V. ("Swets")	date of bankruptcy: 23 September 2014 bankruptcy number: C/13/14/517F report number: 3
Jongbloed Informations Services B.V. ("Jongbloed")	date of bankruptcy: 1 October 2014 bankruptcy number: C/13/14/543F report number: 3
Accucoms B.V. ("Accucoms")	date of bankruptcy: 1 October 2014 bankruptcy number: C/13/14/544F report number: 3
Koninklijke Swets & Zeitlinger Holding N.V. ("Koninklijke Swets")	date of bankruptcy: 18 November 2014 bankruptcy number: C/13/14/634F report number: 3
Swets & Zeitlinger Beheer B.V. ("Swets & Zeitlinger Beheer")	date of bankruptcy: 18 November 2014 bankruptcy number: C/13/14/636F report number: 3
Swets & Zeitlinger Finance B.V. ("Swets & Zeitlinger Finance")	date of bankruptcy: 18 November 2014 bankruptcy number: C/13/14/635F report number: 3
Swets & Zeitlinger International Holding B.V. ("Swets & Zeitlinger International")	date of bankruptcy: 18 November 2014 bankruptcy number: C/13/14/637F report number: 3
Swets Domus B.V. ("Swets Domus")	date of bankruptcy: 18 November 2014 bankruptcy number: C/13/14/638F report number: 3

CMS Derks Star Busmann N.V.
(Amsterdam Office)
Mondriaan Tower
Amstelplein 8a
1096 BC Amsterdam
the Netherlands

1. PRELIMINARY REMARKS

- 1.1 This is the third combined public report by the bankruptcy trustee (the "**Bankruptcy Trustee**") in the bankruptcies of Swets & Zeitlinger Group, Swets, Jongbloed, Accucoms, Koninklijke Swets, Swets & Zeitlinger Beheer, Swets & Zeitlinger Finance, Swets & Zeitlinger International and Swets Domus (hereinafter jointly: the "**Swets Companies**"). This report covers the period from 1 May up to and including 31 August 2015 and should be read in conjunction with the first report of 28 November 2014 and the second report of 27 May 2015.

To the extent that this report does not address issues stated in the previous report, these issues have either been settled or there were no noteworthy developments in comparison to the state of affairs in the previous bankruptcy report. This report shall use the definitions as stated in the first bankruptcy report.

- 1.2 Given the strong mutual interwovenness between the activities of the Swets Companies, the public reporting in the bankruptcies of the Swets Companies will be effected by way of combined public reports.

The liquidation of the bankruptcies of the Swets Companies is legally and financially complex, in particular due to the large number of foreign companies and branches in which Swets (indirectly) holds shares and interest, as well as the scope and the organization of the administration and the IT systems.

In this report, the Bankruptcy Trustee describes in a simplified manner the current status in accordance with the guidelines for bankruptcy reports as applicable in the Netherlands.

The Bankruptcy Trustee emphasizes that the information in this report is the subject of further investigation and is (largely) based on information and statements made available to him by (the management board of) the Swets Companies. At a later stage this information may be subject to adjustments. Therefore, no statement can as yet be issued about the completeness and accuracy of the information included in this report.

No rights can be derived from this public report and/or any following public reports. Nothing in this public report can be interpreted as acknowledgment of liability or waiver of any rights.

In the performance of his tasks the Bankruptcy Trustee uses the legal and/or advisory services of CMS Derks Star Busman N.V. and Insolresearch (bankruptcy accountant).

2. CONTINUED INVENTORY

2.1 Pending legal proceedings

The Bankruptcy Trustee refers to Chapter 9 of this report.

2.2 Rental Agreement Swets

The consultation with Achmea about the financial settlement of the rental agreement previously existing between Achmea and Swets for the business premises at Dellaertweg 9B

in Leiden has been completed. The claim by Achmea under the bank guarantee referred to in the previous report has been honoured.

2.3 **Causes of the bankruptcy / Regularity Audit**

In this report period the Bankruptcy Trustee – after having obtained the permission of the Bankruptcy Judge – started an investigation into the causes of the bankruptcy of the Swets Companies.

Initially, a *quick scan* of the digital financial administration of the Swets Companies shall be conducted. Based on the results of this *quick scan*, the Bankruptcy Trustee shall investigate whether, and if so how, a further investigation into the causes of the bankruptcy of the Swets Companies is indicated. The duration of the causal investigation shall partially depend on the results of the *quick scan*.

As long as the investigation into the causes of the bankruptcy has not been completed, the Bankruptcy Trustee shall not make any further substantive announcements about the causes of the bankruptcy and any potential liability of persons involved in the Swets Companies.

3. **ASSETS**

3.1 **Operating assets Swets**

By order of the Bankruptcy Trustee, BVA Auctions B.V. ("**BVA**") auctioned practically all office equipment of the business premises in Leiden, as well as the servers from the data centres in Amsterdam. On 30 April 2015 the entire proceeds of the auction were EUR 298,808.67 (including VAT). Afterwards some office equipment remained that had not been sold at the earlier internet auctions. This equipment has now also been sold at a combined bankruptcy auction, which means that all the office equipment has now been converted into cash.

The entire proceeds of the office equipment converted into cash is approximately EUR 300,000.= (including VAT).

3.2 **Domestic participations: Frencken Information Services B.V., Swets Concordia B.V. and Bladercom B.V.**

Concerning Frencken Information Services B.V. ("**Frencken**"), it has now become clear that this company will almost certainly be held jointly and severally liable by the tax authorities as component of the tax unit of the Swets Group for tax debts, which are expected to result from the current tax audit by the tax authorities for the years 2010 – 2014 (see hereinafter under point 8.3).

If the tax authorities indeed establish these debts and this cannot be disputed by Frencken (which the Bankruptcy Trustee has to assume, based on the fact now available to him), Frencken is substantially bankrupt (the company has no assets but a substantial tax debt) and it stands to reason that Frencken will be declared bankrupt. Because Frencken has no assets, this bankruptcy shall in due course be concluded, due to lack of assets.

The aforementioned does not apply to Swets Concordia B.V., which company can therefore possibly be wound up outside the bankruptcy. However – as far as the Bankruptcy Trustee is now aware – this company also has no assets.

Concerning Bladercom B.V., the results of the pending proceedings with NPM and other parties, referred to in chapter 9, respectively a possible amicable settlement in this case have to be awaited, before it can be decided whether Bladercom B.V. can be wound up (inside or outside bankruptcy).

3.3 Foreign Participations

In this period the Bankruptcy Trustee attempted, when possible and to the extent that this was under his (factual) control, to accelerate commencing insolvency proceedings for the foreign participations of Swets and to consult on this with the foreign bankruptcy trustees.

Swets Information Services A.B. (Sweden)

Concerning the winding-up of Swets Information Services A.B. outside formal insolvency proceedings started at the end of November 2014, the Bankruptcy Trustee understands that not all the formalities of the Swedish winding-up proceedings have been completed.

It is at present unclear whether the winding-up can be completed at the end of 2015 with a surplus (after paying off all creditors). At this time it is also unclear what the amount of the liquidation payment will be. The liquidation payment will in due time accrue to the estate of Swets & Zeitlinger International.

Swets Servicos para Bibliotecas Ltda (Brazil)

Concerning Swets Servicos para Bibliotecas Ltda (Brazil), the Bankruptcy Trustee refers to the aforementioned under paragraph 3.2, last paragraph, concerning Bladercom, which applies *mutatis mutandis* to this foreign entity.

Swets Information Services GmbH (Swets Germany)

The mutual settlement between the estates of Swets and Swets Germany has been completed, it being understood that Swets Germany has a pre-bankruptcy claim (which cannot be set-off and which has been provisionally acknowledged by the Bankruptcy Trustee of Swets) against Swets of EUR 114,703,93.

4. DEBT COLLECTION, TAX REFUNDS AND FOREIGN BANK BALANCES

4.1 Debt collection Swets Companies (excluding Jongbloed)

The collection started by Mirus International B.V. ("**Mirus**") by order of the bank syndicate of (pledged) accounts receivable from the (partially bankrupt) Swets Companies (excluding Jongbloed) has by so far resulted in proceeds of approximately EUR 11,5 million. The debt collection process is ongoing and Mirus expects that this will not be completed until well into 2016.

4.2 **Debt collection Jongbloed**

In this report period sound progress was made to collect under the accounts receivable portfolio of Jongbloed. At the end of August the collection activities by Mainpress for the estate of Jongbloed had yielded an amount of approximately EUR 1,377 million (gross and before deduction of costs).

Taking into account the other payments effected by the debtors directly to Jongbloed prior to 31 October 2014 (the date of commencement of Mainpress' collection activities), at the end of August an amount had been collected of approximately EUR 1,627 million (gross and before deduction of costs). This amount is expected to increase somewhat because payments from debtors with whom payment schedules have been agreed are still expected.

For the remainder, the accounts receivable portfolio, in view of disputes with debtors and wrongly sent invoices or other administrative problems, has to be considered permanently irrecoverable and it seems inadvisable to continue the collection activities for this component.

All in all, the collection yielded an unexpectedly good result for an insolvency case. The Bankruptcy Trustee aims to reach a final settlement with Mainpress before the end of 2015.

4.3 **Tax refunds Swets (foreign tax authorities)**

The French tax authorities have stated that (after some formalities have been completed) they will proceed with payment of the French VAT refund. The Bankruptcy Trustee understands that by now all formalities have been completed, and that the French tax authorities will announce within the next few weeks whether the request for French VAT refunds shall be honoured.

For the other foreign VAT assessments, it is still unclear whether these will result in actual VAT refunds. Based on the data now available to the Bankruptcy Trustee, it seems that the odds are slim that there can be substantial additional proceeds for the estate to be gained from this.

4.4 **Foreign bank balances**

General

In this report period, the Bankruptcy Trustee continued his work to secure bank balances on foreign bank accounts for the estate of Swets. In some cases foreign banks (outside the EU) were not prepared to (automatically) grant the transfer requests of the Bankruptcy Trustee, because the Dutch bankruptcy order of Swets is not acknowledged in their jurisdiction.

Nevertheless, with considerable effort the Bankruptcy Trustee was able to secure an amount of approximately EUR 15,000. = for the estate.

Concerning the now remaining balances on Swets' foreign bank accounts (an amount of approximately EUR 105,000.=), matters are more complicated. These are balances held on bank accounts outside the European Union and for which the Bankruptcy Trustee can therefore not invoke the validity of the European Insolvency Regulation, whilst in general there are no judgment enforcement conventions with these countries.

In view of the present position of the banks involved, the Bankruptcy Trustee has to assume that these banks will not release the balances without an order to that effect from a local judicial authority. However, the individual amount on these balances is for the most part so small that the expected costs to secure the balances (among others for engaging foreign lawyers) shall be so substantial that these costs will eventually exceed the benefits. The Bankruptcy Trustee shall therefore request the Bankruptcy Judge to grant permission to cease further activities for these balances, as this does not serve a reasonable interest of the Swets estate.

South Africa (ABSA Bank)

On 3 March 2015 the High Court of South Africa (Pretoria, South Africa) acknowledged the Dutch bankruptcy order of Swets and this means that the Bankruptcy Trustee has been granted (administrative) powers for the assets of Swets in South Africa. On 4 August 2015 this acknowledgment was followed by a so-called *Certificate of Appointment* by the Master of the High Court in Pretoria, which enables the formal execution of these duties by the Bankruptcy Trustee in South Africa.

With the assistance of a South African lawyer, the Bankruptcy Trustee has now started further proceedings for the validation of claims under South African law. Creditors have been called on, with an advertisement in the *Government Gazette* of 11 September 2015, to submit their claims for validation before 1 October 2015.

As stated in the previous public report, the Bankruptcy Trustee found that in several foreign jurisdictions “local” creditors have to be paid with priority from the assets available in these jurisdictions according to the legal insolvency rules in these jurisdictions. This also applies to South Africa. After the scope of the local indebtedness has been definitively determined, the local creditors concerned shall first have to be paid from the local assets available (i.e. the ABSA Bank balance of approximately EUR 1 million), before the surplus can be transferred to the Dutch bankruptcy account.

Because of administrative hurdles and demands by local supervisory authorities it is to be expected that it will still take some time before the remaining bank balance is transferred to the Netherlands.

5. BANK/SECURITY RIGHTS

5.1 Settlement of loan to the estate with bank syndicate

It has now been found that part of the short-term preferential loan granted by the bank syndicate in October 2014 is not (no longer) required to cover the costs for which the loan was intended. The Bankruptcy Trustee expects to be able to settle the loan to the bankrupt estate with the banks shortly. The used part of the loan to the bankrupt estate shall result, in accordance with an agreement with the banks on this matter, in an estate claim (*boedelschuld*) on the bankrupt estate in the Swets bankruptcy, that is subordinated to all other estate claims (*boedelschulden*) on the Swets bankrupt estate.

5.2 Establishing the remaining claim of the bank syndicate; completion of enforcement of securities

The final settlement with the banks for the enforcement of their securities and establishing the remaining claims of the banks can only take place after Mirus has completed the process to collect the accounts receivable. Mirus has stated that they expect that this will still take some time.

However, it has already been determined that the proceeds of the securities will not be sufficient to pay off the claims by the banks and that the banks will still have a substantial unsecured remaining claim on the Swets Companies (to the extent that these are committed for the credit).

6. PROVISION OF INFORMATION

6.1 Provision of information to publishers, customers and foreign bankruptcy trustees; Electronic Alert Service

The provision of information to publishers, customers and foreign bankruptcy trustees has now been completed. The Bankruptcy Trustee is of course still in regular contact with the bankruptcy trustees of the bankrupt foreign entities of the Swets Group and assists these trustees if they have to rely on information that is only available in the administration of the Swets Group in the Netherlands, provided this does not result in high costs for the Swets estate.

The CMS Electronic Alert Service referred to in the opening report shall also of course be continued. So far, 922 persons are using this service.

7. LAWFULLNESS

7.1 The Bankruptcy Trustee refers to the statements aforementioned under 2.2.

8. CREDITORS

8.1 Validation of creditors' claims

By Notice of 18 December 2014 the Bankruptcy Trustee informed the creditors that they can submit their claims to the Bankruptcy Trustee digitally with an online form. This is now the only way to submit claims. Submitting creditors' claims, as well as sending the supporting documents, can be done with the online form, using the "submit claim" button on the CMS website (www.cms-dsb.com/swets). The Notice of 18 December 2014 is also available on this website.

During this report period Swets' creditors frequently used this digital format to submit claims. However, the validation process is not yet completed. Processing all claims submitted for validation is quite time-consuming for the Bankruptcy Trustee's support team. The Bankruptcy Trustee aims at completing the (preliminary) validation process of the currently known creditors' claims (with the exception of the claims by financiers and other Swets entities) before 1 December 2015.

8.2 **Estate claims on the Swets bankrupt estate**

On the date of this report there were (acknowledged) claims on the bankrupt estate to an amount of approximately EUR 1 million, not including the costs of the liquidation of the bankruptcy. This amount primarily concerns the (super) preferential claims on the estate – and the claims of the Employee Insurance Agency (UWV) and the tax authorities.

8.3 **Preferential claims in the Swets bankruptcy**

At this time there are provisionally acknowledged (super) preferential claims in the Swets bankruptcy of approximately EUR 1 million. This amount also primarily concerns the (super) preferential claims of the UWV and the tax authorities.

It is to be expected that the scope of these (super) preferential claims will increase substantially. The fact is that the tax authorities, due to a large-scale tax audit of the Swets Group which was started long before preliminary suspension of payment was granted to the Swets & Zeitlinger Group, intend to impose additional tax assessments for turnover tax for the years 2010 up to and including 2014 (up to the date of the bankruptcy). This audit – stated very briefly – concerns (alleged) (administrative) flaws in the invoicing method used by the Swets Group. In the opinion of the tax authorities, these flaws lead to the conclusion that Swets has not paid enough turnover tax for the years concerned (whether or not due to wrongly deducting VAT from input tax).

The Bankruptcy Trustee is now consulting with the tax authorities about the determination of the additional tax claims. It is clear that this concerns claims of several millions of euros.

In this context it should also be noted that until the date of the bankruptcy the Swets Group was a fiscal unit for turnover tax purposes, which means that the various components of the fiscal units are jointly and severally liable for VAT debts (and therefore also for debts that result from additional VAT assessments still to be imposed due to the tax audit).

8.4. **Unsecured claims in the Swets bankruptcy**

On the date of this report unsecured claims of 162 creditors of Swets have been provisionally acknowledged, concerning an amount of approximately EUR 11 million. This amount does not include (remaining) claims, that are expected to be substantial in size, by the bank syndicate, the claim by the mezzanine financier ICG, the claims by other (subordinated) financiers, and the also substantial intercompany claims by other (partially bankrupt) Swets entities.

Based on the (preliminary) data of which the Bankruptcy Trustee is now aware, an eventual total unsecured indebtedness of Swets of some EUR 80 – 90 million has to be taken into account.

In view of the scope of (preferential) estate claims and the preferential pre-bankruptcy claims, as now known, in relation to the realized and still to be expected estate assets, for now the Bankruptcy Trustee sees no reason to hold a creditors' meeting.

8.5 **Validation of claims in the bankruptcies of the other Swets Companies**

The validation process in the bankruptcies of the other Swets Companies shall be conducted in the identical manner as described in the above for Swets. In view of the scope of (preferential) estate claims and the preferential pre-bankruptcy claims, as now known, in relation to the limited estate assets (if any), for now the Bankruptcy Trustee sees no reason to hold a creditors' meeting in these bankruptcies.

8.6 **Creditors' meeting in the bankruptcy of Jongbloed**

Partially due to the high proceeds of the collection of the accounts receivable portfolio in the Jongbloed bankruptcy, there is such a total number of assets in that bankruptcy, that these shall exceed the presently known and yet to be expected liquidation costs, so distribution to pre-bankruptcy creditors seems possible.

However, before requesting the court to set the date for the creditors' meeting required in this case, the extent of the preferential pre-bankruptcy claim by the tax authorities shall have to be determined, to avoid a possible discussion about this in the creditors' meeting, respectively claim validation proceedings pursuant to article 122 of the Dutch Bankruptcy Act.

However, the extent of this claim by the tax authorities also depends on the results of the still pending consultation between the Bankruptcy Trustee and the tax authorities about the outcome of the tax audit, because Jongbloed also (albeit for a relatively limited period) was a part of the fiscal unit VAT of the Swets Group and is therefore also jointly and severally liable for the tax debts for that (brief) period of the fiscal unit of the Swets Group.

Pending the consultations with the tax authorities, the Bankruptcy Trustee cannot yet issue a statement about the amount of a possible distribution to pre-bankruptcy creditors.

The Bankruptcy Trustee aims to conclude the consultations with the tax authorities as soon as possible, after which a date for the creditors' meeting can be set. The Bankruptcy Trustee will aim at holding this creditors' meeting in the first quarter of 2016.

9. **LEGAL PROCEEDINGS**

9.1 **NPM Capital N.V. c.s. (Swets Brazil)**

At the initiative of the Bankruptcy Trustee the parties are consulting on the possibility of reaching an amicable settlement. Because this consultation has still not been completed, the appeals proceedings before the Court of Appeal of Amsterdam have been stayed.

9.2 **Bayerische Staatsbibliothek ("BSB") / Rabobank Netherlands / Bankruptcy Trustee**

In the proceedings started by BSB by summons of 30 April 2015 against the Rabobank Nederland and the Bankruptcy Trustee (in his capacity as trustee in the Swets bankruptcy) at the court of Amsterdam concerning the EUR 2 million bank guarantee, the Rabobank Nederland and the Bankruptcy Trustee issued a statement of defence on 2 September 2015. The case is now on the court calendar for 30 September 2015, for a possible order by the court for a personal appearance of the parties after defence.

10. OTHER ITEMS

10.1 Prospects for creditors and term for liquidation

The Bankruptcy Trustee can issue no statement whatsoever concerning the prospects for creditors for any payment in the bankruptcies of the Swets Companies (with the exception of Jongbloed, see aforementioned), and the liquidation term. The answer to the question of whether the creditors can expect any payment partially depends on the Bankruptcy Trustee's investigation into the cause(s) of the bankruptcy.

10.2 Number of hours spent and interim financial reports

In the period to which this report applies, the Bankruptcy Trustee and his team spent in total approximately 394 hours on the liquidation of the bankruptcies of the Swets Companies.

10.3 Interim financial reports

The (third) interim financial reports concerning the bankruptcies of the Swets & Zeitlinger Group, Swets, Jongbloed and Accucoms are attached to this public report as **appendices 1 up to and including 4**. There are at this point in time no assets in the estate of the other Swets Companies.

The Bankruptcy Trustee points out that the compensation of the costs incurred by him and his team for the period from 1 January up to and including 1 July 2015 has been determined by the court, but was only paid after 1 September 2015. This cost item is therefore not included in the interim financial report in the Swets bankruptcy, attached as **appendix 2**, that gives the status on 1 September 2015.

10.4 Plan of action and activities

In the next reporting period a high priority shall be to determine the tax indebtedness of the Swets Companies, specifically to accelerate the liquidation of the Jongbloed bankruptcy.

Furthermore, the Bankruptcy Trustee shall mainly focus on the regularity audit, respectively the investigation to the cause(s) of the bankruptcies. The Bankruptcy Trustee shall also continue (have continued) the settlement of the foreign VAT refunds and the foreign branches and participations.

10.5 Submission of next report

If there are no special developments that require an earlier report, the next public report shall be published in the course of March 2016.

11. PUBLICATION ON WEBSITE

11.1 For further information about this bankruptcy, the Bankruptcy Trustee refers to the public reports and other messages to be published on the CMS website (www.cms-dsb.com/swets), where this report and all other public reports about the bankruptcies of the Swets Companies shall also be published.

- 11.2 An English translation of this public report shall also be made available on this website as soon as possible. If there are any differences (in interpretation) between the Dutch and the English version of this public report, the Dutch version shall prevail.

Amsterdam, 22 September 2015

J.L.M. Groenewegen,
Bankruptcy Trustee

Appendices:

- Appendix 1: Interim financial report Swets & Zeitlinger Group
- Appendix 2: Interim financial report Swets
- Appendix 3: Interim financial report Jongbloed
- Appendix 4: Interim financial report Accucoms

Appendix 1

Naam	Swets & Zeitlinger Group B.V.
curator	mr. J.L.M. Groenewegen
Rechter-commissaris	mr. I.M. Bilderbeek
Insolventienummer	C/13/14/525F
Verslag nummer	3

A. Baten		Incl. BTW	BTW
		€	€
1. Aangetroffen middelen			
Kasgeld	0,00		0,00
Banksaldi	12.698,00		0,00
		12.698,00	
2. Opbrengst verkopen			
Opbrengst pand		0,00	0,00
Opbrengst inventaris	0,00		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	0,00		0,00
		0,00	
Opbrengst voorraden / onderhanden werken	0,00		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	0,00		0,00
		0,00	
Opbrengst goodwill / IE rechten		0,00	0,00
Opbrengst deelnemingen		0,00	0,00
Opbrengst intercompany vorderingen		0,00	0,00
3. Debiteuren			
Debiteuren pre faillissement	0,00		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	0,00		0,00
		0,00	
Boedeldebiteuren	422,65		0,00
Af: kosten	0,00		0,00
		422,65	
4. Overige baten			
Boedelbijdragen		0,00	0,00
Rente		0,00	0,00
Restitutie belastingdienst pre faillissement		0,00	0,00
Boedelmortgage		0,00	0,00
Kruisposten		0,00	0,00
Totaal		13.120,65	0,00

B. Reeds betaalde boedelschulden		Incl. BTW	BTW
Salaris en verschotten curator		0,00	0,00
Algemene faillissementskosten		0,00	0,00
Totaal		0,00	0,00

C. Thans nog beschikbaar

A. Baten	13.120,65
B. Reeds betaalde boedelkosten	0,00
Reeds betaalde / ontvangen boedel BTW na aangifte	0,00
Saldo boedelrekening	13.120,65

Appendix 2

FINANCIEEL VERSLAG
1-9-2015

Naam	Swets Information Services B.V.
curator	mr. J.L.M. Groenewegen
Rechter-commissaris	mr. I.M. Bilderbeek
Insolventienummer	C/13/14/517F
Verslag nummer	3

A. Baten	Incl. BTW	BTW
	€	€
A.1: Vrij actief		
1. Aangetroffen middelen		
Kasgeld	2.449,31	0,00
Banksaldi	980.090,71	0,00
	<u>982.540,02</u>	
2. Opbrengst verkopen		
Opbrengst pand	0,00	0,00
Opbrengst inventaris	0,00	0,00
Af: rechten van derden	0,00	0,00
Af: kosten	0,00	0,00
	<u>0,00</u>	
Opbrengst goodwill / IE rechten	302,50	52,50
Opbrengst deelnemingen	146.752,00	0,00
Opbrengst intercompany vorderingen	0,00	0,00
3. Debiteuren		
Debiteuren pre faillissement	0,00	0,00
Af: rechten van derden	0,00	0,00
Af: kosten	0,00	0,00
	<u>0,00</u>	
Boedeldebiteuren	30.312,95	0,00
Af: kosten	0,00	0,00
	<u>30.312,95</u>	
4. Overige baten		
Boedelbijdragen	683.936,08	92.925,00
Rente	0,41	0,00
Restitutie belastingdienst pre faillissement	177.488,05	0,00
Boedelmakrediet	858.000,00	0,00
Kruisposten	91.845,99	0,00
Totaal vrij actief	<u>2.971.178,00</u>	<u>92.977,50</u>

A.2: 57 lid 3 Fw - actief

5. Bodemzaken		
Opbrengst inventaris	299.898,35	52.048,48
Af: kosten	-74.450,66	-12.921,19
Totaal 57 lid 3 Fw - actief	<u>225.447,69</u>	<u>39.127,29</u>
Totaal actief	<u>3.196.625,69</u>	<u>132.104,79</u>

B. Reeds betaalde boedelschulden	Incl. BTW	BTW
Salaris en verschotten curator	-461.709,98	-80.131,48
Algemene faillissementskosten	-318.670,30	-54.548,62
Kosten instandhouden ICT/debiteurenincasso	-386.534,64	-66.962,70
Kosten afwikkeling buitenlandse entiteiten	-61.314,69	0,00
Totaal	<u>-1.228.229,61</u>	<u>-201.642,80</u>

C. Thans nog beschikbaar

A. Baten	3.196.625,69
B. Reeds betaalde boedelkosten	-1.228.229,61
Reeds betaalde / ontvangen boedel BTW na aangifte	0,00
Saldo boedelrekening	1.968.396,08

Appendix 3

FINANCIEEL VERSLAG**1-9-2015**

Naam	Jongbloed Information Services B.V.
curator	mr. J.L.M. Groenewegen
Rechter-commissaris	mr. I.M. Bilderbeek
Insolventienummer	C/09/14/717F
Verslag nummer	3

A. Baten		Incl. BTW	BTW
		€	€
1. Aangetroffen middelen			
Kasgeld	675,47		0,00
Banksaldi	553.243,27		0,00
		553.918,74	
2. Opbrengst verkopen			
Opbrengst pand		0,00	0,00
Opbrengst inventaris	0,00		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	0,00		0,00
		0,00	
Opbrengst voorraden / onderhanden werken	0,00		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	0,00		0,00
		0,00	
Opbrengst goodwill / IE rechten		0,00	0,00
Opbrengst deelnemingen		0,00	0,00
Opbrengst doorstart Jongbloed		326.590,60	0,00
3. Debiteuren			
Debiteuren pre faillissement	1.627.038,20		0,00
Af: rechten van derden	0,00		0,00
Af: kosten	-105.356,58		-18.285,03
		1.521.681,62	
Boedeldebiteuren	31.243,68		0,00
Af: kosten	0,00		0,00
		31.243,68	
4. Overige baten			
Boedelbijdragen		0,00	0,00
Rente		0,25	0,00
Restitutie belastingdienst pre faillissement		0,00	0,00
Boedelmakrediet		0,00	0,00
Kruisposten		0,00	0,00
Totaal		2.433.434,89	-18.285,03

B. Reeds betaalde boedelschulden		Incl. BTW	BTW
Salaris en verschotten curator		-73.759,35	-12.801,21
Algemene faillissementskosten		-21.067,06	-2.542,54
Totaal		-94.826,41	-15.343,75

C. Thans nog beschikbaar

A. Baten	2.433.434,89
B. Reeds betaalde boedelkosten	-94.826,41
Reeds betaalde / ontvangen boedel BTW na aangifte	0,00
Saldo boedelrekening	2.338.608,48

Appendix 4

Naam	Accucoms B.V.
curator	mr. J.L.M. Groenewegen
Rechter-commissaris	mr. I.M. Bilderbeek
Insolventienummer	C/09/14/716F
Verslag nummer	3

A. Baten	Incl. BTW	BTW
	€	€
1. Aangetroffen middelen		
Kasgeld	46,00	0,00
Banksaldi	121.336,70	0,00
	<u>121.382,70</u>	
2. Opbrengst verkopen		
Opbrengst pand	0,00	0,00
Opbrengst inventaris	0,00	0,00
Af: rechten van derden	0,00	0,00
Af: kosten	0,00	0,00
	<u>0,00</u>	
Opbrengst voorraden / onderhanden werken	0,00	0,00
Af: rechten van derden	0,00	0,00
Af: kosten	0,00	0,00
	<u>0,00</u>	
Opbrengst goodwill / IE rechten	0,00	0,00
Opbrengst deelnemingen	0,00	0,00
Opbrengst doorstart Accucoms	210.000,00	0,00
3. Debiteuren		
Debiteuren pre faillissement	0,00	0,00
Af: rechten van derden	-163,65	0,00
Af: kosten	0,00	0,00
	<u>-163,65</u>	
Boedeldebiteuren	713,07	0,00
Af: kosten	0,00	0,00
	<u>713,07</u>	
4. Overige baten		
Boedelbijdragen	0,00	0,00
Rente	0,07	0,00
Restitutie belastingdienst pre faillissement	0,00	0,00
Boedelmortgage	0,00	0,00
Kruisposten	0,00	0,00
Totaal	<u><u>331.932,19</u></u>	<u><u>0,00</u></u>

B. Reeds betaalde boedelschulden	Incl. BTW	BTW
Salaris en verschotten curator	-25.122,70	-4.360,14
Algemene faillissementskosten	-8.160,25	-1.069,15
Totaal	<u><u>-33.282,95</u></u>	<u><u>-5.429,29</u></u>

C. Thans nog beschikbaar

A. Baten	331.932,19
B. Reeds betaalde boedelkosten	-33.282,95
Reeds betaalde / ontvangen boedel BTW na aangifte	0,00
Saldo boedelrekening	298.649,24