

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

**REPORT NO. 5**

Bankruptcy trustee : **mr. drs. J.L.M. Groenewegen**  
Supervisory Judge : **mr. I.M. Bilderbeek**  
Reporting period : **16 February 2016 up to and including 31 October 2016**  
Reporting date : **15 November 2016**

**Regarding the bankruptcies of:**

|                                                                                       |                                                                                              |
|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| Swets & Zeitlinger Group B.V.<br>("Swets & Zeitlinger Group")                         | date suspension of payments: 19 September 2014<br>suspension of payments number: C/13/14/44S |
|                                                                                       | date of bankruptcy: 29 September 2014<br>bankruptcy number: F.13/14/525                      |
| Swets Information Services B.V.<br>("Swets")                                          | date of bankruptcy: 23 September 2014<br>bankruptcy number: F.13/14/517                      |
| Accucoms B.V.<br>("Accucoms")                                                         | date of bankruptcy: 01 October 2014<br>bankruptcy number: F.09/14/716                        |
| Koninklijke Swets & Zeitlinger Holding N.V.<br>("Koninklijke Swets")                  | date of bankruptcy: 18 November 2014<br>bankruptcy number: F.09/14/831                       |
| Swets & Zeitlinger Beheer B.V.<br>("Swets & Zeitlinger Beheer")                       | date of bankruptcy: 18 November 2014<br>bankruptcy number: F.09/14/833                       |
| Swets & Zeitlinger Finance B.V.<br>("Swets & Zeitlinger Finance")                     | date of bankruptcy: 18 November 2014<br>bankruptcy number: F.09/14/832                       |
| Swets & Zeitlinger International Holding B.V.<br>("Swets & Zeitlinger International") | date of bankruptcy: 18 November 2014<br>bankruptcy number: F.09/14/834                       |
| Swets Domus B.V.<br>(hereinafter: "Swets Domus")                                      | date of bankruptcy: 18 November 2014<br>bankruptcy number: F.09/14/835                       |
| Frencken Information Services B.V.<br>("Frencken")                                    | date of bankruptcy: 03 May 2016<br>bankruptcy number: F.13/16/218                            |

## **1. PRELIMINARY REMARKS**

- 1.1 This is the fifth combined public report by the Bankruptcy Trustee (the "**Trustee**") in the bankruptcies of Swets & Zeitlinger Group, Swets, Jongbloed, Accucoms, Koninklijke Swets, Swets & Zeitlinger Beheer, Swets & Zeitlinger Finance, Swets & Zeitlinger International, Swets Domus and Frencken (hereinafter jointly: the "**Swets Companies**").

This report covers the period from 16 February 2016 through 31 October 2016 and should be read in conjunction with the previous public reports on the bankruptcies of the Swets Companies.

- 1.2 To the extent that this report does not address issues stated in the previous reports, 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.

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.

- 1.3 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.

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

The 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 statements can yet be made about the completeness and accuracy of the information included in this report.

No rights can be derived from this and/or subsequent public reports. Nothing in this public report can be interpreted as an acknowledgement of liability or as a waiver of any right.

In the performance of its activities, the Bankruptcy Trustee uses the legal opinions of CMS Derks Star Bussman N.V. and Insolresearch (bankruptcy accountant).

## **2. CONTINUED INVENTORY**

### **2.1 Pending legal proceedings**

The Trustee refers to Chapter 8 of this report.

## **3. ASSETS**

### **3.1 3. Operating assets Swets; movable assets**

All operating assets and other movable assets of the Swets Companies have been converted into cash and the proceeds thereof have been received.

### 3.2 **Dutch holdings: Frencken, Swets Concordia B.V. and Bladercom B.V.**

With regard to Frencken, it has now become clear that this company, as a member of the VAT fiscal unity of the Swets Companies, is jointly and severally liable for the tax debts resulting from the now completed tax audit by the tax authorities for the years 2010 – 2014 (see hereinafter under point 7.3). This established that Frencken was materially bankrupt (the company has no assets but a substantial tax debt). Therefore, at Frencken's request, its bankruptcy was pronounced by The Hague District Court on 3 May 2016, appointing Mr I.M. Bilderbeek as a supervisory judge with the appointment of the Trustee as such. Because Frencken has no assets, it is already clear that in due course this bankruptcy will be terminated due to lack of assets.

The aforementioned does not apply to Swets Concordia B.V., which company can possibly be liquidated outside the bankruptcy. However – as far as the Trustee is now aware – this company also has no assets. In this case a(n) (expedited) liquidation pursuant to article 2:19 paragraph 4 of the Dutch Civil Code seems the obvious manner of liquidation.

Concerning Bladercom B.V., the results of the pending proceedings with NPM and other parties, referred to in chapter 8, 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 **Non-Dutch Holdings**

*Swets Information Services A.B. (Sweden)*

The liquidation of Swets Information Services A.B. ("**Swets Zweden**") outside formal insolvency proceedings started in Sweden at the end of November 2014, suffered delays in 2016 and 2017 as a result lack of clarity concerning the scope of Swets Sweden's debt burden, but this is now in its final stages.

The liquidator of Swets Sweden has informed the Trustee that it is anticipated that the liquidation payment accruing to Swets & Zeitlinger International's bankrupt estate can be paid out in the month of September 2017.

The exact amount of the liquidation payment depends on the settlement of the creditors' claim and the further liquidation costs. It is expected that the liquidation should be completed at the beginning of 2017, after which the bankrupt estate of Swets & Zeitlinger International will therefore receive a liquidation payment.

## 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 (among others) the Swets Companies (excluding Jongbloed) has been continued in this reporting period but has not yet been completed. In the meantime, approximately 90% of the total outstanding claims have been settled and an amount in excess of 13.7 million euros has been paid. At the moment it is unclear how long it will still take to collect the remaining 10% of the accounts receivable.

#### 4.2 **Tax refunds Swets (foreign tax authorities)**

Swets requested a VAT refund of EUR 676,310 (the "**French VAT refund**") from the French tax authorities on 16 June 2014. This French VAT refund relates to the period August 2012 through May 2014. An audit has shown that the French VAT refund is pledged to the Syndicate.

It has in the meantime become clear that the French tax authorities have granted the VAT refund request in the sum of EUR 264,653 and have rejected the remaining amount.

The amount of EUR 264,653 less the costs incurred for tax advisory services has meanwhile been transferred to the Syndicate.

### 5. **BANK/SECURITY RIGHTS**

#### 5.1 **Settlement of estate loan with bank syndicate**

The settlement with the banks for the estate loan has taken place. The unused part of the loan to the bankrupt estate has been repaid to the banks. The used part of the estate loan of over EUR 598,000 results, in accordance with the arrangements with the banks, in a estate claim of the banks that is subordinated (*achtergestelde boedelvordering*) to all other estate claims in the bankruptcy of Swets.

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

The final settlement with the banks relating to the enforcement of their securities and establishing the remaining claims of the banks cannot take place because Mirus has not yet completed the collection of the accounts receivable.

### 6. **PROVISION OF INFORMATION**

#### 6.1 **Provision of information; Electronic Alert Service**

The CMS Electronic Alert Service referred to in the opening report will also of course be continued. On the date of this report, 806 parties are submitted to this service.

### 7. **CREDITORS**

#### 7.1 **Validation of creditors' claims (general)**

By Notice of 18 December 2014 the Trustee informed the creditors that they could submit their claims to the 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](http://www.cms-dsb.com/swets)). The Notice of 18 December 2014 is also available on this website.

#### 7.2 **Estate claims in the bankruptcy of Swets (*boedelvorderingen*)**

On the date of this report there were (acknowledged) estate claims in an amount of approximately EUR 1.1 million. This amount primarily concerns the preferential estate claims of the Employee Insurance Agency (UWV) and the tax authorities. There is also a subordinated claim by the banks for the estate loan of EUR 598,000 (see under 5.1). This means that the estate claims amount to more than EUR 1.8 million (excluding the estate claim for bankruptcy costs).

### 7.3 **Preferential claims in the bankruptcy of Swets**

#### *General*

At this time there are (provisionally acknowledged) (super) preferential claims in the bankruptcy of Swets of the UWV and the tax authorities of over EUR 7.5 million. There are also (lower ranking) preferential claims of (mostly) former Swets employees to an amount of approximately EUR 672,000.

This amount includes the results of the now completed audit by the tax authorities.

#### *Tax audit*

By letter of 10 November 2015 to the VAT fiscal unity of the Swets Group, the tax authorities sent a so-called Notice of Intent to Impose a Tax Negligence Penalty under article 67f of the State Taxes Act (AWR) and announced that they intended to impose a tax negligence penalty of over EUR 6 million for – very briefly – (administrative) imperfections in the invoicing methods used by the Swets Companies for the years 2010 through to 2014 (until the date of the bankruptcy). This letter also announced that there would also be a penalty of 25% over the amount of the unpaid VAT.

The Trustee has consulted tax advisors about the feasibility of a possible objection against the announced additional tax assessment for unpaid VAT. The advice was that such objection proceedings would not be worthwhile because they had little chance of success, whilst entailing substantial costs for the estates of the Swets Companies.

The Trustee then had further consultations with the tax authorities, which resulted in any case that the penalty for the unpaid tax assessment was strongly reduced to a total amount of EUR 100,000. For the substantive tax debt from the fiscal audit the tax authorities then imposed the additional assessment for unpaid taxes on the VAT Fiscal unity.

The Trustee also consulted with the tax authorities about the allocation of two VAT refunds for the months of August and September 2014, which can be deducted from the total tax debts.

#### *VAT Fiscal Unity*

It is important in order to determine the exact tax debt position of the Swets Companies that, until the date of the bankruptcy, the Swets Group formed a VAT fiscal unity. This means that the various members of the VAT fiscal unity are jointly and severally liable for VAT debts (and therefore also for those debts still resulting from the additional tax assessments imposed due to the tax audit).

Those entities that were members of the VAT fiscal unity during the full relevant period of the audit (2010 – 2014) are jointly and severally liable for the full extent of the VAT from the additional tax assessments for unpaid taxes. These are: Swets & Zeitlinger Group, Swets, Swets & Zeitlinger Finance, Frencken and Swets Domus.

This does not apply to Jongbloed and Accucoms, because these companies were only members of the VAT fiscal unity for a part of the relevant period. This means that the tax debts in these bankruptcies are substantially lower, which specifically has consequences in the Jongbloed bankruptcy for the envisaged manner of settling this bankruptcy (see hereinafter under 7.6).

The tax authorities have now agreed to the final calculation of the tax debt position sent by the Trustee. The tax authorities have also stated that they hold the other Swets entities that formed

part of the VAT fiscal unity liable and it has submitted its claims against the Swets entities for validation.

#### **7.4 Unsecured claims in the Swets bankruptcy**

On the date of this report unsecured claims of approximately 465 creditors of Swets have been provisionally acknowledged, concerning an amount of approximately EUR 39 million. This amount does not include (remaining) claims of the bank syndicate, that are expected to be substantial in size, the claim by the mezzanine financier ICG, the claims by other (subordinated) financiers, and intercompany claims by other (partially bankrupt) Swets entities.

#### **7.5 Validation of claims in the bankruptcies of the other Swets Companies (except Jongbloed)**

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

#### **7.6 Creditors' meeting and plan of final distribution in the Jongbloed bankruptcy**

At the time of the fourth public report, the Trustee expected such total assets in this bankruptcy that all estate claims and the pre-bankruptcy claims could be paid in full (and that, in addition, a solution should be sought for the interest claims made by Jongbloed's creditors.).

Because a substantial unsecured claim has been submitted in the current reporting period, there is no longer any surplus. Nevertheless, a significant percentage (approximately 73%) can be paid out to the creditors on their claims.

The creditors' meeting took place on 21 July 2016. The claims submitted for validation were not disputed and have been transferred to the list of allowed claims in accordance with article 121 of the Bankruptcy Act.

The Trustee drew up the final distribution list on the basis of the assets available and the list of allowed claims. The final distribution list was approved by the supervisory judge and filed with the court registry on 7 November 2017 in conformity with article 183 of the Bankruptcy Act. For the time being, the Trustee assumes that no objection will be made to the final distribution list, after which the final distribution list will become irrevocable on 18 November 2016. The bankruptcy of Jongbloed will then have come to an end and the Trustee will proceed to pay the creditors on the basis of the final distribution list.

### **8. LEGAL PROCEEDINGS**

#### **8.1 NPM Capital N.V. et al. (Swets Brazil)**

The consultations on an amicable settlement have not yet been finalized. As a result of unforeseeable circumstances, a number of additional points of dispute have arisen. The outcome of the consultations is as yet uncertain.

The appeals proceedings before the Amsterdam Court of Appeal have been stayed pending the conclusion of an amicable settlement.

## 8.2 **Bayerische Staatsbibliothek ("BSB") / Rabobank Netherlands / Trustee**

In the proceedings started by BSB by summons of 30 April 2015 against Rabobank Nederland and the Trustee (in his capacity as trustee in the Swets bankruptcy) at the Amsterdam District Court concerning the EUR 2 million bank guarantee, the District Court request all the BSB claims in its judgment dated 30 March 2016.

BSB filed an appeal against the ruling dated 30 March 2016. In anticipation of (the substantive hearing of) the appeal, BSB, Rabobank Nederland and the Trustee have consulted on an amicable settlement. BSB, Rabobank Nederland and the Trustee have in the meantime reached a broad agreement. The envisaged amicable settlement still needs to be laid down in a settlement agreement. In the next period an attempt will be made to definitively lay down the conditions of the amicable settlement in a settlement agreement.

## 9. **OTHER**

### 9.1 **Prospects for creditors and term for liquidation**

The Trustee cannot yet issue any specific statements concerning the prospects for creditors for any payment in the bankruptcies of the Swets Companies (with the exception of Jongbloed, see above 7.6), and the liquidation term. The answer to the question of whether the creditors can expect any payment depends, in part, on the Trustee's investigation into the causes of the bankruptcy.

10.2 However, based on the data now known to the Trustee, the Trustee expects the following manner of liquidation of the bankruptcies of the Swets Companies:

| <b>Bankruptcy</b>                | <b>Expected manner of liquidation</b>                                           |
|----------------------------------|---------------------------------------------------------------------------------|
| Swets & Zeitlinger Group         | termination due to lack of assets pursuant to article 16 of the Bankruptcy Act  |
| Swets                            | still unclear                                                                   |
| Jongbloed                        | liquidation pursuant to article 193 of the Bankruptcy Act                       |
| Accucoms                         | expedited liquidation pursuant to article 137a of the Bankruptcy Act            |
| Koninklijke Swets                | termination due to lack of assets pursuant to article 16 of the Bankruptcy Act  |
| Swets & Zeitlinger Beheer        | termination due to lack of assets pursuant to article 16 of the Bankruptcy Act. |
| Swets & Zeitlinger Finance       | termination due to lack of assets pursuant to article 16 of the Bankruptcy Act. |
| Swets & Zeitlinger International | still unclear                                                                   |
| Swets Domus                      | termination due to lack of assets pursuant to article 16 of the Bankruptcy Act  |

### 9.2 **Numbers of hours spent and interim financial reports**

In the period to which this report applies, the Trustee and his team spent in total approximately 254 hours on the liquidation of the bankruptcies of the Swets Companies.

**9.3 Interim financial reports**

The interim financial reports concerning the bankruptcies of Swets & Zeitlinger Group, Swets, Swets & Zeitlinger Finance, Accucoms and Koninklijke Swets are attached to this public report as **Appendices 1 up to and including 5.**

There are at this point no assets in the bankrupt estates of the other Swets Companies.

**9.4 Plan of action and activities**

The Trust will also focus on the lawfulness and the bankruptcy cause investigations and finalisation of the conditions of the amicable settlement between BSB, Rabobank Nederland and the Trustee in a settlement agreement.

**9.5 Submission of the next report**

The next public report will be published on about 15 May 2017, except to the extent exceptional developments dictate the necessity of an earlier report.

**10. PUBLICATION ON WEBSITE**

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

10.2 An English translation of this public report will 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 will prevail.

Amsterdam, 15 November 2016



J.L.M. Groenewegen, Trustee

**Appendices:**

- Appendix 1: Interim financial report Swets & Zeitlinger Group
- Appendix 2: Interim financial report Swets
- Appendix 3: Interim financial report Swets & Zeitlinger Finance
- Appendix 3: Interim financial report Accucoms
- Appendix 3: Interim financial report Koninklijke Swets

## **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      | 5                             |

| A. Baten                                     | Incl. BTW               | BTW                |
|----------------------------------------------|-------------------------|--------------------|
|                                              | €                       | €                  |
| <b>1. Aangetroffen middelen</b>              |                         |                    |
| Kasgeld                                      | 0,00                    | 0,00               |
| Banksaldi                                    | 12.698,00               | 0,00               |
|                                              | <u>12.698,00</u>        |                    |
|                                              | 12.698,00               |                    |
| <b>2. Opbrengst verkopen</b>                 |                         |                    |
| 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>             |                    |
|                                              | 0,00                    |                    |
| 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>             |                    |
|                                              | 0,00                    |                    |
| Opbrengst goodwill / IE rechten              | 0,00                    | 0,00               |
| Opbrengst deelnemingen                       | 0,00                    | 0,00               |
| Opbrengst intercompany vorderingen           | 0,00                    | 0,00               |
| <b>3. Debiteuren</b>                         |                         |                    |
| 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>             |                    |
|                                              | 0,00                    |                    |
| Boedeldebiteuren                             | 422,65                  | 0,00               |
| Af: kosten                                   | 0,00                    | 0,00               |
|                                              | <u>0,00</u>             |                    |
|                                              | 422,65                  |                    |
| <b>4. Overige baten</b>                      |                         |                    |
| 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               |
| <b>Totaal</b>                                | <u><b>13.120,65</b></u> | <u><b>0,00</b></u> |

| B. Reeds betaalde boedelschulden | Incl. BTW          | BTW                |
|----------------------------------|--------------------|--------------------|
| Salaris en verschotten curator   | 0,00               | 0,00               |
| Algemene faillissementskosten    | 0,00               | 0,00               |
| <b>Totaal</b>                    | <u><b>0,00</b></u> | <u><b>0,00</b></u> |

## C. Thans nog beschikbaar

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

## **APPENDIX 2**

|                     |                                 |
|---------------------|---------------------------------|
| 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      | 5                               |

| A. Baten                                          |              | Incl. BTW            | BTW                |
|---------------------------------------------------|--------------|----------------------|--------------------|
|                                                   |              | €                    | €                  |
| A.1: Vrij actief                                  |              |                      |                    |
| <b>1. Aangetroffen middelen</b>                   |              |                      |                    |
| Kasgeld                                           | 2.449,31     |                      | 0,00               |
| Banksaldi                                         | 1.814.464,36 |                      | 0,00               |
|                                                   |              | 1.816.913,67         |                    |
| <b>2. Opbrengst verkopen</b>                      |              |                      |                    |
| 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 goodwill / IE rechten                   |              | 302,50               | 52,50              |
| Opbrengst deelnemingen                            |              | 146.752,00           | 0,00               |
| Opbrengst intercompany vorderingen                |              | 0,00                 | 0,00               |
| <b>3. Debiteuren</b>                              |              |                      |                    |
| Debiteuren pre faillissement                      | 0,00         |                      | 0,00               |
| Af: rechten van derden                            | 0,00         |                      | 0,00               |
| Af: kosten                                        | 0,00         |                      | 0,00               |
|                                                   |              | 0,00                 |                    |
| Boedeldebiteuren                                  | 80.222,04    |                      | 0,00               |
| Af: kosten                                        | 0,00         |                      | 0,00               |
|                                                   |              | 80.222,04            |                    |
| <b>4. Overige baten</b>                           |              |                      |                    |
| Boedelbijdragen                                   |              | 698.116,08           | 95.385,99          |
| Rente                                             |              | 0,41                 | 0,00               |
| Restitutie belastingdienst pre faillissement      |              | 177.488,05           | 0,00               |
| Boedelmakrediet                                   |              | 556.512,18           | 67.439,95          |
| Kruisposten                                       |              | 0,00                 | 0,00               |
| <b>Totaal vrij actief</b>                         |              | <b>3.476.306,93</b>  | <b>162.878,44</b>  |
| A.2: 57 lid 3 Fw - actief                         |              |                      |                    |
| <b>5. Bodemzaken</b>                              |              |                      |                    |
| Opbrengst inventaris                              | 300.004,55   |                      | 52.066,91          |
| Af: kosten                                        | -74.458,33   |                      | -12.922,52         |
| <b>Totaal 57 lid 3 Fw - actief</b>                |              | <b>225.546,22</b>    | <b>39.144,39</b>   |
| <b>Totaal actief</b>                              |              | <b>3.701.853,15</b>  | <b>202.022,83</b>  |
| <b>B. Reeds betaalde boedelschulden</b>           |              | <b>Incl. BTW</b>     | <b>BTW</b>         |
| Salaris en verschotten curator                    |              | -825.400,16          | -143.251,26        |
| Algemene faillissementskosten                     |              | -587.461,45          | -96.372,26         |
| Kosten instandhouden ICT/debiteurenincasso        |              | -389.284,49          | -67.439,95         |
| Kosten afwikkeling buitenlandse entiteiten        |              | -61.314,69           | 0,00               |
| <b>Totaal</b>                                     |              | <b>-1.863.460,79</b> | <b>-307.063,47</b> |
| <b>C. Thans nog beschikbaar</b>                   |              |                      |                    |
| A. Baten                                          |              | 3.701.853,15         |                    |
| B. Reeds betaalde boedelkosten                    |              | -1.863.460,79        |                    |
| Reeds betaalde / ontvangen boedel BTW na aangifte |              | 0,00                 |                    |
| <b>Saldo boedelrekening</b>                       |              | <b>1.838.392,36</b>  |                    |

## **APPENDIX 3**

|                     |                                 |
|---------------------|---------------------------------|
| Naam                | Swets & Zeitlinger Finance B.V. |
| curator             | mr. J.L.M. Groenewegen          |
| Rechter-commissaris | mr. I.M. Bilderbeek             |
| Insolventienummer   | C/13/14/635F                    |
| Verslag nummer      | 5                               |

| A. Baten                                     | Incl. BTW    | BTW         |
|----------------------------------------------|--------------|-------------|
|                                              | €            | €           |
| <b>A.1: Vrij actief</b>                      |              |             |
| <b>1. Aangetroffen middelen</b>              |              |             |
| Kasgeld                                      | 0,00         | 0,00        |
| Banksaldi                                    | 0,00         | 0,00        |
|                                              | 0,00         |             |
| <b>2. Opbrengst verkopen</b>                 |              |             |
| 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        |
| <b>3. Debiteuren</b>                         |              |             |
| Debiteuren pre faillissement                 | 21,20        | 0,00        |
| Af: rechten van derden                       | 0,00         | 0,00        |
| Af: kosten                                   | 0,00         | 0,00        |
|                                              | 21,20        |             |
| Boedeldebiteuren                             | 0,00         | 0,00        |
| Af: kosten                                   | 0,00         | 0,00        |
|                                              | 0,00         |             |
| <b>4. Overige baten</b>                      |              |             |
| 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        |
| <b>Totaal vrij actief</b>                    | <b>21,20</b> | <b>0,00</b> |

**A.2: 57 lid 3 Fw - actief**

|                                    |              |             |
|------------------------------------|--------------|-------------|
| <b>5. Bodemzaken</b>               |              |             |
| Opbrengst inventaris               | 0,00         | 0,00        |
| Af: kosten                         | 0,00         | 0,00        |
| <b>Totaal 57 lid 3 Fw - actief</b> | <b>0,00</b>  | <b>0,00</b> |
| <b>Totaal actief</b>               | <b>21,20</b> | <b>0,00</b> |

| B. Reeds betaalde boedelschulden | Incl. BTW   | BTW         |
|----------------------------------|-------------|-------------|
| Salaris en verschotten curator   | 0,00        | 0,00        |
| Algemene faillissementskosten    | 0,00        | 0,00        |
| <b>Totaal</b>                    | <b>0,00</b> | <b>0,00</b> |

**C. Thans nog beschikbaar**

|                                                   |              |
|---------------------------------------------------|--------------|
| A. Baten                                          | 21,20        |
| B. Reeds betaalde boedelkosten                    | 0,00         |
| Reeds betaalde / ontvangen boedel BTW na aangifte | 0,00         |
| <b>Saldo boedelrekening</b>                       | <b>21,20</b> |

| D. Nog te betalen boedelschulden          | Incl. BTW   | BTW         |
|-------------------------------------------|-------------|-------------|
| Salaris en verschotten curator            | 0,00        | 0,00        |
| Algemene faillissementskosten             | 0,00        | 0,00        |
| Boedelkrediet                             | 0,00        | 0,00        |
| UWV loonvordering en premies opzegtermijn | 0,00        | 0,00        |
| Huur                                      | 0,00        | 0,00        |
| <b>Totaal</b>                             | <b>0,00</b> | <b>0,00</b> |

#### E. BTW

|                                                   |             |
|---------------------------------------------------|-------------|
| A. Baten                                          | 0,00        |
| B. Reeds betaalde boedelkosten                    | 0,00        |
| D. Nog te betalen boedelschulden                  | 0,00        |
|                                                   | 0,00        |
| Reeds betaalde / ontvangen boedel BTW na aangifte | 0,00        |
| <b>Saldo</b>                                      | <b>0,00</b> |

#### F. (Voorlopig) Saldo

|                                                     |              |
|-----------------------------------------------------|--------------|
| A. Baten                                            | 21,20        |
| B. Reeds betaalde boedelkosten                      | 0,00         |
| D. Nog te betalen boedelschulden                    | 0,00         |
| E. BTW                                              | 0,00         |
| <b>(Voorlopig) voor uitdeling beschikbaar saldo</b> | <b>21,20</b> |

| G. Saldo uit te betalen aan          | Totaal vordering | Uitkering   | Percentage |
|--------------------------------------|------------------|-------------|------------|
| <b>1. Preferente vorderingen</b>     |                  |             |            |
| aanvraagkosten faillissement         | 0,00             |             |            |
| fiscus met bodemvoorrecht            | 0,00             |             |            |
| fiscus zonder bodemvoorrecht         | 0,00             |             |            |
| fiscus art 29 lid 2 OB               | 0,00             |             |            |
| gelijke rangorde fiscus              | 0,00             |             |            |
| art. 3:288 sub e BW                  | 0,00             |             |            |
| overig                               | 0,00             |             |            |
|                                      | 0,00             |             |            |
| <b>2. Concurrente crediteuren</b>    |                  |             |            |
| Conform bijlage                      | 0,00             |             |            |
| <b>3. Achtergestelde vorderingen</b> |                  |             |            |
| Conform bijlage                      | 0,00             |             |            |
| <b>Totaal</b>                        | <b>0,00</b>      | <b>0,00</b> |            |

## **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      | 5                      |

| A. Baten                                     | Incl. BTW                | BTW                |
|----------------------------------------------|--------------------------|--------------------|
|                                              | €                        | €                  |
| <b>1. Aangetroffen middelen</b>              |                          |                    |
| Kasgeld                                      | 46,00                    | 0,00               |
| Banksaldi                                    | 121.336,70               | 0,00               |
|                                              | <u>121.382,70</u>        |                    |
| <b>2. Opbrengst verkopen</b>                 |                          |                    |
| 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               |
| <b>3. Debiteuren</b>                         |                          |                    |
| 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>            |                    |
| <b>4. Overige baten</b>                      |                          |                    |
| 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               |
| <b>Totaal</b>                                | <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    | -8.705,96                | -1.163,86               |
| <b>Totaal</b>                    | <u><u>-33.828,66</u></u> | <u><u>-5.524,00</u></u> |

### C. Thans nog beschikbaar

|                                                   |                   |
|---------------------------------------------------|-------------------|
| A. Baten                                          | 331.932,19        |
| B. Reeds betaalde boedelkosten                    | -33.828,66        |
| Reeds betaalde / ontvangen boedel BTW na aangifte | 0,00              |
| <b>Saldo boedelrekening</b>                       | <b>298.103,53</b> |

## **APPENDIX 5**

|                     |                                             |
|---------------------|---------------------------------------------|
| Naam                | Koninklijke Swets & Zeitlinger Holding N.V. |
| curator             | mr. J.L.M. Groenewegen                      |
| Rechter-commissaris | mr. I.M. Bilderbeek                         |
| Insolventienummer   | C/13/14/634F                                |
| Verslag nummer      | 5                                           |

| A. Baten                                          |                  | Incl. BTW        | BTW         |
|---------------------------------------------------|------------------|------------------|-------------|
|                                                   |                  | €                | €           |
| A.1: Vrij actief                                  |                  |                  |             |
| <b>1. Aangetroffen middelen</b>                   |                  |                  |             |
| Kasgeld                                           | 0,00             |                  | 0,00        |
| Banksaldi                                         | 0,00             |                  | 0,00        |
|                                                   |                  | 0,00             |             |
| <b>2. Opbrengst verkopen</b>                      |                  |                  |             |
| 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        |
| <b>3. Debiteuren</b>                              |                  |                  |             |
| Debiteuren pre faillissement                      | 0,00             |                  | 0,00        |
| Af: rechten van derden                            | 0,00             |                  | 0,00        |
| Af: kosten                                        | 0,00             |                  | 0,00        |
|                                                   |                  | 0,00             |             |
| Boedeldebiteuren                                  | 23.804,63        |                  | 0,00        |
| Af: kosten                                        | 0,00             |                  | 0,00        |
|                                                   |                  | 23.804,63        |             |
| <b>4. Overige baten</b>                           |                  |                  |             |
| 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        |
| <b>Totaal vrij actief</b>                         |                  | <b>23.804,63</b> | <b>0,00</b> |
| A.2: 57 lid 3 Fw - actief                         |                  |                  |             |
| <b>5. Bodemzaken</b>                              |                  |                  |             |
| Opbrengst inventaris                              | 0,00             |                  | 0,00        |
| Af: kosten                                        | 0,00             |                  | 0,00        |
| <b>Totaal 57 lid 3 Fw - actief</b>                |                  | <b>0,00</b>      | <b>0,00</b> |
| <b>Totaal actief</b>                              |                  | <b>23.804,63</b> | <b>0,00</b> |
| B. Reeds betaalde boedelschulden                  |                  | Incl. BTW        | BTW         |
|                                                   |                  |                  |             |
| Salaris en verschotten curator                    |                  | 0,00             | 0,00        |
| Algemene faillissementskosten                     |                  | 0,00             | 0,00        |
| <b>Totaal</b>                                     |                  | <b>0,00</b>      | <b>0,00</b> |
| C. Thans nog beschikbaar                          |                  |                  |             |
| A. Baten                                          | 23.804,63        |                  |             |
| B. Reeds betaalde boedelkosten                    | 0,00             |                  |             |
| Reeds betaalde / ontvangen boedel BTW na aangifte | 0,00             |                  |             |
| <b>Saldo boedelrekening</b>                       | <b>23.804,63</b> |                  |             |

| D. Nog te betalen boedelschulden          | Incl. BTW   | BTW         |
|-------------------------------------------|-------------|-------------|
| Salaris en verschotten curator            | 0,00        | 0,00        |
| Algemene faillissementskosten             | 0,00        | 0,00        |
| Boedelkrediet                             | 0,00        | 0,00        |
| UWV loonvordering en premies opzegtermijn | 0,00        | 0,00        |
| Huur                                      | 0,00        | 0,00        |
| <b>Totaal</b>                             | <b>0,00</b> | <b>0,00</b> |

#### E. BTW

|                                                   |             |
|---------------------------------------------------|-------------|
| A. Baten                                          | 0,00        |
| B. Reeds betaalde boedelkosten                    | 0,00        |
| D. Nog te betalen boedelschulden                  | 0,00        |
|                                                   | 0,00        |
| Reeds betaalde / ontvangen boedel BTW na aangifte | 0,00        |
| <b>Saldo</b>                                      | <b>0,00</b> |

#### F. (Voorlopig) Saldo

|                                                     |                  |
|-----------------------------------------------------|------------------|
| A. Baten                                            | 23.804,63        |
| B. Reeds betaalde boedelkosten                      | 0,00             |
| D. Nog te betalen boedelschulden                    | 0,00             |
| E. BTW                                              | 0,00             |
| <b>(Voorlopig) voor uitdeling beschikbaar saldo</b> | <b>23.804,63</b> |

| G. Saldo uit te betalen aan          | Totaal vordering | Uitkering   | Percentage |
|--------------------------------------|------------------|-------------|------------|
| <b>1. Preferente vorderingen</b>     |                  |             |            |
| aanvraagkosten faillissement         | 0,00             |             |            |
| fiscus met bodemvoorrecht            | 0,00             |             |            |
| fiscus zonder bodemvoorrecht         | 0,00             |             |            |
| fiscus art 29 lid 2 OB               | 0,00             |             |            |
| gelijke rangorde fiscus              | 0,00             |             |            |
| art. 3:288 sub e BW                  | 0,00             |             |            |
| overig                               | 0,00             |             |            |
|                                      | 0,00             |             |            |
| <b>2. Concurrente crediteuren</b>    |                  |             |            |
| Conform bijlage                      | 0,00             |             |            |
| <b>3. Achtergestelde vorderingen</b> |                  |             |            |
| Conform bijlage                      | 0,00             |             |            |
| <b>Totaal</b>                        | <b>0,00</b>      | <b>0,00</b> |            |