

**Platební instituce Roger a.s.**

Kopečná 231/10  
602 00 Brno

Dear Client,

we know that when using the Alza Invoice Financing service, the receivable behaves differently from the accounting point of view than a classic invoice. In order to make the use of the service as easy as possible for you, we have prepared a model example of billing for you.

**Assumptions of the model example:**

- Nominal value of the receivable = 100 000 CZK
- Funded amount 75% = 75 000 CZK
- 25% surcharge after payment of the Alza.cz invoice = 25 000 CZK
- Number of days from financing to due date on the invoice = 60 days
- Discount = 8.4% p.a. of the funded amount

**The accounting model example:**

Transaction	Account	Document	Amount
Issuing of invoice for the customer	311/602	Invoice	100 000 CZK
Profit from the assignment (sale) of the claim	315/646	Assignment of claim agreement	98 950 CZK
Write-off of the claim – tax deductible, § 24 par. 2 s)	546/311	Assignment of claim agreement	98 950 CZK
Write-off of the claim in the amount of discount – tax deductible, § 24 par. 2 s)	546/311	Assignment of claim agreement	1 050 CZK
Payment for the assigned claim – within 3 days	221/315	Bank statement	73 950 CZK
Balance payment of the rest of the claim after Alza’s payment	221/315	Bank statement	25 000 CZK

Once Alza.cz a.s. pays for the assigned receivable to the account of the Payment Institution Roger a.s., the financing is settled and Roger sends you the remaining surcharge of 25% (the amount may be reduced by any credits).

**Total cost and price:**

In total the client will receive	<b>98 950 CZK</b>
Total costs in absolute terms (excluding VAT)	<b>1 050 CKZ</b>
Total costs in% of expression (excluding VAT)	<b>1,05 % of the invoice</b>