The fact that no current flows through the meter means two things: the potentials on each side of the meter are the same, and that the currents in the left and right branches run straight through. These conditions mean that

$$V_{Ukn} = V_{Var}$$
 $V_1 = V_2$ $I_{Ukn} = I_1$ $I_{Var} = I_2$

Then, we substitute as we please:

$$V_{Ukn} = V_{Var}$$
$$I_{Ukn}R_{Ukn} = I_{Var}R_{Var}$$
$$I_1R_{Ukn} = I_2R_{Var}$$
$$\frac{V_1}{R_1}R_{Ukn} = \frac{V_2}{R_2}R_{Var}$$
$$\frac{R_{Ukn}}{R_1} = \frac{R_{Var}}{R_2}$$
$$R_{Ukn} = \frac{R_1}{R_2}R_{Var}$$

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