

Financial Statements of Nemetschek SE (German Commercial Code)

Balance Sheet

as of December 31, 2022 and as of December 31, 2021

ASSETS	Thousands of €	December 31, 2022	December 31, 2021
A. Fixed Assets			
I. Intangible assets			
Purchased franchises, industrial rights and similar rights and assets and licenses in such rights and assets		66	89
2. Prepayments made on intangible assets		250	0
		316	89
II. Property, plant and equipment			
1. Fixtures, fittings and equipment		253	292
		253	292
III. Financial assets			
1. Shares in affiliated companies		531,543	568,267
2. Loans due from affiliated companies		34,250	39,056
3. Investments		1,962	1,962
4. Other financial assets		2,195	50
		569,950	609,335
TOTAL FIXED ASSETS		570,519	609,716
B. CURRENT ASSETS			
I. Accounts receivable and other assets			
1. Trade receivables		8	0
Accounts due from affiliated companies			
2. – thereof Accounts receivable from trading EUR 120k (previous year: EUR 1,635k)		183,343	160,790
3. Other assets		7,288	1,623
		190,638	162,413
II. Cash and cash equivalents		3,569	1,615
TOTAL CURRENT ASSETS		194,207	164,028
C. DEFERRED AND PREPAID EXPENSES		4,280	2,964
D. DEFERRED TAX ASSETS		1,114	1,434
		770,119	778,142

EQUITY AND LIABILITIES	Thousands of €	December 31, 2022	December 31, 2021
A. EQUITY			
I. Subscribed capital		115,500	115,500
II. Capital reserve		20,530	20,530
III. Retained earnings		28,586	28,586
IV. Unappropriated profit		297,401	312,660
TOTAL EQUITY		462,016	477,276
B. PROVISIONS AND ACCRUED LIABILITIES			
1. Accrued tax liabilities		59	382
2. Other provisions and accrued liabilities		9,850	8,217
TOTAL PROVISIONS AND ACCRUED LIABILITIES		9,909	8,599
C. LIABILITIES			
1. Liabilities due to banks		71,300	118,200
2. Trade accounts payable		1,855	1,703
3. Accounts due to affiliated companies		220,850	167,598
Other liabilities			
– thereof taxes: EUR 1,100k (previous year: EUR 1,608k)			
4. – thereof social security EUR 0k (previous year: EUR 5k)		1,246	1,662
TOTAL LIABILITIES		295,250	289,163
D. Deferred revenue		2,818	0
E. Deferred tax liability		126	1,028
		770,119	776,065

Profit and loss account of Nemetschek SE

for the period January 1 to December 31, 2022 and 2021 (German Commercial Code)

Thousands of €	December 31, 2022	December 31, 2021
1. Revenues	8,735	7,560
Other operating income		
2. – thereof for income from currency revaluation EUR 7,016k (previous year: EUR 273k)	13,205	6,015
3. Personnel expenses		
a) Wages and salaries	–14,068	–11,274
Social security, pension and other benefit costs		
b) – thereof for pension: EUR 135k (previous year: EUR 127k)	–1,123	–954
Depreciation and amortization of intangible assets, property, plants and equipment	–187	–499
Other operating expense		
5. – thereof for expense from currency revaluation EUR 6,499k (previous year: EUR 1,568k)	–23,550	–16,132
Income from investments		
6. – thereof from affiliated companies: EUR 52,890k (previous year: EUR 67,281k)	53,025	67,379
7. Income from profit and loss transfer agreements	32,379	34,749
Income from loans due to affiliated companies – thereof from affiliates companies: EUR 1,549k (previous year: EUR 1,734k)	1,549	1,734
Other interest and similar income		
9. – thereof from affiliates companies: EUR 6,111k (previous year: EUR 293k)	6,111	333
Expenses from profit and loss transfer agreements		
10. – thereof from affiliates companies: EUR 457k (previous year: EUR 0k)	–457	0
11. Depreciation of financial assets	–34,787	0
Interest and similar expenses		
12. – thereof from affiliated companies: EUR 4,824k (previous year: EUR 98k)	–5,962	–1,087
Taxes on income – thereof expenses from changes in deferred taxes recognized in the balance sheet: EUR 582k (previous 13. year: EUR 1,427k)	–5,084	–6,782
14. Earnings after tax	29,787	67,466
15. Other Taxes	–1	–1
16. Net Income	29,786	67,465
17. Profit carried forward from previous year	267,615	231,620
18. Unappropriated profit	297,401	299,085

