

Financial Statements of Nemetschek SE (German Commercial Code)

Balance Sheet

as of December 31, 2024

ASSETS	Thousands of €	December 31, 2024	December 31, 2023
A. Fixed Assets			
I. Intangible assets			
1. Purchased franchises, industrial rights and similar rights and assets and licenses in such rights and assets		533	647
2. Prepayments made on intangible assets		211	0
		745	647
II. Property, plant and equipment			
1. Fixtures, fittings and equipment		301	233
		301	233
III. Financial assets			
1. Shares in affiliated companies		1,249,204	576,868
2. Loans due from affiliated companies		0	1,800
3. Investments		1,962	1,962
4. Other financial assets		11,855	6,458
		1,263,020	587,089
TOTAL FIXED ASSETS		1,264,066	587,970
B. CURRENT ASSETS			
I. Accounts receivable and other assets			
1. Trade receivables		0	0
2. Accounts due from affiliated companies – thereof Accounts receivable from trading: EUR 4,006k (previous year: EUR 1,391k)		178,606	167,628
3. Other assets		19,012	14,980
		197,618	182,608
II. Cash and cash equivalents		13,201	6,693
TOTAL CURRENT ASSETS		210,820	189,301
C. DEFERRED AND PREPAID EXPENSES		5,604	5,205
D. DEFERRED TAX ASSETS		6,188	1,553
		1,486,678	784,029

EQUITY AND LIABILITIES	Thousands of €	December 31, 2024	December 31, 2023
A. EQUITY			
I. Subscribed capital		115,500	115,500
II. Capital reserve		20,530	20,530
III. Retained earnings		20,919	23,378
IV. Unappropriated profit		488,668	368,959
TOTAL EQUITY		645,617	528,367
B. PROVISIONS AND ACCRUED LIABILITIES			
1. Accrued tax liabilities		1,297	2,417
2. Other provisions and accrued liabilities		18,434	12,431
TOTAL PROVISIONS AND ACCRUED LIABILITIES		19,731	14,848
C. LIABILITIES			
1. Liabilities due to banks		503,986	6,600
2. Trade accounts payable		4,675	2,086
3. Accounts due to affiliated companies		304,169	225,745
4. Accounts due to associated companies		97	103
5. Other liabilities			
– thereof taxes: EUR 4,246k (previous year: EUR 2,064k)			
– thereof social security: EUR 4k (previous year: EUR 0k)		4,272	2,200
TOTAL LIABILITIES		817,199	236,733
D. Deferred revenue		3,986	3,949
E. Deferred tax liability		145	133
		1,486,678	784,029