

# Financial Statements of Nemetschek SE (German Commercial Code)

## Balance Sheet

as of December 31, 2023

<b>ASSETS</b>	Thousands of €	<b>December 31, 2023</b>	December 31, 2022
<b>A. FIXED ASSETS</b>			
<b>I. Intangible assets</b>			
1. Purchased franchises, industrial rights and similar rights and assets and licenses in such rights and assets		647	66
2. Prepayments made on intangible assets		0	250
		<b>647</b>	<b>316</b>
<b>II. Property, plant and equipment</b>			
1. Fixtures, fittings and equipment		233	253
		<b>233</b>	<b>253</b>
<b>III. Financial assets</b>			
1. Shares in affiliated companies		576,868	531,543
2. Loans due from affiliated companies		1,800	34,250
3. Investments		1,962	1,962
4. Other financial assets		6,458	2,195
		<b>587,089</b>	<b>569,950</b>
<b>TOTAL FIXED ASSETS</b>		<b>587,970</b>	<b>570,519</b>
<b>B. CURRENT ASSETS</b>			
<b>I. Accounts receivable and other assets</b>			
1. Trade receivables		0	8
2. Accounts due from affiliated companies – thereof accounts receivable from trading: EUR 1,391k (previous year: EUR 120k)		167,628	183,343
3. Other assets		14,980	7,288
		<b>182,608</b>	<b>190,638</b>
<b>II. Cash and cash equivalents</b>		<b>6,693</b>	<b>3,569</b>
<b>TOTAL CURRENT ASSETS</b>		<b>189,301</b>	<b>194,207</b>
<b>C. DEFERRED AND PREPAID EXPENSES</b>		<b>5,205</b>	<b>4,280</b>
<b>D. DEFERRED TAX ASSETS</b>		<b>1,553</b>	<b>1,114</b>
		<b>784,029</b>	<b>770,119</b>

<b>EQUITY AND LIABILITIES</b>	Thousands of €	<b>December 31, 2023</b>	December 31, 2022
<b>A. EQUITY</b>			
<b>I. Subscribed capital</b>		<b>115,500</b>	<b>115,500</b>
<b>II. Capital reserve</b>		<b>20,530</b>	<b>20,530</b>
<b>III. Retained earnings</b>		<b>23,378</b>	<b>28,586</b>
<b>IV. Unappropriated profit</b>		<b>368,959</b>	<b>297,401</b>
<b>TOTAL EQUITY</b>		<b>528,367</b>	<b>462,016</b>
<b>B. PROVISIONS AND ACCRUED LIABILITIES</b>			
1. Accrued tax liabilities		2,417	59
2. Other provisions and accrued liabilities		12,431	9,850
<b>TOTAL PROVISIONS AND ACCRUED LIABILITIES</b>		<b>14,848</b>	<b>9,909</b>
<b>C. LIABILITIES</b>			
1. Liabilities due to banks		6,600	71,300
2. Trade accounts payable		2,086	1,855
3. Accounts due to affiliated companies		225,745	220,850
4. Accounts due to associated companies		103	0
5. Other liabilities			
– thereof taxes: EUR 2,064k (previous year: EUR 1,100k)			
– thereof social security: EUR 0k (previous year: EUR 0k)		2,200	1,246
<b>TOTAL LIABILITIES</b>		<b>236,733</b>	<b>295,250</b>
D. Deferred revenue		3,949	2,818
<b>E. Deferred tax liability</b>		<b>133</b>	<b>126</b>
		<b>784,029</b>	<b>770,119</b>