

Financial Statements of Nemetschek SE (German Commercial Code)

Balance Sheet

as of December 31, 2021 and as of December 31, 2020

ASSETS	Thousands of €	December 31, 2021	December 31, 2020
A. Fixed Assets			
I. Intangible assets			
1. Purchased franchises, industrial rights and similar rights and assets and licenses in such rights and assets		89	476
		89	476
II. Property, plant and equipment			
1. Leasehold improvements		33	41
2. Fixtures, fittings and equipment		259	302
		292	343
III. Financial assets			
1. Shares in affiliated companies		568,267	568,127
2. Loans due from affiliated companies		39,056	44,362
3. Investments		2,012	60
		609,335	612,549
TOTAL FIXED ASSETS		609,716	613,368
B. CURRENT ASSETS			
I. Accounts receivable and other assets			
1. Trade receivables		0	2
2. Accounts due from affiliated companies – thereof Accounts receivable from trading EUR 1,635k (previous year: EUR 592k)		160,790	47,140
3. Other assets		1,623	295
		162,413	47,438
II. Cash and cash equivalents		1,615	8,491
TOTAL CURRENT ASSETS		164,028	55,928
C. DEFERRED AND PREPAID EXPENSES		2,964	2,136
D. DEFERRED TAX ASSETS		1,434	78
		778,142	671,510

EQUITY AND LIABILITIES	Thousands of €	December 31, 2021	December 31, 2020
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		312,660	266,270
TOTAL EQUITY		477,276	430,886
B. PROVISIONS AND ACCRUED LIABILITIES			
1. Accrued tax liabilities		382	684
2. Other provisions and accrued liabilities		8,217	4,359
TOTAL PROVISIONS AND ACCRUED LIABILITIES		8,599	5,043
C. LIABILITIES			
1. Liabilities due to banks		118,200	129,500
2. Trade accounts payable		1,703	1,065
3. Accounts due to affiliated companies		167,598	101,055
4. Other liabilities			
– thereof taxes: EUR 1,608k (previous year: EUR 1,175k)			
– thereof social security EUR 5k (previous year: EUR 3k)		1,662	1,223
TOTAL LIABILITIES		289,163	232,843
D. Deferred revenue		2,077	1,640
E. Deferred tax liability		1,028	1,098
		778,142	671,510