

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			
1. 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