

# Financial Statements of Nemetschek SE (German Commercial Code)

## Balance Sheet of Nemetschek SE

as of December 31, 2025

| ASSETS                                                                                                            | Thousands of € | December 31, 2025 | December 31, 2024 |
|-------------------------------------------------------------------------------------------------------------------|----------------|-------------------|-------------------|
| <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   |                | 721               | 533               |
| 2. Prepayments made on intangible assets                                                                          |                | 0                 | 211               |
|                                                                                                                   |                | <b>721</b>        | <b>745</b>        |
| <b>II. Property, plant and equipment</b>                                                                          |                |                   |                   |
| 1. Fixtures, fittings and equipment                                                                               |                | 343               | 301               |
|                                                                                                                   |                | <b>343</b>        | <b>301</b>        |
| <b>III. Financial assets</b>                                                                                      |                |                   |                   |
| 1. Shares in affiliated companies                                                                                 |                | 1,216,809         | 1,249,204         |
| 2. Investments                                                                                                    |                | 3,405             | 1,962             |
| 3. Other financial assets                                                                                         |                | 15,873            | 11,855            |
|                                                                                                                   |                | <b>1,236,087</b>  | <b>1,263,020</b>  |
| <b>TOTAL FIXED ASSETS</b>                                                                                         |                | <b>1,237,152</b>  | <b>1,264,066</b>  |
| <b>B. CURRENT ASSETS</b>                                                                                          |                |                   |                   |
| <b>I. Accounts receivable and other assets</b>                                                                    |                |                   |                   |
| 1. Accounts due from affiliated companies<br>– thereof trade receivables: EUR 85,479k (previous year: EUR 4,006k) |                | 298,015           | 178,606           |
| 2. Claims against companies with which there is an equity interest relationship                                   |                | 1,000             | 0                 |
| 3. Other assets                                                                                                   |                | 10,223            | 19,012            |
|                                                                                                                   |                | <b>309,238</b>    | <b>197,618</b>    |
| <b>II. Cash and cash equivalents</b>                                                                              |                | <b>10,052</b>     | <b>13,201</b>     |
| <b>TOTAL CURRENT ASSETS</b>                                                                                       |                | <b>319,290</b>    | <b>210,820</b>    |
| <b>C. DEFERRED AND PREPAID EXPENSES</b>                                                                           |                | <b>9,279</b>      | <b>5,604</b>      |
| <b>D. DEFERRED TAX ASSETS</b>                                                                                     |                | <b>11,516</b>     | <b>6,188</b>      |
|                                                                                                                   |                | <b>1,577,237</b>  | <b>1,486,678</b>  |

| EQUITY AND LIABILITIES                                                                                                                       | Thousands of € | December 31, 2025 | December 31, 2024 |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|-------------------|
| <b>A. EQUITY</b>                                                                                                                             |                |                   |                   |
| <b>I. Subscribed capital</b>                                                                                                                 |                | <b>115,500</b>    | <b>115,500</b>    |
| <i>thereof: nominal value of own shares (§ 272 para. 1a HGB)</i>                                                                             |                | -9                | 0                 |
| <b>II. Capital reserve</b>                                                                                                                   |                | <b>20,530</b>     | <b>20,530</b>     |
| <b>III. Retained earnings</b>                                                                                                                |                | <b>39,528</b>     | <b>20,919</b>     |
| <b>IV. Unappropriated profit</b>                                                                                                             |                | <b>590,833</b>    | <b>488,668</b>    |
| <b>TOTAL EQUITY</b>                                                                                                                          |                | <b>766,381</b>    | <b>645,617</b>    |
| <b>B. PROVISIONS AND ACCRUED LIABILITIES</b>                                                                                                 |                |                   |                   |
| 1. Accrued tax liabilities                                                                                                                   |                | 1,180             | 1,297             |
| 2. Other provisions and accrued liabilities                                                                                                  |                | 24,001            | 18,434            |
| <b>TOTAL PROVISIONS AND ACCRUED LIABILITIES</b>                                                                                              |                | <b>25,181</b>     | <b>19,731</b>     |
| <b>C. LIABILITIES</b>                                                                                                                        |                |                   |                   |
| 1. Liabilities due to banks                                                                                                                  |                | 360,709           | 503,986           |
| 2. Trade payables                                                                                                                            |                | 7,082             | 4,675             |
| 3. Accounts due to affiliated companies                                                                                                      |                | 408,697           | 304,169           |
| 4. Accounts due to associated companies                                                                                                      |                | 378               | 97                |
| 5. Other liabilities<br>– thereof taxes: EUR 4,431k (previous year: EUR 4,246k)<br>– thereof social security: EUR 4k (previous year: EUR 4k) |                | 4,451             | 4,272             |
| <b>TOTAL LIABILITIES</b>                                                                                                                     |                | <b>781,317</b>    | <b>817,199</b>    |
| D. Deferred revenue                                                                                                                          |                | 4,185             | 3,986             |
| <b>E. Deferred tax liability</b>                                                                                                             |                | <b>173</b>        | <b>145</b>        |
|                                                                                                                                              |                | <b>1,577,237</b>  | <b>1,486,678</b>  |