

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
A. Fixed Assets			
I. Intangible assets			
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
		721	745
II. Property, plant and equipment			
1. Fixtures, fittings and equipment		343	301
		343	301
III. Financial assets			
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
		1,236,087	1,263,020
TOTAL FIXED ASSETS		1,237,152	1,264,066
B. CURRENT ASSETS			
I. Accounts receivable and other assets			
1. Accounts due from affiliated companies – 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
		309,238	197,618
II. Cash and cash equivalents		10,052	13,201
TOTAL CURRENT ASSETS		319,290	210,820
C. DEFERRED AND PREPAID EXPENSES		9,279	5,604
D. DEFERRED TAX ASSETS		11,516	6,188
		1,577,237	1,486,678

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

Profit and loss account of Nemetschek SE

for the period January 1 to December 31, 2025 (German Commercial Code)

	Thousands of €	2025	2024
1. Revenues		91,027	12,771
2. Other operating income			
– thereof for income from currency revaluation: EUR 13,766k (previous year: EUR 7,113k)		36,924	32,820
3. Material costs:			
a) Expenses for purchased services		-34,279	0
4. Personnel expenses:			
a) Wages and salaries		-59,919	-18,107
b) Social security, pension and other benefit costs			
– thereof for pension: EUR 78k (previous year: EUR 66k)		-1,973	-1,361
5. Depreciation and amortization of intangible assets, property, plants and equipment		-314	-241
6. Other operating expense			
– thereof for expense from currency revaluation: EUR 16,978k (previous year: EUR 6,905k)		-78,863	-50,334
7. Income from investments			
– thereof from affiliated companies: EUR 199,114k (previous year: EUR 192,879k)		200,584	193,086
8. Income from profit and loss transfer agreements			
– thereof from affiliated companies: EUR 29,661k (previous year: EUR 26,615k)		29,661	26,616
9. Income from loans due to affiliated companies			
– thereof from affiliated companies: EUR 0k (previous year: EUR 125k)		432	124
10. Other interest and similar income			
– thereof from affiliated companies: EUR 9,337k (previous year: EUR 11,322k)		9,484	11,852
11. Expenses from loss absorption			
– thereof from affiliated companies: EUR 3,723k (previous year: EUR 1,500k)		-3,723	-1,500
12. Depreciation of financial assets		0	-828
13. Interest and similar expenses			
– thereof from affiliated companies: EUR 12,364k (previous year: EUR 14,396k)		-28,911	-31,887
14. Income taxes			
– thereof income from changes in deferred taxes recognized in the balance sheet: EUR 5,300k (previous year: EUR 4,623k)		5,530	2,139
15. Earnings after tax		165,660	175,151
16. Other taxes		-1	-1
17. Net Income		165,660	175,149
18. Profit carried forward from previous year		425,173	313,519
19. Unappropriated profit		590,833	488,668