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Sturegallerian Holding AB
Org nr 556712-2261

Årsredovisning för räkenskapsåret 2024

Styrelsen avger följande årsredovisning.

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Om inte annat särskilt anges, redovisas alla belopp i tusental kronor. Uppgifter inom parentes avser föregående år.

Undertecknad styrelseledamot/VD i Sturegallerian Holding AB intygar, dels att denna kopia av årsredovisningen överrensstämmer med originalet, dels att resultaträkningen och balansräkningen fastställts på årsstämma den 2025-06-30.

Årsstämman beslöt att godkänna styrelsens förslag till vinstdisposition.

Luxemburg den 2025-06-30

Johannes Adam Smit

Obaid Saqer Obaid Hamad AlDhaheri

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Sturegallerian Holding AB
Org nr 556712-2261

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Förvaltningsberättelse

Information om verksamheten

Bolaget äger och förvaltar aktier i dotterbolag.

Ägarförhållanden

Bolaget är helägt dotterbolag till Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.

Moderföretag i den största samt minsta koncern där bolaget är dotterföretag och koncernredovisning upprättas är Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.

Bolaget äger samtliga aktier i Sturegallerian AB, org.nr. 556562-4045, med säte i Stockholm. Dotterbolaget äger fastigheterna Sperlingens Backe 27 och 56 samt är registrerade innehavare av tomträtten till fastigheten Sperlingens Backe 55.

Väsentliga händelser under räkenskapsåret

Under året har bolaget utökat (skuld) lånefaciliteten hos sitt utländska moderbolag. Motsvarande utökning har gjorts av lånefaciliteten (fordran) gentemot dotterbolaget.

Bolaget har under året bytt revisorer från KPMG till Deloitte.

Förväntad framtida utveckling och väsentliga riskfaktorer

Värdet på bolagets aktier i dotterbolag påverkas av omvärldsfaktorer såsom ränteläge, politiska beslut och allmänna konkunkturläget för företag och privatpersoner. Den bästa bedömningen just nu är att framtida effekterna på bolaget är begränsade. Bolaget har säkrat risken på inlåning med utlåning på samma räntevillkor och lånevolym.

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Flerårsjämförelse

Bolagets ekonomiska utveckling i sammandrag.

		2024	2023	2022	2021	2020
Rörelseresultat	tkr	-189	-101	-84	-111	-153
Resultat efter finansiella poster	tkr	-252	-100	-84	-111	-198
Balansomslutning	tkr	3 731 464	2 838 834	2 892 457	2 466 172	2 424 945
Soliditet	%	63,3	83,2	81,7	95,8	97,5
Avkastning på totalt kapital	%	neg	neg	neg	neg	neg
Avkastning på eget kapital	%	neg	neg	neg	neg	neg

Nyckeltalsdefinitioner framgår av not 1

Användning av finansiella instrument

Upplysningar om företagets finansiella instrument, mål och tillämpade principer för finansiell riskstyrning finns i not 3 Finansiell rikshantering och finansiella instrument. Noten innehåller även upplysningar och beskrivning av valutarisker, ränterisker och likviditets- och finansieringsrisker.

Övriga upplysningar

Bolaget har ej haft några anställda under innevarande eller föregående år, varför några löner eller ersättningar ej har utbetalats. Styrelsearvode har ej utgått.

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Förslag till vinstdisposition

Till årsstämmans förfogande står följande vinstmedel:

Balanserade vinstmedel		2 362 859 853
Årets resultat		-252 033
	kronor	2 362 607 820

Styrelsen föreslår att vinstmedlen disponeras så att

i ny räkning överförs		2 362 607 820
	kronor	2 362 607 820

Beträffande företagets resultat och ställning i övrigt hänvisas till efterföljande resultat- och balansräkning, rapport över förändringar i eget kapital, kassaflödesanalys samt noter. Alla belopp uttrycks i tusentals svenska kronor där ej annat anges.

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Resultaträkning	**Not**	**2024**	**2023**
Nettoomsättning		-	-
		0	0
Rörelsens kostnader			
Övriga externa kostnader	4, 5	-189	-101
Summa rörelsens kostnader		-189	-101
Rörelseresultat		-189	-101
Resultat från finansiella poster			
Övriga ränteintäkter och liknande resultatposter	6	42 646	17 774
Räntekostnader och liknande resultatposter	7	-42 709	-17 773
Summa resultat från finansiella poster		-63	1
Resultat efter finansiella poster		-252	-100
Skatt på årets resultat	8	-	-
Årets förlust		-252	-100

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Balansräkning	**Not**	**2024-12-31**	**2023-12-31**
Tillgångar			
Anläggningstillgångar			
Finansiella anläggningstillgångar			
Andelar i koncernföretag	9	2 363 995	2 363 995
Fordringar hos koncernföretag	10	1 316 377	466 377
		3 680 372	2 830 372
Summa anläggningstillgångar		3 680 372	2 830 372
Omsättningstillgångar			
Kortfristiga fordringar			
Övriga kortfristiga fordringar		47	46
Förutbetalda kostnader och upplupna intäkter		50 938	8 293
		50 985	8 339
Kassa och bank		107	123
Summa omsättningstillgångar		51 092	8 462
Summa tillgångar		3 731 464	2 838 834

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Balansräkning	**Not**	**2024-12-31**	**2023-12-31**
Eget kapital och skulder			
Eget kapital	11		
Bundet eget kapital			
Aktiekapital		100	100
Fritt eget kapital			
Balanserad vinst eller förlust		2 362 860	2 362 960
Årets förlust		-252	-100
		2 362 608	2 362 860
Summa eget kapital		2 362 708	2 362 960
Långfristiga skulder	12		
Skulder till koncernföretag	13	1 316 377	466 377
Summa långfristiga skulder		1 316 377	466 377
Kortfristiga skulder			
Skulder till koncernföretag		1 285	1 109
Upplupna kostnader och förutbetalda intäkter	14	51 094	8 388
Summa kortfristiga skulder		52 379	9 497
Summa eget kapital och skulder		3 731 464	2 838 834

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Förändringar i eget kapital

	Aktie-kapital	Övrigt fritt eget kapital	Summa eget kapital
Ingående balans 2023-01-01	**100**	**2 362 960**	**2 363 060**
Årets resultat		-100	-100
Eget kapital 2023-12-31	**100**	**2 362 860**	**2 362 960**
Ingående balans 2024-01-01	**100**	**2 362 860**	**2 362 960**
Årets resultat		-252	-252
Eget kapital 2024-12-31	**100**	**2 362 608**	**2 362 708**

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Kassaflödesanalys	**2024**	**2023**
Den löpande verksamheten		
Rörelseresultat före finansiella poster	-189	-101
Erhållen ränta	42 645	17 774
Erlagd ränta	-42 708	-17 773
	-252	-100
Ökning/minskning övriga kortfristiga fordringar	-42 646	6
Ökning/minskning övriga kortfristiga rörelseskulder	42 882	100
Kassaflöde från den löpande verksamheten	-16	6
Investeringsverksamheten		
Förändring i fordringar hos koncernföretag	-850 000	53 623
Kassaflöde från investeringsverksamheten	-850 000	53 623
Finansieringsverksamheten		
Förändring skulder till koncernföretag	850 000	-53 623
Kassaflöde från finansieringsverksamheten	850 000	-53 623
Årets kassaflöde	-16	6
Likvida medel vid årets början	123	117
Likvida medel vid årets slut	107	123

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Noter

Not 1 Redovisnings- och värderingsprinciper

Årsredovisningen för Sturegallerian Holding AB har upprättats i enlighet med Årsredovisningslagen och Rådet för finansiell rapporterings rekommendation RFR 2 Redovisning för juridiska personer. Tillämpning av RFR 2 innebär att moderföretaget så långt som möjligt tillämpar alla av EU godkända International Financial Reporting Standards (IFRS) samt tolkningar av IFRS Interpretations Committee (IFRIC) inom ramen för Årsredovisningslagen samt beaktat sambandet mellan redovisning och beskattning. Ingen koncernredovisning har upprättats med stöd av Årsredovisningslagen 7 kap. 2 §.

Tillgångar, avsättningar och skulder har värderats till anskaffningsvärde om inget annat anges. Nedan beskrivs de väsentliga redovisningsprinciper som tillämpats.

Standarder och tolkningar

IAS 1
Från och med 2024 har IAS 1 ändrats gällande klassificering av kort- och långfristiga skulder. En skuld klassificeras som långfristig endast om företaget har rätt att skjuta upp betalning i minst tolv månader efter balansdagen och kovenanter som ska uppfyllas efter balansdagen kräver upplysning. För Sturegallerian Holding AB har ändringen inte haft någon väsentlig påverkan på skuldklassificeringen.

IFRS 9
IFRS 9 Finansiella instrument, ersatte IAS 39 Finansiella instrument Redovisning och värdering, från och med 2018.

IFRS 9 innebär förändringar av hur finansiella tillgångar klassificeras och värderas. RFR 2 ger en valmöjlighet att tillämpa IFRS 9 fullt ut eller att tillämpa principer som framgår av RFR 2. Sturegallerian Holding AB har valt att inte tillämpa IFRS 9 i juridisk person. Finansiella instrument värderas därför med utgångspunkt i anskaffningsvärdet.

IFRS 15
IFRS 15 Intäkter från avtal med kunder ersatte från och med 2018 existerande IFRS relaterade till intäktsredovisning, såsom IAS 18 Intäkter, IAS 11 Entreprenadavtal och IFRIC 15 Avtal om uppförande av fastigheter. IFRS 15 baseras på att intäkt redovisas när kontroll över vara eller tjänst överförs till kunden.

IFRS 16
IFRS 16 Leasing har ersatt IAS 17 från och med 2019. Den nya standarden omfattar regler för leasingtagare och leasegivare. RFR 2 ger en valmöjlighet att tillämpa IFRS 16 eller att tillämpa vissa principer vilka framgår av RFR 2. Då företaget ej är operationell leasingtagare påverkas företaget inte av övergången. Sturegallerian Holding AB har valt att inte tillämpa IFRS 16 i juridisk person.

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IFRS 18
IFRS 18 är en ny standard som ersätter IAS 1 och ska tillämpas för räkenskapsår som inleds den 1 januari 2027 eller senare. Standarden innebär förändringar i hur finansiella rapporter ska upplysas och presenteras. Syftet med standarden är att förbättra jämförbarheten i den finansiella rapporteringen mellan företag inom liknande branscher. Sturegallerian Holding AB bedömer att införandet av IFRS 18 har väsentlig påverkan på utformningen av bolagets årsredovisning.

Intäkter
Intäkter redovisas till det verkliga värdet av den ersättning som erhållits eller kommer att erhållas, med avdrag för mervärdeskatt, rabatter och liknande avdrag.

Ränteintäkter
Ränteintäkter redovisas fördelat över löptiden med tillämpning av effektivräntemetoden. Effektivräntan är den ränta som gör att nuvärdet av alla framtida in- och utbetalningar under räntebindningstiden blir lika med det redovisade värdet av fordran.

Utländsk valuta
Företagets redovisningsvaluta och funktionella valuta är svenska kronor (SEK).

Omräkning av poster i utländsk valuta
Vid varje balansdag räknas monetära poster i utländsk valuta om till balansdagens kurs. Icke-monetära poster, som värderas till historiskt anskaffningsvärde i en utländsk valuta, räknas inte om. Valutakursdifferenser redovisas i rörelseresultatet eller som finansiell post utifrån den underliggande affärshändelsen, i den period de uppstår.

Låneutgifter
Låneutgifter redovisas i resultatet i den period de hänför sig till.

Skatter
Skattekostnaden utgörs av summan av aktuell skatt och uppskjuten skatt.

Aktuell skatt
Aktuell skatt beräknas på det skattepliktiga resultatet för perioden. Skattepliktigt resultat skiljer sig från det redovisade resultat i resultaträkningen då det har justerats för ej skattepliktiga intäkter och ej avdragsgilla kostnader samt för intäkter och kostnader som är skattepliktiga eller avdragsgilla i andra perioder. Företagets aktuella skatteskuld beräknas enligt de skattesatser som har beslutats eller aviserats per balansdagen.

Uppskjuten skatt
Uppskjuten skatt redovisas på temporära skillnader mellan det redovisade värdet på tillgångar och skulder i de finansiella rapporterna och det skattemässiga värdet som används vid beräkning av skattepliktigt resultat. Uppskjuten skatt redovisas enligt den s k balansräkningsmetoden. Uppskjutna skatteskulder redovisas för i princip alla skattepliktiga temporära skillnader, och uppskjutna skattefordringar redovisas i princip för alla avdragsgilla temporära skillnader i den omfattning det är sannolikt att beloppen kan utnyttjas mot framtida skattepliktiga överskott.

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Det redovisade värdet på uppskjutna skattefordringar prövas vid varje bokslutstillfälle och reduceras till den del det inte längre är sannolikt att tillräckliga skattepliktiga överskott kommer att finnas tillgängliga för att utnyttjas, helt eller delvis, mot den uppskjutna skattefordran.

Uppskjuten skatt beräknas enligt de skattesatser som förväntas gälla för den period då tillgången återvinns eller skulden regleras, baserat på de skattesatser (och skattelagar) som har beslutats eller aviserats per balansdagen.

Uppskjutna skattefordringar och skatteskulder kvittas då de hänför sig till inkomstskatt som debiteras av samma myndighet och då företaget har för avsikt att reglera skatten med ett nettobelopp.

Aktuell och uppskjuten skatt för perioden
Aktuell och uppskjuten skatt redovisas som en kostnad eller intäkt i resultaträkningen. Företaget saknar transaktioner där skatt redovisas i övrigt totalresultat eller direkt i eget kapital.

Nedskrivningar av anläggningstillgångar
Vid varje balansdag analyserar företaget de redovisade värdena för materiella tillgångar för att fastställa om det finns någon indikation på att dessa tillgångar har minskat i värde. Om så är fallet, beräknas tillgångens återvinningsvärde för att kunna fastställa värdet av eventuell nedskrivning.

Återvinningsvärdet är det högre värdet av det verkliga värdet minus försäljningskostnader och dess nyttjandevärde. Vid beräkning av nyttjandevärde diskonteras uppskattat framtida kassaflöde till nuvärde med en diskonteringsränta före skatt som återspeglar aktuell marknadsbedömning av pengars tidsvärde och de risker som förknippas med tillgången.

Om återvinningsvärdet för en tillgång fastställs till ett lägre värde än det redovisade värdet, skrivs det redovisade värdet på tillgången ned till återvinningsvärdet. En nedskrivning ska omedelbart kostnadföras i resultaträkningen.

Då en nedskrivning sedan återförs, ökar tillgångens redovisade värde till det omvärderade återvinningsvärdet, men det förhöjda redovisade värdet får inte överskrida det redovisade värde som skulle fastställts om ingen nedskrivning gjorts av tillgången under tidigare år. En återföring av en nedskrivning redovisas direkt i resultaträkningen.

Andelar i koncernföretag
Andelar i dotterföretag redovisas till anskaffningsvärde minskat med ackumulerade nedskrivningar. Utdelning från dotterföretag redovisas som intäkt när rätten att få utdelningen bedöms som säker och kan beräknas på ett tillförlitligt sätt (företag som omfattas av en IFRS-koncern får i vissa fall värdera andelar i dotterföretag till verkligt värde).

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Likvida medel
Likvida medel inkluderar kassamedel och banktillgodohavanden samt andra kortfristiga likvida placeringar som lätt kan omvandlas till kontanter samt är föremål för en obetydlig risk för värdeförändringar. För att klassificeras som likvida medel får löptiden inte överskrida tre månader från tidpunkten för förvärvet.

Övriga finansiella skulder
Lån samt övriga finansiella skulder, t ex leverantörsskulder, ingår i denna kategori. Skulderna värderas till upplupet anskaffningsvärde.

Kassaflödesanalys
Kassaflödesanalysen visar företagets förändringar av likvida medel under räkenskapsåret. Kassaflödesanalysen har upprättats enligt den indirekta metoden. Det redovisade kassaflödet omfattar endast transaktioner som medfört in- och utbetalningar.

Nyckeltalsdefinitioner

Soliditet
Eget kapital och obeskattade reserver (med avdrag för uppskjuten skatt) i förhållande till balansomslutningen.

Avkastning på totalt kapital
Resultat före avdrag för räntekostnader i förhållande till balansomslutningen.

Avkastning på eget kapital
Resultat efter finansiella poster i förhållande till eget kapital och obeskattade reserver (med avdrag för uppskjuten skatt).

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Not 2 Uppskattningar och bedömningar

Viktiga källor till osäkerhet i uppskattningar
Nedan redogörs för de viktiga antagandena om framtiden, och andra viktiga källor till osäkerhet i uppskattningar per balansdagen, som innebär en betydande risk för väsentliga justeringar i redovisade värden för tillgångar och skulder under nästkommande räkenskapsår.

Viktiga källor till osäkerhet i uppskattningar ska beskrivas, exempelvis avseende:
- Värderingar av andelar i dotterbolag, vilka är direkt korrelerat till underliggande fastighetsvärden i dotterbolag.

Not 3 Finansiell riskhantering och finansiella instrument

Bolaget är genom sin verksamhet exponerat för olika typer av finansiella risker såsom marknads-, likviditets- och kreditrisker. Marknadsriskerna består i huvudsak av ränterisk.
Det är bolagets styrelse som är ytterst ansvarig för exponering, hantering och uppföljning av företagets finansiella risker. De ramar som gäller för exponering, hantering och uppföljning av de finansiella riskerna fastställs av styrelsen i en finanspolicy som revideras årligen.

Marknadsrisk

Valutarisk
Med valutarisk avses risken att verkligt värde eller framtida kassaflöden fluktuerar till följd av ändrade valutakurser. Bolaget bedriver sin verksamhet i Sverige och företagets in- och utflöden består i all väsentlighet av SEK. Därigenom är bolaget ej exponerat för valutarisk.

Ränterisk
Med ränterisk avses risken att verkligt värde eller framtida kassaflöden fluktuerar till följd av ändrade marknadsräntor.

Bolaget påverkas av ändrade marknadsräntor som en följd av banktillgodohavanden som löper med ränta. Företagets bedömning är att förändrade marknadsräntor inte får någon väsentlig påverkan på företagets finansiella intäkter.

Likviditets- och finansieringsrisk

Med likviditetsrisk avses risken att bolaget får problem med att möta dess åtaganden relaterade till bolagets finansiella skulder. Med finansieringsrisk avses risken att bolaget inte kan uppbringa tillräcklig finansiering till en rimlig kostnad.

Företagets finansiering är koncernintern och det är företagsledningens bedömning att företagets likviditets- och finansieringsrisk är begränsad.

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Not 5 Ersättning till revisorerna

	2024	2023
KPMG		
Revisionsuppdraget	-	82
Summa	0	82
Deloitte		
Revisionsuppdraget	76	-
Summa	76	0

Med revisionsuppdrag avses lagstadgad revision av årsredovisningen och bokföringen samt styrelsens och verkställande direktörens förvaltning samt revision och annan granskning utförd i enlighet med överenskommelse eller avtal.

Detta inkluderar övriga arbetsuppgifter som det ankommer på bolagets revisor att utföra samt rådgivning eller annat biträde som föranleds av iakttagelser vid sådan granskning eller genomförandet av sådana övriga arbetsuppgifter.

Not 6 Övriga ränteintäkter och liknande resultatposter

	2024	2023
Ränteintäkter, koncernföretag	42 645	17 773
Övriga ränteintäkter	1	1
Summa	42 646	17 774

Not 7 Räntekostnader och liknande resultatposter

	2024	2023
Räntekostnader, koncernföretag	-42 645	-17 773
Övriga räntekostnader och liknande resultatposter	-64	-
Summa	-42 709	-17 773

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Not 8 Skatt på årets resultat

	2024	2023
	–	–
Skatt på årets resultat	0	0
Redovisat resultat före skatt	-252	-100
Skatt beräknad enligt gällande skattesats 20,6%	52	21
Skatteeffekt av ej avdragsgilla kostnader	-4	-4
Skatteeffekt på utnyttjade ej redovisade underskottsavdrag	-48	-17
Redovisad skattekostnad	0	0

Not 9 Andelar i koncernföretag

	2024-12-31	2023-12-31
Ingående ackumulerade anskaffningsvärden	3 083 141	3 083 141
Utgående ackumulerade anskaffningsvärden	3 083 141	3 083 141
Ingående nedskrivningar	-719 146	-719 146
Utgående ackumulerade nedskrivningar	-719 146	-719 146
Utgående redovisat värde	2 363 995	2 363 995

Koncernen	Org nr	Säte	Kapital-andel (%)
Sturegallerian AB	556562-4045	Stockholm	100

Dotterbolaget	Kapital-andel %	Rösträtts-andel %	Antal aktier	Bokfört värde 24-12-31	Bokfört värde 23-12-31
Sturegallerian AB	100	100	1 000	2 363 995	2 363 995
Summa				2 363 995	2 363 995

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Not 10 Fordringar hos koncernföretag

	2024-12-31	2023-12-31
Ingående ackumulerade anskaffningsvärden	466 377	520 000
- Tillkommande fordringar	850 000	580 000
- Avgående fordringar	-	-633 623
Utgående ackumulerade anskaffningsvärden	1 316 377	466 377
Utgående redovisat värde	1 316 377	466 377

Not 11 Eget kapital

Samtliga aktier är av samma aktieslag, är fullt betalda och berättigar till en röst. Inga aktier är reserverade för överlåtelse enligt optionsavtal eller andra avtal. Antalet aktier vid utgången uppgår till 100 000 till ett kvotvärde av 1 krona.

ank=20250707-20250709302220

Not 12 Finansiella instrument

	2024	2023
Finansiella tillgångar värderade till upplupet anskaffningsvärde		
Fordringar hos koncernföretag	1 316 377	466 377
Kassa och bank	107	123
Summa finansiella tillgångar	1 316 484	466 500
Finansiella skulder värderade till upplupet anskaffningsvärde		
Långfristig skuld till koncernföretag	1 316 377	466 377
Kortfristig skuld till koncernföretag	1 285	1 109
Summa finansiella skulder	1 317 662	467 486

Samtliga finansiella tillgångar är klassificerade som lånefordringar och likvida medel, vilket inkluderar fordringar på koncernföretag samt kassa och bank. Andelar i koncernföretag utgör också finansiella tillgångar men redovisas enligt Årsredovisningslagen och omfattas därmed inte av IFRS 9 i juridisk person enligt RFR 2.

Samtliga finansiella skulder är klassificerade som övriga finansiella skulder och omfattar skulder till koncernföretag.

Not 13 Upplåning

	2024-12-31	2023-12-31
Förfallotider		
Den del av långfristiga skulder som förfaller till betalning senare än fem år efter balansdagen		
Skulder till koncernföretag	-1 316 377	-466 377
Summa	-1 316 377	-466 377

ank=20250707-20250709302221

Not 14 Upplupna kostnader och förutbetalda intäkter

	2024-12-31	2023-12-31
Upplupna räntekostnader	50 938	8 293
Övriga poster	156	95
Summa	51 094	8 388

Not 15 Ställda säkerheter

	2024-12-31	2023-12-31
För egna avsättningar och skulder		
För koncernföretag		
Aktier i dotterbolag	2 363 995	2 363 995
Fordringar	1 316 377	466 377
Summa ställda säkerheter	3 680 372	2 830 372

Not 16 Eventualförpliktelser

	2024-12-31	2023-12-31
Borgensförbindelse	2 700 000	2 700 000
Summa ansvarsförbindelser	2 700 000	2 700 000

Not 17 Väsentliga händelser efter räkenskapsårets slut

Inga väsentliga händelser har skett efter räkenskapsårets slut.

ank=20250707-20250709030222

Not 18 Uppgift om moderföretag

Bolaget är helägt dotterbolag till Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.
Moderföretag i den största samt minsta koncern där bolaget är dotterföretag och koncernredovisning upprättas är Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.

Abu Dhabi 2025-_____

Sultan Omran Sultan Matar AlHallami
Styrelseordförande

Khaled Mohamed Abul Husain Al Khajeh
Styrelseledamot

Stockholm 2025- 06-11

Obaid Saqer Obaid Hamad AlDhaheri
Styrelseledamot

John Charles Macdonald
Styrelseledamot

Johannes Adam Smit
Styrelseledamot

Vår revisionsberättelse har lämnats 2025-_____.

Deloitte AB

Pernilla Lihnell
Auktoriserad revisor

ank=20250709302237;20250709302237

Not 18 Uppgift om moderföretag

Bolaget är helägt dotterbolag till Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.
Moderföretag i den största samt minsta koncern där bolaget är dotterföretag och koncernredovisning upprättas är Tamweelview European Holdings S A, nr. B93081, med säte i Luxemburg.

Abu Dhabi 2025-06-11

Sultan Omran Sultan Matar AlHallami
Styrelseordförande

Khaled Mohamed Abul Husain Al Khajeh
Styrelseledamot

Obaid Saqer Obaid Hamad AlDhaheri
Styrelseledamot

John Charles Macdonald
Styrelseledamot

Johannes Adam Smit
Styrelseledamot

Vår revisionsberättelse har lämnats 2025-06-29.

Deloitte AB

Pernilla Lihnell
Auktoriserad revisor

ank=20250707-20250709302224

Deloitte.

REVISIONSBERÄTTELSE

Till bolagsstämman i Sturegallerian Holding AB
organisationsnummer 556712-2261

Rapport om årsredovisningen

Uttalanden

Vi har utfört en revision av årsredovisningen för Sturegallerian Holding AB för räkenskapsåret 2024-01-01 - 2024-12-31.

Enligt vår uppfattning har årsredovisningen upprättats i enlighet med årsredovisningslagen och ger en i alla väsentliga avseenden rättvisande bild av Sturegallerian Holding ABs finansiella ställning per den 31 december 2024 och av dess finansiella resultat och kassaflöde för året enligt årsredovisningslagen. Förvaltningsberättelsen är förenlig med årsredovisningens övriga delar.

Vi tillstyrker därför att bolagsstämman fastställer resultaträkningen och balansräkningen.

Grund för uttalanden

Vi har utfört revisionen enligt International Standards on Auditing (ISA) och god revisionssed i Sverige. Vårt ansvar enligt dessa standarder beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till Sturegallerian Holding AB enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

Övriga upplysningar

Revisionen av årsredovisningen för föregående räkenskapsår har utförts av en annan revisor som lämnat en revisionsberättelse daterad 10 juni 2024 med omodifierade uttalanden i *Rapport om årsredovisningen*.

Styrelsens ansvar

Det är styrelsen som har ansvaret för att årsredovisningen upprättas och att den ger en rättvisande bild enligt årsredovisningslagen. Styrelsen ansvarar även för den interna kontroll som de bedömer är nödvändig för att upprätta en årsredovisning som inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller på misstag.

Vid upprättandet av årsredovisningen ansvarar styrelsen för bedömningen av bolagets förmåga att fortsätta verksamheten. De upplyser, när så är tillämpligt, om förhållanden som kan påverka förmågan att fortsätta verksamheten och att använda antagandet om fortsatt drift. Antagandet om fortsatt drift tillämpas dock inte om styrelsen avser att likvidera bolaget, upphöra med verksamheten eller inte har något realistiskt alternativ till att göra något av detta.

Revisorns ansvar

Våra mål är att uppnå en rimlig grad av säkerhet om huruvida årsredovisningen som helhet inte innehåller några väsentliga felaktigheter, vare sig dessa beror på oegentligheter eller misstag, och att lämna en revisionsberättelse som innehåller våra uttalanden. Rimlig säkerhet är en hög grad av säkerhet, men är ingen garanti för att en revision som utförs enligt ISA och god revisionssed i Sverige alltid kommer att upptäcka en väsentlig felaktighet om en sådan finns. Felaktigheter kan uppstå på grund av oegentligheter eller misstag och anses vara väsentliga om de enskilt eller tillsammans rimligen kan förväntas påverka de ekonomiska beslut som användare fattar med grund i årsredovisningen.

Som del av en revision enligt ISA använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Dessutom:

- identifierar och bedömer vi riskerna för väsentliga felaktigheter i årsredovisningen, vare sig dessa beror på oegentligheter eller misstag, utformar och utför granskningsåtgärder bland annat utifrån dessa risker och inhämtar revisionsbevis som är tillräckliga och ändamålsenliga för att utgöra en grund för våra uttalanden. Risken för att inte upptäcka en väsentlig felaktighet till följd av oegentligheter är högre än för en väsentlig felaktighet som beror på misstag, eftersom oegentligheter kan innefatta agerande i maskopi, förfalskning, avsiktliga utelämnanden, felaktig information eller åsidosättande av intern kontroll.
- skaffar vi oss en förståelse av den del av bolagets interna kontroll som har betydelse för vår revision för att utforma granskningsåtgärder som är lämpliga med hänsyn till omständigheterna, men inte för att uttala oss om effektiviteten i den interna kontrollen.
- utvärderar vi lämpligheten i de redovisningsprinciper som används och rimligheten i styrelsens uppskattningar i redovisningen och tillhörande upplysningar.
- drar vi en slutsats om lämpligheten i att styrelsen använder antagandet om fortsatt drift vid upprättandet av årsredovisningen. Vi drar också en slutsats, med grund i de inhämtade revisionsbevisen, om huruvida det finns någon väsentlig osäkerhetsfaktor som avser sådana händelser eller förhållanden som kan leda till betydande tvivel om bolagets förmåga att fortsätta verksamheten. Om vi drar slutsatsen att det finns en väsentlig osäkerhetsfaktor, måste vi i revisionsberättelsen fästa uppmärksamheten på upplysningarna i årsredovisningen om den

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väsentliga osäkerhetsfaktorn eller, om sådana upplysningar är otillräckliga, modifiera uttalandet om årsredovisningen. Våra slutsatser baseras på de revisionsbevis som inhämtas fram till datumet för revisionsberättelsen. Dock kan framtida händelser eller förhållanden göra att ett bolag inte längre kan fortsätta verksamheten.

- utvärderar vi den övergripande presentationen, strukturen och innehållet i årsredovisningen, däribland upplysningarna, och om årsredovisningen återger de underliggande transaktionerna och händelserna på ett sätt som ger en rättvisande bild.

Vi måste informera styrelsen om bland annat revisionens planerade omfattning och inriktning samt tidpunkten för den. Vi måste också informera om betydelsefulla iakttagelser under revisionen, däribland de eventuella betydande brister i den interna kontrollen som vi identifierat.

Rapport om andra krav enligt lagar och andra författningar

Uttalanden

Utöver vår revision av årsredovisningen har vi även utfört en revision av styrelsens förvaltning för Sturegallerian Holding AB för räkenskapsåret 2024-01-01 - 2024-12-31 samt av förslaget till dispositioner beträffande bolagets vinst eller förlust.

Vi tillstyrker att bolagsstämman disponerar vinsten enligt förslaget i förvaltningsberättelsen och beviljar styrelsens ledamöter ansvarsfrihet för räkenskapsåret.

Grund för uttalanden

Vi har utfört revisionen enligt god revisionssed i Sverige. Vårt ansvar enligt denna beskrivs närmare i avsnittet *Revisorns ansvar*. Vi är oberoende i förhållande till moderbolaget enligt god revisorssed i Sverige och har i övrigt fullgjort vårt yrkesetiska ansvar enligt dessa krav.

Vi anser att de revisionsbevis vi har inhämtat är tillräckliga och ändamålsenliga som grund för våra uttalanden.

Styrelsens ansvar

Det är styrelsen som har ansvaret för förslaget till dispositioner beträffande bolagets vinst eller förlust. Vid förslag till utdelning innefattar detta bland annat en bedömning av om utdelningen är försvarlig med hänsyn till de krav som bolagets verksamhetsart, omfattning och risker ställer på storleken av bolagets egna kapital, konsolideringsbehov, likviditet och ställning i övrigt.

Styrelsen ansvarar för bolagets organisation och förvaltningen av bolagets angelägenheter. Detta innefattar bland annat att fortlöpande bedöma bolagets ekonomiska situation och att tillse att bolagets organisation är utformad så att bokföringen, medelsförvaltningen och bolagets ekonomiska angelägenheter i övrigt kontrolleras på ett betryggande sätt.

Revisorns ansvar

Vårt mål beträffande revisionen av förvaltningen, och därmed vårt uttalande om ansvarsfrihet, är att inhämta revisionsbevis för att med en rimlig grad av säkerhet kunna bedöma om någon styrelseledamot i något väsentligt avseende:

- företagit någon åtgärd eller gjort sig skyldig till någon försummelse som kan föranleda ersättningsskyldighet mot bolaget, eller
- på något annat sätt handlat i strid med aktiebolagslagen, årsredovisningslagen eller bolagsordningen.

Vårt mål beträffande revisionen av förslaget till dispositioner av bolagets vinst eller förlust, och därmed vårt uttalande om detta, är att med rimlig grad av säkerhet bedöma om förslaget är förenligt med aktiebolagslagen.

Rimlig säkerhet är en hög grad av säkerhet, men ingen garanti för att en revision som utförs enligt god revisionssed i Sverige alltid kommer att upptäcka åtgärder eller försummelser som kan föranleda ersättningsskyldighet mot bolaget, eller att ett förslag till dispositioner av bolagets vinst eller förlust inte är förenligt med aktiebolagslagen.

Som en del av en revision enligt god revisionssed i Sverige använder vi professionellt omdöme och har en professionellt skeptisk inställning under hela revisionen. Granskningen av förvaltningen och förslaget till dispositioner av bolagets vinst eller förlust grundar sig främst på revisionen av räkenskaperna. Vilka tillkommande granskningsåtgärder som utförs baseras på vår professionella bedömning med utgångspunkt i risk och väsentlighet. Det innebär att vi fokuserar granskningen på sådana åtgärder, områden och förhållanden som är väsentliga för verksamheten och där avsteg och överträdelser skulle ha särskild betydelse för bolagets situation. Vi går igenom och prövar fattade beslut, beslutsunderlag, vidtagna åtgärder och andra förhållanden som är relevanta för vårt uttalande om ansvarsfrihet. Som underlag för vårt uttalande om styrelsens förslag till dispositioner beträffande bolagets vinst eller förlust har vi granskat om förslaget är förenligt med aktiebolagslagen.

Göteborg, 29 juni 2025

Deloitte AB

Pernilla Lihnell
Auktoriserad revisor

Följande handlingar fogas till revisionsberättelsen:

- Kopia av tidigare revisors anmälan enligt 9 kap. 23 § aktiebolagslagen.
- Kopia av underrättelser enligt 9 kap. 23 a § aktiebolagslagen.

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KPMG

KPMG
Box 382
101 27 Stockholm

Besöksadress Vasagatan 16
Telefon 08-723 93 00
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Internet www.kpmg.se

Bolagsverket
851 81 Sundsvall

21 Februari 2025

Anmälan och redogörelse enligt 9 kap. 23 § aktiebolagslagen (2005:551) och underrättelse enligt 9 kap. 23 a § enligt samma lag avseende Sturegallerian Holding AB 556712-2261

Vårt uppdrag som revisorer i Sturegallerian Holding AB har upphört i förtid genom beslut av extra bolagsstämma den 4 December 2024.

Några förhållanden som föranleder anmärkning i denna redogörelse har inte kommit till vår kännedom.

Skälet till att vårt uppdrag upphör i förtid är att bolaget önskar förnya sig vad gäller val av revisorer.

Stockholm dag som ovan

KPMG AB

Marc Karlsson

Auktoriserad revisor

Kopia: Styrelsen för Sturegallerian Holding AB

Sultan Omran Sultan Matar AlHallami

C/O Deas Asset Management Ab Box 3679

10359 Stockholm

Granskningsrapport 1 av 1 Sida 1 av 1

KPMG
Box 382
101 27 Stockholm

Besöksadress Vasagatan 16
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Sturegallerian Holding AB
Sultan Omran Sultan Matar AlHallami
C/O Deas Asset Management Ab Box 3679
10359 Stockholm

den 21 Februari 2025

Förtida avgång

Vårt uppdrag som revisorer i bolaget har upphört genom beslut av extra bolagsstämma den 4 December 2024. Detta har anmälts till Bolagsverket enligt bifogad brevkopia.

Med vänlig hälsning

Marc Karlsson
Auktoriserad revisor

Bilaga: Brev till Bolagsverket
Cc: Bolagsverket

PENNEO

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"Med min signatur bekräftar jag innehållet och alla datum i detta dokumentet."

MARC KARLSSON
Auktoriserad revisor
Serienummer: 302bbab3fc9334[...]9deb75b3ce56e
IP: 176.10.xxx.xxx
2025-02-21 16:11:52 UTC

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Registre de Commerce et des Sociétés

Numéro RCS : B93081
Référence de dépôt : L250252194
Déposé et enregistré le 29/07/2025

AWTISOX20250724T14051901_001

RCSL Nr. : B93081	Matricule : 2003 2207 856
	eCDF entry date : 24/07/2025

BALANCE SHEET

Financial year from 01 01/01/2024 **to** 02 31/12/2024 *(in* 03 EUR *)*

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

51, boulevard Royal
L-2449 Luxembourg

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid	1101	101	102
I. Subscribed capital not called	1103	103	104
II. Subscribed capital called but unpaid	1105	105	106
B. Formation expenses	1107	107	108
C. Fixed assets	1109	109 1.577.524.729,43	110 1.494.543.739,88
I. Intangible assets	1111	111	112
1. Costs of development	1113	113	114
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were	1115	115	116
a) acquired for valuable consideration and need not be shown under C.I.3	1117	117	118
b) created by the undertaking itself	1119	119	120
3. Goodwill, to the extent that it was acquired for valuable consideration	1121	121	122
4. Payments on account and intangible assets under development	1123	123	124
II. Tangible assets	1125	125	126
1. Land and buildings	1127	127	128
2. Plant and machinery	1129	129	130

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Reference(s)		Current year		Previous year
3. Other fixtures and fittings, tools and equipment	1131		131		132	
4. Payments on account and tangible assets in the course of construction	1133		133		134	
III. Financial assets	1135	3	135	1.577.524.729,43	136	1.494.543.739,88
1. Shares in affiliated undertakings	1137		137	1.045.175.140,93	138	1.048.480.018,77
2. Loans to affiliated undertakings	1139		139	532.349.587,50	140	446.063.720,11
3. Participating interests	1141		141		142	
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	1143		143		144	
5. Investments held as fixed assets	1145		145	1,00	146	1,00
6. Other loans	1147		147		148	
D. Current assets	1151		151	190.653.845,37	152	169.602.250,00
I. Stocks	1153		153		154	
1. Raw materials and consumables	1155		155		156	
2. Work in progress	1157		157		158	
3. Finished goods and goods for resale	1159		159		160	
4. Payments on account	1161		161		162	
II. Debtors	1163	4	163	182.817.377,72	164	168.381.010,98
1. Trade debtors	1165		165		166	
a) becoming due and payable within one year	1167		167		168	
b) becoming due and payable after more than one year	1169		169		170	
2. Amounts owed by affiliated undertakings	1171		171	179.746.018,55	172	165.311.256,81
a) becoming due and payable within one year	1173		173	179.746.018,55	174	165.311.256,81
b) becoming due and payable after more than one year	1175		175		176	
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177		177		178	
a) becoming due and payable within one year	1179		179		180	
b) becoming due and payable after more than one year	1181		181		182	
4. Other debtors	1183		183	3.071.359,17	184	3.069.754,17
a) becoming due and payable within one year	1185		185	3.071.359,17	186	3.069.754,17
b) becoming due and payable after more than one year	1187		187		188	

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Reference(s)		Current year		Previous year
III.	Investments	1189	189		190	
	1. Shares in affiliated undertakings	1191	191		192	
	2. Own shares	1209	209		210	
	3. Other investments	1195	195		196	
IV.	Cash at bank and in hand	1197	197	7.836.467,65	198	1.221.239,02
E.	**Prepayments**	1199	199		200	
	TOTAL (ASSETS)		201	1.768.178.574,80	202	1.664.145.989,88

RCSL Nr. : B93081	Matricule : 2003 2207 856

CAPITAL, RESERVES AND LIABILITIES

		Reference(s)		Current year		Previous year
A.	**Capital and reserves**	1301 5	301	-651.129,90	302	20.597.355,49
I.	Subscribed capital	1303	303	170.000.000,00	304	170.000.000,00
II.	Share premium account	1305	305	385.391.073,96	306	295.763.394,70
III.	Revaluation reserve	1307	307		308	
IV.	Reserves	1309	309	17.000.000,00	310	17.000.000,00
1.	Legal reserve	1311	311	17.000.000,00	312	17.000.000,00
2.	Reserve for own shares	1313	313		314	
3.	Reserves provided for by the articles of association	1315	315		316	
4.	Other reserves, including the fair value reserve	1429	429		430	
a)	other available reserves	1431	431		432	
b)	other non available reserves	1433	433		434	
V.	Profit or loss brought forward	1319	319	-462.166.039,21	320	-70.722.310,08
VI.	Profit or loss for the financial year	1321	321	-110.876.164,65	322	-391.443.729,13
VII.	Interim dividends	1323	323		324	
VIII.	Capital investment subsidies	1325	325		326	
B.	**Provisions**	1331	331		332	
1.	Provisions for pensions and similar obligations	1333	333		334	
2.	Provisions for taxation	1335	335		336	
3.	Other provisions	1337	337		338	
C.	**Creditors**	1435	435	1.762.069.230,54	436	1.634.884.712,45
1.	Debenture loans	1437	437		438	
a)	Convertible loans	1439	439		440	
i)	becoming due and payable within one year	1441	441		442	
ii)	becoming due and payable after more than one year	1443	443		444	
b)	Non convertible loans	1445	445		446	
i)	becoming due and payable within one year	1447	447		448	
ii)	becoming due and payable after more than one year	1449	449		450	
2.	Amounts owed to credit institutions	1355	355		356	
a)	becoming due and payable within one year	1357	357		358	
b)	becoming due and payable after more than one year	1359	359		360	

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Reference(s)	Current year	Previous year
3.	Payments received on account of orders in so far as they are not shown separately as deductions from stocks	1361	361	362
	a) becoming due and payable within one year	1363	363	364
	b) becoming due and payable after more than one year	1365	365	366
4.	Trade creditors	1367 6	367 1.564.499,54	368 1.707.840,58
	a) becoming due and payable within one year	1369	369 1.564.499,54	370 1.707.840,58
	b) becoming due and payable after more than one year	1371	371	372
5.	Bills of exchange payable	1373	373	374
	a) becoming due and payable within one year	1375	375	376
	b) becoming due and payable after more than one year	1377	377	378
6.	Amounts owed to affiliated undertakings	1379 6	379 1.758.560.819,79	380 1.631.244.885,66
	a) becoming due and payable within one year	1381	381 356.601.262,46	382 312.326.647,90
	b) becoming due and payable after more than one year	1383	383 1.401.959.557,33	384 1.318.918.237,76
7.	Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385	385	386
	a) becoming due and payable within one year	1387	387	388
	b) becoming due and payable after more than one year	1389	389	390
8.	Other creditors	1451 6	451 1.943.911,21	452 1.931.986,21
	a) Tax authorities	1393	393 1.943.327,30	394 1.931.402,30
	b) Social security authorities	1395	395	396
	c) Other creditors	1397	397 583,91	398 583,91
	i) becoming due and payable within one year	1399	399 583,91	400 583,91
	ii) becoming due and payable after more than one year	1401	401	402
D.	**Deferred income**	1403 7	403 6.760.474,16	404 8.663.921,94
	TOTAL (CAPITAL, RESERVES AND LIABILITIES)		405 1.768.178.574,80	406 1.664.145.989,88

The notes in the annex form an integral part of the annual accounts

Registre de Commerce et des Sociétés
Numéro RCS : B93081
Référence de dépôt : L250252194
Déposé le 29/07/2025

AWTISOX20250724T14051901_002

RCSL Nr. : B93081	Matricule : 2003 2207 856
	eCDF entry date : 24/07/2025

PROFIT AND LOSS ACCOUNT

Financial year from 01 01/01/2024 **to** 02 31/12/2024 *(in* 03 EUR *)*

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

51, boulevard Royal
L-2449 Luxembourg

	Reference(s)	Current year	Previous year
1. Net turnover	1701	701	702
2. Variation in stocks of finished goods and in work in progress	1703	703	704
3. Work performed by the undertaking for its own purposes and capitalised	1705	705	706
4. Other operating income	1713	713	714
5. Raw materials and consumables and other external expenses	1671 8	671 -845.200,87	672 -402.576,68
a) Raw materials and consumables	1601	601	602
b) Other external expenses	1603	603 -845.200,87	604 -402.576,68
6. Staff costs	1605	605	606
a) Wages and salaries	1607	607	608
b) Social security costs	1609	609	610
i) relating to pensions	1653	653	654
ii) other social security costs	1655	655	656
c) Other staff costs	1613	613	614
7. Value adjustments	1657	657	658
a) in respect of formation expenses and of tangible and intangible fixed assets	1659	659	660
b) in respect of current assets	1661	661	662
8. Other operating expenses	1621 10	621 -47.741,27	622 -34.987,37

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Reference(s)		Current year		Previous year
9. Income from participating interests	1715	11	715	4.853.279,04	716	3.654.680,83
a) derived from affiliated undertakings	1717		717	4.853.279,04	718	3.654.680,83
b) other income from participating interests	1719		719		720	
10. Income from other investments and loans forming part of the fixed assets	1721	12	721	34.298.354,84	722	34.398.162,84
a) derived from affiliated undertakings	1723		723	34.298.354,84	724	34.398.162,84
b) other income not included under a)	1725		725		726	
11. Other interest receivable and similar income	1727	13	727	2.921.348,12	728	10.908.774,77
a) derived from affiliated undertakings	1729		729	2.887.604,33	730	10.751.514,14
b) other interest and similar income	1731		731	33.743,79	732	157.260,63
12. Share of profit or loss of undertakings accounted for under the equity method	1663		663		664	
13. Value adjustments in respect of financial assets and of investments held as current assets	1665	14	665	-93.224.361,47	666	-373.988.188,82
14. Interest payable and similar expenses	1627	15	627	-57.856.747,23	628	-66.002.618,95
a) concerning affiliated undertakings	1629		629	-57.801.203,93	630	-56.476.302,72
b) other interest and similar expenses	1631		631	-55.543,30	632	-9.526.316,23
15. Tax on profit or loss	1635	16	635	-970.655,81	636	21.374,25
16. Profit or loss after taxation	1667		667	-110.871.724,65	668	-391.445.379,13
17. Other taxes not shown under items 1 to 16	1637	16	637	-4.440,00	638	1.650,00
18. Profit or loss for the financial year	1669		669	-110.876.164,65	670	-391.443.729,13

Registre de Commerce et des Sociétés
Numéro RCS : B93081
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AWTISOX20250724T14051901_003

RCSL Nr. : B93081	Matricule : 2003 2207 856
	eCDF entry date : 24/07/2025

STANDARD CHART OF ACCOUNTS

Financial year from 01 01/01/2024 **to** 02 31/12/2024 *(in* 03 EUR *)*

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

51, boulevard Royal
L-2449 Luxembourg

Class 1. EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS

		Net debit balance	Net credit balance
10	**Subscribed capital or branches' assigned capital and owner's account**		
101	Subscribed capital	0101	0102 170.000.000,00
102	Subscribed capital not called	0103	0104 170.000.000,00
103	Subscribed capital called but unpaid	0105	0106
104	Capital of individual companies, corporate partnerships and similar	0107	0108
105	Endowment of branches	0109	0110
106	Account of the owner or the co-owners	0115	0116
		0117	0118
11	**Share premium and similar premiums**	0119	0120 385.391.073,96
111	Share premium	0121	0122
112	Merger premium	0123	0124
113	Contribution premium	0125	0126
114	Premiums on conversion of bonds into shares	0127	0128
115	Capital contribution without issue of shares	0129	0130 385.391.073,96
12	**Revaluation reserves**	2401	2402
122	Reserves in application of the equity method	0135	0136
123	Temporarily not taxable currency translation adjustments	0137	0138
128	Other revaluation reserves	0139	0140
13	**Reserves**	2403	2404 17.000.000,00
131	Legal reserve	0143	0144 17.000.000,00
132	Reserves for own shares or own corporate units	0145	0146
133	Reserves provided for by the articles of association	0147	0148
138	Other reserves, including fair-value reserve	2405	2406
1381	Other reserves available for distribution	2407	2408
1382	Other reserves not available for distribution	0153	0154
13821	Reserve for net wealth tax (NWT)	0151	0152
13822	Reserves in application of fair value	0133	0134

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Net debit balance		Net credit balance
13823	Temporarily not taxable capital gains	0175	0176	
138231	Temporarily not taxable capital gains to reinvest	0177	0178	
138232	Temporarily not taxable capital gains reinvested	0179	0180	
13828	Reserves not available for distribution not mentioned above	2409	2410	
14	**Result for the financial year and results brought forward**	0157 462.166.039,21	0158	
141	Results brought forward	0159 462.166.039,21	0160	
1411	Results brought forward in the process of assignment	2411	2412	
1412	Results brought forward (assigned)	2413 462.166.039,21	2414	
142	Result for the financial year	2955	2956 0,00	
15	**Interim dividends**	0163	0164	
16	**Capital investment subsidies**	2415	2416	
161	Subsidies on intangible fixed assets	2417	2418	
1611	Development costs	2419	2420	
1612	Concessions, patents, licences, trademarks and similar rights and assets	2421	2422	
16121	acquired against payment (except Goodwill)	2423	2424	
16122	created by the undertaking itself	2425	2426	
1613	Goodwill acquired for consideration	2427	2428	
162	Subsidies on tangible fixed assets	0165	0166	
1621	Subsidies on land, fitting-outs and buildings	0167	0168	
1622	Subsidies on plant and machinery	0169	0170	
1623	Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)	0171	0172	
168	Other capital investment subsidies	0173	0174	
18	**Provisions**	0181	0182	
181	Provisions for pensions and similar obligations	0183	0184	
182	Provisions for taxation	0185	0186	
183	Deferred tax provisions	0195	0196	
188	Other provisions	0197	0198	
1881	Operating provisions	0199	0200	
1882	Financial provisions	0201	0202	
19	**Debenture loans and amounts owed to credit institutions**	2429	2430	
192	Convertible debenture loans	0221	0222	
1921	due and payable within one year	0223	0224	
1922	due and payable after more than one year	0229	0230	
193	Non-convertible debenture loans	0235	0236	
1931	due and payable within one year	0237	0238	
1932	due and payable after more than one year	0243	0244	
194	Amounts owed to credit institutions	0249	0250	
1941	due and payable within one year	0251	0252	
1942	due and payable after more than one year	0257	0258	

RCSL Nr. : B93081	Matricule : 2003 2207 856

Class 2. FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS

		Net debit balance	Net credit balance
20	**Formation expenses and similar expenses**	0291	0292
	201 Set-up and start-up costs	2431	2432
	203 Expenses for increases in capital and for various operations (merger, demerger, change of legal form)	0301	0302
	204 Loan issuances expenses	0303	0304
	208 Other similar expenses	0305	0306
21	**Intangible fixed assets**	0307	0308
	211 Development costs	2433	2434
	212 Concessions, patents, licences, trademarks and similar rights and assets	0311	0312
	2121 acquired for consideration (except Goodwill)	0313	0314
	21211 Concessions	0315	0316
	21212 Patents	0317	0318
	21213 Software licences	0319	0320
	21214 Trademarks and franchises	0321	0322
	21215 Similar rights and assets	0323	0324
	212151 Copyrights and reproduction rights	0325	0326
	212152 Greenhouse gas and similar emission quotas	0327	0328
	212158 Other similar rights and assets acquired for consideration	0329	0330
	2122 created by the undertaking itself	0331	0332
	21221 Concessions	0333	0334
	21222 Patents	0335	0336
	21223 Software licences	0337	0338
	21224 Trademarks and franchises	0339	0340
	21225 Similar rights and assets	0341	0342
	212251 Copyrights and reproduction rights	0343	0344
	212258 Other similar rights and assets created by the undertaking itself	0347	0348
	213 Goodwill acquired for consideration	0349	0350
	214 Down payments and intangible fixed assets under development	0351	0352
22	**Tangible fixed assets**	0359	0360
	221 Land, fixtures and fitting-outs and buildings	0361	0362
	2211 Land	0363	0364
	22111 Land in Luxembourg	2435	2436
	221111 Developed land	0373	0374
	221112 Property rights and similar	2437	2438
	221118 Other land	2439	2440

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Net debit balance	Net credit balance
22112	Land in foreign countries	2441	2442
2212	Fixtures and fittings-out of land	0377	0378
22121	Fixtures and fitting-outs of land in Luxembourg	2443	2444
22122	Fixtures and fitting-outs of land in foreign countries	2445	2446
2213	Buildings	0391	0392
22131	Buildings in Luxembourg	2447	2448
221311	Residential buildings	2449	2450
221312	Non-residential buildings	2451	2452
221313	Mixed-use buildings	2453	2454
221318	Other buildings	2455	2456
22132	Buildings in foreign countries	2457	2458
2214	Fixtures and fitting-outs of buildings	2459	2460
22141	Fixtures and fitting-outs of buildings in Luxembourg	2461	2462
22142	Fixtures and fitting-outs of buildings in foreign countries	2463	2464
2215	Investment properties	2465	2466
22151	Investment properties in Luxembourg	2467	2468
22152	Investment properties in foreign countries	2469	2470
222	Plant and machinery	0397	0398
2221	Plant	0399	0400
2222	Machinery	0401	0402
223	Other fixtures and fittings, tools and equipment (including rolling stock)	0403	0404
2231	Transportation and handling equipment	0405	0406
2232	Motor vehicles	0407	0408
2233	Tools	0409	0410
2234	Furniture	0411	0412
2235	Computer equipment	0413	0414
2236	Livestock	0415	0416
2237	Returnable packaging	0417	0418
2238	Other fixtures	0419	0420
224	Down payments and tangible fixed assets under development	0421	0422
2241	Land, fitting-outs and buildings	0423	0424
22411	Land, fitting-outs and buildings in Luxembourg	2471	2472
22412	Land, fitting-outs and buildings in foreign countries	2473	2474
2242	Plant and machinery	0431	0432
2243	Other fixtures and fittings, tools and equipment (including rolling stock)	0433	0434
23	**Financial fixed assets**	2475 1.577.524.729,43	2476
231	Shares in affiliated undertakings	0437 1.045.175.140,93	0438
232	Amounts owed by affiliated undertakings	0439 532.349.587,50	0440
233	Participating interests	0441	0442
234	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	0443	0444
235	Securities held as fixed assets	0445 1,00	0446
2351	Securities held as fixed assets (equity right)	0447 1,00	0448
23511	Shares or corporate units	0449 1,00	0450
235111	Listed shares	2477	2478

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Net debit balance	Net credit balance
235112	Unlisted shares	2479 1,00	2480
23518	Other securities held as fixed assets (equity right)	0451	0452
2352	Securities held as fixed assets (creditor's right)	0453	0454
23521	Debentures	0455	0456
23528	Other securities held as fixed assets (creditor's right)	0457	0458
2353	Shares of collective investment funds	2481	2482
2358	Other securities held as fixed assets	0459	0460
236	Loans, deposits and claims held as fixed assets	0461	0462
2361	Loans	0463	0464
2362	Deposits and guarantees paid	0473	0474
2363	Long-term receivables	0479	0480

Class 3. INVENTORIES ACCOUNTS

		Net debit balance	Net credit balance
30	**Inventories of raw materials and consumables**	0483	0484
301	Inventories of raw materials	0485	0486
303	Inventories of consumable materials and supplies	2483	2484
304	Inventories of packaging	0507	0508
31	**Inventories of work and contracts in progress**	0517	0518
311	Inventories of work in progress	0519	0520
312	Contracts in progress - goods	0521	0522
313	Contracts in progress - services	0523	0524
314	Buildings under construction	0525	0526
315	Down payments received on inventories of work and on contracts in progress	2961	2962
32	**Inventories of goods**	2485	2486
321	Inventories of finished goods	0529	0530
322	Inventories of semi-finished goods	0531	0532
323	Inventories of residual goods (waste, rejected and recuperable material)	0533	0534
36	**Inventories of merchandises and other goods for resale**	2487	2488
361	Inventories of merchandise	0541	0542
362	Inventories of land for resale	0547	0548
3621	Inventories of land for resale in Luxembourg	2489	2490
3622	Inventories of land for resale in foreign countries	2491	2492
363	Inventories of buildings for resale	0549	0550
3631	Inventories of buildings for resale in Luxembourg	2493	2494
3632	Inventories of buildings for resale in foreign countries	2495	2496
37	**Down payments on account on inventories**	0555	0556

RCSL Nr. : B93081	Matricule : 2003 2207 856

Class 4. DEBTORS AND CREDITORS

		Net debit balance	Net credit balance
40	**Trade receivables (Receivables from sales and rendering of services)**		
401	Trade receivables due and payable within one year	0565	0566
4011	Customers	0567	0568
4012	Customers - Receivable bills of exchange	0569	0570
4013	Doubtful or disputed customers	0571	0572
4014	Customers - Unbilled sales	0573	0574
4015	Customers with a credit balance	0575	0576
4019	Value adjustments	0577	0578
402	Trade receivables due and payable after more than one year	0579	0580
4021	Customers	0581	0582
4025	Customers with creditor balance	0583	0584
4029	Value adjustments	0591	0592
		0593	0594
41	**Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests**	0595 179.746.018,55	0596
411	Amounts owed by affiliated undertakings	0597 179.746.018,55	0598
4111	Amounts owed by affiliated undertakings receivable within one year	0599 179.746.018,55	0600
41111	Trade receivables	0601	0602
41112	Loans and advances	0603 179.746.018,55	0604
41118	Other receivables	0609	0610
41119	Value adjustments	0611	0612
4112	Amounts owed by affiliated undertakings receivable after more than one year	0613	0614
41121	Trade receivables	0615	0616
41122	Loans and advances	0617	0618
41128	Other receivables	0623	0624
41129	Value adjustments	0625	0626
412	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	0627	0628
4121	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year	0629	0630
41211	Trade receivables	0631	0632
41212	Loans and advances	0633	0634
41218	Other receivables	0639	0640
41219	Value adjustments	0641	0642
4122	Amounts receivable after more than one year	0643	0644
41221	Trade receivables	0645	0646
41222	Loans and advances	0647	0648
41228	Other receivables	0653	0654
41229	Value adjustments	0655	0656

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Net debit balance		Net credit balance
42	**Other receivables**	0657 3.071.359,17	0658	
421	Other receivables within one year	0659 3.071.359,17	0660	
4211	Staff - Advances and down payments	0661	0662	
42111	Advances and down payments	0663	0664	
42119	Value adjustments	0665	0666	
4212	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0667	0668	
4213	State - Subsidies to be received	0675	0676	
42131	Investment subsidies	0677	0678	
42132	Operating subsidies	0679	0680	
42138	Other subsidies	0681	0682	
4214	Direct Tax Authority (ACD)	0683 14.846,25	0684	
42141	Corporate income tax	2497	2498	
42142	Municipal business tax	2499	2500	
42143	Net wealth tax	2501 14.846,25	2502	
42144	Withholding tax on wages and salaries	2503	2504	
42145	Withholding tax on financial investment income	2505	2506	
42146	Withholding tax on director's fees	2507	2508	
42148	ACD - Other amounts receivable	2509	2510	
4215	Customs and Excise Authority (ADA)	0685	0686	
4216	Indirect Tax Authority (AED)	0687 200.000,00	0688	
42161	Value-added tax (VAT)	0689 200.000,00	0690	
421611	VAT paid and recoverable	0691	0692	
421612	VAT receivable	0693 200.000,00	0694	
421613	VAT down payments made	0695	0696	
421618	VAT - Other receivables	0697	0698	
42162	Indirect taxes	0699	0700	
421621	Registration duties	0701	0702	
421622	Subscription tax	0703	0704	
421628	Other indirect taxes	0709	0710	
42168	Other receivables	0711	0712	
4217	Amounts owed by the Social Security and other social bodies	0713	0714	
42171	Social Security office (CCSS)	2511	2512	
42172	Foreign social security offices	2513	2514	
42178	Other social bodies	0719	0720	
4218	Miscellaneous receivables	0721 2.856.512,92	0722	
42181	Foreign taxes	0723 2.852.634,00	0724	
421811	Foreign VAT	0725	0726	
421818	Other foreign taxes	0727 2.852.634,00	0728	
42187	Derivative financial instruments	2515	2516	
42188	Other miscellaneous receivables	0729 3.878,92	0730	
42189	Value adjustments	0731	0732	
422	Other receivables after one year	0733	0734	
4221	Staff - advances and down payments	0735	0736	
4222	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0741	0742	

RCSL Nr. : B93081	Matricule : 2003 2207 856

		Net debit balance	Net credit balance
4223	State - Subsidies to be received	0749	0750
42231	Investment subsidies	0751	0752
42232	Operating subsidies	0753	0754
42238	Other subsidies	0755	0756
4228	Miscellaneous receivables	0793	0794
42287	Derivative financial instruments	2517	2518
42288	Other miscellaneous receivables	0801	0802
42289	Value adjustments	0803	0804
43	**Down payments received on orders as far as they are not deducted distinctly from inventories**	0805	0806
431	Down payments received within one year	0807	0808
4311	Down payments received on orders	2963	2964
4312	Inventories of work and contracts in progress less down payments received	2965	2966
432	Down payments received after more than one year	0809	0810
4321	Down payments received on orders	2967	2968
4322	Inventories of work and contracts in progress less down payments received	2969	2970
44	**Trade payables and bills of exchange**	0811	0812 1.564.499,54
441	Trade payables	0813	0814 1.564.499,54
4411	Trade payables within one year	0815	0816 1.564.499,54
44111	Suppliers	0817	0818 1.099.417,13
44112	Suppliers - invoices not yet received	0819	0820 465.082,41
44113	Suppliers with a debit balance	0821	0822
4412	Trade payables after more than one year	0831	0832
44121	Suppliers	0833	0834
44123	Suppliers with a debit balance	0837	0838
442	Bills of exchange payable	0847	0848
4421	Bills of exchange payable within one year	0849	0850
4422	Bills of exchange payable after more than one year	0851	0852
45	**Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests**	0853	0854 1.758.560.819,79
451	Amounts payable to affiliated undertakings	0855	0856 1.758.560.819,79
4511	Amounts payable to affiliated undertakings within one year	0857	0858 356.601.262,46
45111	Purchases and services	0859	0860
45112	Loans and advances	0861	0862 356.589.262,46
45118	Other payables	0867	0868 12.000,00
4512	Amounts payable to affiliated undertakings after more than one year	0869	0870 1.401.959.557,33
45121	Purchases and services	0871	0872
45122	Loans and advances	0873	0874 1.401.959.557,33
45128	Other payables	0879	0880

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		Net debit balance	Net credit balance
452	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests	0881	0882
4521	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year	0883	0884
45211	Purchases and services	0885	0886
45212	Loans and advances	0887	0888
45218	Other payables	0893	0894
4522	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year	0895	0896
45221	Purchases and services	0897	0898
45222	Loans and advances	0899	0900
45228	Other payables	0905	0906
46	**Tax and social security debts**	0907	0908 1.943.327,30
461	Tax debts	0909	0910 1.943.327,30
4611	Municipal authorities	0911	0912
4612	Direct Tax Authority (ACD)	0917	0918 3.855.904,60
46121	Corporate income tax (CIT)	0919	0920 3.829.744,60
461211	Corporate income tax - Tax accrual	0921	0922 3.829.744,60
461212	CIT - Tax payable	0923	0924
46122	Municipal business tax (MBT)	0925	0926
461221	MBT - Tax accrual	0927	0928
461222	MBT - Tax payable	0929	0930
46123	Net wealth tax (NWT)	0931	0932 26.160,00
461231	NWT - Tax accrual	0933	0934 26.160,00
461232	NWT - Tax payable	0935	0936
46124	Withholding tax on wages and salaries	0937	0938
46125	Withholding tax on financial investment income	0939	0940
46126	Withholding tax on director's fees	0941	0942
46128	ACD - Other amounts payable	0943	0944
4613	Customs and Excise Authority (ADA)	0945	0946
4614	Indirect tax authorities (AED)	0953	0954 2.295,00
46141	Value-added tax (VAT)	0955	0956 2.295,00
461411	VAT received	0957	0958
461412	VAT payable	0959	0960 2.295,00
461413	VAT down payments received	0961	0962
461418	VAT - Other payables	0963	0964
46142	Indirect taxes	0965	0966
461421	Registration duties	0967	0968
461422	Subscription tax	0969	0970
461428	Other indirect taxes	0975	0976
46148	AED - Other debts	2519	2520
4615	Foreign tax authorities	0977 1.914.872,30	0978
46151	Foreign VAT	2521	2522
46158	Other foreign taxes	2523 1.914.872,30	2524

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		Net debit balance	Net credit balance
462	Social security debts and other social securities offices	0979	0980
4621	Social Security office (CCSS)	0981	0982
4622	Foreign Social Security offices	0983	0984
4628	Other social bodies	0985	0986
47	**Other debts**	0987	0988 583,91
471	Other debts payable within one year	0989	0990 583,91
4711	Received deposits and guarantees	0991	0992
4712	Amounts payable to partners and shareholders (others than from affiliated undertakings)	0999	1000
4713	Amounts payable to directors, managers, statutory auditors and similar	1005	1006
4714	Amounts payable to staff	1007	1008
4715	State - Greenhouse gas and similar emission quotas to be returned or acquired	1017	1018
4716	Loans and similar debts	0271	0272
47161	Other loans	0273	0274
47162	Lease debts	0265	0266
47163	Life annuities	0275	0276
47168	Other similar debts	0277	0278
4717	Derivative financial instruments	2525	2526
4718	Other miscellaneous debts	1019	1020 583,91
472	Other debts payable after more than one year	1021	1022
4721	Received deposits and guarantees	1023	1024
4722	Amounts payable to partners and shareholders (others than from affiliated undertakings)	1031	1032
4723	Amounts payable to directors, managers, statutory auditors and similar	1037	1038
4724	Amounts payable to staff	1039	1040
4726	Loans and similar debts	0281	0282
47261	Other loans	0283	0284
47262	Lease debts	0267	0268
47263	Life annuities	0285	0286
47268	Other similar debts	0287	0288
4727	Derivative financial instruments	2527	2528
4728	Other miscellaneous debts	1051	1052
48	**Deferred charges and income**	1053	1054 6.760.474,16
481	Deferred charges (on one or more financial years)	1055	1056
482	Deferred income (on one or more financial years)	1057	1058 6.760.474,16
483	State - Greenhouse gas and similar emission quotas received	1059	1060
484	Transitory or suspense accounts - Assets	1061	1062
485	Transitory or suspense accounts - Liabilities	1063	1064
486	Linking accounts (branches) - Assets	1065	1066
487	Linking accounts (branches) - Liabilities	1067	1068

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Class 5. FINANCIAL ACCOUNTS

		Net debit balance	Net credit balance
50	**Transferable securities**	2529	2530
501	Shares in affiliated undertakings	1071	1072
502	Own shares or own corporate units	1075	1076
503	Shares in undertakings with which the undertaking is linked by virtue of participating interests	1073	1074
508	Other transferable securities	1077	1078
5081	Shares - listed securities	1079	1080
5082	Shares - unlisted securities	1081	1082
5083	Debenture loans and other notes issued and repurchased by the company	1083	1084
5084	Listed debenture loans	1085	1086
5085	Unlisted debenture loans	1087	1088
5088	Other miscellaneous transferable securities	1089	1090
51	**Cash at bank, in postal cheques accounts, cheques and in hand**	1091 7.836.467,65	1092
513	Banks and postal cheques accounts (CCP)	2531 7.836.467,65	2532
5131	Banks and CCP : available balance	2533 7.836.467,65	2534
5132	Banks and CCP : overdraft	2535	2536
516	Cash in hand	1105	1106
517	Internal transfers	1107	1108
5171	Internal transfers : debit balance	2537	2538
5172	Internal transfers : credit balance	2539	2540
518	Other cash amounts	1109	1110
	TOTAL CLASSES 1 TO 5	1111 2.230.344.614,01	1112 2.341.220.778,66

Class 6. CHARGES ACCOUNTS

		Net debit balance	Net credit balance
60	**Use of merchandise, raw and consumable materials**	1113	1114
601	Purchases of raw materials	1115	1116
603	Purchases of consumable materials and supplies	2541	2542
6031	Fuels, gas, water and electricity	1121	1122
60311	Solid fuels	1123	1124
60312	Liquid fuels	1125	1126
60313	Gas	1127	1128
60314	Water and sewage	2543	2544
60315	Electricity	1183	1184
6032	Maintenance supplies	2545	2546
6033	Workshop, factory and store supplies and small equipment	2547	2548

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		Net debit balance	Net credit balance
6034	Work clothes	2549	2550
6035	Office and administrative supplies	1135	1136
6036	Motor fuels	1137	1138
6037	Lubricants	1139	1140
6038	Other consumable supplies	1141	1142
604	Purchases of packaging	1143	1144
606	Purchases of merchandise and other goods for resale	1153	1154
6061	Purchases of merchandise	1159	1160
6062	Purchases of land for resale	1155	1156
6063	Purchases of buildings for resale	1157	1158
607	Changes in inventory	1161	1162
6071	Changes in inventory of raw materials	1163	1164
6073	Changes in inventory of consumable materials and supplies	2551	2552
6074	Changes in inventory of packaging	1169	1170
6076	Changes in inventory of merchandise and other goods for resale	1173	1174
60761	Merchandise	2553	2554
60762	Land for resale	2555	2556
60763	Buildings for resale	2557	2558
608	Purchases of items included in the production of goods and services	1199	1200
6081	Services included in the production of goods and services	1201	1202
60811	Tailoring	1203	1204
60812	Research and development	1205	1206
60813	Architects' and engineers' fees	1207	1208
60814	Outsourcing included in the production of goods and services	2559	2560
6082	Other purchases of material included in the production of goods and services	1209	1210
6083	Purchase of greenhouse gas and similar emission quotas	2561	2562
6088	Other purchases included in the production of goods and services	1211	1212
609	Rebates, discounts and refunds (RDR) received and not directly deducted from purchases	1213	1214
6091	RDR on purchases of raw materials	1215	1216
6093	RDR on purchases of consumable materials and supplies	2563	2564
6094	RDR on purchases of packaging	1221	1222
6096	RDR on purchases of merchandise and other goods for resale	2565	2566
6098	RDR on purchases included in the production of goods and services	1227	1228
6099	Unallocated RDR	1229	1230

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		Net debit balance		Net credit balance
61	**Other external charges**	1231 845.200,87	1232	
611	Rents and service charges	1233	1234	
6111	Rents and operational leasing for real property	2567	2568	
61111	Land	2569	2570	
61112	Buildings	2571	2572	
6112	Rents and operational leasing on movable property	2573	2574	
61123	Rolling stock	1247	1248	
61128	Other	2575	2576	
6113	Service charges and co-ownership expenses	1249	1250	
6114	Financial leasing on real property	2577	2578	
6115	Financial leasing on movable property	2579	2580	
61153	Rolling stock	1263	1264	
61158	Other	2581	2582	
612	Subcontracting, servicing, repairs and maintenance	1267	1268	
6121	General subcontracting (not included in the production of goods and services)	1269	1270	
6122	Servicing, repairs and maintenance	2583	2584	
61221	Buildings	2585	2586	
61223	Rolling stock	1277	1278	
61228	Other	2587	2588	
613	Remuneration of intermediaries and professional fees	1283 845.200,87	1284	
6131	Commissions and brokerage fees	1285	1286	
6132	IT services	1293	1294	
6133	Banking and similar services	1295 11.964,23	1296	
61332	Loans' issuance expenses	2589	2590	
61333	Bank account charges and bank commissions (included custody fees on securities)	2591 11.964,23	2592	
61334	Charges for electronic means of payment	1303	1304	
61336	Factoring services	1307	1308	
61338	Other banking and similar services (except interest and similar expenses)	2593	2594	
6134	Professional fees	2595 833.236,64	2596	
61341	Legal, litigation and similar fees	2597	2598	217.895,43
61342	Accounting, tax consulting, auditing and similar fees	2599 1.013.929,61	2600	
61348	Other professional fees	1321 37.202,46	1322	
6135	Notarial and similar fees	2601	2602	
6138	Other remuneration of intermediaries and professional fees	1327	1328	
614	Insurance premiums	1329	1330	
6141	Insurance for assets	1331	1332	
61411	Buildings	1333	1334	
61412	Rolling stock	1335	1336	
61418	Other	2603	2604	
6142	Insurance on rented assets	1341	1342	
6143	Transport insurance	1343	1344	
6144	Business risk insurance	1351	1352	
6145	Customers credit insurance	1353	1354	
6146	Third-party insurance	1355	1356	
6148	Other insurances	1357	1358	

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	Net debit balance	Net credit balance
615 Marketing and communication costs	1359	1360
6151 Marketing and advertising costs	1361	1362
61511 Press advertising	1363	1364
61512 Samples	1365	1366
61513 Fairs and exhibitions	1367	1368
61514 Gifts to customers	1369	1370
61515 Catalogues, printed materials and publications	1371	1372
61516 Donations	1373	1374
61517 Sponsorship	1375	1376
61518 Other purchases of advertising services	1377	1378
6152 Travel and entertainment expenses	1379	1380
61521 Travel expenses	1381	1382
615211 Management (if appropriate owner and partner)	1383	1384
615212 Staff	1385	1386
61522 Relocation expenses	1387	1388
61523 Business assignments	1389	1390
61524 Receptions and entertainment costs	1391	1392
6153 Postal charges and telecommunication costs	1393	1394
61531 Postal charges	1395	1396
61532 Telecommunication costs	1397	1398
616 Transportation of goods and collective staff transportation	1401	1402
6161 Transportation of purchased goods	1403	1404
6162 Transportation of sold goods	1405	1406
6165 Collective staff transportation	1411	1412
6168 Other transportation	2605	2606
617 External staff of the company	1415	1416
6171 Temporary staff	1417	1418
6172 External staff on secondment	1419	1420
618 Miscellaneous external charges	1421	1422
6181 Documentation	1423	1424
6182 Costs of training, symposiums, seminars, conferences	1429	1430
6183 Industrial and non-industrial waste treatment	2953	2954
6184 Fuels, gas, water and electricity (not included in the production of goods and services)	2607	2608
61841 Solid fuels	2609	2610
61842 Liquid fuels (oil, motor fuel, etc.)	2611	2612
61843 Gas	1185	1186
61844 Water and waste water	2613	2614
61845 Electricity	2615	2616
6185 Supplies and small equipment	1187	1188
61851 Office supplies	1189	1190
61852 Small equipment	2617	2618
61853 Work clothes	2619	2620
61854 Maintenance supplies	2621	2622
61858 Other	2623	2624
6186 Surveillance and security charges	1437	1438
6187 Contributions to professional associations	1439	1440
6188 Other miscellaneous external charges	1441	1442

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		Net debit balance	Net credit balance
619	Rebates, discounts and refunds received on other external charges	1443	1444
62	**Staff expenses**	1445	1446
621	Staff remuneration	1447	1448
6211	Gross wages	1449	1450
62111	Base wages	1451	1452
62112	Wage supplements	1453	1454
621121	Sunday	1455	1456
621122	Public holidays	1457	1458
621123	Overtime	1459	1460
621128	Other supplements	1461	1462
62114	Incentives, bonuses and commissions	1465	1466
62115	Benefits in kind	1467	1468
62116	Severance pay	1469	1470
62117	Survivor's pay	1471	1472
6218	Other benefits	2625	2626
6219	Refunds on wages paid	1475	1476
622	Other staff remuneration	1483	1484
6221	Students	1485	1486
6222	Casual workers	1487	1488
6228	Other	1489	1490
623	Social security costs (employer's share)	1491	1492
6231	Social security on pensions	2627	2628
6232	Other social security costs (including illness, accidents, a.s.o.)	2629	2630
624	Other staff expenses	2631	2632
6241	Complementary pensions	1509	1510
62411	Premiums for external pensions funds	1511	1512
62412	Changes to provisions for complementary pensions	1513	1514
62413	Withholding tax on complementary pensions	1515	1516
62414	Insolvency insurance premiums	1517	1518
62415	Complementary pensions paid by the employer	1519	1520
6248	Other staff expenses not mentioned above	2633	2634
63	**Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)**	1527	1528
631	AVA on formation expenses and similar expenses	1529	1530
6311	AVA on set-up and start-up costs	2635	2636
6313	AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)	1535	1536
6314	AVA on loan-issuance expenses	1537	1538
6318	AVA on other similar expenses	1539	1540
632	AVA on intangible fixed assets	1541	1542
6321	AVA on development costs	2637	2638
6322	AVA on concessions, patents, licences, trademarks and similar rights and assets	1545	1546
6323	AVA on goodwill acquired for consideration	1547	1548
6324	AVA on down payments and intangible fixed assets under development	1549	1550

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		Net debit balance	Net credit balance
633	AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties	1551	1552
6331	AVA on land, fittings-out and buildings and FVA on investment properties	1553	1554
63311	AVA on land	1555	1556
63312	AVA on fixtures and fittings-out of land	1557	1558
63313	AVA on buildings	1559	1560
63314	AVA on fixtures and fittings-out of buildings	2639	2640
63315	FVA on investment properties	2641	2642
6332	AVA on plant and machinery	1561	1562
6333	AVA on other fixtures and fittings, tools and equipment (including rolling stock)	1563	1564
6334	AVA on down payments and tangible fixed assets under development	1565	1566
634	AVA on inventories	1567	1568
6341	AVA on inventories of raw materials and consumables	1569	1570
6342	AVA on inventories of work and contracts in progress	1571	1572
6343	AVA on inventories of goods	1573	1574
6344	AVA on inventories of merchandise and other goods for resale	1575	1576
6345	AVA on down payments on inventories	1577	1578
635	AVA and FVA on receivables from current assets	1579	1580
6351	AVA on trade receivables	1581	1582
6352	AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1583	1584
6353	AVA on other receivables	1585	1586
6354	FVA on receivables from current assets	2643	2644
64	**Other operating charges**	1587 47.741,27	1588
641	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets	1589	1590
6411	Concessions	1591	1592
6412	Patents	1593	1594
6413	Software licences	1595	1596
6414	Trademarks and franchise	1597	1598
6415	Similar rights and assets	1599	1600
64151	Copyrights and reproduction rights	1601	1602
64158	Other similar rights and assets	1603	1604
642	Indemnities, damages and interest	2645	2646
643	Attendance fees, director's fees and similar remuneration	2647	2648
6431	Attendance fees	1607	1608
6432	Director's fees	1609	1610
6438	Other similar remuneration	2649	2650
644	Loss on disposal of intangible and tangible fixed assets	2651	2652
6441	Loss on disposal of intangible fixed assets	2653	2654
64411	Book value of yielded intangible fixed assets	2655	2656
64412	Disposal proceeds of intangible fixed assets	2657	2658

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		Net debit balance		Net credit balance
6442	Loss on disposal of tangible fixed assets	2659	2660	
64421	Book value of yielded tangible fixed assets	1763	1764	
64422	Disposal proceeds of tangible fixed assets	2661	2662	
645	Losses on bad debts	1611	1612	
6451	Trade receivables	1613	1614	
6452	Amounts owed by affiliated undertakings	2663	2664	
6453	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2665	2666	
6454	Other receivables	1617	1618	
646	Taxes, duties and similar expenses	1619 47.741,27	1620	
6461	Real property tax	1621	1622	
6462	Non-refundable VAT	1623 47.741,27	1624	
6463	Duties on imported merchandise	1625	1626	
6464	Excise duties on production and tax on consumption	1633	1634	
6465	Registration fees, stamp duties and mortgage duties	1635	1636	
64651	Registration fees	1637	1638	
64658	Other registration fees, stamp duties and mortgage duties	2667	2668	
6466	Motor-vehicle taxes	1647	1648	
6467	Bar licence tax	1649	1650	
6468	Other duties and taxes	1651	1652	
647	Allocations to tax-exempt capital gains	1655	1656	
648	Other miscellaneous operating charges	2669	2670	
6481	Fines, sanctions and penalties	1791	1792	
6488	Miscellaneous operating charges	2671	2672	
649	Allocations to provisions	2673	2674	
6491	Allocations to tax provisions	1653	1654	
6492	Allocations to operating provisions	1659	1660	
65	**Financial charges**	1661 231.902.461,70	1662	
651	Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets	1663 174.045.714,47	1664	
6511	AVA on financial fixed assets	1665 174.045.714,47	1666	
65111	AVA on shares in affiliated undertakings	1667 170.111.013,65	1668	
65112	AVA on amounts owed by affiliated undertakings	1669 3.934.700,82	1670	
65113	AVA on participating interests	1671	1672	
65114	AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1673	1674	
65115	AVA on securities held as fixed assets	1675	1676	
65116	AVA on loans, deposits and claims held as fixed assets	1677	1678	
6512	FVA on financial fixed assets	1681	1682	
652	Charges and loss of disposal of financial fixed assets	2675 808.856,50	2676	
6521	Charges of financial fixed assets	2677	2678	
65211	Shares in affiliated undertakings	2679	2680	
65212	Amounts owed by affiliated undertakings	2681	2682	
65213	Participating interests	2683	2684	
65214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2685	2686	

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		Net debit balance	Net credit balance
65215	Securities held as fixed assets	2687	2688
65216	Loans, deposits and claims held as fixed assets	2689	2690
6522	Loss on disposal of financial fixed assets	2691 808.856,50	2692
65221	Loss on disposal of shares in affiliated undertakings	2693 808.856,50	2694
652211	Book value of yielded shares in affiliated undertakings	2695 808.856,50	2696
652212	Disposal proceeds of shares in affiliated undertakings	2697	2698
65222	Loss on disposal of amounts owed by affiliated undertakings	2699	2700
652221	Book value of yielded amounts owed by affiliated undertakings	2701	2702
652222	Disposal proceeds of amounts owed by affiliated undertakings	2703	2704
65223	Loss on disposal of participating interests	2705	2706
652231	Book value of yielded participating interests	2707	2708
652232	Disposal proceeds of participating interests	2709	2710
65224	Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2711	2712
652241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2713	2714
652242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2715	2716
65225	Loss on disposal of securities held as fixed assets	2717	2718
652251	Book value of yielded securities held as fixed assets	2719	2720
652252	Disposal proceeds of securities held as fixed assets	2721	2722
65226	Loss on disposal of loans, deposits and claims held as fixed assets	2723	2724
652261	Book value of yielded loans, deposits and claims held as fixed assets	2725	2726
652262	Disposal proceeds of loans, deposits and claims held as fixed assets	2727	2728
653	Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities	2729	2730
6531	AVA on transferable securities	1685	1686
65311	AVA on shares in affiliated undertakings	1687	1688
65312	AVA on own shares or own corporate units	1691	1692
65313	AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	1689	1690
65318	AVA on other transferable securities	1693	1694
6532	FVA on transferable securities	2731	2732
654	Loss on disposal of receivables and transferable securities from current assets	2733	2734
6541	Loss on disposal of receivables from current assets	2735	2736
65411	From affiliated undertakings	2737	2738

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		Net debit balance	Net credit balance
65412	From undertakings with which the undertaking is linked by virtue of participating interests	2739	2740
65413	from other receivables from current assets	2741	2742
6542	Loss on disposal of transferable securities	1701	1702
65421	Shares in affiliated undertakings	1703	1704
65422	Own shares or corporate units	1707	1708
65423	Shares in in undertakings with which the undertaking is linked by virtue of participating interests	1705	1706
65428	Other transferable securities	1709	1710
655	Interest and discounts	1711 50.681.764,20	1712
6551	Interest on debenture loans	1717	1718
65511	Interest on debenture loans - affiliated undertakings	2743	2744
65512	Interest on debenture loans - other	2745	2746
6552	Banking and similar interest	1719	1720
65521	Banking interest on current accounts	1721	1722
65522	Banking interest on financing operations	1723	1724
65523	Interest on financial leases	1725	1726
655231	Interest on financial leases - affiliated undertakings	2747	2748
655232	Interest on financial leases - other	2749	2750
6553	Interest on trade payables	1727	1728
6554	Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1729 50.676.139,66	1730
65541	Interest payable to affiliated undertakings	2751 50.676.139,66	2752
65542	Interest payable to undertakings with which the undertaking is linked by virtue of participating interests	2753	2754
6555	Discounts and charges on bills of exchange	1731	1732
65551	Discounts and charges on bills of exchange - affiliated undertakings	2755	2756
65552	Discounts and charges on bills of exchange - other	2757	2758
6556	Granted discounts	1733	1734
65561	Granted discounts - affiliated undertakings	2759	2760
65562	Granted discounts - other	2761	2762
6558	Interest payable on other loans and debts	1735 5.624,54	1736
65581	Interest payable on other loans and debts - affiliated undertakings	2763	2764
65582	Interest payable on other loans and debts - other	2765 5.624,54	2766
656	Foreign currency exchange losses	1737 6.366.126,53	1738
6561	Foreign currency exchange losses - affiliated undertakings	2767 6.316.207,77	2768
6562	Foreign currency exchange losses - other	2769 49.918,76	2770
657	Share in the losses of undertakings accounted for under the equity method	1739	1740
658	Other financial charges	1741	1742
6581	Other financial charges - affiliated undertakings	2771	2772
6582	Other financial charges - other	2773	2774

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		Net debit balance		Net credit balance
659	Allocations to financial provisions	1743	1744	
6591	Allocations to financial provisions - affiliated undertakings	2775	2776	
6592	Allocations to financial provisions - other	2777	2778	
67	**Income taxes**	1801 970.655,81	1802	
671	Corporate income tax (CIT)	1803	1804	
6711	CIT - current financial year	1805	1806	
6712	CIT - previous financial years	1807	1808	
672	Municipal business tax	1809	1810	
6721	MBT - current financial year	1811	1812	
6722	MBT - previous financial years	1813	1814	
673	Foreign income taxes	1815 970.655,81	1816	
6731	Withholding taxes	1817 970.655,81	1818	
6732	Taxes levied on permanent establishments	1819	1820	
67321	Current financial year	1821	1822	
67322	Previous financial years	1823	1824	
6733	Taxes levied on non-resident undertakings	1825	1826	
6738	Other foreign income taxes	1827	1828	
679	Allocations to provisions for deferred taxes	1829	1830	
68	**Other taxes not included in the previous caption**	1835 4.815,00	1836	
681	Net wealth tax (NWT)	1837 4.815,00	1838	
6811	NWT - current financial year	1839 4.815,00	1840	
6812	NWT - previous financial years	1841	1842	
682	Subscription tax	1843	1844	
683	Foreign taxes	1845	1846	
688	Other taxes	1847	1848	

Class 7. INCOME ACCOUNTS

		Net debit balance		Net credit balance
70	**Net turnover**	1851	1852	
702	Sales of goods	2779	2780	
7021	Sales of finished goods	1861	1862	
7022	Sales of semi-finished goods	1863	1864	
7023	Sales of residual products	1865	1866	
7029	Sales of work in progress	2781	2782	
703	Sales of services	2783	2784	
7031	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets	2785	2786	
70311	Concessions	2787	2788	
70312	Patents	2789	2790	
70313	Software licences	2791	2792	
70314	Trademarks and franchises	2793	2794	
70315	Similar rights and assets	2795	2796	
703151	Copyrights and reproduction rights	2797	2798	
703158	Other similar rights and assets	2799	2800	

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		Net debit balance	Net credit balance
7032	Rental income	1881	1882
70321	Rental income from real property	1883	1884
70322	Rental income from movable property	1885	1886
7033	Sales of services not mentioned above	1875	1876
7039	Sales of services in the course of completion	2801	2802
704	Sales of packaging	1887	1888
705	Commissions and brokerage fees	1879	1880
706	Sales of merchandise and other goods for resale	1867	1868
7061	Sales of merchandise	1869	1870
7062	Sales of land resale	2803	2804
7063	Sales of buildings for resale	2805	2806
708	Other components of turnover	1877	1878
709	Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales	1891	1892
7092	RDR on sales of goods	2807	2808
7093	RDR on sales of services	1903	1904
7094	RDR on sales of packages	2809	2810
7095	RDR on commissions and brokerage fees	2811	2812
7096	RDR on sales of merchandise and other goods for resale	1901	1902
7098	RDR on other components of turnover	1905	1906
7099	Not allocated rebates, discounts and refunds	2813	2814
71	**Change in inventories of goods and of work in progress**	1907	1908
711	Change in inventories of work and contracts in progress	1909	1910
7111	Change in inventories of work in progress	1911	1912
7112	Change in inventories: contracts in progress - goods	1913	1914
7113	Change in inventories: contracts in progress - services	1915	1916
7114	Change in inventories: buildings under construction	1917	1918
712	Change in inventories of goods	1919	1920
7121	Change in inventories of finished goods	1921	1922
7122	Change in inventories of semi-finished goods	1923	1924
7123	Change in inventories of residual goods	1925	1926
72	**Capitalised production**	1931	1932
721	Intangible fixed assets	1933	1934
7211	Development costs	1935	1936
7212	Concessions, patents, licences, trademarks and similar rights and assets	1937	1938
72121	Concessions	1939	1940
72122	Patents	1941	1942
72123	Software licences	1943	1944
72124	Trademarks and franchises	1945	1946
72125	Similar rights and assets	1947	1948
721251	Copyrights and reproduction rights	1949	1950
721258	Other similar rights and assets	1951	1952

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		Net debit balance	Net credit balance
722	Tangible fixed assets	1953	1954
7221	Land, fittings and buildings	1955	1956
7222	Plant and machinery	1957	1958
7223	Other fixtures and fittings, tools and equipment (included motor vehicles)	1959	1960
73	**Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)**	1961	1962
732	RVA on intangible fixed assets	1963	1964
7321	RVA on development costs	1965	1966
7322	RVA on concessions, patents, licences, trademarks and similar rights and assets	1967	1968
7324	RVA on down payments and intangible fixed assets under development	1971	1972
733	RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties	1973	1974
7331	RVA on land, fixtures and fittings-out and buildings and FVA on investment properties	1975	1976
73311	RVA on land	1977	1978
73312	RVA on fixtures and fittings-out of land	1979	1980
73313	RVA on buildings	1981	1982
73314	RVA on fixtures and fittings-out of buildings	2815	2816
73315	FVA on investment properties	2817	2818
7332	RVA on plant and machinery	1985	1986
7333	Other fixtures and fittings, tools and equipment (included motor vehicles)	1987	1988
7334	RVA on down payments and tangible fixed assets under development	1989	1990
734	RVA on inventories	1991	1992
7341	RVA on inventories of raw materials and consumables	1993	1994
7342	RVA on inventories of work and contracts in progress	1995	1996
7343	RVA on inventories of goods	1997	1998
7344	RVA on inventories of merchandise and other goods for resale	1999	2000
7345	RVA on down payments on inventories	2001	2002
735	RVA and FVA on receivables from current assets	2003	2004
7351	RVA on trade receivables	2005	2006
7352	RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2007	2008
7353	RVA on other receivables	2009	2010
7354	FVA on receivables from current assets	2819	2820
74	**Other operating income**	2011	2012
741	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities	2013	2014
7411	Concessions	2015	2016
7412	Patents	2017	2018
7413	Software licences	2019	2020

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		Net debit balance		Net credit balance	
7414	Trademarks and franchises	2021		2022	
7415	Similar rights and assets	2023		2024	
74151	Copyrights and reproduction rights	2025		2026	
74158	Other similar rights and assets	2027		2028	
742	Rental income from ancillary activities	2821		2822	
7421	Rental income on real property	2823		2824	
7422	Rental income on movable property	2825		2826	
743	Attendance fees, director's fees and similar remunerations	2031		2032	
744	Gain of disposal of intangible and tangible fixed assets	2827		2828	
7441	Gain on disposal of intangible fixed assets	2829		2830	
74411	Book value of yielded intangible fixed assets	2831		2832	
74412	Disposal proceeds of intangible fixed assets	2833		2834	
7442	Income of yielded tangible fixed assets	2835		2836	
74421	Book value of yielded tangible fixed assets	2837		2838	
74422	Disposal proceeds of tangible fixed assets	2839		2840	
745	Subsidies for operating activities	2033		2034	
7451	Product subsidies	2035		2036	
7452	Interest subsidies	2037		2038	
7453	Compensatory allowances	2039		2040	
7454	Subsidies in favour of employment development	2041		2042	
7458	Other subsidies for operating activities	2047		2048	
746	Benefits in kind	2841		2842	
747	Reversals of temporarily not taxable capital gains and of investment subsidies	2053		2054	
7471	Temporarily not taxable capital gains not reinvested	2055		2056	
7472	Temporarily not taxable capital gains reinvested	2057		2058	
7473	Capital investment subsidies	2059		2060	
748	Other miscellaneous operating income	2843		2844	
7481	Insurance indemnities	2051		2052	
7488	Miscellaneous operating income	2845		2846	
749	Reversals of provisions	2847		2848	
7491	Reversals of provisions for taxes	2849		2850	
7492	Reversals of operating provisions	2063		2064	
75	**Financial income**	2065		2066	122.894.335,00
751	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets	2067		2068	80.821.353,00
7511	RVA on financial fixed assets	2069		2070	80.821.353,00
75111	RVA on shares in affiliated undertakings	2071		2072	71.033.363,54
75112	RVA on amounts owed by affiliated undertakings	2073		2074	9.787.989,46
75113	RVA on participating interests	2075		2076	
75114	RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests	2077		2078	
75115	RVA on securities held as fixed assets	2079		2080	
75116	RVA on loans, deposits and claims held as fixed assets	2081		2082	
7512	FVA on financial fixed assets	2085		2086	

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		Net debit balance		Net credit balance
752	Income and gains from the disposal of financial fixed assets	2851	2852	34.298.354,84
7521	Income from financial fixed assets	2087	2088	34.298.354,84
75211	Shares in affiliated undertakings	2089	2090	
75212	Amounts owed by affiliated undertakings	2091	2092	34.298.354,84
75213	Participating interests	2093	2094	
75214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2095	2096	
75215	Securities held as fixed assets	2097	2098	
75216	Loans, deposits and claims held as fixed assets	2099	2100	
7522	Gains from the disposal of financial fixed assets	2853	2854	
75221	Shares in affiliated undertakings	2855	2856	
752211	Book value of yielded shares in affiliated undertakings	2857	2858	
752212	Disposal proceeds of shares in affiliated undertakings	2859	2860	
75222	Amounts owed by affiliated undertakings	2861	2862	
752221	Book value of yielded amounts owed by affiliated undertakings	2863	2864	
752222	Disposal proceeds of amounts owed by affiliated undertakings	2865	2866	
75223	Participating interests	2867	2868	
752231	Book value of yielded participating interests	2869	2870	
752232	Disposal proceeds of participating interests	2871	2872	
75224	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2873	2874	
752241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2875	2876	
752242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2877	2878	
75225	Securities held as fixed assets	2879	2880	
752251	Book value of yielded securities held as fixed assets	2881	2882	
752252	Disposal proceeds of securities held as fixed assets	2883	2884	
75226	Loans, deposits and claims held as fixed assets	2885	2886	
752261	Book value of yielded loans, deposits and claims held as fixed assets	2887	2888	
752262	Disposal proceed of loans, deposits and claims held as fixed assets	2889	2890	
753	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities	2891	2892	
7531	RVA on transferable securities	2109	2110	
75311	RVA on shares in affiliated undertakings	2111	2112	
75312	RVA on own shares or corporate units	2115	2116	
75313	RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	2113	2114	
75318	RVA on other transferable securities	2117	2118	
7532	Fair value adjustments on transferable securities	2893	2894	

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		Net debit balance		Net credit balance
754	Gains from the disposal and other income from current receivables and transferable securities of current assets	2895	2896	4.853.279,04
7541	Gains from the disposal of receivables from current assets	2897	2898	
75411	on affiliated undertakings	2899	2900	
75412	on undertakings with which the undertaking is linked by virtue of participating interests	2901	2902	
75413	on other current receivables	2903	2904	
7542	Gains from the disposal of transferable securities	2123	2124	4.853.279,04
75421	Shares in affiliated undertakings	2125	2126	4.853.279,04
75422	Own shares or corporate units	2129	2130	
75423	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2127	2128	
75428	Other transferable securities	2131	2132	
7548	Other income from transferable securities	2133	2134	
75481	Shares in affiliated undertakings	2135	2136	
75482	Own shares or corporate units	2139	2140	
75483	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2137	2138	
75488	Other transferable securities	2141	2142	
755	Other interest income from current assets and discounts	2143	2144	19.573,78
7552	Bank and similar interest	2145	2146	
75521	Interest on bank accounts	2905	2906	
75523	Interest on financial leases	2151	2152	
755231	from affiliated undertakings	2907	2908	
755232	from other	2909	2910	
7553	Interest on trade receivables	2153	2154	
7554	Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2155	2156	
75541	Interest on amounts owed by affiliated undertakings	2911	2912	
75542	Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2913	2914	
7555	Discounts on bills of exchange	2157	2158	
75551	Discounts on bills of exchange - affiliated undertakings	2915	2916	
75552	Discounts on bills of exchange - other	2917	2918	
7556	Discounts received	2159	2160	
75561	Discounts received - affiliated undertakings	2919	2920	
75562	Discounts received - other	2921	2922	
7558	Interest on other amounts receivable	2161	2162	19.573,78
75581	Interest on other amounts receivable - affiliated undertakings	2923	2924	
75582	Interest on other amounts receivable - other	2925	2926	19.573,78
756	Foreign currency exchange gains	2163	2164	2.901.774,34
7561	Foreign currency exchange gains - affiliated undertakings	2927	2928	2.887.604,33
7562	Foreign currency exchange gains - other	2929	2930	14.170,01
757	Share of profit from undertakings accounted for under the equity method	2165	2166	

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		Net debit balance		Net credit balance
758	Other financial income	2167	2168	
7581	Other financial income - affiliated undertakings	2931	2932	
7582	Other financial income - other	2933	2934	
759	Reversals of financial provisions	2169	2170	
7591	Reversals of financial provisions - affiliated undertakings	2935	2936	
7592	Reversals of financial provisions - other	2937	2938	
77	**Adjustments of income taxes**	2231	2232	
771	Adjustments of corporate income tax (CIT)	2233	2234	
772	Adjustments of municipal business tax (MBT)	2235	2236	
773	Adjustments of foreign income taxes	2237	2238	
779	Reversals of provisions for deferred taxes	2239	2240	
78	**Adjustments of other taxes not included in the previous caption**	2245	2246	375,00
781	Adjustments of net wealth tax (NWT)	2247	2248	375,00
782	Adjustments of subscription tax	2249	2250	
783	Adjustments of foreign taxes	2251	2252	
788	Adjustments of other taxes	2253	2254	
	TOTAL CLASSES 6 AND 7	2257 233.770.874,65	2258	122.894.710,00
	TOTAL CLASSES 1 TO 7	2957 2.464.115.488,66	2958	2.464.115.488,66
	RESULT FOR THE FINANCIAL YEAR	0161 -110.876.164,65		

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ANNEX TO THE STANDARD CHART OF ACCOUNTS

Annex N° 1 - Class 1 : Details of the account 106 "Account of the owner or the co-owners"

		Net debit balance	Net credit balance
106	Account of the owner or the co-owners	2259	2260
1061	Withdrawals for the owner's or the co-owners' personal use	2261	2262
10611	Cash withdrawals (daily life)	2263	2264
10612	Withdrawals of merchandise, finished products and services (at cost)	2265	2266
10613	Private share of medical services expenses	2267	2268
10614	Private insurance premiums	2269	2270
106141	Life insurance	2271	2272
106142	Accident insurance	2273	2274
106143	Fire insurance	2275	2276
106144	Third-party insurance	2277	2278
106145	Full coverage insurance	2279	2280
106148	Other private insurance premiums	2281	2282
10615	Contributions	2283	2284
106151	Social Security	2285	2286
106152	Child benefit office	2287	2288
106153	Health insurance funds	2289	2290
106154	Death and other health insurance funds	2291	2292
106158	Other contributions	2293	2294
10616	In kind withdrawals (personal share of operating costs)	2295	2296
106161	Wages	2297	2298
106162	Rent	2299	2300
106163	Heating, gas, electricity	2301	2302
106164	Water	2303	2304
106165	Telephone	2305	2306
106166	Car	2307	2308
106168	Other in kind withdrawals	2309	2310
10617	Acquisitions	2311	2312
106171	Private furniture	2313	2314
106172	Private car	2315	2316
106173	Private held securities	2317	2318
106174	Private buildings	2319	2320
106178	Other acquisitions	2321	2322
10618	Taxes	2323	2324
106181	Income tax paid	2325	2326
106183	Municipal business tax - payment in arrears	2329	2330
106188	Other taxes	2331	2332

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		Net debit balance	Net credit balance
10619	Special private withdrawals	2333	2334
106191	Repairs to private buildings	2335	2336
106192	Deposits on private financial accounts	2337	2338
106193	Refund of private debts	2339	2340
106194	Gifts and allowance to children	2341	2342
106195	Inheritance taxes and mutation tax due to death	2343	2344
106198	Other special private withdrawals	2345	2346
1062	Additional private contributions from the owner or the co-owners	2347	2348
10621	Inheritance or donation	2349	2350
10622	Personal holdings	2351	2352
10623	Private loans	2353	2354
10624	Disposals	2355	2356
106241	Private furniture	2357	2358
106242	Private car	2359	2360
106243	Private shares / bonds	2361	2362
106244	Private buildings	2363	2364
106248	Other disposals	2365	2366
10625	Received rents	2367	2368
10626	Received wages or pensions	2369	2370
10627	Received child benefit	2371	2372
10628	Tax refunds	2373	2374
106281	Income tax	2375	2376
106284	Municipal business tax (MBT)	2379	2380
106288	Other tax refunds	2381	2382
10629	Business share in private expenses	2383	2384

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Size criteria and categorization of the undertaking

Average number of staff employed during the financial year: 2939 0,00

Articles 35 and 47 of the amended law of December 19th 2002 specify the size criteria (a description of the size criteria can be found on the page « Forms » under the « Description » section) that are used to categorize the undertakings into "Small-sized undertaking", "Medium-sized undertaking" and "Large-sized undertaking" and thus requiring or allowing the use of abridged or non-abridged versions of the balance sheet and/or the profit and loss account. Large-sized undertakings are those which, on their balance sheet dates, exceed the limits of at least two of the following three criteria provided for under article 47 during two consecutive financial years and that must file their balance sheet and their profit and loss account using the non-abridged versions. Small-sized undertakings are those which do not exceed the limits of at least two out of the three criteria provided for under article 35 during two consecutive financial years, and that may file their balance sheet and their profit and loss account using the abridged versions. Medium-sized undertakings are those exceeding the limits of at least two out of the three criteria provided for under article 35, but which do not exceed the limits of at least two out of the three criteria provided for under article 47 during two consecutive financial years, and that must file their balance sheet using the non-abridged version but may file their profit and loss account using the abridged version:

Categorization of the undertaking	Documents to be generated
2940 ☒ Large-sized undertaking	2941 ☒ Balance sheet 2942 ☒ Profit and loss account
2943 ☐ Medium-sized undertaking	2944 ☐ Balance sheet 2945 ☐ Profit and loss account - abridged 2946 ☐ Profit and loss account (option)
2947 ☐ Small-sized undertaking	2948 ☐ Balance sheet - abridged 2949 ☐ Profit and loss account - abridged 2950 ☐ Balance sheet (option) 2951 ☐ Profit and loss account (option)

Non-automated generation of the balance sheet and the profit and loss account

Is the undertaking a Reserved Alternative Investment Fund (RAIF) using the industry-specific lay-outs for the balance sheet and the profit and loss account (art. 38 (4) from the law of 23rd July 2016)?

or

Does the undertaking make use of the special conditions applicable to parent companies and subsidiaries as provided for under section 11 of chapter II of the amended law of December 19th 2002?

or

Does the undertaking claim another reason for not establishing its balance sheet and profit and loss account according to the forms provided by the eCDF platform? (explanations to provide in field 2385 "Comments")

2952 ☐ Yes

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Day-to-day bookkeeping

Does the undertaking keep its books and accounts according to an internal chart of accounts that differs from the standardized charts of accounts? (art. 6(1) RGD)

2959 ☐ Yes

Optional remarks of the depositor

2385

Registre de Commerce et des Sociétés
Numéro RCS : B93081
Référence de dépôt : L250252194
Déposé le 29/07/2025

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

Société anonyme

Annual Accounts and
Independent auditor's report
as at 31 December 2024

51, boulevard Royal
L - 2449 Luxembourg

R.C.S. Luxembourg: B93081

Subscribed capital: EUR 170.000.000,00

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

Notes to the annual accounts as at 31 December 2024

1. General Information

Tamweelview European Holdings S.A. (the "Company") was incorporated on 17 April 2003 and organised under the laws of Luxembourg as a Société Anonyme. The Company is registered under RCS nr. B93081.

The registered office of the Company is established at 51, boulevard Royal, L-2449 Luxembourg.

The financial year starts on 1 January and ends on 31 December of each year.

The main activity of the Company is to take participations and interests, in any form whatsoever, in any commercial, industrial financial or other, Luxembourg or foreign companies or enterprises. The acquisition through participations, contributions, underwriting, purchases, or options, negotiation or in any other way any securities, rights, patents and licenses, and other property, rights and interest in property. And generally, to hold, manage, develop, sell or dispose of the same, in whole or in part, and in particular for shares of securities of any company purchasing the same.

The Company is exempt from the obligation to draw up consolidated accounts since it meets the consolidation exemption requirements laid down in article 1711-5 of the Commercial Law of Luxembourg.

The Company's annual accounts are included in the financial statements of Silver Holdings S.A. (the "Parent Company") prepared in accordance with IFRS as adopted by European Union forming the smallest body of undertakings of which the Company forms part as a direct subsidiary undertaking. The registered office of that company is located at 51, Boulevard Royal, L-2249 Luxembourg, and its financial statements are published in accordance with Luxembourg laws.

The Company also prepares financial statements under the International Financial Reporting Standards (IFRS) as adopted by European Union, in accordance with IFRS 10, which are available at the Company's registered office.

2. Accounting policies

2.1 Basis of preparation

The annual accounts have been prepared in accordance with Luxembourg legal and regulatory requirements under the historical cost convention, as well as with the generally accepted accounting principles in Luxembourg.

Accounting policies and valuation rules are, besides the ones laid down by the Law of 19 December 2002 (amended on 10 August 2016), determined and applied by the Board of Directors.

The preparation of the annual accounts requires the use of certain critical accounting estimates. It also requires the Board of Directors to exercise its judgment in the process of applying the accounting policies. Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumption changed. The Board of Directors believes that the underlying assumptions are appropriate and that the annual accounts therefore fairly present the financial position and results.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.2 Significant accounting policies

The main valuation rules are applied by the Company as follows:

2.2.1 Foreign currency translation

The Company maintains its accounting records in Euro ("EUR") and the annual accounts are expressed in this currency.

Transactions in foreign currencies are translated into EUR at the exchange rates applicable at the date of the transaction.

Non-monetary assets and liabilities expressed in currencies other than EUR are translated into EUR at the exchange rate effective at the time of the transaction. At the balance sheet date, these assets remain translated at historical exchange rates.

Monetary assets and liabilities are translated at the exchange rates effective at the balance sheet date.

The realised and unrealised exchange losses are recorded in the profit and loss account. The unrealised exchange gains are recorded as deferred income in the balance sheet, whereas the realised exchange gains are recorded in the profit and loss account at the moment of their realisation. Where there is an economic link between an asset and a liability, these are valued in total according to the method described above and solely the net unrealised losses are recorded in the profit and loss account whereas the unrealised exchange gains are recorded as deferred income until the moment of their realisation.

2.2.2 Formation expenses

Formation expenses of the Company are directly charged to the profit and loss accounts of the year/period in which they are incurred.

2.2.3 Financial assets

Shares in affiliated undertakings, participating interests, securities and other financial instruments held as fixed assets are recorded at purchase price including the expenses incidental thereto. Loans to affiliated undertakings, loans to undertakings with which the Company is linked by virtue of participating interests and other loans, shown under "Financial assets", are recorded at nominal value including the expenses incidental thereto.

In case of durable depreciation in value of the financial assets according to the opinion of the Board of Directors, value adjustments are made in respect of financial assets, so that they are valued at the lower figure to be attributed to them at the balance sheet date. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

2.2.4 Debtors

Debtors are carried at costs which corresponds to their nominal value. A value adjustment is recorded when the estimated realisable value is lower than the nominal value. These value adjustments are reversed if the reasons for which the value adjustments were made have ceased to apply.

The tax advance payments are disclosed in the assets of the balance sheet under "Other debtors – becoming due and payable within one year".

2.2.5 Prepayments

Prepayments include expenses paid during the financial year but related to a subsequent financial year.

2.2.6 Creditors

Creditors are recorded at their reimbursement value.

When the amount repayable on account is greater than the amount received, the difference is shown as an asset and is written off over the period of the debt based on a linear method.

Tax liability estimated by the Company for the financial years for which the Company has not been assessed yet are recorded under caption "Other creditors – Tax authorities".

2.2.7 Deferred income

Deferred income includes income received during the financial year but related to a subsequent financial year as well as net unrealised exchange gains recognised in the balance sheet as a result of the revaluation of the monetary assets and liabilities. It is measured at nominal value.

2.2.8 Dividends

Dividends are recognised when the shareholder's right to receive payment of said dividend has been established.

2.2.9 Interest income and charges

Interest income and interest charges are accrued on a timely basis, by reference to the principal outstanding and at the nominal interest rate applicable.

2.3 Going concern

The annual accounts have been prepared on a going concern basis despite the current liabilities exceeding the current assets by EUR 169.455.827,84, and the net equity of the Company being less than half the share capital.. The Parent Company will not ask for repayment of current intercompany payables if it would prevent the Company to continue to carry on its business and operations. Without considering the payables to the Parent Company, net current assets would equal to EUR 185.923.364,93. In addition, the Parent Company intends to provide all necessary financial support to the Company to meet its financial obligation as and when fall due in the foreseeable future, within at least 12 months from the date of the approval of these financial statements, if the Company is unable to fulfil these out of its own resources.

3. Financial assets

The movements on financial assets valued at costs over the year are as follows:

	Shares in affiliated undertakings	Loans to affiliated undertakings	Investments held as fixed assets	Total
Gross value as at 31/12/2023	**2.616.895.610,95**	**836.945.885,65**	**40.000.000,00**	**3.493.841.496,60**
Additions for the year	105.010.832,17	198.221.928,85	0,00	303.232.761,02
Partial repayments for the year	(9.238.058,90)	(112.486.454,83)	0,00	(121.724.513,73)
Dissolution/Liquidation (*)	(1.523.051,78)	0,00	0,00	(1.523.051,78)
Foreign exchange translation	0,00	2.965.152,05	0,00	2.965.152,05
Transfer (**)	0,00	(8.268.047,32)	0,00	(8.268.047,32)
Gross value as at 31/12/2024	**2.711.145.332,44**	**917.378.464,40**	**40.000.000,00**	**3.668.523.796,84**
Accumulated value adjustments as at 31/12/2023	**1.568.415.592,18**	**390.882.165,54**	**39.999.999,00**	**1.999.297.756,72**
Allocations for the year	170.111.013,65	3.934.700,82	0,00	174.045.714,47
Reversals for the year	(71.033.363,54)	(9.787.989,46)	0,00	(80.821.353,00)
Dissolution/Liquidation (*)	(1.523.050,78)	0,00	0,00	(1.523.050,78)
Accumulated value adjustments as at 31/12/2024	**1.665.970.191,51**	**385.028.876,90**	**39.999.999,00**	**2.090.999.067,41**
Net book value as at 31/12/2023	**1.048.480.018,77**	**446.063.720,11**	**1,00**	**1.494.543.739,88**
Net book value as at 31/12/2024	**1.045.175.140,93**	**532.349.587,50**	**1,00**	**1.577.524.729,43**

(*) During the year, Silver Franc B 2015 S.à r.l., a direct subsidiary of the Company, was dissolved without liquidation. The Company realized a loss of EUR 808.856,50 on this dissolution (Note 15).

(**) This consists of a loan receivable granted to Silver Etoile C 2007 S.à r.l. through five different tranches which is due in May 2025. Therefore, this loan has been reclassified as a short term loan receivable (see note 4 Debtors) as of 31 December 2024. In aggregate, the loan amounts to EUR 8.268.047,32.

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

Notes to the annual accounts as at 31 December 2024

Shares in affiliated undertakings

Undertakings in which the Company holds at least 20% of the share capital as at 31 December 2024 or in which the Company is a general partner are the following:

Name of undertaking	Registered office	Ownership	Last balance sheet date	Currency	Net Equity at the balance sheet date (in EUR) (*)	Profit or Loss of the latest financial year (in EUR) (*)	Book value at year end (in EUR)
Tamweelview Listed Securities Holdings S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	(14.942.174,73)	(38.357,53)	1,00
Tamweelview Co-Investment I S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	(578.217,43)	(24.909,34)	1,00
Sturegallerian Holding A.B.	Stockholm, SE	100.00%	31/12/2024	SEK	212.235.217,18	(22.573,31)	191.629.905,89
Longview S.A.	Luxembourg, LU	100.00%	31/12/2024	EUR	1.810.671,29	(186.632,06)	1.815.755,16
Silver Oryx B 2007 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	258.152.898,93	1.931.882,43	265.078.045,12
THB JV S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	USD	9.599.609,11	(45.891.054,73)	5.178.009,94
Tamweelview Investment Properties S.A.S.	Paris, FR	100.00%	31/12/2024	EUR	40.497.567,55	(3.362.867,09)	39.947.250,08
Silver Diamond TEHB24 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	GBP	300.127,44	241.961,08	14.463,26
Silver Knight B Antony 2013 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	160.690,73	(40.104,61)	165.739,05
White Knight B Capitole 2013 S.A.S.	Paris, FR	100.00%	31/12/2024	EUR	66.032.045,80	1.343.020,07	64.556.015,37
Silver Moss B 2014 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	CHF	(246.560.398,86)	(364.943,21)	1,00
Silver Light B 2014 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	16.484.943,24	(8.736.697,35)	16.499.440,56
Emihash Espanola S.A.	Madrid, ES	100.00%	31/12/2024	EUR	57.483.747,07	(56.733,40)	54.361.497,00
Silver Opal B 2015 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	BRL	57.905.126,80	(18.104.006,08)	82.835.910,97
MARK Tomahawk (Luxembourg) S.à r.l.	Luxembourg, LU	70.00%	31/12/2024	NOK	259.489.176,14	(121.598.509,93)	149.793.275,20
Silver Etoile C 2007 S.à r.l.	Luxembourg, LU	100.00%	31/12/2024	EUR	(213.666.317,05)	(12.269.365,98)	1,00
White Tower C 2016 OPCI	Paris, FR	100.00%	31/12/2024	EUR	126.391.452,41	(9.793.134,26)	140.020.693,16
Coima Mistral Fund	Milano, IT	100.00%	31/12/2024	EUR	39.860.518,32	1.621.235,35	32.710.000,00
GP Capital Partners VI LP	Delaware, US	1.00%	31/12/2024	USD	56.913.616,74	(32.008.262,82)	569.136,17
							1.045.175.140,93

(*) Representing 100% of the net equity and results based on the 2024 approved management accounts of the respective entities.

Loans to affiliated undertakings

Loans to affiliated undertakings as at 31 December 2024 are as follows:

Name	31/12/2024	31/12/2023
Silver Oryx B 2007 S.à r.l.	16.061.187,73	1,00
Silver Moss B 2014 S.à r.l.	96.278.120,52	82.383.041,39
Silver Etoile C 2007 S.à r.l.	116.182.468,48	126.127.169,30
THB JV S.à r.l.	137.730.622,29	129.102.977,63
White Tower C 2016 OPCI	33.000.710,78	66.557.271,91
Sturegallerian Holding AB	115.052.808,15	41.893.258,88
Silver Opal B 2015 S.à r.l.	18.043.669,55	0,00
	532.349.587,50	***446.063.720,11***

Investments held as fixed assets

Investments held as fixed assets held by the Company as at 31 December 2024 are as follows:

Name of undertaking	Registered office	Ownership	Last balance sheet date	Currency	Net Equity at the balance sheet date (in EUR) (*)	Profit or Loss of the latest financial year (in EUR) (*)	Book value at year end (in EUR)
Fondo Odissea	Milano, IT	19.00%	31/12/2024	EUR	199.682.348,00	34.216.425,00	1,00
							1,00

(*) Representing 100% of the net equity and results based on the 2024 approved management accounts of the entity.

The Class C units held in Fondo Odissea have no governance rights and the distribution rights are subordinated to the distribution to the holders of all other classes of units.

Based on actual market conditions, the Board of Directors is on the opinion to maintain the existing value adjustment for an amount of EUR 39.999.999,00 as at 31 December 2024.

4. Debtors

As at 31 December 2024, debtors are composed of:

	31/12/2024	31/12/2023
Amounts owed by affiliated undertakings	**179.746.018,55**	**165.311.256,81**
Amounts due by affiliated undertakings (Recharging) (*)	4.176.193,86	4.176.194,36
Dividends to be received from Silver Franc B 2015 S.à r.l.	0,00	1.500.000,00
Interest receivable on loans owed by affiliated undertakings	165.003.597,67	143.858.180,33
Other interest free loans owed by affiliated undertakings	2.298.179,70	15.776.882,12
Interest bearing loans owed by Silver Etoile C 2007 S.à r.l.	8.268.047,32	0,00
Other debtors	**3.071.359,17**	**3.069.754,17**
Withholding tax refund on dividends received from French subsidiaries	26,60	26,60
CIT / NWT advances	13.241,25	13.241,25
Other short-term receivables	1.723,82	1.723,82
Liquidation of Yvelines Holding - Sefal 2014 statement	2.127,50	2.127,50
Liquidation of Silver Swan C 2018 S.à r.l. – Receivable	1,00	1,00
VAT refundable	200.000,00	200.000,00
CIT receivable from French authorities - White River C Levallois OPCI dissolution	123.550,00	123.550,00
Other taxes receivable from French authorities - White River C Levallois OPCI dissolution	2.729.084,00	2.729.084,00
Liquidation of Silver Franc B 2015 S.à r.l. - NWT advance	1.605,00	0,00
Total	**182.817.377,72**	**168.381.010,98**

(*) These amounts due by affiliated undertakings (recharging of corporate costs) are interest free and are repayable on demand.

5. Capital and reserves

During the year, the movements in capital and reserves are as follows:

	Subscribed capital	Share premium account	Legal reserve	Profit or loss brought forward	Profit or loss for the financial year	Total
31/12/2023	**170.000.000,00**	**295.763.394,70**	**17.000.000,00**	**(70.722.310,08)**	**(391.443.729,13)**	**20.597.355,49**
Allocation of prior year's result	0,00	0,00	0,00	(391.443.729,13)	391.443.729,13	0,00
Share premium contributions / repayments	0,00	89.627.679,26	0,00	0,00	0,00	89.627.679,26
Profit or loss for the financial year	0,00	0,00	0,00	0,00	(110.876.164,65)	(110.876.164,65)
31/12/2024	**170.000.000,00**	**385.391.073,96**	**17.000.000,00**	**(462.166.039,21)**	**(110.876.164,65)**	**(651.129,90)**

Subscribed capital

As at 31 December 2024 and 31 December 2023, the subscribed capital of the Company amounts to EUR 170.000.000,00 represented by 1.700.000 shares with a nominal value of EUR 100,00 each. The subscribed capital of the Company is fully paid.
The authorised capital of the Company amounts to EUR 170.000.000,00.

Share premium account

During the year, the sole shareholder of the Company made additional share premium contributions in a aggregate amount of EUR 89.823.705,43.
Also, during the year, the Company partially repaid its share premium for an amount of EUR 196.026,17.

As at 31 December 2024, the share premium account of the Company amounts to EUR 385.391.073,96 .

Legal reserve

The Company is required to allocate a minimum of 5% of its annual net income to a legal reserve, until this reserve equals 10% of the subscribed capital. This reserve may not be distributed.

As at 31 December 2024, the legal reserve of the Company amounts to EUR 17.000.000,00, and is fully allocated.

6. Creditors

As at 31 December 2024, creditors are composed of:

	In less than 1 year	After more than 1 year	31/12/2024	31/12/2023
Trade creditors	1.564.499,54	0,00	1.564.499,54	1.707.840,58
Amounts owed to affiliated undertakings	356.601.262,46	1.401.959.557,33	1.758.560.819,79	1.631.244.885,66
Other creditors	1.943.911,21	0,00	1.943.911,21	1.931.986,21
Total	**360.109.673,21**	**1.401.959.557,33**	**1.762.069.230,54**	**1.634.884.712,45**

Trade creditors

Trade creditors as at 31 December 2024, due within one year, are as follows:

	31/12/2024	31/12/2023
Accrued expenses	465.082,41	852.163,11
Amounts due to third parties	1.099.417,13	855.677,47
	1.564.499,54	**1.707.840,58**

Amounts owed to affiliated undertakings

Amounts owed to affiliated undertakings as at 31 December 2024, due within one year, are as follows:

	31/12/2024	31/12/2023
Loans from Parent Company (*)	7.978.047,32	0,00
Interest payable on loans from affiliated undertakings	347.401.145,45	311.113.920,32
Interest free loans from Parent Company & affiliated undertakings	161.492,16	158.518,27
Amounts due to the ultimate shareholder	1.060.577,53	1.054.209,31
	356.601.262,46	**312.326.647,90**

(*) This consists of a loan payable granted by the sole shareholder through five different tranches which is due on 21 April 2025.

Amounts owed to affiliated undertakings as at 31 December 2024, due after more than one year, are as follows:

	31/12/2024	31/12/2023
Loans from Parent Company (between 1 and 5 years maturity)	1.272.077.189,20	844.925.033,09
Loans from Parent Company (after 5 years maturity)	129.882.368,13	473.993.204,67
	1.401.959.557,33	**1.318.918.237,76**

Interest rates vary from 1,11% to 13,72 % and maturity varies from 2026 to 2032.

Other creditors

Other creditors as at 31 December 2024, due within one year, are as follows:

	31/12/2024	31/12/2023
Other creditors - Social security authorities	0,00	583,91
Amounts due to the tax authorities	1.943.911,21	1.931.402,30
	1.943.911,21	**1.931.986,21**

7. Deferred income

As at 31 December 2024, deferred income are composed of:

	31/12/2024	31/12/2023
Net unrealised foreign exchange gains	6.760.474,16	8.663.921,94
Total	**6.760.474,16**	**8.663.921,94**

8. Raw materials and consumables and other external expenses

Other external expenses

Other external expenses are composed as follows:

	31/12/2024	31/12/2023
Administration fees	809.953,31	373.353,73
Bank charges	11.964,23	5.939,62
Subscription for Chamber of Commerce	350,00	350,00
Management fees	22.933,33	22.933,33
Total	**845.200,87**	**402.576,68**

9. Staff

The Company did not employ any staff during the financial year (2023: nil).

10. Other operating expenses

The other operating expenses are composed as follows:

	31/12/2024	31/12/2023
Non-recoverable Value Added Tax	47.741,27	34.987,37
Total	**47.741,27**	**34.987,37**

11. Income from participating interests

Income from participating interests derived from affiliated undertakings are composed of:

	31/12/2024	31/12/2023
Other miscellaneous income	0,00	3.039.136,49
Gain on dissolution and merger of White River B Levallois 2014 S.A.S.	0,00	615.544,34
Dividend from Tamweelview Investment Properties S.A.S.	4.657.607,28	0,00
Dividend from White Knight B Capitole 2013 S.A.S.	195.671,76	0,00
Total	**4.853.279,04**	**3.654.680,83**

12. Income from other investments and loans forming part of the fixed assets

Income from other investments and loans forming part of the fixed assets derived from affiliated undertakings are composed of:

	31/12/2024	31/12/2023
Interest income from affiliated undertakings	34.044.673,04	34.140.061,83
Guarantee income from affiliated party	253.681,80	258.101,01
Total	**34.298.354,84**	**34.398.162,84**

13. Other interest receivable and similar income

Other interest receivable and similar income derived from affiliated undertakings are composed of:

	31/12/2024	31/12/2023
Foreign currency exchange gains linked to affiliated undertakings - realised	2.887.604,33	10.751.514,14
Total	**2.887.604,33**	**10.751.514,14**

Other interest receivable and similar income are composed of:

	31/12/2024	31/12/2023
Foreign currency exchange gains - realised	14.170,01	135.770,85
Bank interest income	19.573,78	21.489,78
Total	**33.743,79**	**157.260,63**

14. Value adjustments in respect of financial assets and of investments held as current assets

Value adjustments in respect of financial assets and investments held as current assets are composed of:

	31/12/2024	31/12/2023
Value adjustments on shares in affiliated undertakings	(170.111.013,65)	(287.234.326,69)
Reversal of value adjustments on shares in affiliated undertakings	71.033.363,54	2.527.266,62
Value adjustments on loans to affiliated undertakings due and payable after more than one year	(3.934.700,82)	(97.754.848,75)
Reversal of value adjustments on loans to affiliated undertakings due and payable after more than one year	9.787.989,46	0,00
Value adjustment on investments held as fixed assets - Fondo Odissea	0,00	(1.143.158,00)
Reversal of value adjustment on participating interests - Afet (Poland) S.A.	0,00	9.616.878,00
Total	**(93.224.361,47)**	**(373.988.188,82)**

15. Interest payable and similar expenses

Interest payable and similar expenses derived from affiliated undertakings are composed of:

	31/12/2024	31/12/2023
Fixed interest expense on loans from Parent Company	50.676.139,66	48.951.220,31
Realised foreign currency exchange losses - affiliated undertakings	3.332.532,34	10.502.816,86
Unrealised foreign currency exchange losses - affiliated undertakings (*)	2.983.675,43	(2.977.734,45)
Loss on liquidation of Silver Franc B 2015 S.à r.l.	808.856,50	0,00
Total	**57.801.203,93**	**56.476.302,72**

(*) The foreign currency exchange losses - unrealised was in a negative position in 2023 due to the reversal of the 2022 balance.

Other interest and similar expenses are composed of:

	31/12/2024	31/12/2023
Realised foreign currency exchange losses - other	38.279,11	126.637,51
Loss on the liquidation of Afet (Poland) S.A. (*)	0,00	9.399.678,72
Unrealised foreign currency exchange losses - other	11.639,65	0,00
Bank overdraft interest expense	5.624,54	0,00
Total	**55.543,30**	**9.526.316,23**

(*) On 5 April 2023, the former shareholders of Afet (Poland) S.A. resolved to close the liquidation and to dissolve this entity. As a result, the Company realised a loss of EUR 9.399.678,72.

16. Tax

The Company is subject to the tax regulation applicable in Luxembourg.

On 1st January 2016, the Company entered a Tax Unity headed by Silver Holdings S.A.

17. Remuneration paid to the Management and supervisory bodies

Remuneration

No remuneration has been granted to members of the management and/or supervisory bodies in that capacity for the year ended 31 December 2024 (2023: EUR nil).

Commitments

There is no commitment arising or entered into in respect of retirement pensions for former members of the management and/or supervisory bodies in that capacity of the Company.

18. Off-balance sheet commitments

The financial commitments of the Company as at 31 December 2024 are as follows:

Commitments	Currency	31/12/2024	31/12/2023
Investments in subsidiaries	EUR	138.761.000,00	122.485.000,00
		138.761.000,00	**122.485.000,00**

These commitments are considered hard commitments (i.e. they are approved and contractually committed) and there is no option to reduce or exit the commitment. As and when the Company is required to invest funds in its investments, the Parent Company injects funds into the Company in desired mix of capital and debt injection.

Excluded from investment in subsidiaries above are approved but not contractually committed amounts of EUR 547,053 thousand (2023: EUR 1,020,280 thousand). These are considered soft commitments as the Company has the option to refuse each investment proposed by its subsidiaries.

In January 2015, Silver Royal A 2014 S.A., ("Silver Royal") and Tamweelview European Holdings S.A., entered into a Guarantee Agreement following the acquisition by Silver Royal of 51% of shares in the Royal Hamilius entities (Royal Hamilius-Commerces S.A.-known as 'Silver Royal C Commerces 2013 S.A.' , Royal Hamilius-Bureaux S.A.-known as 'Silver Royal C Bureaux 2013 S.A.' and Royal Hamilius-Parkings S.A. - known as 'Silver Royal C Parking 2013 S.A.') by means of a Share Purchase Agreement dated December 2014. Tamweelview European Holdings S.A. agreed to guarantee the obligations of Silver Royal under the share purchase agreement, call and put options agreement in favour of the Royal Hamilius Entities, for a maximum amount of EUR 50,000 thousand. The options have been fully exercised by Silver Royal following the acquisition of 49% retail component during the year 2022. The guarantee was not utilized as of 31 December 2024 and 2023. However, Tamweelview European Holdings S.A. receives a 0.338% fee from Silver Royal for the guarantee facility.

19. Subsequent events

On 29 January 2025, Silver Knight B Antony 2013 S.à r.l., a direct subsidiary of the Company, was dissolved without liquidation. The Company realized a loss of EUR 46.594,55 on this dissolution.

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

Société anonyme

51, boulevard Royal, L - 2449 Luxembourg

R.C.S. LU : B 93081

The sole shareholder of the company TAMWEELVIEW EUROPEAN HOLDINGS S.A. decided on 26/06/2025 to allocate the result for the financial year 2024 as follows:

	Total equity before allocation (EUR)	Allocation (EUR)	Total equity after allocation (EUR)
Result for the financial year 2024	(110.876.164,65)	110.876.164,65	0,00
Subscribed Capital	170.000.000,00	0,00	170.000.000,00
Share premium and similar premiums	385.391.073,96	0,00	385.391.073,96
Legal reserve	17.000.000,00	0,00	17.000.000,00
Profit or loss brought forward	(462.166.039,21)	(110.876.164,65)	(573.042.203,86)
Total	**(651.129,90)**	**0,00**	**(651.129,90)**

Board of Directors

Sultan Omran Sultan Matar AlHallami, director, with address at Abu Dhabi (Utd.Arab Emir.), 211 Corniche Street

Obaid Saqer Obaid Hamad Aldhaheri, director, with address at 51, Boulevard Royal, L-2449 Luxembourg (Luxembourg)

Johannes Adam Smit, director, with address at 51, Boulevard Royal, L-2449 Luxembourg (Luxembourg)

John Charles Macdonald, director, with address at 51, Boulevard Royal, L-2449 Luxembourg (Luxembourg)

Abdulla Khaleefa Gaith Khaleefa AlQubaisi, director, with address at Abu Dhabi (Utd.Arab Emir.), 211 Corniche Street

Independent auditors

Deloitte Audit, Independent auditor, with address at 20 Bd de Kockelscheuer, 1821 Gasperich Luxembourg (Luxembourg)

Registre de Commerce et des Sociétés
Numéro RCS : B93081
Référence de dépôt : L250252194
Déposé le 29/07/2025

RCSL Nr. : B93081	Matricule: 2003 2207 856
	eCDF entry date : 24/07/2025

Standard mapping table

Financial year from 01/01/2024 **to** 31/12/2024

TAMWEELVIEW EUROPEAN HOLDINGS S.A.

51, boulevard Royal
L-2449 Luxembourg

Class 1. EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
10	Subscribed capital or branches' assigned capital and owner's account				
101	Subscribed capital	0103 / 0104	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
102	Subscribed capital not called	0105 / 0106	ASSETS A.I.	Subscribed capital not called	103
103	Subscribed capital called but unpaid	0107 / 0108	ASSETS A.II.	Subscribed capital called but unpaid	105
104	Capital of individual companies, corporate partnerships and similar	0109 / 0110	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
105	Endowment of branches	0115 / 0116	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106	Account of the owner or the co-owners				
11	Share premium and similar premiums				
111	Share premium	0121 / 0122	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
112	Merger premium	0123 / 0124	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
113	Contribution premium	0125 / 0126	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
114	Premiums on conversion of bonds into shares	0127 / 0128	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
115	Capital contribution without issue of shares	0129 / 0130	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
12	Revaluation reserves				
122	Reserves in application of the equity method	0135 / 0136	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
123	Temporarily not taxable currency translation adjustments	0137 / 0138	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
128	Other revaluation reserves	0139 / 0140	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
13	Reserves				
131	Legal reserve	0143 / 0144	CAPITAL, RESERVES AND LIABILITIES A.IV.1.	Legal reserve	311

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132	Reserves for own shares or own corporate units	0145 / 0146	CAPITAL, RESERVES AND LIABILITIES A.IV.2.	Reserve for own shares	313
133	Reserves provided for by the articles of association	0147 / 0148	CAPITAL, RESERVES AND LIABILITIES A.IV.3.	Reserves provided for by the articles of association	315
138	Other reserves, including fair-value reserve				
1381	Other reserves available for distribution	2407 / 2408	CAPITAL, RESERVES AND LIABILITIES A.IV.4.a)	other available reserves	431
1382	Other reserves not available for distribution				
13821	Reserve for net wealth tax (NWT)	0151 / 0152	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13822	Reserves in application of fair value	0133 / 0134	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13823	Temporarily not taxable capital gains				
138231	Temporarily not taxable capital gains to reinvest	0177 / 0178	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
138232	Temporarily not taxable capital gains reinvested	0179 / 0180	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13828	Reserves not available for distribution not mentioned above	2409 / 2410	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
14	Result for the financial year and results brought forward				
141	Results brought forward				
1411	Results brought forward in the process of assignment	2411 / 2412	CAPITAL, RESERVES AND LIABILITIES A.V.	Profit or loss brought forward	319
1412	Results brought forward (assigned)	2413 / 2414	CAPITAL, RESERVES AND LIABILITIES A.V.	Profit or loss brought forward	319
142	Result for the financial year	2955 / 2956			
15	Interim dividends	0163 / 0164	CAPITAL, RESERVES AND LIABILITIES A.VII.	Interim dividends	323
16	Capital investment subsidies				
161	Subsidies on intangible fixed assets				
1611	Development costs	2419 / 2420	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1612	Concessions, patents, licences, trademarks and similar rights and assets				
16121	acquired against payment (except Goodwill)	2423 / 2424	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
16122	created by the undertaking itself	2425 / 2426	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1613	Goodwill acquired for consideration	2427 / 2428	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
162	Subsidies on tangible fixed assets				
1621	Subsidies on land, fitting-outs and buildings	0167 / 0168	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1622	Subsidies on plant and machinery	0169 / 0170	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325

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1623	Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)	0171 / 0172	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
168	Other capital investment subsidies	0173 / 0174	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
18	Provisions				
181	Provisions for pensions and similar obligations	0183 / 0184	CAPITAL, RESERVES AND LIABILITIES B.1.	Provisions for pensions and similar obligations	333
182	Provisions for taxation	0185 / 0186	CAPITAL, RESERVES AND LIABILITIES B.2.	Provisions for taxation	335
183	Deferred tax provisions	0195 / 0196	CAPITAL, RESERVES AND LIABILITIES B.2.	Provisions for taxation	335
188	Other provisions				
1881	Operating provisions	0199 / 0200	CAPITAL, RESERVES AND LIABILITIES B.3.	Other provisions	337
1882	Financial provisions	0201 / 0202	CAPITAL, RESERVES AND LIABILITIES B.3.	Other provisions	337
19	Debenture loans and amounts owed to credit institutions				
192	Convertible debenture loans				
1921	due and payable within one year	0223 / 0224	CAPITAL, RESERVES AND LIABILITIES C.1.a)i)	becoming due and payable within one year	441
1922	due and payable after more than one year	0229 / 0230	CAPITAL, RESERVES AND LIABILITIES C.1.a)ii)	becoming due and payable after more than one year	443
193	Non-convertible debenture loans				
1931	due and payable within one year	0237 / 0238	CAPITAL, RESERVES AND LIABILITIES C.1.b)i)	becoming due and payable within one year	447
1932	due and payable after more than one year	0243 / 0244	CAPITAL, RESERVES AND LIABILITIES C.1.b)ii)	becoming due and payable after more than one year	449
194	Amounts owed to credit institutions				
1941	due and payable within one year	0251 / 0252	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
1942	due and payable after more than one year	0257 / 0258	CAPITAL, RESERVES AND LIABILITIES C.2.b)	becoming due and payable after more than one year	359

Class 2. FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
20	Formation expenses and similar expenses				
201	Set-up and start-up costs	2431 / 2432	ASSETS B.	Formation expenses	107
203	Expenses for increases in capital and for various operations (merger, demerger, change of legal form)	0301 / 0302	ASSETS B.	Formation expenses	107
204	Loan issuances expenses	0303 / 0304	ASSETS B.	Formation expenses	107
208	Other similar expenses	0305 / 0306	ASSETS B.	Formation expenses	107
21	Intangible fixed assets				
211	Development costs	2433 / 2434	ASSETS C.I.1.	Costs of development	113

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212	Concessions, patents, licences, trademarks and similar rights and assets				
2121	acquired for consideration (except Goodwill)				
21211	Concessions	0315 / 0316	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21212	Patents	0317 / 0318	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21213	Software licences	0319 / 0320	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21214	Trademarks and franchises	0321 / 0322	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21215	Similar rights and assets				
212151	Copyrights and reproduction rights	0325 / 0326	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
212152	Greenhouse gas and similar emission quotas	0327 / 0328	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
212158	Other similar rights and assets acquired for consideration	0329 / 0330	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
2122	created by the undertaking itself				
21221	Concessions	0333 / 0334	ASSETS C.I.2.b)	created by the undertaking itself	119
21222	Patents	0335 / 0336	ASSETS C.I.2.b)	created by the undertaking itself	119
21223	Software licences	0337 / 0338	ASSETS C.I.2.b)	created by the undertaking itself	119
21224	Trademarks and franchises	0339 / 0340	ASSETS C.I.2.b)	created by the undertaking itself	119
21225	Similar rights and assets				
212251	Copyrights and reproduction rights	0343 / 0344	ASSETS C.I.2.b)	created by the undertaking itself	119
212258	Other similar rights and assets created by the undertaking itself	0347 / 0348	ASSETS C.I.2.b)	created by the undertaking itself	119
213	Goodwill acquired for consideration	0349 / 0350	ASSETS C.I.3.	Goodwill, to the extent that it was acquired for valuable consideration	121
214	Down payments and intangible fixed assets under development	0351 / 0352	ASSETS C.I.4.	Payments on account and intangible assets under development	123
22	Tangible fixed assets				
221	Land, fixtures and fitting-outs and buildings				
2211	Land				
22111	Land in Luxembourg				
221111	Developed land	0373 / 0374	ASSETS C.II.1.	Land and buildings	127
221112	Property rights and similar	2437 / 2438	ASSETS C.II.1.	Land and buildings	127
221118	Other land	2439 / 2440	ASSETS C.II.1.	Land and buildings	127
22112	Land in foreign countries	2441 / 2442	ASSETS C.II.1.	Land and buildings	127
2212	Fixtures and fittings-out of land				
22121	Fixtures and fitting-outs of land in Luxembourg	2443 / 2444	ASSETS C.II.1.	Land and buildings	127
22122	Fixtures and fitting-outs of land in foreign countries	2445 / 2446	ASSETS C.II.1.	Land and buildings	127
2213	Buildings				
22131	Buildings in Luxembourg				
221311	Residential buildings	2449 / 2450	ASSETS C.II.1.	Land and buildings	127
221312	Non-residential buildings	2451 / 2452	ASSETS C.II.1.	Land and buildings	127
221313	Mixed-use buildings	2453 / 2454	ASSETS C.II.1.	Land and buildings	127
221318	Other buildings	2455 / 2456	ASSETS C.II.1.	Land and buildings	127
22132	Buildings in foreign countries	2457 / 2458	ASSETS C.II.1.	Land and buildings	127
2214	Fixtures and fitting-outs of buildings				
22141	Fixtures and fitting-outs of buildings in Luxembourg	2461 / 2462	ASSETS C.II.1.	Land and buildings	127
22142	Fixtures and fitting-outs of buildings in foreign countries	2463 / 2464	ASSETS C.II.1.	Land and buildings	127
2215	Investment properties				
22151	Investment properties in Luxembourg	2467 / 2468	ASSETS C.II.1.	Land and buildings	127
22152	Investment properties in foreign countries	2469 / 2470	ASSETS C.II.1.	Land and buildings	127
222	Plant and machinery				
2221	Plant	0399 / 0400	ASSETS C.II.2.	Plant and machinery	129
2222	Machinery	0401 / 0402	ASSETS C.II.2.	Plant and machinery	129
223	Other fixtures and fittings, tools and equipment (including rolling stock)				

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2231	Transportation and handling equipment	0405 / 0406	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2232	Motor vehicles	0407 / 0408	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2233	Tools	0409 / 0410	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2234	Furniture	0411 / 0412	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2235	Computer equipment	0413 / 0414	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2236	Livestock	0415 / 0416	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2237	Returnable packaging	0417 / 0418	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2238	Other fixtures	0419 / 0420	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
224	Down payments and tangible fixed assets under development				
2241	Land, fitting-outs and buildings				
22411	Land, fitting-outs and buildings in Luxembourg	2471 / 2472	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
22412	Land, fitting-outs and buildings in foreign countries	2473 / 2474	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
2242	Plant and machinery	0431 / 0432	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
2243	Other fixtures and fittings, tools and equipment (including rolling stock)	0433 / 0434	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
23	Financial fixed assets				
231	Shares in affiliated undertakings	0437 / 0438	ASSETS C.III.1.	Shares in affiliated undertakings	137
232	Amounts owed by affiliated undertakings		ASSETS C.III.2.	Loans to affiliated undertakings	139
233	Participating interests	0441 / 0442	ASSETS C.III.3.	Participating interests	141
234	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		ASSETS C.III.4.	Loans to undertakings with which the undertaking is linked by virtue of participating interests	143
235	Securities held as fixed assets				
2351	Securities held as fixed assets (equity right)				
23511	Shares or corporate units				
235111	Listed shares	2477 / 2478	ASSETS C.III.5.	Investments held as fixed assets	145
235112	Unlisted shares	2479 / 2480	ASSETS C.III.5.	Investments held as fixed assets	145
23518	Other securities held as fixed assets (equity right)	0451 / 0452	ASSETS C.III.5.	Investments held as fixed assets	145
2352	Securities held as fixed assets (creditor's right)				
23521	Debentures	0455 / 0456	ASSETS C.III.5.	Investments held as fixed assets	145
23528	Other securities held as fixed assets (creditor's right)	0457 / 0458	ASSETS C.III.5.	Investments held as fixed assets	145
2353	Shares of collective investment funds	2481 / 2482	ASSETS C.III.5.	Investments held as fixed assets	145
2358	Other securities held as fixed assets	0459 / 0460	ASSETS C.III.5.	Investments held as fixed assets	145
236	Loans, deposits and claims held as fixed assets				
2361	Loans	0463 / 0464	ASSETS C.III.6.	Other loans	147
2362	Deposits and guarantees paid	0473 / 0474	ASSETS C.III.6.	Other loans	147
2363	Long-term receivables	0479 / 0480	ASSETS C.III.6.	Other loans	147

Class 3. INVENTORIES ACCOUNTS

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
30	Inventories of raw materials and consumables				
301	Inventories of raw materials	0485 / 0486	ASSETS D.I.1.	Raw materials and consumables	155
303	Inventories of consumable materials and supplies	2483 / 2484	ASSETS D.I.1.	Raw materials and consumables	155
304	Inventories of packaging	0507 / 0508	ASSETS D.I.1.	Raw materials and consumables	155
31	Inventories of work and contracts in progress				
311	Inventories of work in progress	0519 / 0520	ASSETS D.I.2.	Work in progress	157
312	Contracts in progress - goods	0521 / 0522	ASSETS D.I.2.	Work in progress	157
313	Contracts in progress - services	0523 / 0524	ASSETS D.I.2.	Work in progress	157
314	Buildings under construction	0525 / 0526	ASSETS D.I.2.	Work in progress	157

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315	Down payments received on inventories of work and on contracts in progress	2961 / 2962	ASSETS D.I.2.	Work in progress	157
32	Inventories of goods				
321	Inventories of finished goods	0529 / 0530	ASSETS D.I.3.	Finished goods and goods for resale	159
322	Inventories of semi-finished goods	0531 / 0532	ASSETS D.I.3.	Finished goods and goods for resale	159
323	Inventories of residual goods (waste, rejected and recuperable material)	0533 / 0534	ASSETS D.I.3.	Finished goods and goods for resale	159
36	Inventories of merchandises and other goods for resale				
361	Inventories of merchandise	0541 / 0542	ASSETS D.I.3.	Finished goods and goods for resale	159
362	Inventories of land for resale				
3621	Inventories of land for resale in Luxembourg	2489 / 2490	ASSETS D.I.3.	Finished goods and goods for resale	159
3622	Inventories of land for resale in foreign countries	2491 / 2492	ASSETS D.I.3.	Finished goods and goods for resale	159
363	Inventories of buildings for resale				
3631	Inventories of buildings for resale in Luxembourg	2493 / 2494	ASSETS D.I.3.	Finished goods and goods for resale	159
3632	Inventories of buildings for resale in foreign countries	2495 / 2496	ASSETS D.I.3.	Finished goods and goods for resale	159
37	Down payments on account on inventories	0555 / 0556	ASSETS D.I.4.	Payments on account	161

Class 4. DEBTORS AND CREDITORS

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
40	Trade receivables (Receivables from sales and rendering of services)				
401	Trade receivables due and payable within one year				
4011	Customers	0569 / 0570	ASSETS D.II.1.a)	becoming due and payable within one year	167
4012	Customers - Receivable bills of exchange	0571 / 0572	ASSETS D.II.1.a)	becoming due and payable within one year	167
4013	Doubtful or disputed customers	0573 / 0574	ASSETS D.II.1.a)	becoming due and payable within one year	167
4014	Customers - Unbilled sales	0575 / 0576	ASSETS D.II.1.a)	becoming due and payable within one year	167
4015	Customers with a credit balance	0577 / 0578	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
4019	Value adjustments	0579 / 0580	ASSETS D.II.1.a)	becoming due and payable within one year	167
402	Trade receivables due and payable after more than one year				
4021	Customers	0583 / 0584	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
4025	Customers with creditor balance	0591 / 0592	CAPITAL, RESERVES AND LIABILITIES C.4.b)	becoming due and payable after more than one year	371
4029	Value adjustments	0593 / 0594	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
41	Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests				
411	Amounts owed by affiliated undertakings				
4111	Amounts owed by affiliated undertakings receivable within one year				
41111	Trade receivables	0601 / 0602	ASSETS D.II.2.a)	becoming due and payable within one year	173
41112	Loans and advances	0603 / 0604	ASSETS D.II.2.a)	becoming due and payable within one year	173
41118	Other receivables	0609 / 0610	ASSETS D.II.2.a)	becoming due and payable within one year	173
41119	Value adjustments	0611 / 0612	ASSETS D.II.2.a)	becoming due and payable within one year	173
4112	Amounts owed by affiliated undertakings receivable after more than one year				
41121	Trade receivables	0615 / 0616	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
41122	Loans and advances	0617 / 0618	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
41128	Other receivables	0623 / 0624	ASSETS D.II.2.b)	becoming due and payable after more than one year	175

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41129	Value adjustments	0625 / 0626	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
412	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
4121	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year				
41211	Trade receivables	0631 / 0632	ASSETS D.II.3.a)	becoming due and payable within one year	179
41212	Loans and advances	0633 / 0634	ASSETS D.II.3.a)	becoming due and payable within one year	179
41218	Other receivables	0639 / 0640	ASSETS D.II.3.a)	becoming due and payable within one year	179
41219	Value adjustments	0641 / 0642	ASSETS D.II.3.a)	becoming due and payable within one year	179
4122	Amounts receivable after more than one year				
41221	Trade receivables	0645 / 0646	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41222	Loans and advances	0647 / 0648	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41228	Other receivables	0653 / 0654	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41229	Value adjustments	0655 / 0656	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
42	Other receivables				
421	Other receivables within one year				
4211	Staff - Advances and down payments				
42111	Advances and down payments	0663 / 0664	ASSETS D.II.4.a)	becoming due and payable within one year	185
42119	Value adjustments	0665 / 0666	ASSETS D.II.4.a)	becoming due and payable within one year	185
4212	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0667 / 0668	ASSETS D.II.4.a)	becoming due and payable within one year	185
4213	State - Subsidies to be received				
42131	Investment subsidies	0677 / 0678	ASSETS D.II.4.a)	becoming due and payable within one year	185
42132	Operating subsidies	0679 / 0680	ASSETS D.II.4.a)	becoming due and payable within one year	185
42138	Other subsidies	0681 / 0682	ASSETS D.II.4.a)	becoming due and payable within one year	185
4214	Direct Tax Authority (ACD)				
42141	Corporate income tax	2497 / 2498	ASSETS D.II.4.a)	becoming due and payable within one year	185
42142	Municipal business tax	2499 / 2500	ASSETS D.II.4.a)	becoming due and payable within one year	185
42143	Net wealth tax	2501 / 2502	ASSETS D.II.4.a)	becoming due and payable within one year	185
42144	Withholding tax on wages and salaries	2503 / 2504	ASSETS D.II.4.a)	becoming due and payable within one year	185
42145	Withholding tax on financial investment income	2505 / 2506	ASSETS D.II.4.a)	becoming due and payable within one year	185
42146	Withholding tax on director's fees	2507 / 2508	ASSETS D.II.4.a)	becoming due and payable within one year	185
42148	ACD - Other amounts receivable	2509 / 2510	ASSETS D.II.4.a)	becoming due and payable within one year	185
4215	Customs and Excise Authority (ADA)	0685 / 0686	ASSETS D.II.4.a)	becoming due and payable within one year	185
4216	Indirect Tax Authority (AED)				
42161	Value-added tax (VAT)				
421611	VAT paid and recoverable	0691 / 0692	ASSETS D.II.4.a)	becoming due and payable within one year	185
421612	VAT receivable	0693 / 0694	ASSETS D.II.4.a)	becoming due and payable within one year	185
421613	VAT down payments made	0695 / 0696	ASSETS D.II.4.a)	becoming due and payable within one year	185
421618	VAT - Other receivables	0697 / 0698	ASSETS D.II.4.a)	becoming due and payable within one year	185
42162	Indirect taxes				
421621	Registration duties	0701 / 0702	ASSETS D.II.4.a)	becoming due and payable within one year	185
421622	Subscription tax	0703 / 0704	ASSETS D.II.4.a)	becoming due and payable within one year	185
421628	Other indirect taxes	0709 / 0710	ASSETS D.II.4.a)	becoming due and payable within one year	185
42168	Other receivables	0711 / 0712	ASSETS D.II.4.a)	becoming due and payable within one year	185
4217	Amounts owed by the Social Security and other social bodies				
42171	Social Security office (CCSS)	2511 / 2512	ASSETS D.II.4.a)	becoming due and payable within one year	185
42172	Foreign social security offices	2513 / 2514	ASSETS D.II.4.a)	becoming due and payable within one year	185
42178	Other social bodies	0719 / 0720	ASSETS D.II.4.a)	becoming due and payable within one year	185
4218	Miscellaneous receivables				
42181	Foreign taxes				
421811	Foreign VAT	0725 / 0726	ASSETS D.II.4.a)	becoming due and payable within one year	185
421818	Other foreign taxes	0727 / 0728	ASSETS D.II.4.a)	becoming due and payable within one year	185

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42187	Derivative financial instruments	2515 / 2516	ASSETS D.II.4.a)	becoming due and payable within one year	185
42188	Other miscellaneous receivables	0729 / 0730	ASSETS D.II.4.a)	becoming due and payable within one year	185
42189	Value adjustments	0731 / 0732	ASSETS D.II.4.a)	becoming due and payable within one year	185
422	Other receivables after one year				
4221	Staff - advances and down payments	0735 / 0736	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4222	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0741 / 0742	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4223	State - Subsidies to be received				
42231	Investment subsidies	0751 / 0752	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42232	Operating subsidies	0753 / 0754	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42238	Other subsidies	0755 / 0756	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4228	Miscellaneous receivables				
42287	Derivative financial instruments	2517 / 2518	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42288	Other miscellaneous receivables	0801 / 0802	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42289	Value adjustments	0803 / 0804	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
43	Down payments received on orders as far as they are not deducted distinctly from inventories				
431	Down payments received within one year				
4311	Down payments received on orders	2963 / 2964	CAPITAL, RESERVES AND LIABILITIES C.3.a)	becoming due and payable within one year	363
4312	Inventories of work and contracts in progress less down payments received	2965 / 2966	CAPITAL, RESERVES AND LIABILITIES C.3.a)	becoming due and payable within one year	363
432	Down payments received after more than one year				
4321	Down payments received on orders	2967 / 2968	CAPITAL, RESERVES AND LIABILITIES C.3.b)	becoming due and payable after more than one year	365
4322	Inventories of work and contracts in progress less down payments received	2969 / 2970	CAPITAL, RESERVES AND LIABILITIES C.3.b)	becoming due and payable after more than one year	365
44	Trade payables and bills of exchange				
441	Trade payables				
4411	Trade payables within one year				
44111	Suppliers	0817 / 0818	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
44112	Suppliers - invoices not yet received	0819 / 0820	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
44113	Suppliers with a debit balance	0821 / 0822	ASSETS D.II.1.a)	becoming due and payable within one year	167
4412	Trade payables after more than one year				
44121	Suppliers	0833 / 0834	CAPITAL, RESERVES AND LIABILITIES C.4.b)	becoming due and payable after more than one year	371
44123	Suppliers with a debit balance	0837 / 0838	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
442	Bills of exchange payable				
4421	Bills of exchange payable within one year	0849 / 0850	CAPITAL, RESERVES AND LIABILITIES C.5.a)	becoming due and payable within one year	375
4422	Bills of exchange payable after more than one year	0851 / 0852	CAPITAL, RESERVES AND LIABILITIES C.5.b)	becoming due and payable after more than one year	377
45	Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests				
451	Amounts payable to affiliated undertakings				
4511	Amounts payable to affiliated undertakings within one year				

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45111	Purchases and services	0859 / 0860	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
45112	Loans and advances	0861 / 0862	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
45118	Other payables	0867 / 0868	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
4512	Amounts payable to affiliated undertakings after more than one year				
45121	Purchases and services	0871 / 0872	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
45122	Loans and advances	0873 / 0874	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
45128	Other payables	0879 / 0880	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
452	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests				
4521	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year				
45211	Purchases and services	0885 / 0886	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
45212	Loans and advances	0887 / 0888	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
45218	Other payables	0893 / 0894	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
4522	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year				
45221	Purchases and services	0897 / 0898	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
45222	Loans and advances	0899 / 0900	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
45228	Other payables	0905 / 0906	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
46	Tax and social security debts				
461	Tax debts				
4611	Municipal authorities	0911 / 0912	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4612	Direct Tax Authority (ACD)				
46121	Corporate income tax (CIT)				
461211	Corporate income tax - Tax accrual	0921 / 0922	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461212	CIT - Tax payable	0923 / 0924	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46122	Municipal business tax (MBT)				
461221	MBT - Tax accrual	0927 / 0928	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461222	MBT - Tax payable	0929 / 0930	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46123	Net wealth tax (NWT)				
461231	NWT - Tax accrual	0933 / 0934	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393

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461232	NWT - Tax payable	0935 / 0936	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46124	Withholding tax on wages and salaries	0937 / 0938	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46125	Withholding tax on financial investment income	0939 / 0940	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46126	Withholding tax on director's fees	0941 / 0942	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46128	ACD - Other amounts payable	0943 / 0944	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4613	Customs and Excise Authority (ADA)	0945 / 0946	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4614	Indirect tax authorities (AED)				
46141	Value-added tax (VAT)				
461411	VAT received	0957 / 0958	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461412	VAT payable	0959 / 0960	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461413	VAT down payments received	0961 / 0962	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461418	VAT - Other payables	0963 / 0964	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46142	Indirect taxes				
461421	Registration duties	0967 / 0968	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461422	Subscription tax	0969 / 0970	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461428	Other indirect taxes	0975 / 0976	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46148	AED - Other debts	2519 / 2520	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4615	Foreign tax authorities				
46151	Foreign VAT	2521 / 2522	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46158	Other foreign taxes	2523 / 2524	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
462	Social security debts and other social securities offices				
4621	Social Security office (CCSS)	0981 / 0982	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
4622	Foreign Social Security offices	0983 / 0984	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
4628	Other social bodies	0985 / 0986	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
47	Other debts				
471	Other debts payable within one year				
4711	Received deposits and guarantees	0991 / 0992	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399

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4712	Amounts payable to partners and shareholders (others than from affiliated undertakings)	0999 / 1000	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4713	Amounts payable to directors, managers, statutory auditors and similar	1005 / 1006	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4714	Amounts payable to staff	1007 / 1008	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4715	State - Greenhouse gas and similar emission quotas to be returned or acquired	1017 / 1018	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4716	Loans and similar debts				
47161	Other loans	0273 / 0274	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47162	Lease debts	0265 / 0266	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47163	Life annuities	0275 / 0276	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47168	Other similar debts	0277 / 0278	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4717	Derivative financial instruments	2525 / 2526	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4718	Other miscellaneous debts	1019 / 1020	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
472	Other debts payable after more than one year				
4721	Received deposits and guarantees	1023 / 1024	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4722	Amounts payable to partners and shareholders (others than from affiliated undertakings)	1031 / 1032	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4723	Amounts payable to directors, managers, statutory auditors and similar	1037 / 1038	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4724	Amounts payable to staff	1039 / 1040	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4726	Loans and similar debts				
47261	Other loans	0283 / 0284	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47262	Lease debts	0267 / 0268	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47263	Life annuities	0285 / 0286	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47268	Other similar debts	0287 / 0288	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4727	Derivative financial instruments	2527 / 2528	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401

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4728	Other miscellaneous debts	1051 / 1052	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
48	Deferred charges and income				
481	Deferred charges (on one or more financial years)	1055 / 1056	ASSETS E.	Prepayments	199
482	Deferred income (on one or more financial years)	1057 / 1058	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
483	State - Greenhouse gas and similar emission quotas received	1059 / 1060	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
484	Transitory or suspense accounts - Assets	1061 / 1062	ASSETS E.	Prepayments	199
485	Transitory or suspense accounts - Liabilities	1063 / 1064	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
486	Linking accounts (branches) - Assets	1065 / 1066	ASSETS E.	Prepayments	199
487	Linking accounts (branches) - Liabilities	1067 / 1068	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403

Class 5. FINANCIAL ACCOUNTS

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
50	Transferable securities				
501	Shares in affiliated undertakings	1071 / 1072	ASSETS D.III.1.	Shares in affiliated undertakings	191
502	Own shares or own corporate units	1075 / 1076	ASSETS D.III.2.	Own shares	209
503	Shares in undertakings with which the undertaking is linked by virtue of participating interests	1073 / 1074	ASSETS D.III.3.	Other investments	195
508	Other transferable securities				
5081	Shares - listed securities	1079 / 1080	ASSETS D.III.3.	Other investments	195
5082	Shares - unlisted securities	1081 / 1082	ASSETS D.III.3.	Other investments	195
5083	Debenture loans and other notes issued and repurchased by the company	1083 / 1084	ASSETS D.III.3.	Other investments	195
5084	Listed debenture loans	1085 / 1086	ASSETS D.III.3.	Other investments	195
5085	Unlisted debenture loans	1087 / 1088	ASSETS D.III.3.	Other investments	195
5088	Other miscellaneous transferable securities	1089 / 1090	ASSETS D.III.3.	Other investments	195
51	Cash at bank, in postal cheques accounts, cheques and in hand				
513	Banks and postal cheques accounts (CCP)				
5131	Banks and CCP : available balance	2533 / 2534	ASSETS D.IV.	Cash at bank and in hand	197
5132	Banks and CCP : overdraft	2535 / 2536	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
516	Cash in hand	1105 / 1106	ASSETS D.IV.	Cash at bank and in hand	197
517	Internal transfers				
5171	Internal transfers : debit balance	2537 / 2538	ASSETS D.IV.	Cash at bank and in hand	197
5172	Internal transfers : credit balance	2539 / 2540	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
518	Other cash amounts	1109 / 1110	ASSETS D.IV.	Cash at bank and in hand	197

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Class 6. CHARGES ACCOUNTS

Chart of accounts			Profit and loss account		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
60	Use of merchandise, raw and consumable materials				
601	Purchases of raw materials	1115 / 1116	5.a)	Raw materials and consumables	601
603	Purchases of consumable materials and supplies				
6031	Fuels, gas, water and electricity				
60311	Solid fuels	1123 / 1124	5.a)	Raw materials and consumables	601
60312	Liquid fuels	1125 / 1126	5.a)	Raw materials and consumables	601
60313	Gas	1127 / 1128	5.a)	Raw materials and consumables	601
60314	Water and sewage	2543 / 2544	5.a)	Raw materials and consumables	601
60315	Electricity	1183 / 1184	5.a)	Raw materials and consumables	601
6032	Maintenance supplies	2545 / 2546	5.a)	Raw materials and consumables	601
6033	Workshop, factory and store supplies and small equipment	2547 / 2548	5.a)	Raw materials and consumables	601
6034	Work clothes	2549 / 2550	5.a)	Raw materials and consumables	601
6035	Office and administrative supplies	1135 / 1136	5.a)	Raw materials and consumables	601
6036	Motor fuels	1137 / 1138	5.a)	Raw materials and consumables	601
6037	Lubricants	1139 / 1140	5.a)	Raw materials and consumables	601
6038	Other consumable supplies	1141 / 1142	5.a)	Raw materials and consumables	601
604	Purchases of packaging	1143 / 1144	5.a)	Raw materials and consumables	601
606	Purchases of merchandise and other goods for resale				
6061	Purchases of merchandise	1159 / 1160	5.a)	Raw materials and consumables	601
6062	Purchases of land for resale	1155 / 1156	5.a)	Raw materials and consumables	601
6063	Purchases of buildings for resale	1157 / 1158	5.a)	Raw materials and consumables	601
607	Changes in inventory				
6071	Changes in inventory of raw materials	1163 / 1164	5.a)	Raw materials and consumables	601
6073	Changes in inventory of consumable materials and supplies	2551 / 2552	5.a)	Raw materials and consumables	601
6074	Changes in inventory of packaging	1169 / 1170	5.a)	Raw materials and consumables	601
6076	Changes in inventory of merchandise and other goods for resale				
60761	Merchandise	2553 / 2554	5.a)	Raw materials and consumables	601
60762	Land for resale	2555 / 2556	5.a)	Raw materials and consumables	601
60763	Buildings for resale	2557 / 2558	5.a)	Raw materials and consumables	601
608	Purchases of items included in the production of goods and services				
6081	Services included in the production of goods and services				
60811	Tailoring	1203 / 1204	5.a)	Raw materials and consumables	601
60812	Research and development	1205 / 1206	5.a)	Raw materials and consumables	601
60813	Architects' and engineers' fees	1207 / 1208	5.a)	Raw materials and consumables	601
60814	Outsourcing included in the production of goods and services	2559 / 2560	5.a)	Raw materials and consumables	601
6082	Other purchases of material included in the production of goods and services	1209 / 1210	5.a)	Raw materials and consumables	601
6083	Purchase of greenhouse gas and similar emission quotas	2561 / 2562	5.a)	Raw materials and consumables	601
6088	Other purchases included in the production of goods and services	1211 / 1212	5.a)	Raw materials and consumables	601
609	Rebates, discounts and refunds (RDR) received and not directly deducted from purchases				
6091	RDR on purchases of raw materials	1215 / 1216	5.a)	Raw materials and consumables	601
6093	RDR on purchases of consumable materials and supplies	2563 / 2564	5.a)	Raw materials and consumables	601
6094	RDR on purchases of packaging	1221 / 1222	5.a)	Raw materials and consumables	601
6096	RDR on purchases of merchandise and other goods for resale	2565 / 2566	5.a)	Raw materials and consumables	601

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6098	RDR on purchases included in the production of goods and services	1227 / 1228	5.a)	Raw materials and consumables	601
6099	Unallocated RDR	1229 / 1230	5.a)	Raw materials and consumables	601
61	Other external charges				
611	Rents and service charges				
6111	Rents and operational leasing for real property				
61111	Land	2569 / 2570	5.b)	Other external expenses	603
61112	Buildings	2571 / 2572	5.b)	Other external expenses	603
6112	Rents and operational leasing on movable property				
61123	Rolling stock	1247 / 1248	5.b)	Other external expenses	603
61128	Other	2575 / 2576	5.b)	Other external expenses	603
6113	Service charges and co-ownership expenses	1249 / 1250	5.b)	Other external expenses	603
6114	Financial leasing on real property	2577 / 2578	5.b)	Other external expenses	603
6115	Financial leasing on movable property				
61153	Rolling stock	1263 / 1264	5.b)	Other external expenses	603
61158	Other	2581 / 2582	5.b)	Other external expenses	603
612	Subcontracting, servicing, repairs and maintenance				
6121	General subcontracting (not included in the production of goods and services)	1269 / 1270	5.b)	Other external expenses	603
6122	Servicing, repairs and maintenance				
61221	Buildings	2585 / 2586	5.b)	Other external expenses	603
61223	Rolling stock	1277 / 1278	5.b)	Other external expenses	603
61228	Other	2587 / 2588	5.b)	Other external expenses	603
613	Remuneration of intermediaries and professional fees				
6131	Commissions and brokerage fees	1285 / 1286	5.b)	Other external expenses	603
6132	IT services	1293 / 1294	5.b)	Other external expenses	603
6133	Banking and similar services				
61332	Loans' issuance expenses	2589 / 2590	5.b)	Other external expenses	603
61333	Bank account charges and bank commissions (included custody fees on securities)	2591 / 2592	5.b)	Other external expenses	603
61334	Charges for electronic means of payment	1303 / 1304	5.b)	Other external expenses	603
61336	Factoring services	1307 / 1308	5.b)	Other external expenses	603
61338	Other banking and similar services (except interest and similar expenses)	2593 / 2594	5.b)	Other external expenses	603
6134	Professional fees				
61341	Legal, litigation and similar fees	2597 / 2598	5.b)	Other external expenses	603
61342	Accounting, tax consulting, auditing and similar fees	2599 / 2600	5.b)	Other external expenses	603
61348	Other professional fees	1321 / 1322	5.b)	Other external expenses	603
6135	Notarial and similar fees	2601 / 2602	5.b)	Other external expenses	603
6138	Other remuneration of intermediaries and professional fees	1327 / 1328	5.b)	Other external expenses	603
614	Insurance premiums				
6141	Insurance for assets				
61411	Buildings	1333 / 1334	5.b)	Other external expenses	603
61412	Rolling stock	1335 / 1336	5.b)	Other external expenses	603
61418	Other	2603 / 2604	5.b)	Other external expenses	603
6142	Insurance on rented assets	1341 / 1342	5.b)	Other external expenses	603
6143	Transport insurance	1343 / 1344	5.b)	Other external expenses	603
6144	Business risk insurance	1351 / 1352	5.b)	Other external expenses	603
6145	Customers credit insurance	1353 / 1354	5.b)	Other external expenses	603
6146	Third-party insurance	1355 / 1356	5.b)	Other external expenses	603
6148	Other insurances	1357 / 1358	5.b)	Other external expenses	603
615	Marketing and communication costs				
6151	Marketing and advertising costs				
61511	Press advertising	1363 / 1364	5.b)	Other external expenses	603
61512	Samples	1365 / 1366	5.b)	Other external expenses	603
61513	Fairs and exhibitions	1367 / 1368	5.b)	Other external expenses	603
61514	Gifts to customers	1369 / 1370	5.b)	Other external expenses	603
61515	Catalogues, printed materials and publications	1371 / 1372	5.b)	Other external expenses	603

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61516	Donations	1373 / 1374	5.b)	Other external expenses	603
61517	Sponsorship	1375 / 1376	5.b)	Other external expenses	603
61518	Other purchases of advertising services	1377 / 1378	5.b)	Other external expenses	603
6152	Travel and entertainment expenses				
61521	Travel expenses				
615211	Management (if appropriate owner and partner)	1383 / 1384	5.b)	Other external expenses	603
615212	Staff	1385 / 1386	5.b)	Other external expenses	603
61522	Relocation expenses	1387 / 1388	5.b)	Other external expenses	603
61523	Business assignments	1389 / 1390	5.b)	Other external expenses	603
61524	Receptions and entertainment costs	1391 / 1392	5.b)	Other external expenses	603
6153	Postal charges and telecommunication costs				
61531	Postal charges	1395 / 1396	5.b)	Other external expenses	603
61532	Telecommunication costs	1397 / 1398	5.b)	Other external expenses	603
616	Transportation of goods and collective staff transportation				
6161	Transportation of purchased goods	1403 / 1404	5.b)	Other external expenses	603
6162	Transportation of sold goods	1405 / 1406	5.b)	Other external expenses	603
6165	Collective staff transportation	1411 / 1412	5.b)	Other external expenses	603
6168	Other transportation	2605 / 2606	5.b)	Other external expenses	603
617	External staff of the company				
6171	Temporary staff	1417 / 1418	5.b)	Other external expenses	603
6172	External staff on secondment	1419 / 1420	5.b)	Other external expenses	603
618	Miscellaneous external charges				
6181	Documentation	1423 / 1424	5.b)	Other external expenses	603
6182	Costs of training, symposiums, seminars, conferences	1429 / 1430	5.b)	Other external expenses	603
6183	Industrial and non-industrial waste treatment	2953 / 2954	5.b)	Other external expenses	603
6184	Fuels, gas, water and electricity (not included in the production of goods and services)				
61841	Solid fuels	2609 / 2610	5.b)	Other external expenses	603
61842	Liquid fuels (oil, motor fuel, etc.)	2611 / 2612	5.b)	Other external expenses	603
61843	Gas	1185 / 1186	5.b)	Other external expenses	603
61844	Water and waste water	2613 / 2614	5.b)	Other external expenses	603
61845	Electricity	2615 / 2616	5.b)	Other external expenses	603
6185	Supplies and small equipment				
61851	Office supplies	1189 / 1190	5.b)	Other external expenses	603
61852	Small equipment	2617 / 2618	5.b)	Other external expenses	603
61853	Work clothes	2619 / 2620	5.b)	Other external expenses	603
61854	Maintenance supplies	2621 / 2622	5.b)	Other external expenses	603
61858	Other	2623 / 2624	5.b)	Other external expenses	603
6186	Surveillance and security charges	1437 / 1438	5.b)	Other external expenses	603
6187	Contributions to professional associations	1439 / 1440	5.b)	Other external expenses	603
6188	Other miscellaneous external charges	1441 / 1442	5.b)	Other external expenses	603
619	Rebates, discounts and refunds received on other external charges	1443 / 1444	5.b)	Other external expenses	603
62	Staff expenses				
621	Staff remuneration				
6211	Gross wages				
62111	Base wages	1451 / 1452	6.a)	Wages and salaries	607
62112	Wage supplements				
621121	Sunday	1455 / 1456	6.a)	Wages and salaries	607
621122	Public holidays	1457 / 1458	6.a)	Wages and salaries	607
621123	Overtime	1459 / 1460	6.a)	Wages and salaries	607
621128	Other supplements	1461 / 1462	6.a)	Wages and salaries	607
62114	Incentives, bonuses and commissions	1465 / 1466	6.a)	Wages and salaries	607
62115	Benefits in kind	1467 / 1468	6.a)	Wages and salaries	607
62116	Severance pay	1469 / 1470	6.a)	Wages and salaries	607
62117	Survivor's pay	1471 / 1472	6.a)	Wages and salaries	607
6218	Other benefits	2625 / 2626	6.a)	Wages and salaries	607

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6219	Refunds on wages paid	1475 / 1476	6.a)	Wages and salaries	607
622	Other staff remuneration				
6221	Students	1485 / 1486	6.a)	Wages and salaries	607
6222	Casual workers	1487 / 1488	6.a)	Wages and salaries	607
6228	Other	1489 / 1490	6.a)	Wages and salaries	607
623	Social security costs (employer's share)				
6231	Social security on pensions	2627 / 2628	6.b)i)	relating to pensions	653
6232	Other social security costs (including illness, accidents, a.s.o.)	2629 / 2630	6.b)ii)	other social security costs	655
624	Other staff expenses				
6241	Complementary pensions				
62411	Premiums for external pensions funds	1511 / 1512	6.c)	Other staff costs	613
62412	Changes to provisions for complementary pensions	1513 / 1514	6.c)	Other staff costs	613
62413	Withholding tax on complementary pensions	1515 / 1516	6.c)	Other staff costs	613
62414	Insolvency insurance premiums	1517 / 1518	6.c)	Other staff costs	613
62415	Complementary pensions paid by the employer	1519 / 1520	6.c)	Other staff costs	613
6248	Other staff expenses not mentioned above	2633 / 2634	6.c)	Other staff costs	613
63	Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)				
631	AVA on formation expenses and similar expenses				
6311	AVA on set-up and start-up costs	2635 / 2636	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6313	AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)	1535 / 1536	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6314	AVA on loan-issuance expenses	1537 / 1538	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6318	AVA on other similar expenses	1539 / 1540	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
632	AVA on intangible fixed assets				
6321	AVA on development costs	2637 / 2638	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6322	AVA on concessions, patents, licences, trademarks and similar rights and assets	1545 / 1546	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6323	AVA on goodwill acquired for consideration	1547 / 1548	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6324	AVA on down payments and intangible fixed assets under development	1549 / 1550	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
633	AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties				
6331	AVA on land, fittings-out and buildings and FVA on investment properties				
63311	AVA on land	1555 / 1556	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63312	AVA on fixtures and fittings-out of land	1557 / 1558	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63313	AVA on buildings	1559 / 1560	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63314	AVA on fixtures and fittings-out of buildings	2639 / 2640	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63315	FVA on investment properties	2641 / 2642	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6332	AVA on plant and machinery	1561 / 1562	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6333	AVA on other fixtures and fittings, tools and equipment (including rolling stock)	1563 / 1564	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6334	AVA on down payments and tangible fixed assets under development	1565 / 1566	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
634	AVA on inventories				
6341	AVA on inventories of raw materials and consumables	1569 / 1570	7.b)	in respect of current assets	661
6342	AVA on inventories of work and contracts in progress	1571 / 1572	7.b)	in respect of current assets	661
6343	AVA on inventories of goods	1573 / 1574	7.b)	in respect of current assets	661
6344	AVA on inventories of merchandise and other goods for resale	1575 / 1576	7.b)	in respect of current assets	661

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6345	AVA on down payments on inventories	1577 / 1578	7.b)	in respect of current assets	661
635	AVA and FVA on receivables from current assets				
6351	AVA on trade receivables	1581 / 1582	7.b)	in respect of current assets	661
6352	AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1583 / 1584	7.b)	in respect of current assets	661
6353	AVA on other receivables	1585 / 1586	7.b)	in respect of current assets	661
6354	FVA on receivables from current assets	2643 / 2644	7.b)	in respect of current assets	661
64	Other operating charges				
641	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets				
6411	Concessions	1591 / 1592	8.	Other operating expenses	621
6412	Patents	1593 / 1594	8.	Other operating expenses	621
6413	Software licences	1595 / 1596	8.	Other operating expenses	621
6414	Trademarks and franchise	1597 / 1598	8.	Other operating expenses	621
6415	Similar rights and assets				
64151	Copyrights and reproduction rights	1601 / 1602	8.	Other operating expenses	621
64158	Other similar rights and assets	1603 / 1604	8.	Other operating expenses	621
642	Indemnities, damages and interest	2645 / 2646	8.	Other operating expenses	621
643	Attendance fees, director's fees and similar remuneration				
6431	Attendance fees	1607 / 1608	8.	Other operating expenses	621
6432	Director's fees	1609 / 1610	8.	Other operating expenses	621
6438	Other similar remuneration	2649 / 2650	8.	Other operating expenses	621
644	Loss on disposal of intangible and tangible fixed assets				
6441	Loss on disposal of intangible fixed assets				
64411	Book value of yielded intangible fixed assets	2655 / 2656	8.	Other operating expenses	621
64412	Disposal proceeds of intangible fixed assets	2657 / 2658	8.	Other operating expenses	621
6442	Loss on disposal of tangible fixed assets				
64421	Book value of yielded tangible fixed assets	1763 / 1764	8.	Other operating expenses	621
64422	Disposal proceeds of tangible fixed assets	2661 / 2662	8.	Other operating expenses	621
645	Losses on bad debts				
6451	Trade receivables	1613 / 1614	8.	Other operating expenses	621
6452	Amounts owed by affiliated undertakings	2663 / 2664	8.	Other operating expenses	621
6453	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2665 / 2666	8.	Other operating expenses	621
6454	Other receivables	1617 / 1618	8.	Other operating expenses	621
646	Taxes, duties and similar expenses				
6461	Real property tax	1621 / 1622	8.	Other operating expenses	621
6462	Non-refundable VAT	1623 / 1624	8.	Other operating expenses	621
6463	Duties on imported merchandise	1625 / 1626	8.	Other operating expenses	621
6464	Excise duties on production and tax on consumption	1633 / 1634	8.	Other operating expenses	621
6465	Registration fees, stamp duties and mortgage duties				
64651	Registration fees	1637 / 1638	8.	Other operating expenses	621
64658	Other registration fees, stamp duties and mortgage duties	2667 / 2668	8.	Other operating expenses	621
6466	Motor-vehicle taxes	1647 / 1648	8.	Other operating expenses	621
6467	Bar licence tax	1649 / 1650	8.	Other operating expenses	621
6468	Other duties and taxes	1651 / 1652	8.	Other operating expenses	621
647	Allocations to tax-exempt capital gains	1655 / 1656	8.	Other operating expenses	621
648	Other miscellaneous operating charges				
6481	Fines, sanctions and penalties	1791 / 1792	8.	Other operating expenses	621
6488	Miscellaneous operating charges	2671 / 2672	8.	Other operating expenses	621
649	Allocations to provisions				
6491	Allocations to tax provisions	1653 / 1654	8.	Other operating expenses	621
6492	Allocations to operating provisions	1659 / 1660	8.	Other operating expenses	621
65	Financial charges				
651	Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets				
6511	AVA on financial fixed assets				

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65111	AVA on shares in affiliated undertakings	1667 / 1668	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65112	AVA on amounts owed by affiliated undertakings	1669 / 1670	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65113	AVA on participating interests	1671 / 1672	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65114	AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1673 / 1674	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65115	AVA on securities held as fixed assets	1675 / 1676	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65116	AVA on loans, deposits and claims held as fixed assets	1677 / 1678	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
6512	FVA on financial fixed assets	1681 / 1682	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
652	Charges and loss of disposal of financial fixed assets				
6521	Charges of financial fixed assets				
65211	Shares in affiliated undertakings	2679 / 2680	14.a)	concerning affiliated undertakings	629
65212	Amounts owed by affiliated undertakings		14.a)	concerning affiliated undertakings	629
65213	Participating interests	2683 / 2684	14.b)	other interest and similar expenses	631
65214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		14.b)	other interest and similar expenses	631
65215	Securities held as fixed assets		14.b)	other interest and similar expenses	631
65216	Loans, deposits and claims held as fixed assets	2689 / 2690	14.b)	other interest and similar expenses	631
6522	Loss on disposal of financial fixed assets				
65221	Loss on disposal of shares in affiliated undertakings				
652211	Book value of yielded shares in affiliated undertakings	2695 / 2696	14.a)	concerning affiliated undertakings	629
652212	Disposal proceeds of shares in affiliated undertakings	2697 / 2698	14.a)	concerning affiliated undertakings	629
65222	Loss on disposal of amounts owed by affiliated undertakings				
652221	Book value of yielded amounts owed by affiliated undertakings	2701 / 2702	14.a)	concerning affiliated undertakings	629
652222	Disposal proceeds of amounts owed by affiliated undertakings	2703 / 2704	14.a)	concerning affiliated undertakings	629
65223	Loss on disposal of participating interests				
652231	Book value of yielded participating interests	2707 / 2708	14.b)	other interest and similar expenses	631
652232	Disposal proceeds of participating interests	2709 / 2710	14.b)	other interest and similar expenses	631
65224	Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
652241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2713 / 2714	14.b)	other interest and similar expenses	631
652242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2715 / 2716	14.b)	other interest and similar expenses	631
65225	Loss on disposal of securities held as fixed assets				
652251	Book value of yielded securities held as fixed assets	2719 / 2720	14.b)	other interest and similar expenses	631
652252	Disposal proceeds of securities held as fixed assets	2721 / 2722	14.b)	other interest and similar expenses	631
65226	Loss on disposal of loans, deposits and claims held as fixed assets				
652261	Book value of yielded loans, deposits and claims held as fixed assets	2725 / 2726	14.b)	other interest and similar expenses	631
652262	Disposal proceeds of loans, deposits and claims held as fixed assets	2727 / 2728	14.b)	other interest and similar expenses	631
653	Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities				
6531	AVA on transferable securities				
65311	AVA on shares in affiliated undertakings	1687 / 1688	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65312	AVA on own shares or own corporate units	1691 / 1692	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65313	AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	1689 / 1690	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65318	AVA on other transferable securities	1693 / 1694	13.	Value adjustments in respect of financial assets and of investments held as current assets	665

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6532	FVA on transferable securities	2731 / 2732	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
654	Loss on disposal of receivables and transferable securities from current assets				
6541	Loss on disposal of receivables from current assets				
65411	From affiliated undertakings	2737 / 2738	14.a)	concerning affiliated undertakings	629
65412	From undertakings with which the undertaking is linked by virtue of participating interests	2739 / 2740	14.b)	other interest and similar expenses	631
65413	from other receivables from current assets	2741 / 2742	14.b)	other interest and similar expenses	631
6542	Loss on disposal of transferable securities				
65421	Shares in affiliated undertakings	1703 / 1704	14.a)	concerning affiliated undertakings	629
65422	Own shares or corporate units	1707 / 1708	14.b)	other interest and similar expenses	631
65423	Shares in in undertakings with which the undertaking is linked by virtue of participating interests	1705 / 1706	14.b)	other interest and similar expenses	631
65428	Other transferable securities	1709 / 1710	14.b)	other interest and similar expenses	631
655	Interest and discounts				
6551	Interest on debenture loans				
65511	Interest on debenture loans - affiliated undertakings	2743 / 2744	14.a)	concerning affiliated undertakings	629
65512	Interest on debenture loans - other	2745 / 2746	14.b)	other interest and similar expenses	631
6552	Banking and similar interest				
65521	Banking interest on current accounts	1721 / 1722	14.b)	other interest and similar expenses	631
65522	Banking interest on financing operations	1723 / 1724	14.b)	other interest and similar expenses	631
65523	Interest on financial leases				
655231	Interest on financial leases - affiliated undertakings	2747 / 2748	14.a)	concerning affiliated undertakings	629
655232	Interest on financial leases - other	2749 / 2750	14.b)	other interest and similar expenses	631
6553	Interest on trade payables	1727 / 1728	14.b)	other interest and similar expenses	631
6554	Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests				
65541	Interest payable to affiliated undertakings	2751 / 2752	14.a)	concerning affiliated undertakings	629
65542	Interest payable to undertakings with which the undertaking is linked by virtue of participating interests	2753 / 2754	14.b)	other interest and similar expenses	631
6555	Discounts and charges on bills of exchange				
65551	Discounts and charges on bills of exchange - affiliated undertakings	2755 / 2756	14.a)	concerning affiliated undertakings	629
65552	Discounts and charges on bills of exchange - other	2757 / 2758	14.b)	other interest and similar expenses	631
6556	Granted discounts				
65561	Granted discounts - affiliated undertakings	2759 / 2760	14.a)	concerning affiliated undertakings	629
65562	Granted discounts - other	2761 / 2762	14.b)	other interest and similar expenses	631
6558	Interest payable on other loans and debts				
65581	Interest payable on other loans and debts - affiliated undertakings	2763 / 2764	14.a)	concerning affiliated undertakings	629
65582	Interest payable on other loans and debts - other	2765 / 2766	14.b)	other interest and similar expenses	631
656	Foreign currency exchange losses				
6561	Foreign currency exchange losses - affiliated undertakings	2767 / 2768	14.a)	concerning affiliated undertakings	629
6562	Foreign currency exchange losses - other	2769 / 2770	14.b)	other interest and similar expenses	631
657	Share in the losses of undertakings accounted for under the equity method	1739 / 1740	12.	Share of profit or loss of undertakings accounted for under the equity method	663
658	Other financial charges				
6581	Other financial charges - affiliated undertakings	2771 / 2772	14.a)	concerning affiliated undertakings	629
6582	Other financial charges - other	2773 / 2774	14.b)	other interest and similar expenses	631
659	Allocations to financial provisions				
6591	Allocations to financial provisions - affiliated undertakings	2775 / 2776	14.a)	concerning affiliated undertakings	629
6592	Allocations to financial provisions - other	2777 / 2778	14.b)	other interest and similar expenses	631
67	Income taxes				
671	Corporate income tax (CIT)				
6711	CIT - current financial year	1805 / 1806	15.	Tax on profit or loss	635
6712	CIT - previous financial years	1807 / 1808	15.	Tax on profit or loss	635
672	Municipal business tax				
6721	MBT - current financial year	1811 / 1812	15.	Tax on profit or loss	635

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6722	MBT - previous financial years	1813 / 1814	15.	Tax on profit or loss	635
673	Foreign income taxes				
6731	Withholding taxes	1817 / 1818	15.	Tax on profit or loss	635
6732	Taxes levied on permanent establishments				
67321	Current financial year	1821 / 1822	15.	Tax on profit or loss	635
67322	Previous financial years	1823 / 1824	15.	Tax on profit or loss	635
6733	Taxes levied on non-resident undertakings	1825 / 1826	15.	Tax on profit or loss	635
6738	Other foreign income taxes	1827 / 1828	15.	Tax on profit or loss	635
679	Allocations to provisions for deferred taxes	1829 / 1830	15.	Tax on profit or loss	635
68	Other taxes not included in the previous caption				
681	Net wealth tax (NWT)				
6811	NWT - current financial year	1839 / 1840	17.	Other taxes not shown under items 1 to 16	637
6812	NWT - previous financial years	1841 / 1842	17.	Other taxes not shown under items 1 to 16	637
682	Subscription tax	1843 / 1844	17.	Other taxes not shown under items 1 to 16	637
683	Foreign taxes	1845 / 1846	17.	Other taxes not shown under items 1 to 16	637
688	Other taxes	1847 / 1848	17.	Other taxes not shown under items 1 to 16	637

Class 7. INCOME ACCOUNTS

Chart of accounts			Profit and loss account		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
70	Net turnover				
702	Sales of goods				
7021	Sales of finished goods	1861 / 1862	1.	Net turnover	701
7022	Sales of semi-finished goods	1863 / 1864	1.	Net turnover	701
7023	Sales of residual products	1865 / 1866	1.	Net turnover	701
7029	Sales of work in progress	2781 / 2782	1.	Net turnover	701
703	Sales of services				
7031	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets				
70311	Concessions	2787 / 2788	1.	Net turnover	701
70312	Patents	2789 / 2790	1.	Net turnover	701
70313	Software licences	2791 / 2792	1.	Net turnover	701
70314	Trademarks and franchises	2793 / 2794	1.	Net turnover	701
70315	Similar rights and assets				
703151	Copyrights and reproduction rights	2797 / 2798	1.	Net turnover	701
703158	Other similar rights and assets	2799 / 2800	1.	Net turnover	701
7032	Rental income				
70321	Rental income from real property	1883 / 1884	1.	Net turnover	701
70322	Rental income from movable property	1885 / 1886	1.	Net turnover	701
7033	Sales of services not mentioned above	1875 / 1876	1.	Net turnover	701
7039	Sales of services in the course of completion	2801 / 2802	1.	Net turnover	701
704	Sales of packaging	1887 / 1888	1.	Net turnover	701
705	Commissions and brokerage fees	1879 / 1880	1.	Net turnover	701
706	Sales of merchandise and other goods for resale				
7061	Sales of merchandise	1869 / 1870	1.	Net turnover	701
7062	Sales of land resale	2803 / 2804	1.	Net turnover	701
7063	Sales of buildings for resale	2805 / 2806	1.	Net turnover	701
708	Other components of turnover	1877 / 1878	1.	Net turnover	701
709	Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales				
7092	RDR on sales of goods	2807 / 2808	1.	Net turnover	701
7093	RDR on sales of services	1903 / 1904	1.	Net turnover	701

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7094	RDR on sales of packages	2809 / 2810	1.	Net turnover	701
7095	RDR on commissions and brokerage fees	2811 / 2812	1.	Net turnover	701
7096	RDR on sales of merchandise and other goods for resale	1901 / 1902	1.	Net turnover	701
7098	RDR on other components of turnover	1905 / 1906	1.	Net turnover	701
7099	Not allocated rebates, discounts and refunds	2813 / 2814	1.	Net turnover	701
71	Change in inventories of goods and of work in progress				
711	Change in inventories of work and contracts in progress				
7111	Change in inventories of work in progress	1911 / 1912	2.	Variation in stocks of finished goods and in work in progress	703
7112	Change in inventories: contracts in progress - goods	1913 / 1914	2.	Variation in stocks of finished goods and in work in progress	703
7113	Change in inventories: contracts in progress - services	1915 / 1916	2.	Variation in stocks of finished goods and in work in progress	703
7114	Change in inventories: buildings under construction	1917 / 1918	2.	Variation in stocks of finished goods and in work in progress	703
712	Change in inventories of goods				
7121	Change in inventories of finished goods	1921 / 1922	2.	Variation in stocks of finished goods and in work in progress	703
7122	Change in inventories of semi-finished goods	1923 / 1924	2.	Variation in stocks of finished goods and in work in progress	703
7123	Change in inventories of residual goods	1925 / 1926	2.	Variation in stocks of finished goods and in work in progress	703
72	Capitalised production				
721	Intangible fixed assets				
7211	Development costs	1935 / 1936	3.	Work performed by the undertaking for its own purposes and capitalised	705
7212	Concessions, patents, licences, trademarks and similar rights and assets				
72121	Concessions	1939 / 1940	3.	Work performed by the undertaking for its own purposes and capitalised	705
72122	Patents	1941 / 1942	3.	Work performed by the undertaking for its own purposes and capitalised	705
72123	Software licences	1943 / 1944	3.	Work performed by the undertaking for its own purposes and capitalised	705
72124	Trademarks and franchises	1945 / 1946	3.	Work performed by the undertaking for its own purposes and capitalised	705
72125	Similar rights and assets				
721251	Copyrights and reproduction rights	1949 / 1950	3.	Work performed by the undertaking for its own purposes and capitalised	705
721258	Other similar rights and assets	1951 / 1952	3.	Work performed by the undertaking for its own purposes and capitalised	705
722	Tangible fixed assets				
7221	Land, fittings and buildings	1955 / 1956	3.	Work performed by the undertaking for its own purposes and capitalised	705
7222	Plant and machinery	1957 / 1958	3.	Work performed by the undertaking for its own purposes and capitalised	705
7223	Other fixtures and fittings, tools and equipment (included motor vehicles)	1959 / 1960	3.	Work performed by the undertaking for its own purposes and capitalised	705
73	Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)				
732	RVA on intangible fixed assets				
7321	RVA on development costs	1965 / 1966	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7322	RVA on concessions, patents, licences, trademarks and similar rights and assets	1967 / 1968	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7324	RVA on down payments and intangible fixed assets under development	1971 / 1972	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
733	RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties				
7331	RVA on land, fixtures and fittings-out and buildings and FVA on investment properties				
73311	RVA on land	1977 / 1978	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73312	RVA on fixtures and fittings-out of land	1979 / 1980	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659

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73313	RVA on buildings	1981 / 1982	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73314	RVA on fixtures and fittings-out of buildings	2815 / 2816	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73315	FVA on investment properties	2817 / 2818	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7332	RVA on plant and machinery	1985 / 1986	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7333	Other fixtures and fittings, tools and equipment (included motor vehicles)	1987 / 1988	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7334	RVA on down payments and tangible fixed assets under development	1989 / 1990	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
734	RVA on inventories				
7341	RVA on inventories of raw materials and consumables	1993 / 1994	7.b)	in respect of current assets	661
7342	RVA on inventories of work and contracts in progress	1995 / 1996	7.b)	in respect of current assets	661
7343	RVA on inventories of goods	1997 / 1998	7.b)	in respect of current assets	661
7344	RVA on inventories of merchandise and other goods for resale	1999 / 2000	7.b)	in respect of current assets	661
7345	RVA on down payments on inventories	2001 / 2002	7.b)	in respect of current assets	661
735	RVA and FVA on receivables from current assets				
7351	RVA on trade receivables	2005 / 2006	7.b)	in respect of current assets	661
7352	RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2007 / 2008	7.b)	in respect of current assets	661
7353	RVA on other receivables	2009 / 2010	7.b)	in respect of current assets	661
7354	FVA on receivables from current assets	2819 / 2820	7.b)	in respect of current assets	661
74	Other operating income				
741	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities				
7411	Concessions	2015 / 2016	4.	Other operating income	713
7412	Patents	2017 / 2018	4.	Other operating income	713
7413	Software licences	2019 / 2020	4.	Other operating income	713
7414	Trademarks and franchises	2021 / 2022	4.	Other operating income	713
7415	Similar rights and assets				
74151	Copyrights and reproduction rights	2025 / 2026	4.	Other operating income	713
74158	Other similar rights and assets	2027 / 2028	4.	Other operating income	713
742	Rental income from ancillary activities				
7421	Rental income on real property	2823 / 2824	4.	Other operating income	713
7422	Rental income on movable property	2825 / 2826	4.	Other operating income	713
743	Attendance fees, director's fees and similar remunerations	2031 / 2032	4.	Other operating income	713
744	Gain of disposal of intangible and tangible fixed assets				
7441	Gain on disposal of intangible fixed assets				
74411	Book value of yielded intangible fixed assets	2831 / 2832	4.	Other operating income	713
74412	Disposal proceeds of intangible fixed assets	2833 / 2834	4.	Other operating income	713
7442	Income of yielded tangible fixed assets				
74421	Book value of yielded tangible fixed assets	2837 / 2838	4.	Other operating income	713
74422	Disposal proceeds of tangible fixed assets	2839 / 2840	4.	Other operating income	713
745	Subsidies for operating activities				
7451	Product subsidies	2035 / 2036	4.	Other operating income	713
7452	Interest subsidies	2037 / 2038	4.	Other operating income	713
7453	Compensatory allowances	2039 / 2040	4.	Other operating income	713
7454	Subsidies in favour of employment development	2041 / 2042	4.	Other operating income	713
7458	Other subsidies for operating activities	2047 / 2048	4.	Other operating income	713
746	Benefits in kind	2841 / 2842	4.	Other operating income	713
747	Reversals of temporarily not taxable capital gains and of investment subsidies				
7471	Temporarily not taxable capital gains not reinvested	2055 / 2056	4.	Other operating income	713
7472	Temporarily not taxable capital gains reinvested	2057 / 2058	4.	Other operating income	713
7473	Capital investment subsidies	2059 / 2060	4.	Other operating income	713

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748	Other miscellaneous operating income				
7481	Insurance indemnities	2051 / 2052	4.	Other operating income	713
7488	Miscellaneous operating income	2845 / 2846	4.	Other operating income	713
749	Reversals of provisions				
7491	Reversals of provisions for taxes	2849 / 2850	4.	Other operating income	713
7492	Reversals of operating provisions	2063 / 2064	4.	Other operating income	713
75	Financial income				
751	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets				
7511	RVA on financial fixed assets				
75111	RVA on shares in affiliated undertakings	2071 / 2072	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75112	RVA on amounts owed by affiliated undertakings	2073 / 2074	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75113	RVA on participating interests	2075 / 2076	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75114	RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests	2077 / 2078	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75115	RVA on securities held as fixed assets	2079 / 2080	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75116	RVA on loans, deposits and claims held as fixed assets	2081 / 2082	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
7512	FVA on financial fixed assets	2085 / 2086	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
752	Income and gains from the disposal of financial fixed assets				
7521	Income from financial fixed assets				
75211	Shares in affiliated undertakings		9.a)	derived from affiliated undertakings	717
75212	Amounts owed by affiliated undertakings	2091 / 2092	10.a)	derived from affiliated undertakings	723
75213	Participating interests		9.b)	other income from participating interests	719
75214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		10.b)	other income not included under a)	725
75215	Securities held as fixed assets		10.b)	other income not included under a)	725
75216	Loans, deposits and claims held as fixed assets		10.b)	other income not included under a)	725
7522	Gains from the disposal of financial fixed assets				
75221	Shares in affiliated undertakings				
752211	Book value of yielded shares in affiliated undertakings	2857 / 2858	9.a)	derived from affiliated undertakings	717
752212	Disposal proceeds of shares in affiliated undertakings	2859 / 2860	9.a)	derived from affiliated undertakings	717
75222	Amounts owed by affiliated undertakings				
752221	Book value of yielded amounts owed by affiliated undertakings	2863 / 2864	10.a)	derived from affiliated undertakings	723
752222	Disposal proceeds of amounts owed by affiliated undertakings	2865 / 2866	10.a)	derived from affiliated undertakings	723
75223	Participating interests				
752231	Book value of yielded participating interests	2869 / 2870	9.b)	other income from participating interests	719
752232	Disposal proceeds of participating interests	2871 / 2872	9.b)	other income from participating interests	719
75224	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
752241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2875 / 2876	10.b)	other income not included under a)	725
752242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2877 / 2878	10.b)	other income not included under a)	725
75225	Securities held as fixed assets				
752251	Book value of yielded securities held as fixed assets	2881 / 2882	10.b)	other income not included under a)	725
752252	Disposal proceeds of securities held as fixed assets	2883 / 2884	10.b)	other income not included under a)	725
75226	Loans, deposits and claims held as fixed assets				
752261	Book value of yielded loans, deposits and claims held as fixed assets	2887 / 2888	10.b)	other income not included under a)	725
752262	Disposal proceed of loans, deposits and claims held as fixed assets	2889 / 2890	10.b)	other income not included under a)	725
753	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities				
7531	RVA on transferable securities				

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75311	RVA on shares in affiliated undertakings	2111 / 2112	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75312	RVA on own shares or corporate units	2115 / 2116	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75313	RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	2113 / 2114	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75318	RVA on other transferable securities	2117 / 2118	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
7532	Fair value adjustments on transferable securities	2893 / 2894	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
754	Gains from the disposal and other income from current receivables and transferable securities of current assets				
7541	Gains from the disposal of receivables from current assets				
75411	on affiliated undertakings	2899 / 2900	11.a)	derived from affiliated undertakings	729
75412	on undertakings with which the undertaking is linked by virtue of participating interests	2901 / 2902	11.b)	other interest and similar income	731
75413	on other current receivables	2903 / 2904	11.b)	other interest and similar income	731
7542	Gains from the disposal of transferable securities				
75421	Shares in affiliated undertakings	2125 / 2126	9.a)	derived from affiliated undertakings	717
75422	Own shares or corporate units	2129 / 2130	10.b)	other income not included under a)	725
75423	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2127 / 2128	9.b)	other income from participating interests	719
75428	Other transferable securities	2131 / 2132	10.b)	other income not included under a)	725
7548	Other income from transferable securities				
75481	Shares in affiliated undertakings	2135 / 2136	9.a)	derived from affiliated undertakings	717
75482	Own shares or corporate units	2139 / 2140	10.b)	other income not included under a)	725
75483	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2137 / 2138	9.b)	other income from participating interests	719
75488	Other transferable securities	2141 / 2142	10.b)	other income not included under a)	725
755	Other interest income from current assets and discounts				
7552	Bank and similar interest				
75521	Interest on bank accounts	2905 / 2906	11.b)	other interest and similar income	731
75523	Interest on financial leases				
755231	from affiliated undertakings	2907 / 2908	11.a)	derived from affiliated undertakings	729
755232	from other	2909 / 2910	11.b)	other interest and similar income	731
7553	Interest on trade receivables	2153 / 2154	11.b)	other interest and similar income	731
7554	Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests				
75541	Interest on amounts owed by affiliated undertakings	2911 / 2912	11.a)	derived from affiliated undertakings	729
75542	Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2913 / 2914	11.b)	other interest and similar income	731
7555	Discounts on bills of exchange				
75551	Discounts on bills of exchange - affiliated undertakings	2915 / 2916	11.a)	derived from affiliated undertakings	729
75552	Discounts on bills of exchange - other	2917 / 2918	11.b)	other interest and similar income	731
7556	Discounts received				
75561	Discounts received - affiliated undertakings	2919 / 2920	11.a)	derived from affiliated undertakings	729
75562	Discounts received - other	2921 / 2922	11.b)	other interest and similar income	731
7558	Interest on other amounts receivable				
75581	Interest on other amounts receivable - affiliated undertakings	2923 / 2924	11.a)	derived from affiliated undertakings	729
75582	Interest on other amounts receivable - other	2925 / 2926	11.b)	other interest and similar income	731
756	Foreign currency exchange gains				
7561	Foreign currency exchange gains - affiliated undertakings	2927 / 2928	11.a)	derived from affiliated undertakings	729
7562	Foreign currency exchange gains - other	2929 / 2930	11.b)	other interest and similar income	731
757	Share of profit from undertakings accounted for under the equity method	2165 / 2166	12.	Share of profit or loss of undertakings accounted for under the equity method	663
758	Other financial income				
7581	Other financial income - affiliated undertakings	2931 / 2932	11.a)	derived from affiliated undertakings	729
7582	Other financial income - other	2933 / 2934	11.b)	other interest and similar income	731
759	Reversals of financial provisions				
7591	Reversals of financial provisions - affiliated undertakings	2935 / 2936	11.a)	derived from affiliated undertakings	729

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7592	Reversals of financial provisions - other	2937 / 2938	11.b)	other interest and similar income	731
77	Adjustments of income taxes				
771	Adjustments of corporate income tax (CIT)	2233 / 2234	15.	Tax on profit or loss	635
772	Adjustments of municipal business tax (MBT)	2235 / 2236	15.	Tax on profit or loss	635
773	Adjustments of foreign income taxes	2237 / 2238	15.	Tax on profit or loss	635
779	Reversals of provisions for deferred taxes	2239 / 2240	15.	Tax on profit or loss	635
78	Adjustments of other taxes not included in the previous caption				
781	Adjustments of net wealth tax (NWT)	2247 / 2248	17.	Other taxes not shown under items 1 to 16	637
782	Adjustments of subscription tax	2249 / 2250	17.	Other taxes not shown under items 1 to 16	637
783	Adjustments of foreign taxes	2251 / 2252	17.	Other taxes not shown under items 1 to 16	637
788	Adjustments of other taxes	2253 / 2254	17.	Other taxes not shown under items 1 to 16	637

Annex N° 1 - Class 1 : Details of the account 106 "Account of the owner or the co-owners"

Chart of accounts			Balance sheet		
Account	**Name**	**Fields**	**Item**	**Name**	**Field**
106	Account of the owner or the co-owners				
1061	Withdrawals for the owner's or the co-owners' personal use				
10611	Cash withdrawals (daily life)	2263 / 2264	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10612	Withdrawals of merchandise, finished products and services (at cost)	2265 / 2266	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10613	Private share of medical services expenses	2267 / 2268	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10614	Private insurance premiums				
106141	Life insurance	2271 / 2272	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106142	Accident insurance	2273 / 2274	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106143	Fire insurance	2275 / 2276	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106144	Third-party insurance	2277 / 2278	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106145	Full coverage insurance	2279 / 2280	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106148	Other private insurance premiums	2281 / 2282	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10615	Contributions				
106151	Social Security	2285 / 2286	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106152	Child benefit office	2287 / 2288	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106153	Health insurance funds	2289 / 2290	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106154	Death and other health insurance funds	2291 / 2292	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303

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106158	Other contributions	2293 / 2294	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10616	In kind withdrawals (personal share of operating costs)				
106161	Wages	2297 / 2298	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106162	Rent	2299 / 2300	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106163	Heating, gas, electricity	2301 / 2302	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106164	Water	2303 / 2304	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106165	Telephone	2305 / 2306	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106166	Car	2307 / 2308	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106168	Other in kind withdrawals	2309 / 2310	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10617	Acquisitions				
106171	Private furniture	2313 / 2314	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106172	Private car	2315 / 2316	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106173	Private held securities	2317 / 2318	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106174	Private buildings	2319 / 2320	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106178	Other acquisitions	2321 / 2322	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10618	Taxes				
106181	Income tax paid	2325 / 2326	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106183	Municipal business tax - payment in arrears	2329 / 2330	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106188	Other taxes	2331 / 2332	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10619	Special private withdrawals				
106191	Repairs to private buildings	2335 / 2336	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106192	Deposits on private financial accounts	2337 / 2338	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106193	Refund of private debts	2339 / 2340	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106194	Gifts and allowance to children	2341 / 2342	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106195	Inheritance taxes and mutation tax due to death	2343 / 2344	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106198	Other special private withdrawals	2345 / 2346	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303

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1062	Additional private contributions from the owner or the co-owners				
10621	Inheritance or donation	2349 / 2350	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10622	Personal holdings	2351 / 2352	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10623	Private loans	2353 / 2354	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10624	Disposals				
106241	Private furniture	2357 / 2358	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106242	Private car	2359 / 2360	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106243	Private shares / bonds	2361 / 2362	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106244	Private buildings	2363 / 2364	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106248	Other disposals	2365 / 2366	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10625	Received rents	2367 / 2368	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10626	Received wages or pensions	2369 / 2370	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10627	Received child benefit	2371 / 2372	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10628	Tax refunds				
106281	Income tax	2375 / 2376	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106284	Municipal business tax (MBT)	2379 / 2380	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106288	Other tax refunds	2381 / 2382	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10629	Business share in private expenses	2383 / 2384	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303

Registre de Commerce et des Sociétés
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To the sole Shareholder of

Tamweelview European Holdings S.A.

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REPORT OF THE *RÉVISEUR D'ENTREPRISES AGRÉÉ*

Opinion

We have audited the annual accounts of Tamweelview European Holdings S.A. (the "Company") which comprise the balance sheet as at 31 December 2024, and the profit and loss account for the year then ended, and notes to the annual accounts, including a summary of significant accounting policies.

In our opinion, the accompanying annual accounts give a true and fair view of the financial position of the Company as at 31 December 2024, and of the results of its operations for the year ended 31 December 2024 in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts.

Basis for Opinion

We conducted our audit in accordance with the Law of 23 July 2016 on the audit profession (Law of 23 July 2016) and with International Standards on Auditing (ISAs) as adopted for Luxembourg by the *"Commission de Surveillance du Secteur Financier"* (CSSF). Our responsibilities under the Law of 23 July 2016 and ISAs as adopted for Luxembourg by the CSSF are further described in the "Responsibilities of the *"réviseur d'entreprises agréé"* for the Audit of the Annual Accounts" section of our report. We are also independent of the *Company* in accordance with the International Code of Ethics for Professional Accountants, including International Independence Standards, issued by the International Ethics Standards Board for Accountants (IESBA Code) as adopted for Luxembourg by the CSSF together with the ethical requirements that are relevant to our audit of the annual accounts, and have fulfilled our other ethical responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Other matters

The annual accounts of the Company for the year ended 31 December 2023 were audited by another auditor who expressed an unmodified opinion on those accounts on the 25 June 2024.

Responsibilities of the Board of Directors and Those Charged with Governance for the Annual Accounts.

The Board of Directors is responsible for the preparation and fair presentation of these annual accounts in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts, and for such internal control as the Board of Directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Responsibilities of the "réviseur d'entreprises agréé" for the Audit of the Annual Accounts

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue a report of the *"réviseur d'entreprises agréé"* that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

As part of an audit in accordance with the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report of the *"réviseur d'entreprises agréé"* to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report of the *"réviseur d'entreprises agréé"*. However, future events or conditions may cause the *Company* to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Deloitte Audit, *Cabinet de révision agréé*

Bogdan Gordiichuk, *Réviseur d'entreprises agréé*
Partner

25 June 2025

From: "arsredovisning@bolagsverket.se" <arsredovisning@bolagsverket.se>
Date: 1 Sep 2025 11:04:55 +0200
To: "PD-DFARAB" <PDDFARAB@bolagsverket.se>
Subject: VB: Ärendenummer 9492001/2025
Attachments: TEHSA_FS 2024 GAAP_2025.07.29.pdf

Från: Albin Krantz <albin.krantz@fokusnordic.com>
Skickat: den 1 september 2025 11:01
Till: arsredovisning@bolagsverket.se
Ämne: Ärendenummer 9492001/2025

Hej, vänligen se bifogat som svar på er förfrågan.

Vänliga hälsningar / Kind regards

Albin Krantz
Senior Fund Controller
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