Note:

The notes include information stipulated by the regulations relating to the content of the notes to the separate financial statements, for which the reporting entity has the content. All data and information disclosed in these notes arise from the bookkeeping and are linked to the separate financial statements. Value figures are in euro cents or whole euro unless stipulated otherwise.

I. GENERAL INFORMATION

1. Company Details

Business name and seat	Advanced Sterilization Products Slovensko s. r. o. v likvidácii Dvořákovo nábrežie 4 811 02 Bratislava
Date of entry into liquidation	2 July 2024
Business activities	– Purchase of goods for sale to final consumer (retail) or to other traders (wholesale) – Wholesale distribution of medical devices

2. Employees

Item	*1.7.2024*	*2023*
Full-time equivalent	-	-

3. Basis of Preparation for the Financial Statements

These financial statements represent the extraordinary financial statements of Advanced Sterilization Products Slovensko s. r. o. v likvidácii (hereinafter "ASP Slovakia"). The financial statements were prepared for the reporting period from 1 January 2024 to 1 July 2024 in compliance with Slovak legislation, ie the Act on Accounting and Accounting Procedures for Businesses.

The financial statements are intended for general use and information; they are not intended for the purposes of any specific user or consideration of any specific transactions. Accordingly, users should not rely exclusively on these financial statements when making decisions.

4. Approval of the 2023 Financial Statements

On 10 June 2024, the Annual General Meeting approved the 2023 financial statements of Advanced Sterilization Products Slovensko s. r. o. v likvidácii.

5. Consolidated Financial Statements

Advanced Sterilization Products Slovensko s. r. o. v likvidácii is a subsidiary of companies: ASP, The Netherlands B.V., seated at BIC 1, 5657 BX, Eindhoven, The Netherlands; and ASP International GmbH, seated at Im Majorenacker 10, Schaffhausen 8207, Switzerland.

Fortive Corporation, seated at 6920 SEAWAY BLVD, Everett, WA 98203, Delaware, US prepares the consolidated financial statements for the largest, and also the smallest group of companies in the consolidation group. The consolidated financial statements of the group is available at its seat.

II. COMPANY'S BODIES

The executive manager acts on its own behalf.

1. Members of company bodies

Partners:	ASP International GmbH, Im Majorenacker 10, Schaffhausen 8207, Switzerland ASP Nederland B.V., 5657 BX Eindhoven, BIC 1, The Kingdom of Netherlands
Executives:	Mads Ransby Olsen, Riverview St 2010, Austin TX 78702, United States of America (from 24 April 2020) Michael Ewald, Marie-Curie-Str 13, Wenzenbach 931 73, Germany (from 24 April 2020)

2. Guarantees and Other Forms of Security Provided to Members of the Company's Bodies

The Company did not provide guarantees, other collateral or loans to members of the statutory body or another body of the entity during the accounting period. In the accounting period for which the financial statements were prepared, the members of the statutory body did not use the funds for private purposes.

III. ACCOUNTING PRINCIPLES AND METHODS APPLIED

1. The Company applies accounting principles and procedures pursuant to the Act on Accounting and Accounting Procedures for Businesses effective in the Slovak Republic. The accounting books are kept in the monetary units of the Slovak currency, ie euro.

2. The extraordinary financial statements as of 1 July 2024 were prepared based on the decision of the sole shareholder, dated 10 May 2024, to enter into liquidation as of 2 July 2024.

3. Revenues and costs are recognised as they are earned or incurred under the accrual basis of accounting. All revenues and costs related to the reporting period are used as a basis regardless of their settlement date.

4. When measuring assets and liabilities, the prudence principle is followed, ie all risks, losses, and impairments related to assets and liabilities and known as at the reporting date are used as a basis.

5. Revenue recognition – revenues are recognised when the delivery terms are fulfilled, since at that moment significant risks and ownership rights are transferred to the customer.

6. Non-current and current receivables, payables, loans, and interest-bearing borrowings – receivables and payables are disclosed on the balance sheet as either non-current or current following their residual maturities as at the reporting date. Portions of non-current receivables and portions of non-current payables due within one year from the reporting date are disclosed on the balance sheet as current receivables and current payables, as appropriate.

7. Estimates made – when compiling financial statements, the Company's management is required to prepare estimates and assumptions that influence the recognised amounts of assets and liabilities, and the disclosure of contingent assets and liabilities as at the reporting date, as well as the disclosed amounts of revenues and expenses during the year. The actual results may differ from these estimates.

8. Reported tax – Slovak tax legislation is relatively new, lacks precedents, and is subject to continuous amendments. Since various interpretations of tax laws and regulations in the application thereof to various transaction types exist, the amounts disclosed in the financial statements may later change, based on the ultimate opinion of the tax authorities.

9. Recognition of Individual Items of Assets and Liabilities – Initial Measurement

Upon acquisition, the cost principle is applied and individual items of assets and liabilities are measured as follows:

a) Purchased non-current intangible assets – at cost. The cost is the price given to acquire the assets including the related incidental costs (customs duties, transportation, assembly, insurance premium, etc) and all price reductions (credit notes, discounts, rebates, price reductions, bonuses, etc).

b) Receivables
- When originated – at face value.
- Where acquired (assigned) for consideration or through a contribution to the registered capital – at cost.

c) Financial assets:
- Cash, stamps and vouchers – at face value

d) Payables:
- When incurred – at face value.
- Where assumed – at cost.
- Where acquired by the purchase of a business or part thereof, and acquired through a contribution of a business or part thereof, and acquired through an exchange – at fair value.

e) Provisions for liabilities – at the anticipated amount payable.

f) Current income taxes – pursuant to the Slovak Income Tax Act, current income taxes are determined based on the pre-tax accounting profits at the rate of 21% after adjustments for certain items for tax purposes.

10. Recognition of Individual Items of Assets and Liabilities – Subsequent Measurement

Estimated risks, losses, and impairments related to assets and liabilities are reflected in provisions for liabilities, provisions for assets, and depreciation charges.

- Provisions for liabilities – liabilities with uncertain timing or amount are recognised at the anticipated amount payable. The Company creates provisions for unbilled services. The amount of the provisions and the grounds for their recognition are assessed as at the reporting date.
- Provisions for assets are recorded in the amount of a justifiable assumption of the impairment of assets when compared to their valuation in the accounting books as follows:
  - For receivables provisions are in amount 0.3 % value of annual revenues from sales.

11. Translation of Amounts Denominated in Foreign Currency to Slovak Currency

Assets and liabilities denominated in a foreign currency are translated to euro using the reference exchange rate determined and announced by the European Central Bank (ECB) or the National Bank of Slovakia (NBS) on the date preceding the transaction date, on the reporting date and on the date of the decisive date on which the assets and liabilities are assumed from a foreign legal entity being wound-up. Advances received and made in a foreign currency are not translated as at the reporting date. For foreign currency purchases and sales in euro, and upon the transfer of funds from an account established in a foreign currency to an account established in euro and from an account established in euro to an account established in a foreign currency, the exchange rates at which these amounts were purchased or sold were applied. If the sale or purchase of a foreign currency is performed at an exchange rate other than the one offered by a commercial bank in its foreign exchange list, the exchange rate offered by such commercial bank in its foreign exchange list on the transaction settlement date is used. If the sale or purchase is not performed with a commercial bank, the reference exchange rate determined and announced by the ECB or the NBS on the date preceding the transaction settlement date is used.

12. Changes in Accounting Principles and Accounting Methods

From 1 January 2024 to 1 July 2024 there was no change in the accounting principles or accounting methods.

13. Correction of Material Errors of Previous Periods

The company did not book any important corrections of the past reporting period during the current reporting period, which could to have an impact for results from previous year.

IV. DATA DISCLOSED ON THE ASSETS SIDE OF THE BALANCE SHEET

1. Fixed assets

Goodwill

Based on Transfer Agreement, dated as of 29 April 2019, Advanced Sterilization Products Slovakia s.r.o. company took over from Johnson & Johnson s.r.o. a part of its activities related to company's main business activity. The goodwill, arising from the transfer, represents the value 203,796 euros. The Company did not provide the impairment test of goodwill value in the past years. The Company decided about linear 5-years accounting amortization of goodwill. As of 31 December 2023, goodwill had a zero residual book value.

2. Expenses and Revenues of Extraordinary Scope or Occurrence

The Company did not account for costs and revenues of extraordinary scope or occurence.

V. OTHER ASSETS AND OTHER LIABILITIES

1. Contingent Liabilities

Tax returns remain open and may be subject to review over a period of five years. The fact that a certain period or tax return related to this period has been subject to review does not eliminate the possibility of this period being subject to a potential further review over the five-year period. Accordingly, as at 1 July 2024, the Company's tax returns for 2020 to 2024 remain open and may be subject to review.

Under the current Slovak legislation, the Company is obliged to pay an average one-month salary to retiring employees. The Company has estimated that the amount of this obligation is insignificant. The financial statements do not include any adjustments in this regard.

2. Contingent Assets

The Company does not record contingent assets in 2024 and 2023.

3. Off-balance Sheet Accounts

The Company did not book on off-balance sheet accounts during the accounting period.

VI. EVENTS THAT OCCURRED BETWEEN THE REPORTING DATE AND THE DATE ON WHICH THE FINANCIAL STATEMENTS WERE AUTHORISED FOR ISSUE

Based on the decision of the shareholder, the company entered into liquidation on 2 July 2024.