

Atos IT Solutions and Services s.r.o.
Bratislava

A U D I T R E P O R T

**ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

CONTENTS

- **Independent auditor's report**
- **Financial Statements as of 31 December 2022**
- **Annual report**

INDEPENDENT AUDITOR'S REPORT

This Report is intended for partners and Managing Director of the company

Atos IT Solutions and Services s.r.o.

Limited liability company with registered capital of EUR 8 152 000
The headquarters of the Company: Pribinova 19/7828, 811 09 Bratislava
Identification code (IČO): 45 650 276

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the company Atos IT Solutions and Services s.r.o. ("the Company"), which comprise the balance sheet as at 31 December 2022, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and methods and other explanatory information, showing a balance sheet total of EUR 30 697 695 and a profit of EUR 980 513.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company

Atos IT Solutions and Services s.r.o.

Bratislava
as at 31 December 2022,

and of its financial performance for the year then ended in accordance with the Act on Accounting No. 431/2002 Coll. as amended (hereinafter as "Act on Accounting")

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Act No. 423/2015 Coll on Statutory Audit and on amendments of Act No. 431/2002 Coll. On Accounting as amended (hereinafter as "Act on Statutory Audit") related to the ethical requirements, including Code of Ethics for Professional Accountants, that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Act on Accounting and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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.
- 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 and methods used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 auditor's report to the related disclosures in the financial statements 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 auditor's report. 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Other Legal and Regulatory Requirements

Report on information contained in Annual Report

Management is responsible for the information contained in the Annual Report prepared in accordance with the Act on Accounting. Our opinion on the financial statements does not cover the other information in annual report.

In connection with our audit of the financial statements, our responsibility is to read the information in annual report, in doing so, consider whether the other information is materially inconsistent with the audited financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We considered, whether the Annual Report of the Company contains all data, which is required by the Act on accounting.

Based on the work performed during the audit of the financial statements, we concluded the following:

- information in the Annual Report for the year ending on 31 December 2022 are consistent with the financial statements for that year,
- the annual report contains all information required by the Act on accounting.

Furthermore, based on our knowledge about the accounting unit and its situation obtained during the audit of the financial statements, we are required to report, whether we have identified any material misstatement in the Annual Report that we received prior to the date of this auditor's report. We have nothing to report in this regard.

Bratislava on 15 March 2023

Grant Thornton Audit, s.r.o.

Audit company

Licence No. 28

Hodžovo námestie 1/A, 811 06 Bratislava



Ing. Filip Tichý
Managing Director



Ing. Zuzana Šandorová
Statutory auditor, Licence No. 1110

Úč POD

FINANCIAL STATEMENTS

of entrepreneurs maintaining accounts under the system of double entry bookkeeping

as of 3 1 . 1 2 . 2 0 2 2

Numerical data must align right, other data must be written from left. Unused rows must be left blank.

Data must be written in block letters (based on the example), by typewriter or printer, in black or dark blue ink.

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| | | |
|---|---|--|
| Tax identification number 2 0 2 3 1 1 0 6 6 1 | Financial statements Accounting entity | Month Year |
| Identification number 4 5 6 5 0 2 7 6 | <input checked="" type="checkbox"/> ordinary small | For period from 0 1 2 0 2 2 |
| SK NACE 6 2 . 0 9 . 0 | extraordinary <input checked="" type="checkbox"/> large | to 1 2 2 0 2 2 |
| | interim (marked with x) | Directly preceding from 0 1 2 0 2 1 |
| | | period to 1 2 2 0 2 1 |

Attached parts of the financial statements

☒ Balance sheet

(Úč POD 1-01)

(in whole euros)

☒ Income Statements

(Úč POD 2-01)

(in whole euros)

☒ Notes to the Financial Statements

(Úč POD 3-01)

(in whole euros or eurocents)

Legal name (designation) of the accounting entity

A t o s I T S o l u t i o n s a n d S e r v i c e s s . r . o .

Registered office of the accounting entity

Street

P r i b i n o v a

Number

1 9

Zip code

Municipality

8 1 1 0 9 B r a t i s l a v a

Designation of the Commercial Register and company registration number

D C B r a t i s l a v a l . , s e c t i o n s . r . o . , f i l e 6 6 6 3 8 / B

Telephone

Fax

0 2 / 6 8 5 2 4 0 4 5 0 2 / 5 9 6 8 5 4 0 0

E-mailová adresa

Prepared on:

2 8 . 0 2 . 2 0 2 3

Approved on:

Signature of the accounting entity's statutory body or a member of the accounting entity's statutory body or the signature of a sole trader who is the accounting entity

Tax Office records

Place for the reference number

Stamp of the Tax Office

| Line a | ASSETS b | Line no. c | Current period | | Prior period | |
|-----------|--|------------------|----------------|----------------------|--------------|-------------|
| | | | 1 | Gross value - part 1 | Net value 2 | Net value 3 |
| | | | | Adjustment - part 2 | | |
| | TOTAL ASSETS line 02 + line 33 + line 74 | 01 | 34 760 647 | 30 697 695 | | |
| | | | 4 062 952 | | 29 668 998 | |
| A. | Non-current assets line 03 + line 11 + line 21 | 02 | 3 813 546 | 624 807 | | |
| | | | 3 188 739 | | 907 103 | |
| A.I. | Non-current intangible assets - total (lines 04 to 10) | 03 | 1 468 210 | 85 095 | | |
| | | | 1 383 115 | | 241 966 | |
| A.I.1. | Capitalized development costs (012) - /072, 091A/ | 04 | | | | |
| | | | | | | |
| 2. | Software (013)-/073, 091A/ | 05 | 674 983 | 5 772 | | |
| | | | 669 211 | | 3 998 | |
| 3. | Valuable rights (014)-/074, 091A/ | 06 | | | | |
| | | | | | | |
| 4. | Goodwill (015) - /075, 091A/ | 07 | 793 227 | 79 323 | | |
| | | | 713 904 | | 237 968 | |
| 5. | Other non-current intangible assets (019, 01X) - /079, 07X, 091A/ | 08 | | | | |
| | | | | | | |
| 6. | Acquisition of non-current intangible assets (041) - /093/ | 09 | | | | |
| | | | | | | |
| 7. | Advance payments made for non-current intangible assets (051) - /095A/ | 10 | | | | |
| | | | | | | |
| A.II. | Property, plant and equipment - total (lines 12 to 20) | 11 | 2 345 336 | 539 712 | | |
| | | | 1 805 624 | | 665 137 | |
| A.II.1. | Land (031) - /092A/ | 12 | | | | |
| | | | | | | |
| 2. | Structures (021) - /081, 092A/ | 13 | | | | |
| | | | | | | |
| 3. | Individual movable assets and sets of movable assets (022) - /082, 092A/ | 14 | 2 323 939 | 518 315 | | |
| | | | 1 805 624 | | 664 510 | |
| 4. | Perennial crops (025) - /085, 092A/ | 15 | | | | |
| | | | | | | |

| | | | | | |
|----------|---|----|--------|--------|-----|
| 5. | Livestock (026) - /086, 092A/ | 16 | | | |
| | | | | | |
| 6. | Other property, plant and equipment (029, 02X, 032) - /089, 08X, 092A/ | 17 | | | |
| | | | | | |
| 7. | Acquisition of property, plant and equipment (042) - /094/ | 18 | 21 397 | 21 397 | |
| | | | | | 627 |
| 8. | Advance payments made for property, plant and equipment (052) - /095A/ | 19 | | | |
| | | | | | |
| 9. | Value adjustment to acquired assets (+/- 097) +/- 098 | 20 | | | |
| | | | | | |
| A.III. | Non-current financial assets - total (lines 22 to 32) | 21 | | | |
| | | | | | |
| A.III.1. | Shares and ownership interests in affiliated accounting entities (061A, 062A, 063A) - /096A/ | 22 | | | |
| | | | | | |
| 2. | Shares and ownership interests with participating interest, except for affiliated accounting entities (062A) - /096A/ | 23 | | | |
| | | | | | |
| 3. | Other available-for-sale securities and ownership interests (063A) - /096A/ | 24 | | | |
| | | | | | |
| 4. | Loans to affiliated accounting entities (066A) - /096A/ | 25 | | | |
| | | | | | |
| 5. | Loans within participating interest, except for affiliated accounting entities (066A) - /096A/ | 26 | | | |
| | | | | | |
| 6. | Other loans (067A) - /096A/ | 27 | | | |
| | | | | | |
| 7. | Debt securities and other non-current financial assets (065A, 069A, 06XA) - /096A/ | 28 | | | |
| | | | | | |
| 8. | Loans and other non-current financial assets with remaining maturity of up to one year | 29 | | | |
| | | | | | |
| 9. | Bank accounts with notice period exceeding one year (22XA) | 30 | | | |
| | | | | | |
| 10. | Acquisition of non-current financial assets(043) - /096A/ | 31 | | | |
| | | | | | |

| | | | | | |
|---------|---|----|------------|------------|------------|
| 11. | Advance payments made for non-current financial assets (053) - /095A/ | 32 | | | |
| | | | | | |
| B. | Current assets line 34 + line 41 + line 53 + line 66 + line 71 | 33 | 29 810 240 | 28 936 027 | |
| | | | 874 213 | | 27 158 185 |
| B.I. | Inventory - total (lines 35 to 40) | 34 | 91 586 | 88 440 | |
| | | | 3 146 | | 73 596 |
| B.I.1. | Raw material (112, 119, 11X) - /191, 19X/ | 35 | 25 181 | 25 181 | |
| | | | | | 26 708 |
| 2. | Work in progress and semi-finished products (121, 122, 12X) - /192, 193, 19X/ | 36 | | | |
| | | | | | |
| 3. | Finished goods (123) - /194/ | 37 | | | |
| | | | | | |
| 4. | Animals (124) - /195/ | 38 | | | |
| | | | | | |
| 5. | Merchandise (132, 133, 13X, 139) - /196, 19X/ | 39 | 66 405 | 63 259 | |
| | | | 3 146 | | 46 888 |
| 6. | Advance payments made for inventory (314A) - /391A/ | 40 | | | |
| | | | | | |
| B.II. | Non-current receivables - total (line 42 + lines 46 to 52) | 41 | 1 745 132 | 1 745 132 | |
| | | | | | 1 682 161 |
| B.II.1. | Trade receivables - total (lines 43 to 45) | 42 | | | |
| | | | | | |
| 1.a. | Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 43 | | | |
| | | | | | |
| 1.b. | Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 44 | | | |
| | | | | | |
| 1.c. | Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 45 | | | |
| | | | | | |
| 2. | Net value of contract (316A) | 46 | | | |
| | | | | | |
| 3. | Other receivables from affiliated accounting entities (351A) - /391A/ | 47 | | | |
| | | | | | |

| | | | | | |
|----------|---|----|-----------|-----------|-----------|
| 4. | Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/ | 48 | | | |
| | | | | | |
| 5. | Receivables from participants, members, and association (354A, 355A, 358A, 35XA) - /391A/ | 49 | | | |
| | | | | | |
| 6. | Receivables related to derivative transactions (373A, 376A) | 50 | | | |
| | | | | | |
| 7. | Other receivables (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/ | 51 | | | |
| | | | | | |
| 8. | Deferred tax asset (481A) | 52 | 1 745 132 | 1 745 132 | |
| | | | | | 1 682 161 |
| B.III. | Current receivables - total (line 54 + lines 58 to 65) | 53 | 9 512 350 | 8 641 283 | |
| | | | 871 067 | | 9 051 013 |
| B.III.1. | Trade receivables - total (lines 55 to 57) | 54 | 9 498 624 | 8 627 557 | |
| | | | 871 067 | | 8 944 029 |
| 1.a. | Trade receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 55 | 635 657 | 620 527 | |
| | | | 15 130 | | 715 120 |
| 1.b. | Trade receivables within participating interest, except for receivables from affiliated accounting entities (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 56 | | | |
| | | | | | |
| 1.c. | Other trade receivables (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/ | 57 | 8 862 967 | 8 007 030 | |
| | | | 855 937 | | 8 228 909 |
| 2. | Net value of contract (316A) | 58 | 0 | 0 | |
| | | | | | |
| 3. | Other receivables from affiliated accounting entities (351A) - /391A/ | 59 | | | |
| | | | | | |
| 4. | Other receivables within participating interest, except for receivables from affiliated accounting entities (351A) - /391A/ | 60 | | | |
| | | | | | |
| 5. | Receivables from participants, members, and association (354A, 355A, 358A, 35XA, 398A) - /391A/ | 61 | | | |
| | | | | | |
| 6. | Social security (336A) - /391A/ | 62 | | | |
| | | | | | |
| 7. | Tax assets and subsidies (341, 342, 343, 345, 346, 347) - /391A/ | 63 | 18 | 18 | |
| | | | | | 93 162 |

| | | | | | |
|---------|--|----|------------|------------|------------|
| 8. | Receivables related to derivative transactions (373A, 376A) | 64 | | | |
| | | | | | |
| 9. | Other receivables (335A, 33XA, 371A, 374A, 375A, 378A) - /391A/ | 65 | 13 708 | 13 708 | |
| | | | | | 13 822 |
| B.IV. | Current financial assets - total (lines 67 to 70) | 66 | | | |
| | | | | | |
| B.IV.1. | Current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/ | 67 | | | |
| | | | | | |
| 2. | Current financial assets, not including current financial assets in affiliated accounting entities (251A, 253A, 256A, 257A, 25XA) - /291A, 29XA/ | 68 | | | |
| | | | | | |
| 3. | Own shares and own ownership interests (252) | 69 | | | |
| | | | | | |
| 4. | Acquisition of current financial assets (259, 314A) - /291A/ | 70 | | | |
| | | | | | |
| B.V. | Financial accounts line 72 + line 73 | 71 | 18 461 172 | 18 461 172 | |
| | | | | | 16 351 415 |
| B.V.1. | Cash (211, 213, 21X) | 72 | 187 | 187 | |
| | | | | | 187 |
| 2. | Bank accounts (221A, 22X, +/- 261) | 73 | 18 460 985 | 18 460 985 | |
| | | | | | 16 351 228 |
| C. | Accruals/deferrals - total (lines 75 to 78) | 74 | 1 136 861 | 1 136 861 | |
| | | | | | 1 603 710 |
| C.1. | Prepaid expenses - long-term (381A, 382A) | 75 | 34 029 | 34 029 | |
| | | | | | 88 026 |
| 2. | Prepaid expenses - short-term (381A, 382A) | 76 | 260 395 | 260 395 | |
| | | | | | 1 135 184 |
| 3. | Accrued income - long-term (385A) | 77 | | | |
| | | | | | |
| 4. | Accrued income - short-term (385A) | 78 | 842 437 | 842 437 | |
| | | | | | 380 500 |

| Line a | Liabilities and Equity b | Line No.: c | Current accounting period 4 | Preceding accounting period 5 |
|----------------|--|----------------|--------------------------------|----------------------------------|
| | TOTAL EQUITY AND LIABILITIES line 80 + line 101 + line 141 | 79 | 30 697 695 | 29 668 998 |
| A. | Equity line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 100 | 80 | 9 870 645 | 10 445 367 |
| A.I. | Share capital - total (lines 82 to 84) | 81 | 8 152 000 | 8 152 000 |
| A.I.1. | Share capital (411 or +/- 491) | 82 | 8 152 000 | 8 152 000 |
| 2. | Change in share capital +/- 419 | 83 | | |
| 3. | Unpaid share capital (/-/353) | 84 | | |
| A.II. | Share premium (412) | 85 | | |
| A.III. | Other capital funds (413) | 86 | | |
| A.IV. | Legal reserve funds line 88 + line 89 | 87 | 738 132 | 656 278 |
| A.IV.1. | Legal reserve fund and non-distributable fund (417A, 418, 421A, 422) | 88 | 738 132 | 656 278 |
| 2. | Reserve fund for own shares and own ownership interests (417A, 421A) | 89 | | |
| A.V. | Other funds created from profit line 91 + line 92 | 90 | | |
| A.V.1. | Statutory funds (423, 42X) | 91 | | |
| 2. | Other funds (427, 42X) | 92 | | |
| A.VI. | Differences from revaluation - total (lines 94 to 96) | 93 | | |
| A.VI.1. | Differences from revaluation of assets and liabilities (+/- 414) | 94 | | |
| 2. | Investment revaluation reserves (+/- 415) | 95 | | |
| 3. | Differences from revaluation in the event of a merger, amalgamation into a separate accounting entity or demerger (+/- 416) | 96 | | |
| A.VII. | Net profit/loss of previous years line 98 + line 99 | 97 | | |
| A.VII.1. | Retained earnings from previous years (428) | 98 | | |
| 2. | Accumulated losses from previous years (/-/429) | 99 | | |
| A.VIII. | Net profit/loss for the accounting period after tax +/- line 01 - (line 81 + line 85 + line 86 + line 87 + line 90 + line 93 + line 97 + line 101 + line 141) | 100 | 980 513 | 1 637 089 |
| B. | Liabilities line 102 + line 118 + line 121 + line 122 + line 136 + line 139 + line 140 | 101 | 20 576 896 | 18 074 683 |
| B.I. | Non-current liabilities - total (line 103 + lines 107 to 117) | 102 | 118 954 | 105 158 |
| B.I.1. | Non-current trade liabilities - total (lines 104 to 106) | 103 | | |
| 1.a. | Trade liabilities to affiliated accounting entities (321A, 475A, 476A) | 104 | | |
| 1.b. | Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 475A, 476A) | 105 | | |

| | | | | |
|----------------|--|------------|-------------------|-------------------|
| 1.c. | Other trade liabilities (321A, 475A, 476A) | 106 | | |
| 2. | Net value of contract (316A) | 107 | | |
| 3. | Other liabilities to affiliated accounting entities (471A, 47XA) | 108 | | |
| 4. | Other liabilities within participating interest, except for liabilities to affiliated accounting entities (471A, 47XA) | 109 | | |
| 5. | Other non-current liabilities(479A, 47XA) | 110 | | |
| 6. | Long-term advance payments received (475A) | 111 | | |
| 7. | Long-term bills of exchange to be paid (478A) | 112 | | |
| 8. | Bonds issued (473A/-/255A) | 113 | | |
| 9. | Liabilities related to social fund (472) | 114 | 118 954 | 105 158 |
| 10. | Other non-current liabilities (336A, 372A, 474A, 47XA) | 115 | | |
| 11. | Non-current liabilities related to derivative transactions (373A, 377A) | 116 | | |
| 12. | Deferred tax liability (481A) | 117 | | |
| B.II. | Long-term provisions line 119 + line 120 | 118 | 1 027 342 | 754 483 |
| B.II.1. | Legal provisions (451A) | 119 | | |
| 2. | Other provisions (459A, 45XA) | 120 | 1 027 342 | 754 483 |
| B.III. | Long-term bank loans (461A, 46XA) | 121 | | |
| B.IV. | Current liabilities - total (line 123 + lines 127 to 135) | 122 | 14 616 942 | 12 816 163 |
| B.IV.1. | Trade liabilities - total (lines 124 to 126) | 123 | 9 031 015 | 9 352 107 |
| 1.a. | Trade liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA) | 124 | 1 259 409 | 701 504 |
| 1.b. | Trade liabilities within participating interest, except for liabilities to affiliated accounting entities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA) | 125 | | |
| 1.c. | Other trade liabilities (321A, 322A, 324A, 325A, 326A, 32XA, 475A, 476A, 478A, 47XA) | 126 | 7 771 606 | 8 650 603 |
| 2. | Net value of contract (316A) | 127 | 1 759 068 | 1 499 620 |
| 3. | Other liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA) | 128 | | |
| 4. | Other liabilities within participating interest, except for liabilities to affiliated accounting entities (361A, 36XA, 471A, 47XA) | 129 | | |
| 5. | Liabilities to partners and association (364, 365, 366, 367, 368, 398A, 478A, 479A) | 130 | 1 473 381 | |
| 6. | Liabilities to employees (331, 333, 33X, 479A) | 131 | 573 040 | 504 995 |
| 7. | Liabilities related to social security (336A) | 132 | 391 369 | 347 182 |
| 8. | Tax liabilities and subsidies (341, 342, 343, 345, 346, 347, 34X) | 133 | 1 350 878 | 1 083 836 |
| 9. | Liabilities related to derivative transactions (373A, 377A) | 134 | | |
| 10. | Other liabilities (372A, 379A, 474A, 475A, 479A, 47XA) | 135 | 38 191 | 28 423 |
| B.V. | Short-term provisions line 137 + line 138 | 136 | 4 813 658 | 4 398 879 |
| B.V.1. | Legal provisions (323A, 451A) | 137 | 95 443 | 83 621 |

| | | | | |
|--------|--|-----|-----------|-----------|
| 2. | Other provisions (323A, 32X, 459A, 45XA) | 138 | 4 718 215 | 4 315 258 |
| B.VI. | Current bank loans (221A, 231, 232, 23X, 461A, 46XA) | 139 | | |
| B.VII. | Short-term financial assistance (241, 249, 24X, 473A /-255A) | 140 | | |
| C. | Accruals/deferrals - total (lines 142 to 145) | 141 | 250 154 | 1 148 948 |
| C.1. | Accrued expenses - long-term (383A) | 142 | | |
| 2. | Accrued expenses - short-term (383A) | 143 | | |
| 3. | Deferred income - long-term (384A) | 144 | | 1 348 |
| 4. | Deferred income - short-term (384A) | 145 | 250 154 | 1 147 600 |

| Income Statement Úč POD 2-01 | | | Tax ID 2 0 2 3 1 1 0 6 6 | Reg.No. 4 5 6 5 0 2 7 6 |
|------------------------------|---|--------------|--------------------------------|----------------------------------|
| Line a | Text b | Line no c | Actual result in | |
| | | | current accounting period 1 | preceding accounting period 2 |
| * | Net turnover (part of account class 6 according to the Act) | 01 | 48 341 025 | 48 328 445 |
| ** | Operating income - total (lines 03 to 09) | 02 | 49 017 644 | 49 662 507 |
| I. | Revenue from the sale of merchandise (604, 607) | 03 | 7 944 080 | 14 487 283 |
| II. | Revenue from the sale of own products (601) | 04 | | |
| III. | Revenue from the sale of services (602, 606) | 05 | 40 396 945 | 33 841 162 |
| IV. | Changes in internal inventory (+/-) (account group 61) | 06 | | |
| V. | Own work capitalized (account group 62) | 07 | | |
| VI. | Revenue from the sale of non-current intangible assets, property, plant and equipment, and raw materials (641, 642) | 08 | 6 794 | 6 336 |
| VII. | Other operating income(644, 645, 646, 648, 655, 657) | 09 | 669 825 | 1 327 726 |
| ** | Operating expenses - total line 11 + line 12 + line 13 + line 14 + line 15 + line 20 + line 21 + line 24 + line 25 + line 26 | 10 | 47 724 525 | 47 547 728 |
| A. | Cost of merchandise sold (504, 507) | 11 | 6 310 119 | 12 688 252 |
| B. | Consumed raw materials, energy consumption, and consumption of other non-inventory supplies (501, 502, 503) | 12 | 1 795 626 | 1 101 491 |
| C. | Value adjustments to inventory (+/-) (505) | 13 | 2 025 | -688 |
| D. | Services (account group 51) | 14 | 24 995 251 | 20 195 157 |
| E. | Personnel expenses - total (lines 16 to 19) | 15 | 13 605 894 | 12 946 393 |
| E.1. | Wages and salaries (521, 522) | 16 | 9 570 912 | 9 087 766 |
| 2. | Remuneration of board members of company or cooperative (523) | 17 | | |
| 3. | Social security expenses (524, 525, 526) | 18 | 3 731 405 | 3 500 295 |
| 4. | Social expenses (527, 528) | 19 | 303 577 | 358 332 |
| F. | Taxes and fees (account group 53) | 20 | 2 598 | 4 168 |
| G. | Amortization and value adjustments to non-current intangible assets and depreciation and value adjustments to property, plant and equipment (line 22 + line 23) | 21 | 437 996 | 366 993 |
| G.1. | Amortization of non-current intangible assets and depreciation of property, plant and equipment (551) | 22 | 437 996 | 366 993 |
| 2. | Value adjustments to non-current intangible assets and property, plant and equipment (+/-) (553) | 23 | | |
| H. | Carrying value of non-current assets sold and raw materials sold (541, 542) | 24 | | 223 |
| I. | Value adjustments to receivables (+/-) (547) | 25 | -877 | -4 811 |
| J. | Other operating expenses (543, 544, 545, 546, 548, 549, 555, 557) | 26 | 575 893 | 250 550 |
| *** | Profit/loss from operations (+/-) (line 02 - line 10) | 27 | 1 293 119 | 2 114 779 |

| Income Statement Ůč POD 2-01 | | | Tax ID 2 0 2 3 1 1 0 6 6 | Reg.No. 4 5 6 5 0 2 7 6 |
|------------------------------|--|-----------|-----------------------------|-------------------------------|
| Line a | Text b | Line no c | Actual result in | |
| | | | current accounting period 1 | preceding accounting period 2 |
| * | Added value (line 03 + line 04 + line 05 + line 06 + line 07) - (line 11 + line 12 + line 13 + line 14) | 28 | 15 238 004 | 14 344 233 |
| ** | Income from financial activities - total line 30 + line 31 + line 35 + line 39 + line 42 + line 43 + line 44 | 29 | 85 254 | 86 074 |
| VIII. | Revenue from the sale of securities and shares (661) | 30 | | |
| IX. | Income from non-current financial assets (lines 32 to 34) | 31 | | |
| IX.1. | Income from securities and ownership interests in affiliated accounting entities (665A) | 32 | | |
| 2. | Income from securities and ownership interests within participating interest, except for income of affiliated accounting entities (665A) | 33 | | |
| 3. | Other income from securities and ownership interests (665A) | 34 | | |
| X. | Income from current financial assets - total (lines 36 to 38) | 35 | | |
| X.1. | Income from current financial assets in affiliated accounting entities (666A) | 36 | | |
| 2. | Income from current financial assets within participating interest, except for income of affiliated accounting entities (666A) | 37 | | |
| 3. | Other income from current financial assets (666A) | 38 | | |
| XI. | Interest income (line 40 + line 41) | 39 | 21 951 | 206 |
| XI.1. | Interest income from affiliated accounting entities (662A) | 40 | | |
| 2. | Other interest income (662A) | 41 | 21 951 | 206 |
| XII. | Exchange rate gains (663) | 42 | 63 303 | 85 868 |
| XIII. | Gains on revaluation of securities and income from derivative transactions (664, 667) | 43 | | |
| XIV. | Other income from financial activities (668) | 44 | | |
| ** | Expenses related to financial activities - total line 46 + line 47 + line 48 + line 49 + line 52 + line 53 + line 54 | 45 | 25 654 | 26 954 |
| K. | Securities and shares sold (561) | 46 | | |
| L. | Expenses related to current financial assets (566) | 47 | | |
| M. | Value adjustments to financial assets (+/-) (565) | 48 | | |
| N. | Interest expense (line 50 + line 51) | 49 | | |
| N.1. | Interest expenses related to affiliated accounting entities (562A) | 50 | | |
| 2. | Other interest expenses (562A) | 51 | | |
| O. | Exchange rate losses (563) | 52 | 7 755 | 9 911 |
| P. | Loss on revaluation of securities and expenses related to derivative transactions (564, 567) | 53 | | |
| Q. | Other expenses related to financial activities (568, 569) | 54 | 17 899 | 17 043 |

| Income Statement Úč POD 2-01 | | | Tax ID 2 0 2 3 1 1 0 6 6 | Reg.No. 4 5 6 5 0 2 7 6 |
|------------------------------|--|--------------|--------------------------------|----------------------------------|
| Line a | Text b | Line no c | Actual result in | |
| | | | current accounting period 1 | preceding accounting period 2 |
| *** | Profit/loss from financial activities (+/-) (line 29 - line 45) | 55 | 59 600 | 59 120 |
| **** | Profit/loss for the accounting period before tax (+/-) (line 27 + line 55) | 56 | 1 352 719 | 2 173 899 |
| R. | Income tax (line 58 + line 59) | 57 | 372 206 | 536 810 |
| R.1. | Income tax - current (591, 595) | 58 | 435 177 | 328 712 |
| 2. | Income tax - deferred (+/-) (592) | 59 | -62 971 | 208 098 |
| S. | Transfer of net profit/net loss shares to partners (+/-596) | 60 | | |
| **** | Profit/loss for the accounting period after tax (+/-) (line 56 - line 57 - line 60) | 61 | 980 513 | 1 637 089 |

A. INFORMATION ABOUT ACCOUNTING ENTITY**1. General information about company**

Name of company: Atos IT Solutions and Services s.r.o. (hereinafter "Company")

Registered office of company: Pribinova 19/7828, 811 09 Bratislava

The company was founded on 23.06.2010 and registered at the Commercial Register on 1 October 2010 under its initial name Siemens IT Solutions and Services s.r.o. On 1 October 2010 it was registered at the Commercial Register kept by the District Court Bratislava I in Bratislava, Section Sro, file No. 66638/B.

2. Scope of business of the Company

- Computer services
- Provision of software – sale of ready-made software on the basis of contract with the author
- Assembly, repairs and maintenance of computer, data and communication networks
- Advisory services in the area of IT systems relating to hardware
- Advisory services in the area of IT systems relating to software
- Advisory services in the area of IT system security /antivirus protection, backup, access/
- Design and optimization of information technologies
- Services in maintenance of systems /software/
- Services related to computer data processing
- Training activities in the area of information and communication technologies

3. Information on unlimited liability

The Company is not a partner with unlimited liability in other companies according to Article 56 (5) of the Commercial Code.

4. Approval of the Financial Statements for the preceding accounting period

The Financial Statements of the Company as at 31 December 2021 for the preceding accounting period were approved by the Company's ordinary general meeting on 29 June 2022.

5. Publication of the Financial Statements for the preceding accounting period

The Financial Statements of the Company for the preceding accounting period were filed in the Register of Financial Statements on 11 March 2022. The annual report including the auditor's report for the preceding accounting period were filed in the Register of Financial Statements on 11 March 2022.

6. Legal reason for the preparation of the Financial Statements

- The Financial Statements of the Company have been prepared as ordinary financial statements as of the last day of the accounting period in accordance with Article 17 (6) of Slovak Act No. 431/2002 Coll. on Accounting for the accounting period from 1 January 2022 to 31 December 2022

X YES NO

7. Information on the Group

| | Name | Seat | Place where the consolidated financial statements are filled |
|-----------------------|------------------------------------|---|---|
| Group | ATOS | River Quest - 80, quai Voltaire, 95877 Bezons Cedex, France | River Ouest - 80, quai Voltaire, 95877 Bezons Cedex, France |
| Direct parent company | ATOS INTERNATIONAL B.V. Holland | Burgemeester Rijnderslaan 30, 1185 MC Amstelveen, Holland | River Ouest - 80, quai Voltaire, 95877 Bezons Cedex, France |

The consolidated financial statements for the largest group of companies have been prepared by the parent company of the whole group. These consolidated financial statements are available at the registered office of this company.

8. Number of employees

Information on the number of employees for the current accounting period and preceding accounting period is shown in the following overview:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Average recalculated number of employees | 242 | 240 |
| Number of employees as at the balance sheet date | 259 | 277 |
| of which are managers | 17 | 19 |

B. INFORMATION ABOUT ADOPTED ACCOUNTING PROCEDURES**1. Basis for the preparation of the financial statements**

The financial statements were prepared using the going concern assumption that the Company will continue in operation for the foreseeable future.

In February 2022, a military conflict broke out in Ukraine, which is still ongoing at the time of the preparation of these financial statements. In connection with this, there have been, among other things, impacts on business in Ukraine and Russia due to the war and economic sanctions, increases in market prices for raw materials, fuels and energy, and increased volatility in currency exchange rates. The Company has analysed the potential impact of changing micro and macroeconomic conditions on the Company's performance, financial position and operations and has not identified any uncertainty in relation to the Company's going concern.

2. Accounting principles and accounting policies

The accounting principles and methods used are in compliance with the valid accounting regulations.

The company conducts bookkeeping in compliance with the principle of temporal and substantive correlation of costs and income. The basis is formed by all costs and income that are related to the reporting period, regardless of the date of their payment.

The accounting policies and general accounting principles have been consistently applied by the entity.

3. Changes in comparison with the preceding accounting period

| Type of change | Reason | Description | Financial impact on the value of assets, liabilities, equity, profit and loss |
|---|-----------|-------------|---|
| Valuation method | no change | | |
| Accounting method | no change | | |
| Classification of items of financial statements | no change | | |
| Content of items of financial statements | no change | | |
| Depreciation method | no change | | |

4. Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the value of reported assets, liabilities, income and expenses. Estimates and underlying assumptions are based on historical experience and various other factors considered appropriate to the circumstances that provide a basis for assessing the carrying amounts of assets and liabilities that are not apparent from other sources. Actual results may therefore differ from these estimates.

Estimates and underlying assumptions are constantly being reviewed. Revisions to accounting estimates are not recognized retrospectively, but are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both future and future periods.

The Company has not identified such uncertainty in estimates and assumptions that there would be a significant risk that they could lead to a significant adjustment in the following accounting period.

5. Information about material transactions not specified in the Balance Sheet

In the current accounting period the Company did not execute any transactions, which are not reported in the Balance Sheet and which might have a significant influence on the assessment of financial position of the Company.

6. Method and determination of valuation of individual assets and liabilities**6.1. Non-current intangible and tangible assets**

Purchased non-current assets are valued at their acquisition cost, which consists of the price at which an asset has been acquired plus costs related to the acquisition (customs duty, transport, assembling costs, insurance etc.).

With effect from 1 January 2003, acquisition cost of non-current tangible assets does not include borrowing costs or realized exchange rate differences, which arose before the non-current tangible asset was put into use.

With effect from 1 July 2010, acquisition cost of non-current intangible assets does not include borrowing costs, which arose before the non-current intangible assets were put into use.

Self-constructed non-current assets are valued at their conversion cost. Conversion cost includes all direct costs incurred during production or other activities and indirect costs related to production or other activities.

Non-current assets acquired free of charge are measured at real value.

6.2. Depreciation methods laid down in the depreciation plan (accounting depreciation)

Estimated useful life, amortization/depreciation method, and amortization/depreciation rate are described in the following table:

| No. | Type of non-current tangible and intangible assets | Estimated useful life | Yearly depreciation/amortization rate in % | Depreciation/amortization method |
|-----|---|-----------------------|--|----------------------------------|
| 1. | Software | 3 | 33,30% | straight-line |
| 2. | Other non-current intangible assets | 5 | 20% | straight-line |
| 3. | Constructions | 32 | 3,13% | straight-line |
| 4. | Individual movable assets and sets of movable assets | | | |
| | Thereof: office PCs, notebooks | 3 | 33,33% | straight-line |
| | Thereof: other office machines (servers, copiers etc), electric appliances, testing and measuring devices | 4 | 25% | straight-line |
| | Thereof: Furniture, safes, security systems, air-conditioning, projectors | 5 | 20% | straight-line |

6.3. Amortization of non-current intangible assets is based on:

- expected useful life and expected wear and tear X
- other

The depreciation starts on:

- the first day of a month following the month in which the asset was put into use
- the first day of the month in which the asset was put into use X
- other

Low-value non-current intangible assets with an acquisition cost (or conversion cost) of EUR 2 400 or less are written off when the asset is put into use.

The accounting depreciation is equal to the tax depreciation.

6.4. Depreciation of non-current tangible assets is based on:

- expected useful life and expected wear and tear X
- depreciation periods laid down in the Income Tax Act

The depreciation starts on:

- the first day of a month following the month in which the asset was put into use
- the first day of the month in which the asset was put into use X
- other (text)

Low-value non-current tangible assets with an acquisition cost (or conversion cost) of EUR 1 700, or less are written off when the asset is put into use. Land is not depreciated.

The value of acquired non-current tangible asset that is used will be decreased by an adjustment at the amount corresponding to its wear.

In case of transitional decrease of the useful value of non-current asset that was identified by inventory-taking and is much lower than its accounting value after deduction of adjustments, an adjustment at the amount of its identified useful value will be created.

The creation of an adjustment is based on the prudence basis, if there are grounds for presuming that the value of the asset decreased against its valuation in accounting. The assumption of impairment of an asset is reasonable if an event justifying an estimate of impairment of future economic benefits from this asset has occurred. The adjustment is recorded in the amount of reasonable assumption of impairment of the asset against its valuation in the accounting.

An adjustment to a depreciated non-current asset, the useful value of which is decreased by wear, is created if estimated future economic benefits from this asset are lower than its valuation in the accounting; for these purposes, valuation in the accounting means valuation of the asset, taking into account the depreciation correction and the created adjustment. An adjustment to a non-depreciated non-current asset is created if estimated future economic benefits from this asset are lower than its valuation in the accounting. Valuation of non-depreciated non-current asset in the accounting means its valuation, taking into account the created adjustment. If the estimated selling price of a non-current asset, after deduction of costs of sale, is higher than the estimated value of further use of this asset by the accounting entity, then the estimated selling price decreased by costs of sale is taken into account in the creation of the adjustment.

6.5. Inventory

Inventory is valued at the lower of its acquisition cost (purchased inventory), conversion cost (own work capitalized) or its net realizable value.

Acquisition cost includes the price of inventory and costs related to the acquisition (customs duty, transport, insurance, commissions, discount etc.) Borrowing costs are not included in the acquisition cost.

Allowances are included in the valuation of inventory in store. An allowance provided for already sold or used inventory is posted as a decrease of costs of sold or used inventory.

The Company accounts for inventories using the method A as defined by the accounting procedures. A decrease of inventory is posted at cost calculated using the method of weighted average cost.

Net realizable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale. If cost or own inventory costs are higher than net realisable value of inventory at the date of financial statements, an adjustment to inventory is created at the amount of the difference between their valuation in accounting and its net realisable value.

Inventory is written down for any impairment of value.

6.6. Construction contracts

Construction contracts are presented using the percentage of completion method.

If the result of construction contract can be reliably estimated and it is assumed that the construction contract will not generate a loss, then contractual income and costs falling within the reporting period will be accounted for using the percentage-of-completion method.

Costs of construction contract will be recognised in the period when they arose. Costs realised in the current year and related to future work on the contract will not be included in the calculation of percentage of completion.

If the result of construction contract at the date of financial statements cannot be reliably estimated, income will be posted in the amount of costs realised in the respective reporting period, that are likely to

be reimbursed („zero profit method“). The probability of reliable estimate of the result is always revised at the date of financial statements.

At the date of financial statements the cumulative difference between already requested payments for the implementation of the construction contract and the value of the construction contract calculated using the percentage-of-completion method or zero profit method will be recognised in the balance sheet as net value of the construction contract, with an offsetting entry credited to income.

The sums requested by the contractor for performed work on the construction contract will be recognised as trade receivables with an offsetting entry credited to income from the construction contract. Advance payments received by the contractor before performance of the respective work will be recognised as advance payments or long-term advance payments received.

If, at the date of financial statements, costs are expected to exceed income, the company will immediately account for an estimate of expected loss on construction contracts. The amount of estimated loss will be determined regardless of whether the work on construction contract has or has not started and regardless of the percentage of completion of the construction contract or the amount of profits expected from other contracts that are not treated as one construction contract.

The expected loss on construction contracts will be recognised as other operating expenses. In the reporting period in which loss on construction contracts is not expected any more or in which a decrease of loss on construction contract or clearance of loss is probable, the Company will report a decrease of other operating expenses.

6.7. Receivables

Receivables are valued at their nominal value except for: assigned receivables and receivables acquired via a contribution to share capital which are valued at their acquisition cost, including costs related to the acquisition.

This valuation is decreased through creation of an adjustment to doubtful and unrecoverable debts.

If the residual maturity of a debt is longer than one year, an adjustment representing the difference between the nominal and the present value of the debt will be created. Present value of a debt is calculated as the product of future cash income and the respective discount factors.

6.8. Cash, stamps and vouchers

Cash, stamps and vouchers are valued at their nominal value. A value adjustment is created for any impairment.

6.9. Prepaid expenses and accrued income

Prepaid expenses and accrued income are presented in accordance with the matching principle in terms of substance and time.

6.10. Liabilities

Liabilities are valued at their nominal value except for assumed liabilities are valued at their acquisition cost at the time of their assumption. If reconciliation procedures reveal that the actual amount of liabilities differs from the amount recorded in the accounting books, the actual amount shall be used to value these liabilities in the accounting books and financial statements.

6.11. Provisions

Provision is a liability representing the existing obligation of the Company, that has arisen from past events and that will probably decrease its economic benefits in the future. Provisions are liabilities with indefinite time period or amount; they are formed to cover known risks or losses from business activities. They are valued at the expected amount of the liability.

The formation of provision is posted to the cost or asset account to which the liability is attributed. The use of provision is debited to the respective account of provisions with an offsetting entry credited to the respective account of liabilities. The release of redundant provision or its part is posted by a book entry opposite to that used for posting of the formation of provision.

Provision for bonuses, rebates, discounts and refund of purchase price in case of complaint is formed as a decrease of initially achieved income, with an offsetting entry credited to account of provisions.

The company includes in provisions also estimates for unbilled costs of shared services charged by related parties. Unless the final invoice significantly differs from the recorded estimate, the resulting difference will be included in costs of the current accounting period.

6.12. Employee benefits

Salaries, wages, contributions to the state pension funds and insurance funds, paid annual leave and paid sick leave, bonuses and other non-monetary benefits (e.g. health care) are accounted for in the accounting period, to which they are timely and objectively related.

Long-term employee benefits

According to the Labour Code a retiring employee shall be entitled to a bonus at the amount of one average monthly wage. On the basis of the Directive Social Programme, the Company is also obliged to pay to retiring employees EUR 300. The Company also pays bonuses on the occasion of professional and personal anniversaries.

6.13. Income tax due

Income tax is posted to costs of the Company in the period of rise of the tax liability. In the enclosed Profit and Loss Statement of the Company it is calculated from the basis resulting from profit/loss before taxation, adjusted by items increasing and decreasing the tax base for the reason of permanent and temporary adjustments of the tax base and redemption of loss. The tax liability is disclosed after deduction of advance payments for income tax that the Company paid during the year. If advance payments for income tax made during the year are higher than the tax liability for this year, the Company will report a resulting tax asset.

6.14. Deferred taxes

Deferred taxes (deferred tax assets and deferred tax liabilities) relate to the following:

- a) temporary differences between the carrying value of assets and the carrying value of liabilities presented in the Balance Sheet and their tax base;
- b) tax losses which can be carried forward to future periods, being understood as the possibility of deducting these tax losses from the tax base in the future; and
- c) unused tax deductions and other tax claims, which can be carried forward to future periods.

Deferred tax assets are posted up to the amount at which temporary differences are likely to be set off against the future tax base.

The Company will use for the calculation of deferred tax the rate of income tax that will be probably valid at the time of settlement of deferred tax.

6.15. Accrued expenses and deferred income

Accrued expenses and deferred income are presented in accordance with the matching principle in terms of substance and time.

6.16. Lease

Operating lease. Assets leased in the form of operating lease are recognised as assets by their owner, not by the lessee. Assets acquired in the form of operating lease are charged to costs evenly during the period of validity of the lease contract.

Financial lease (with a pre-emption right of purchase; lease without a pre-emption right of purchase is regarded as operating lease). Assets leased under the contract concluded not later than on 31 December 2003 are recognised as assets by their owner, not by the lessee. Assets leased under the contract concluded on 1 January 2004 or later are recognised as assets by the lessee, not by their owner. Financial lease is activated in accounting of the lessee on the day of entry of the assets to the respective asset account with an offsetting entry credited to payables from lease at an amount equal to total amount of agreed payments, decreased by unrealised financial costs. Assets acquired in the form of financial lease are depreciated in accounting of the lessee.

Agreed payments include the purchase price for which the ownership title to the leased asset is transferred from the lessor to the lessee at the end of the agreed period of financial leasing of the asset. Agreed period of lease is at least 60% of the depreciation period according to tax regulations. Lease payment is allocated between the repayment of principal and financial expenses, calculated with the effective interest method. Financial expenses are accounted for as a debit on account 562- Interests.

6.17. Revenues

Revenues from sale of own and trading products are recognised at the moment of the transfer of risk and ownership of the product, usually after the delivery. If the Company undertakes to transport products to a specified place, revenues will be recognised at the moment of delivery of the product to the destination.

Revenues from sale of services are recognised in the reporting period in which the services were provided, taking into account the percentage of completion of the respective service. This is determined on the basis of actually provided services as an aliquot part to the total scope of agreed services.

Interest income is posted evenly in reporting periods to which they have a time and objective relation. Income from dividend is posted at the time when the right of the Company to reception of payment arises.

Revenue from own work and merchandise is net of value added tax. Revenue is also reduced by discounts and reductions (quick payment discounts, bonuses, rebates, and credit notes etc.), irrespective of whether a customer was entitled to a discount in advance or whether a discount was agreed subsequently.

6.18. Translation of foreign currency to Euro

Assets and liabilities denominated in foreign currency are translated to Euro as at the date of the accounting transaction by the reference exchange rate determined and declared by the European Central Bank or National Bank of Slovakia as at the date preceding the date of the accounting transaction.

Assets and liabilities denominated in a foreign currency except for advance payments made and advance payments received are translated to Euro at the Balance Sheet date according to the reference exchange rate determined and declared by the European Central Bank or the National Bank of Slovakia as at the Balance Sheet date. Resulting exchange rate differences are recorded in accordance with § 24 of valid accounting procedures for enterprises with an impact on profit or loss. Advance payments made and advance payments received in foreign currencies to or from bank account maintained in this currency are translated to Euro by the reference exchange rate determined and declared

by the European Central Bank or the National Bank of Slovakia as at the date preceding the date of accounting transaction. Advance payments made and advance payments received in a foreign currency to or from bank account maintained in Euro are translated to Euro by the exchange rate for which these values were purchased or sold. Advance payments are not translated to Euro as of the Balance Sheet date.

An increase in a foreign currency purchased with euro currency is valued according to the exchange rate at which this foreign currency was purchased.

In case of a decrease in the same foreign currency in cash or in a foreign exchange account, reference exchange rate determined and declared by the European Central Bank or National Bank of Slovakia as at the date preceding the date of the accounting transaction is used for the valuation of a decrease in the foreign currency in Euros.

6.19. Comparable data

All data for the preceding accounting period are presented in the same manner as data disclosed in the current accounting period. No change in presentation of comparable data occurred.

6.20. Correction of material errors

The Company has not made any corrections of significant errors of previous accounting periods in the accounting period 2022.

C. INFORMATION ABOUT ASSETS**1. Information on the movements of non-current assets****1.1. Information on the movements of non-current intangible assets**

Information on the movements of non-current intangible assets from 1 January 2022 to 31 December 2022 and for the comparative period from 1 January 2021 to 31 December 2021 is shown in the following tables:

| Non-current intangible assets | Current accounting period | | | | | | | |
|---------------------------------------|-------------------------------------|-----------|--------------------|----------|---|---|--|-----------|
| | Capitalized developme nt cost | Software | Valuable rights | Goodwill | Other non- current intangible assets | Acquisition of non- current intangible assets | Advance payments made for non- current intangible assets | Total |
| a | b | c | d | e | f | g | h | i |
| Acquisition cost / Conversion cost | | | | | | | | |
| Opening balance | | 1 583 357 | | 793 227 | | | | 2 376 584 |
| Increases | | 4 785 | | | | | | 4 785 |
| Decreases | | 913 159 | | | | | | 913 159 |
| Transfers | | | | | | | | 0 |
| Closing balance | 0 | 674 983 | 0 | 793 227 | 0 | 0 | 0 | 1 468 210 |
| Accumulated depreciation | | | | | | | | |
| Opening balance | | 1 579 359 | | 555 259 | | | | 2 134 618 |
| Increases | | 1 163 | | 158 645 | | | | 159 808 |
| Decreases | | 911 311 | | | | | | 911 311 |
| Transfers | | | | | | | | 0 |
| Closing balance | 0 | 669 211 | 0 | 713 904 | 0 | 0 | 0 | 1 383 115 |
| Value adjustments | | | | | | | | |
| Opening balance | | | | | | | | 0 |
| Increases | | | | | | | | 0 |
| Decreases | | | | | | | | 0 |
| Transfers | | | | | | | | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying value | | | | | | | | |
| Opening balance | 0 | 3 998 | 0 | 237 968 | 0 | 0 | 0 | 241 966 |
| Closing balance | 0 | 5 772 | 0 | 79 323 | 0 | 0 | 0 | 85 095 |

| Non-current intangible assets | Preceding accounting period | | | | | | | | |
|---------------------------------------|-------------------------------------|-----------|--------------------|----------|---|---|--|-------|-----------|
| | Capitalized developme nt cost | Software | Valuable rights | Goodwill | Other non- current intangible assets | Acquisition of non- current intangible assets | Advance payments made for non- current intangible assets | Total | |
| | a | b | c | d | e | f | g | h | i |
| Acquisition cost / Conversion cost | | | | | | | | | |
| Opening balance | | 2 478 554 | | 793 227 | | | | | 3 271 781 |
| Increases | | | | | | | | | 0 |
| Decreases | | 895 197 | | | | | | | 895 197 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 1 583 357 | 0 | 793 227 | 0 | 0 | 0 | 0 | 2 376 584 |
| Accumulated depreciation | | | | | | | | | |
| Opening balance | | 2 473 414 | | 396 613 | | | | | 2 870 027 |
| Increases | | 1 142 | | 158 646 | | | | | 159 788 |
| Decreases | | 895 197 | | | | | | | 895 197 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 1 579 359 | 0 | 555 259 | 0 | 0 | 0 | 0 | 2 134 618 |
| Value adjustments | | | | | | | | | |
| Opening balance | | | | | | | | | 0 |
| Increases | | | | | | | | | 0 |
| Decreases | | | | | | | | | 0 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying value | | | | | | | | | |
| Opening balance | 0 | 5 140 | 0 | 396 614 | 0 | 0 | 0 | 0 | 401 754 |
| Closing balance | 0 | 3 998 | 0 | 237 968 | 0 | 0 | 0 | 0 | 241 966 |

1.2. Information on the movements of non-current tangible assets

Information on the movements of non-current tangible assets from 1 January 2022 to 31 December 2022 and for the comparative period from 1 January 2021 to 31 December 2021 is shown in the following tables:

| Non-current tangible assets | Current accounting period | | | | | | | | |
|------------------------------------|---------------------------|------------|--|-----------------|-----------|-----------------------------------|--|---|-----------|
| | Land | Structures | Individual movable assets and sets of movable assets | Perennial crops | Livestock | Other non-current tangible assets | Acquisition of property, plant and equipment | Advance payments made for non-current tangible assets | Total |
| a | b | c | d | e | f | g | h | i | j |
| Acquisition cost / Conversion cost | | | | | | | | | |
| Opening balance | | | 2 202 126 | | | | 627 | | 2 202 753 |
| Increases | | | 121 813 | | | | 20 770 | | 142 583 |
| Decreases | | | 0 | | | | 0 | | 0 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 2 323 939 | 0 | | 0 | 21 397 | 0 | 2 345 336 |
| Accumulated depredation | | | | | | | | | |
| Opening balance | | | 1 537 616 | | | | | | 1 537 616 |
| Increases | | | 268 008 | | | | | | 268 008 |
| Decreases | | | 0 | | | | | | 0 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 1 805 624 | 0 | 0 | 0 | 0 | 0 | 1 805 624 |
| Value adjustments | | | | | | | | | |
| Opening balance | | | | | | | | | 0 |
| Increases | | | | | | | | | 0 |
| Decreases | | | | | | | | | 0 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying value | | | | | | | | | |
| Opening balance | 0 | 0 | 664 510 | 0 | | 0 | 627 | 0 | 665 137 |
| Closing balance | 0 | 0 | 518 315 | 0 | | 0 | 21 397 | 0 | 539 712 |

| Non-current tangible assets | Preceding accounting period | | | | | | | | |
|------------------------------------|-----------------------------|------------|--|-----------------|-----------|-----------------------------------|--|---|-----------|
| | Land | Structures | Individual movable assets and sets of movable assets | Perennial crops | Livestock | Other non-current tangible assets | Acquisition of property, plant and equipment | Advance payments made for non-current tangible assets | Total |
| a | b | c | d | e | f | g | h | i | j |
| Acquisition cost / Conversion cost | | | | | | | | | |
| Opening balance | | 366 | 2 554 150 | | | | 19 025 | | 2 573 541 |
| Increases | | | 452 257 | | | | 627 | | 452 884 |
| Decreases | | 366 | 804 281 | | | | 19 025 | | 823 672 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 2 202 126 | 0 | | 0 | 627 | 0 | 2 202 753 |
| Accumulated depreciation | | | | | | | | | |
| Opening balance | | 131 | 2 153 729 | | | | | | 2 153 860 |
| Increases | | 12 | 207 193 | | | | | | 207 205 |
| Decreases | | 143 | 823 306 | | | | | | 823 449 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 1 537 616 | 0 | 0 | 0 | 0 | 0 | 1 537 616 |
| Value adjustments | | | | | | | | | |
| Opening balance | | | | | | | | | 0 |
| Increases | | | | | | | | | 0 |
| Decreases | | | | | | | | | 0 |
| Transfers | | | | | | | | | 0 |
| Closing balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Carrying value | | | | | | | | | |
| Opening balance | 0 | 235 | 400 421 | 0 | | 0 | 19 025 | 0 | 419 681 |
| Closing balance | 0 | 0 | 664 510 | 0 | | 0 | 627 | 0 | 665 137 |

2. Insurance types and insured sums of non-current intangible and tangible assets

Non-current tangible assets are insured against damage caused by natural disasters, fire, water from water supply system and alienation or intentional damage under the international insurance programme of the Atos group.

3. The accounting entity presented in the financial statements non-current tangible and intangible assets

- with established lien YES X NO

Information on pledged non-current intangible assets is shown in the following table:

- that are not at the Company's full disposal YES X NO
- where the ownership title has been acquired by a creditor based on a contract on transfer of ownership title as collateral which are used by the accounting entity based on a contract for the lending of asset YES X NO

4. The accounting entity acquired or transferred non-current immovable property,

- where the ownership title has not been registered in the Real Estate Register until the balance sheet date whereby the accounting entity uses this asset YES X NO

5. Goodwill

In 2018, the Company acquired goodwill by purchase of a business and subsequent merger with the company Atos Convergence Creators, s.r.o..

Goodwill was acquired by:

- purchase of a business X
- exchange of a business ☐
- contribution of a business or part thereof ☐
- demerger ☐
- amalgamation into a separate accounting entity ☐

Calculation of goodwill:

| Form of acquisition | Acquisition cost of asset | Interest in the fair value of the asset | Goodwill/Badwill |
|------------------------|---------------------------|---|------------------|
| purchase of a business | 1 254 000 | 460 773 | 793 227 |
| | | | |
| Total: | 1 254 000 | 460 773 | 793 227 |

6. Information on research and development activity

The Company did not incur any research and development costs on its own. The Company participated in EU projects as a partner. Project outputs have not been activated in intangible assets.

7. Non-current financial assets

The Company does not own any non-current financial assets.

8. The accounting entity presented in the financial statements non-current financial assets

- with established lien YES X NO
- that are not at the Company's full disposal YES X NO

9. Information about group companies

The Company does not own any non-current financial assets.

10. Debt securities held to maturity

The Company does not own any debt securities held to maturity.

11. Long-term loans

The Company does not have any long-term loans.

12. Information about inventory**12.1. Information about value adjustment to inventories**

The movements in the value adjustment during the accounting period are presented in the table below:

| Inventory | Current accounting period | | | | |
|---|---|------------------------------|---|--|---|
| | Balance of value adjustment at the beginning of the accounting period | Creation of value adjustment | Release of value adjustment due to cease of justification | Release of value adjustment in relation with the disposal of the asset from the accounting books | Balance of value adjustment at the end of the accounting period |
| a | b | c | d | e | f |
| Materials | 0 | | | | 0 |
| Work in progress and semi-finished products | | | | | 0 |
| Finished goods | | | | | 0 |
| Animals | | | | | 0 |
| Merchandise | 1 120 | 2 026 | | | 3 146 |
| Real estate for sale | | | | | 0 |
| Advance payments made for inventory | | | | | 0 |
| Total inventory | 1 120 | 2 026 | 0 | 0 | 3 146 |

A value adjustment was created to reflect impairment of inventory. The value of inventory has been impaired mainly due to its age structure.

12.2. The accounting entity presented in the financial statements inventories,

- with established lien YES X NO
- that are not at the Company's full disposal YES X NO

12.3. Method and amount of inventory insurance

Inventory is insured under the international insurance programme of the Atos group.

12.4. Real estate for sale

The Company does not own any real estate for sale.

13. Information about construction contracts and construction of real estate for sale**13.1. Methods used to determine the contract revenue****13.1.1. Construction contracts**

- percentage of completion method (stage of contract completion) X
- zero profit method
- other method (text)

13.1.2. Construction of real estate for sale

The Company does not account for any construction of real estate for sale.

13.2. Methods used to determine the stage of completion of contracts in progress

Income from construction contracts was determined on the basis of price agreed in the contract and recognised in current reporting period depending on the percentage of completion of the contract. The percentage of completion of the contract was calculated cumulatively at the date of financial statements as:

- Ratio of actual realised costs of construction contract to updated budget of total costs of construction contract X
- Calculation of the percentage of completion, e.g. using the number of worked hours, finished operations
- Completion of aliquot physical part of contracted work
- other method (text)

Only costs that relate to the work performed were included in the calculation.

Further information on construction contracts is shown in the following tables:

| Item | Current accounting period | Preceding accounting period | Cummulative amount from the commencement of construction for real estate for sale till the end of current accounting period |
|---|---------------------------|-----------------------------|---|
| a | b | c | d |
| Revenues from the construction contract | 9 737 988 | 6 501 244 | 25 180 142 |
| Costs related to construction contract | 7 392 601 | 4 908 194 | 18 641 539 |
| Gross profit / loss | 2 345 387 | 1 593 050 | 6 538 603 |

| Value of construction for real estate for sale | Current accounting period | Cummulative amount from the commencement of construction for real estate for sale till the end of current accounting period |
|---|---------------------------|---|
| a | b | c |
| Amounts invoiced for the works performed in relation with construction contract | 9 997 436 | 26 939 210 |
| Adjustment of invoiced amounts in accordance with the percentage of completion or by zero profit method | -259 448 | -1 759 068 |
| The amount of advance payments received | | |
| The amount of retentions | | |

14. Receivables**14.1. Movement in value adjustment to receivables**

Development of the value adjustment to current receivables during the accounting period is shown in the following table:

| Current receivables | Current accounting period | | | | |
|---|--|------------------------------|---|--|--|
| | Value adjustment at the beginning of the accounting period | Creation of value adjustment | Release of value adjustment due to cease of justification | Release of value adjustment in relation with the disposal of the asset from the accounting books | Value adjustment at the end of the accounting period |
| a | b | c | d | e | f |
| Trade receivables from affiliated companies | | | | | 0 |
| Trade receivables within participating interest, except for receivables from affiliated companies | | | | | 0 |
| Other trade receivables | 856 913 | 2 380 | | 3 256 | 855 937 |
| Net value of contract | | | | | 0 |
| Other receivables from affiliated companies | 15 130 | | | | 15 130 |
| Other trade receivables within participating interest, except for receivables from affiliated companies | | | | | 0 |
| Receivables from partners, members and participants in an association | | | | | 0 |
| Social insurance | | | | | 0 |
| Tax receivables and subsidies | | | | | 0 |
| Receivables related to derivative transactions | | | | | 0 |
| Other receivables | | | | | 0 |
| Current receivables total | 872 043 | 2 380 | 0 | 3 256 | 871 167 |
| | | | | | |

14.2. Ageing structure of receivables

The ageing structure of receivables for the current accounting period is presented in the table below:

| Item | Due | Overdue | Total receivables |
|---|------------------|------------------|-------------------|
| a | b | c | d |
| Non-current receivables | | | |
| Trade receivables from affiliated companies | | | 0 |
| Trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Other trade receivables | | | 0 |
| Net value of contract | | | 0 |
| Other trade receivables from affiliated companies | | | 0 |
| Other trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Receivables from partners, members and participants in an association | | | 0 |
| Receivables related to derivative transactions | | | 0 |
| Other receivables | | | 0 |
| Non-current receivables total | 0 | 0 | 0 |
| Current receivables | | | |
| Trade receivables from affiliated companies | 65 749 | 569 908 | 635 657 |
| Trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Other trade receivables | 7 111 594 | 1 751 373 | 8 862 967 |
| Other trade receivables from affiliated companies | | | 0 |
| Other trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Receivables from partners, members and participants in an association | | | 0 |
| Social insurance | | | 0 |
| Tax receivables and subsidies | 18 | | 18 |
| Receivables related to derivative transactions | | | 0 |
| Other receivables | 13 708 | | 13 708 |
| Current receivables total | 7 191 069 | 2 321 281 | 9 512 350 |

Deferred tax receivable (account 481) and net value of contract (account 316) are not part of the tables on aging structure of receivables. This information is presented in other part of these notes.

The ageing structure of receivables for the preceding accounting period is presented in the table below:

| Item | Due | Overdue | Total receivables |
|---|------------------|------------------|-------------------|
| a | b | c | d |
| Non-current receivables | | | |
| Trade receivables from affiliated companies | | | 0 |
| Trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Other trade receivables | | | 0 |
| Net value of contract | | | 0 |
| Other trade receivables from affiliated companies | | | 0 |
| Other trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Receivables from partners, members and participants in an association | | | 0 |
| Receivables related to derivative transactions | | | 0 |
| Other receivables | | | 0 |
| Non-current receivables total | 0 | 0 | 0 |
| Current receivables | | | |
| Trade receivables from affiliated companies | 264 187 | 466 063 | 730 250 |
| Trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Other trade receivables | 7 207 683 | 1 878 039 | 9 085 722 |
| Other trade receivables from affiliated companies | | | 0 |
| Other trade receivables within participating interest, except for receivables from affiliated companies | | | 0 |
| Receivables from partners, members and participants in an association | | | 0 |
| Social insurance | | | 0 |
| Tax receivables and subsidies | 93 162 | | 93 162 |
| Receivables related to derivative transactions | | | 0 |
| Other receivables | 13 822 | | 13 822 |
| Current receivables total | 7 578 854 | 2 344 102 | 9 922 956 |

14.3. Accounting entity presented in financial statements receivables,

- with established lien X YES NO
- covered by other form of security YES X NO
- that are not at the Company's full disposal YES X NO

Information on receivables secured by a lien or other form of security is shown in the following table:

| Description of security | Current accounting period | |
|---|---------------------------|---------------------|
| | Value of the security | Value of receivable |
| Receivables secured by a lien or other form of security | 21 000 000 | 1 306 773 |
| Value of pledged receivables | x | 1 306 773 |

The value of security is based on the expert opinion of 16 April 2014.

14.4. Deferred tax asset

The calculation of the deferred tax asset is presented in the table below:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Temporary difference between the booked value and the tax base value of own non-current assets which are: | 893 568 | 907 326 |
| deductable | 583 568 | 907 326 |
| taxable | | |
| Temporary difference between the booked value and the tax base value of liabilities which are: | 7 416 586 | 6 024 963 |
| deductable | 7 416 586 | 6 024 963 |
| taxable | | |
| Possibility of tax loss amortization in the future | 0 | 1 077 999 |
| Possibility to transfer unused tax deductions | | |
| Tax rate in % | 21% | 21% |
| Deferred tax receivables | 1 745 132 | 1 682 160 |
| Applied tax receivables | 1 745 132 | 1 682 160 |
| Booked into costs | -62 971 | 208 098 |
| Booked into an equity | | |
| Deferred tax liabilities | | |
| Change in deferred tax liabilities | | |
| Booked into costs | | |
| Booked into an equity | | |

15. Information about financial assets**15.1. Financial accounts**

Valuable stationery - meal tickets and bank accounts are presented as financial accounts. The bank accounts are at the Company's full disposal.

Overview of individual items of financial accounts:

| Item | Current accounting period | Preceding accounting period |
|-----------------------------------|---------------------------|-----------------------------|
| Cash on hand, stamps and vouchers | 187 | 187 |
| Current bank accounts | 18 460 985 | 16 351 228 |
| Deposits for fixed period of time | | |
| Cash in transit | | |
| Total | 18 461 172 | 16 351 415 |

15.2. Current financial assets

The Company does not own any current financial assets.

15.3. Movements in the value adjustment to current financial assets

The Company does not own any current financial assets therefore it does not create any value adjustment to them.

15.4. The accounting entity presented in the financial statements current financial assets

- with established lien YES X NO
- that are not at the Company's full disposal YES X NO

15.5. The accounting entity presented in the financial statements current financial assets valued at their fair value as of the balance sheet date

The Company does not present in the financial statements any current financial assets valued at their fair value as of the balance sheet date.

16. Accruals/deferrals

Material items of accruals/deferrals are shown in the following table:

| Description of the item | Current accounting period | Preceding accounting period |
|---|---------------------------|-----------------------------|
| Prepaid expenses - long-term, out of which: | 34 029 | 88 026 |
| System support | 34 029 | 88 026 |
| Prepaid expenses - short-term, out of which: | 260 395 | 1 135 184 |
| System support | 236 395 | 1 015 184 |
| Atos | 24 000 | 120 000 |
| Accrued income - long-term, out of which: | 0 | 0 |
| Accrued income - short-term, out of which: | 842 437 | 380 500 |
| Atos | 122 872 | 44 744 |
| Other | 719 565 | 335 756 |

17. Own shares

The Company did not acquire any own shares.

18. Financial leasing (lessor)

The Company does not lease any assets in the form of financial lease.

D. INFORMATION ABOUT LIABILITIES**1. Information on equity****1.1. Share capital**

The share capital of the Company is EUR 8 152 000 and consists of contributions of the following shareholders:

| | | |
|--|------------|----------------|
| ATOS INTERNATIONAL B.V., Holland (90 %) | EUR | 7 336 800 |
| ATOS INVESTISSEMENT 10 SAS, France (10 %) | <u>EUR</u> | <u>815 200</u> |
| | EUR | 8 152 000 |

The share capital has been fully paid.

Information on the share capital is stated in Part K.

1.2. Ownership interest (shares) in registered capital

None of the subsidiaries or persons, in which the Company has substantial share, holds ownership interests (shares) in the Company.

1.3. Amounts posted directly to equity accounts instead of being recorded as cost or revenue

During the reporting period no amounts were posted directly to equity accounts.

1.4. Profit per share /ownership interest in equity

The Company does not own any ownership interests in equity of other accounting entities.

1.5. Distribution of profit

Based on the resolution of the General Meeting held on 29. June 2022 the profit of the preceding accounting period and the undistributed profit of previous years was distributed as follows:

| Item | Preceding accounting period |
|--|----------------------------------|
| Accounting profit and retained earnings | 1 637 089 |
| Distribution of the accounting profit | Current accounting period |
| Contribution to legal reserve fund | 81 854 |
| Contribution to statutory and other funds | |
| Contribution to the social fund | 81 854 |
| Contribution for the purpose of increasing share capital | |
| Settlement of losses of previous periods | |
| Transfer to retained earnings | 0 |
| Payment of dividends to owners, members | 1 473 381 |
| Other | |
| Total | 1 637 089 |

2. Provisions

Information on provisions for current accounting period is shown in the following tables:

| Item | Current accounting period | | | | |
|--|---|------------------|------------------|----------------|---|
| | Balance at the beginning of the accounting period | Creation | Use | Reversal | Balance at the end of the accounting period |
| a | b | c | d | e | f |
| Long-term provisions, out of which: | 754 483 | 272 859 | 0 | 0 | 1 027 342 |
| Jubilee and severance provisions | 102 653 | 13 932 | 0 | 0 | 116 585 |
| Complaints and guarantee repairs | 651 830 | 258 927 | 0 | 0 | 910 757 |
| Loss-making and disadvantageous contracts | 0 | 0 | 0 | 0 | 0 |
| Short-term provisions, out of which: | 4 398 878 | 4 750 137 | 4 225 154 | 110 203 | 4 813 658 |
| Short-term legal provisions: | 83 621 | 31 922 | 20 100 | 0 | 95 443 |
| Unbilled supplies and services | 0 | 0 | 0 | 0 | 0 |
| Unused holiday including insurance and contributions | 83 621 | 31 922 | 20 100 | 0 | 95 443 |
| | | | | | |
| Other short-term provisions, of which: | 4 315 257 | 4 718 215 | 4 205 054 | 110 203 | 4 718 215 |
| Unbilled supplies and services | 1 056 904 | 1 322 576 | 1 056 904 | 0 | 1 322 576 |
| Complaints and guarantee repairs | 2 405 676 | 2 497 032 | 2 326 457 | 79 219 | 2 497 032 |
| Severance | 0 | 0 | 0 | 0 | 0 |
| Jubilee and severance provisions | 34 249 | 29 905 | 34 249 | 0 | 29 905 |
| Other personnel provisions | 818 428 | 868 702 | 787 444 | 30 984 | 868 702 |

Expected year of utilization of long-term provisions: 2024 and later

Expected year of utilization of short-term provisions: 2023

Information on provisions for preceding accounting period is shown in the following table:

| Item | Preceding accounting period | | | | |
|--|---|------------------|------------------|----------------|---|
| | Balance at the beginning of the accounting period | Creation | Use | Reversal | Balance at the end of the accounting period |
| a | b | c | d | e | f |
| Long-term provisions, out of which: | 931 569 | 14 316 | 191 402 | 0 | 754 483 |
| Jubilee and severance provisions | 119 182 | 14 316 | 30 845 | 0 | 102 653 |
| Complaints and guarantee repairs | 812 387 | | 160 557 | | 651 830 |
| Loss-making and disadvantageous contracts | | | | 0 | 0 |
| Short-term provisions, out of which: | 4 261 833 | 4 141 669 | 2 872 711 | 131 913 | 4 398 878 |
| Short-term legal provisions: | 72 157 | 83 621 | 72 157 | 0 | 83 621 |
| Unbilled supplies and services | 0 | 0 | 0 | 0 | 0 |
| Unused holiday including insurance and contributions | 72 157 | 83 621 | 72 157 | 0 | 83 621 |
| | | | | | 0 |
| Other short-term provisions, of which: | 4 189 676 | 4 058 048 | 3 800 554 | 131 913 | 4 315 257 |
| Unbilled supplies and services | 1 648 011 | 799 695 | 1 390 802 | 0 | 1 056 904 |
| Complaints and guarantee repairs | 1 900 708 | 2 405 676 | 1 786 560 | 114 148 | 2 405 676 |
| Severance | 0 | 0 | 0 | 0 | 0 |
| Jubilee and severance provisions | 0 | 34 249 | 0 | 0 | 34 249 |
| Other personnel provisions | 640 957 | 818 428 | 623 192 | 17 765 | 818 428 |

Description of formation of reported provisions:

A provision for payment at retirement was created using actuarial mathematics.

Other personnel provisions include among others, provision for bonuses from agreements on targets concluded with employees for the period of 1 January 2022 – 31 December 2022.

A provision for warranty repairs is created for terminated and delivered projects with an average two-year guarantee.

A provision for unbilled supplies includes, among others, unbilled supplies of services related to projects and overhead supplies of services related to the lease.

3. Liabilities

3.1. Liabilities according to maturity period in general

The structure of liabilities (except for bank loans) according to the remaining maturity period is presented in the following overview:

| Item | Current accounting period | Preceding accounting period |
|--------------------------------------|---------------------------|-----------------------------|
| Total non-current liabilities | 118 954 | 105 158 |
| Liabilities due over 5 years | 0 | |
| Liabilities due within 1-5 years | 118 954 | 105 158 |
| Total current liabilities | 12 857 874 | 11 316 543 |
| Liabilities due within 1 year | 10 537 805 | 9 923 586 |
| Liabilities overdue | 2 320 069 | 1 392 957 |

Deferred tax liability (account 481) and net value of contract (account 316) are not part of the tables on aging structure of payables. Information is presented in another part of these Notes.

3.1.1. Liabilities according to the remaining maturity period

Classification of payables by residual maturity for the current accounting period:

| Liability | Balance as of 31.12.2022 | Liabilities according to remaining maturity period | | |
|---|-----------------------------|--|-----------|--------------|
| | | less than 1 year | 1-5 years | over 5 years |
| Trade liabilities to affiliated companies | | | | |
| Trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other trade liabilities | | | | |
| Other trade liabilities to affiliated companies | | | | |
| Other trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other non-current liabilities | | | | |
| Long-term advance payments received | | | | |
| Long-term bills of exchange to be paid | | | | |
| Bonds issues | | | | |
| Other non-current liabilities | | | | |
| Non-current liabilities related to derivative transactions | | | | |
| Non-current liabilities total | 0 | 0 | 0 | 0 |
| | | | | |
| Trade liabilities to affiliated companies | 1 259 409 | 1 259 409 | | |
| Trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other trade liabilities | 7 771 606 | 7 771 606 | | |
| Other trade liabilities to affiliated companies | | | | |
| Other trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Liabilities to partners, members and participants in an association | 1 473 381 | 1 473 381 | | |
| Liabilities to employees | 573 040 | 573 040 | | |
| Liabilities related to social insurance | 391 369 | 391 369 | | |
| Tax liabilities and subsidies | 1 350 878 | 1 350 878 | | |
| Liabilities related to derivative transactions | | | | |
| Other liabilities | 38 191 | 38 191 | | |
| Current liabilities total | 12 857 874 | 12 857 874 | 0 | 0 |

Deferred tax liability (account 481), liabilities from the social fund (account 472) and net value of contract (account 316) are not part of the tables on aging structure of payables. Information is presented in another part of these Notes.

Classification of payables by residual maturity for the preceding accounting period:

| Liability | Balance as of 31.12.2021 | Liabilities according to remaining maturity period | | |
|---|-----------------------------|--|-----------|--------------|
| | | less than 1 year | 1-5 years | over 5 years |
| Trade liabilities to affiliated companies | | | | |
| Trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other trade liabilities | | | | |
| Other trade liabilities to affiliated companies | | | | |
| Other trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other non-current liabilities | | | | |
| Long-term advance payments received | | | | |
| Long-term bills of exchange to be paid | | | | |
| Bonds issues | | | | |
| Other non-current liabilities | | | | |
| Non-current liabilities related to derivative transactions | | | | |
| Non-current liabilities total | 0 | 0 | 0 | 0 |
| | | | | |
| Trade liabilities to affiliated companies | 701 504 | 701 504 | | |
| Trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Other trade liabilities | 8 650 603 | 8 650 603 | | |
| Other trade liabilities to affiliated companies | | | | |
| Other trade liabilities within participating interest, except for liabilities to affiliated companies | | | | |
| Liabilities to partners, members and participants in an association | | | | |
| Liabilities to employees | 504 995 | 504 995 | | |
| Liabilities related to social insurance | 347 182 | 347 182 | | |
| Tax liabilities and subsidies | 1 083 836 | 1 083 836 | | |
| Liabilities related to derivative transactions | | | | |
| Other liabilities | 28 423 | 28 423 | | |
| Current liabilities total | 11 316 543 | 11 316 543 | 0 | 0 |

3.2. Accounting entity presented in the financial statements liabilities,

- with lien YES X NO
- Secured by other form YES X NO

3.3. Deferred tax liability

The Company reports a deferred tax asset, not a deferred tax liability.

3.4. Social fund

The creation and drawing from the social fund during the accounting period are presented in the table below:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Opening balance of social fund | 105 158 | 133 112 |
| Creation of social fund against expenses | 84 860 | 79 351 |
| Creation of social fund from profit | 81 854 | 49 149 |
| Other creation of social fund | | |
| Total creation of social fund | 166 714 | 128 500 |
| Drawing of social fund | 152 918 | 156 454 |
| Closing balance of social fund | 118 954 | 105 158 |

According to the Act on the Social Fund, part of the social fund must be created against expenses and part can be created from retained earnings. According to the Act on the Social Fund, the social fund is used to satisfy social, health, recreation, and other needs of employees.

4. Issued bonds

The Company did not issue any bonds.

5. Bank loans, loans and refundable financial supports

The Company does not report any balances of accounts of bank loans, loans and other financial supports.

6. Accruals / deferrals of liabilities

The structure of accruals/deferrals is presented in the table below:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Accrued expenses - long-term, out of it: | 0 | 1 348 |
| SW maintenance under licences | 0 | 0 |
| Other | 0 | 0 |
| Operation and support of IT infrastructure | 0 | 1 348 |
| Accrued expenses - short term, out of it: | 250 154 | 1 147 600 |
| Annual service fee | 105 537 | 82 250 |
| SW maintenance under licences | 107 576 | 218 749 |
| Other | 0 | 0 |
| Operation and support of IT infrastructure | 8 537 | 50 915 |
| HW maintenance | 0 | 763 834 |
| Atos | 28 504 | 31 852 |

7. Derivatives**7.1. General information**

The Company does not own any derivatives for trade.

7.2. Assets and liabilities hedged by derivatives

The Company does not have any assets and liabilities hedged by derivatives.

8. Financial lease (lessee)

The Company does not have any obligations from financial lease.

E. INFORMATION ABOUT INCOME**1. Revenue from own work and merchandise according to the individual types of products and services and main territories**

Revenue from own work and merchandise according to the individual segments, i.e. types of products, services and main territories, is presented in the table below:

| Territory | Goods | | Contracts | | Other operating services and revenues | |
|-----------------|---------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------------------|-----------------------------|
| | Current accounting period | Preceding accounting period | Current accounting period | Preceding accounting period | Current accounting period | Preceding accounting period |
| a | b | c | d | e | f | g |
| Slovakia | 6 972 019 | 14 177 365 | 9 737 593 | 6 454 920 | 24 749 145 | 21 209 797 |
| Austria | 891 103 | | | | 5 070 319 | 5 434 069 |
| Germany | | | | | 514 476 | 463 645 |
| Other countries | 80 958 | 309 918 | | | 325 412 | 278 731 |
| Total | 7 944 080 | 14 487 283 | 9 737 593 | 6 454 920 | 30 659 352 | 27 386 242 |

2. Changes in internal inventory

The Company does not report any changes in internal inventory.

3. Capitalized costs income, other operating income, financial income and extraordinary income

Overview of capitalized costs income, other operating income, financial income and extraordinary income is presented in the table below:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Significant items of capitalized costs income, out of it: | 0 | 0 |
| Self-constructed non-current tangible assets, thereof: | 0 | 0 |
| Intra-group | | |
| Other significant items of other operating income | | |
| out of it: | 676 619 | 1 334 062 |
| - Revenue from sale of non-current intangible and tangible assets, | 6 794 | 6 336 |
| - Contractual fines and penalties | | |
| - Other fines and penalties | | |
| - Sale of receivables - factoring | | |
| - Other income | 669 825 | 1 327 726 |
| Financial income, out of it: | 85 254 | 86 074 |
| <i>Exchange rate gains, out of it:</i> | <i>63 303</i> | <i>85 868</i> |
| - Exchange rate gains as at the balance sheet date | 994 | 1 496 |
| Other significant items of financial income, out of it: | 21 951 | 206 |
| - Interest income | 21 951 | 206 |
| - Other financial income | | |
| | | |
| Extraordinary income, out of it: | 0 | 0 |
| - Compensation of damages | | |
| - Income from change of the valuation method of own work capitalized | | |
| - Correction of income of previous accounting periods | | |
| Other extraordinary income | | |

4. Net turnover

The net turnover of the Company for the purpose of determination of obligation to have financial statements audited by an auditor [Article 19 (1a) of the Act on Accounting] is shown in the table below:

| Item | Current accounting period | Preceding accounting period |
|---|---------------------------|-----------------------------|
| Revenues from own products | | |
| Revenues from services provided | 30 659 352 | 27 386 242 |
| Revenues from merchandise | 7 944 080 | 14 487 283 |
| Revenues from construction contracts | 9 737 593 | 6 454 920 |
| Revenues from real estate for sale | | |
| Other income related to ordinary activities | | |
| Total net turnover | 48 341 025 | 48 328 445 |

F. INFORMATION ABOUT EXPENSES**1. Costs of services provided, other significant operating expenses, financial and extraordinary expenses**

Overview of costs related to auditor/audit company:

| Item | Current accounting period | Preceding accounting period |
|---|---------------------------|-----------------------------|
| Costs related to auditor, audit company, out of it: | 29 000 | 26 000 |
| - Audit of the individual financial statements | 29 000 | 26 000 |
| - Other assurance audit services | | |
| - Related audit services | | |
| - Tax consulting | | |
| - Other non-audit services | | |

Overview of costs of received services:

| Item | Current accounting period | Preceding accounting period |
|---|---------------------------|-----------------------------|
| Costs of services provided, thereof: | | |
| - Tax consulting | 21 180 | 29 600 |
| - Travel expenses | 111 567 | 105 196 |
| - Data communication, telephone charges | 205 499 | 216 580 |
| - Rent | 879 349 | 816 711 |
| - Representation | 95 448 | 49 112 |
| - Purchased services for projects | 20 477 809 | 15 649 625 |
| - Repairs and maintenance | 128 203 | 132 560 |
| - Other services | 674 828 | 353 951 |
| - Consulting | 132 153 | 185 425 |
| - Advertising | 45 280 | 64 412 |
| - Other services related to lease | 90 040 | 88 840 |
| - Training | 214 885 | 177 595 |
| - Services for resale | 22 116 | 6 804 |
| - PC services, operation of SAP | 75 551 | 237 805 |
| - Integration fees within group | 0 | 13 276 |
| - Corporate fees within group | 1 721 605 | 1 981 781 |
| - HR and ACC outsourcing | 99 738 | 85 884 |
| Total | 24 995 251 | 20 195 157 |

Overview of personal expenses:

| Item | Current accounting period | Preceding accounting period |
|-------------------------------------|---------------------------|-----------------------------|
| Personal expenses | | |
| - Wage costs | 9 570 912 | 9 087 766 |
| - Other costs of dependent activity | | |
| - Social insurance | 2 745 099 | 2 567 036 |
| - Health insurance | 986 306 | 933 259 |
| - Social expenses | 303 577 | 358 332 |
| Total | 13 605 894 | 12 946 393 |

Overview of other operating expenses, financial and extraordinary expenses:

| Item | Current accounting period | Preceding accounting period |
|--|---------------------------|-----------------------------|
| Other significant items of other operating expenses, out of it: | 9 123 380 | 14 406 178 |
| - Taxes and charges | 2 598 | 4 168 |
| - Residual book value of non-current assets sold | 0 | 223 |
| - Material sold | 6 310 119 | 12 688 252 |
| - Insurance | 89 514 | 75 269 |
| - Energies | 51 934 | 48 377 |
| - Value adjustments | 1 148 | -5 499 |
| - Write-off of receivable - factoring | | |
| - Cost of material | 1 743 692 | 1 053 114 |
| - Depreciation of NTA | 276 340 | 207 205 |
| - Depreciation of NIA | 161 656 | 159 788 |
| - Creation and reversal of the value adjustment to non-current assets | | |
| - Other | 486 379 | 175 281 |
| Financial expenses, out of it: | 25 654 | 26 954 |
| Exchange rate losses, out of it: | 7 755 | 9 911 |
| - Exchange rate losses as at the balance sheet date | 0 | 249 |
| <i>Other significant items of financial expenses, out of it:</i> | <i>17 899</i> | <i>17 043</i> |
| - Interest expense | 0 | 0 |
| - Bank fees | 10 541 | 10 701 |
| - Fees for guarantees | 7 358 | 6 342 |
| Extraordinary expenses | 0 | 0 |

G. INFORMATION ABOUT INCOME TAXES**1. Transition from the theoretical to reported income tax is shown in the table below:**

| Item | Current accounting period | | | Preceding accounting period | | |
|--|---------------------------|---------|----------|-----------------------------|---------|----------|
| | Tax base | Tax | Tax in % | Tax base | Tax | Tax in % |
| a | b | c | d | e | f | g |
| Profit (loss) before tax out of which | 1 352 718 | x | x | 2 173 899 | x | x |
| at theoretical tax rate | x | 284 071 | 21,00% | x | 456 519 | 21,00% |
| Tax non-deductible expenses | 419 688 | 88 134 | 6,52% | 382 338 | 80 291 | 3,69% |
| Income not subject to tax | | 0 | 0,00% | | 0 | 0,00% |
| Impact of unrecognized deferred tax asset | | 0 | 0,00% | | 0 | 0,00% |
| Redemption of tax loss | | 0 | 0,00% | | 0 | 0,00% |
| Unused tax losses, tax deductions and other tax claims | | 0 | 0,00% | | 0 | 0,00% |
| Change of tax rate | | 0 | 0,00% | | 0 | 0,00% |
| Other (withholding tax, tax licence) | | 0 | 0,00% | | 0 | 0,00% |
| Total | | 372 205 | 27,52% | | 536 810 | 24,69% |
| Current tax | x | 435 176 | 32,17% | x | 328 712 | 15,12% |
| Deferred tax | x | -62 971 | -4,66% | x | 208 098 | 9,57% |
| Total income tax | x | 372 205 | 27,52% | x | 536 810 | 24,69% |

2. Components of deferred tax

| Item | Current accounting period | Preceding accounting period |
|---|---------------------------|-----------------------------|
| Total deferred tax asset recorded as an income or expense during the current accounting period arising from the change of the income tax rate | | |
| Total deferred tax liability recorded as an expense or income during the current accounting period arising from the change of the income tax rate | | |
| Total deferred tax assets recognized in the current accounting period with respect to tax loss carry-forward, unused tax deductions and other tax claims, and temporary differences from previous accounting periods with respect to which a deferred tax asset was not recognized in the previous accounting periods | | |
| Total deferred tax liability arising from the part of a deferred tax asset not recognized in the current accounting period, which was recognized in previous accounting periods | | |
| Total tax losses carried forward, unused tax deductions and other tax claims and deductible temporary differences with respect to which a deferred tax asset was not recognized | | |
| Deferred tax related to items recorded directly to equity accounts without being recorded in expense and income accounts | | |

H. INFORMATION ABOUT OTHER ASSETS AND LIABILITIES**1. Contingent assets**

The Company does not register any contingent assets.

2. Contingent liabilities

Possible future contingent liabilities not kept in the accounting and not recognised in the balance sheet:

YES X NO

Possible future contingent liabilities not kept in accounting and not recognizes in the balance sheet because there is no possibility of outflow of funds:

YES X NO

Possible future contingent liabilities not kept in accounting and not recognizes in the balance sheet because the amount of the liability cannot be reliably valued:

YES X NO

Many parts of Slovak tax legislation remain untested and there is uncertainty about its interpretation of the tax authorities. The effect of this uncertainty cannot be quantified and will only be resolved when legislative precedents are set or when the official interpretations of the authorities are available.

3. Summary information about the data in off-balance sheet accounts

| Item | Current accounting period | Preceding accounting period |
|--|------------------------------|--------------------------------|
| Property leased | | |
| Leased assets (operating lease) | 1 211 904 | 1 123 738 |
| Assets received into custody | | |
| Receivables related to derivatives | | |
| Liabilities related to options derivatives | | |
| Written off receivables | 341 | 10 907 |
| Receivables related to leasing | | |
| Liabilities related to leasing | | |
| Other items - bank guarantees | 470 960 | 538 795 |

4. Detailed information about the data in off-balance sheet accounts**4.1. Property leased from other parties**

The Company has leased from other parties the following property:

- 52 cars under the operating lease from the company ALD Automotive s.r.o., organisational unit; their value is shown in the table in point 3 of this part of the Notes,
 - Office and storage premises in Bratislava, Banská Bystrica, Prievidza, Žilina and Martin.
- The Company does not own information about the value of the leased premises.

4.2. Property leased to other parties

The Company does not lease any property to other parties.

4.3. Assets received into custody

The Company does not have any property received into custody.

4.4. Data about receivables and liabilities related to options

The Company does not account for options.

4.5. Information on written off receivables

In the current accounting period, the Company has written off receivables in the total amount of EUR 340,80.

4.6. Information on receivables and liabilities related to leasing

The Company does not register any receivables and liabilities related to leasing.

I. INFORMATION ON EVENTS OCCURRING BETWEEN THE BALANCE SHEET DATE AND THE DATE OF PREPARATION OF FINANCIAL STATEMENTS

No events with a material impact on the true and fair presentation of facts subject to the bookkeeping occurred after 31 December 2022.

J. ECONOMIC RELATIONS BETWEEN THE ACCOUNTING ENTITY AND ITS RELATED PARTIES**1. Transactions with related parties - other related parties:**

| Related party | Transaction type (description) | Value of the transaction | |
|---|--------------------------------|---------------------------|-----------------------------|
| | | Current accounting period | Preceding accounting period |
| A | B | C | D |
| Atos International SAS, Francúzsko | 01 | 1 939 040 | 1 360 800 |
| Atos IT Solutions and Services, Česká Republika | 01 | 966 940 | 1 385 920 |
| Atos IT Solutions and Services GmbH, Rakúsko | 01 | 332 450 | 360 140 |
| ATOS SE, Francúzsko | 01 | 282 520 | 365 030 |
| Atos Brasil Ltda Brazil | 01 | -22 390 | 0 |
| Atos IT Solutions and Services GmbH, Nemecko | 01 | 92 160 | 111 620 |
| BULL SAS, France | 01 | -3 500 | 0 |
| Atos IT Diensleistung und Beratung GmbH | 01 | 0 | 880 |
| Atos Information Technology GmbH, Nemecko | 01 | 431 910 | 196 860 |
| Atos Origin FZ LLC | 01 | 34 370 | 0 |
| Atos IT Sol and Services s.r.l., Rumunsko | 01 | 12 170 | 32 080 |
| Atos AG, Švajčiarsko | 01 | 340 | 2 840 |
| Atos International Germany GmbH, Nemecko | 01 | 0 | 121 650 |
| Atos Convergence Creators SRL Romania | 01 | -23 890 | 3 030 |
| Atos IT Services UK Limited United Kingdom | 01 | 2 530 | 41 350 |
| Atos Itali S.p.A. | 01 | 4 710 | 0 |
| KEYNECTIS SA | 01 | 101 000 | 552 000 |
| Atos IT Solutions and Services EOOD, Bulgaria | 01 | 47 240 | 30 490 |
| Syntel Pvt Ltd, India | 01 | 1 390 | 0 |
| Atos Bulgaria Competency Center EOOD, Bulgaria | 01 | 2 110 | 0 |
| Atos IT Solutions and Services Inc. USA | 01 | 4 030 | 1 110 |
| Atos IT Solutions and Services LLC Russia | 01 | 9 220 | 13 900 |

| | | | |
|--|----|-----------|-----------|
| Atos Poland Global Services Sp. z o.o. | 01 | -17 340 | 450 |
| Atos IT Solutions and Services d.o.o., Croatia | 01 | 5 210 | 20 500 |
| Atos BPS Limited, UK | 01 | 20 | 0 |
| ATOS CVC Creators Private Ltd., India | 01 | 5 180 | 0 |
| Atos Bilisim Danismanlik, Turkey | 01 | -410 | 0 |
| Atos Polska S.A., Poland | 01 | 210 | 0 |
| ATOS GIT SOL. AND SERVICES PRIVATE LTD., India | 01 | 7 310 | 0 |
| Atos Magyarország Kft., Hungary | 03 | 0 | 16 020 |
| Atos IT Solutions and Services GmbH, Rakúsko | 03 | 5 979 300 | 5 353 050 |
| Atos IT Solutions and Services GmbH, Nemecko | 03 | 369 240 | 460 310 |
| Atos IT Solutions and Services, Česká Republika | 03 | 225 390 | 359 930 |
| Atos Poland Global Services Sp. z o.o., Poľsko | 03 | 90 | 0 |
| Atos Information Technology GmbH, Germany | 03 | 117 900 | 0 |
| Bull GmbH Germany | 03 | 27 940 | 20 080 |
| SCIENCE+COMPUTING AG Germany | 03 | 7 140 | 18 080 |
| Atos IT Solutions and Services EOOD Bulgaria | 03 | 2 890 | 0 |
| Atos IT Outsourcing Services, LLC, USA | 03 | 3 530 | 32 100 |
| Atos IT Systems Management / Ned B.V., Holandsko | 03 | 110 460 | 1 960 |
| Atos IT Services UK Limited, Veľká Británia | 03 | 77 360 | 114 230 |
| Atos IT Solutions and Services LLC Russia | 03 | 1 820 | 0 |
| Atos IT Outsourcing Services, LLC USA | 03 | 36 470 | 0 |
| BULL SAS France | 03 | 21 550 | 25 560 |
| Atos Bulgaria Competency Center EOOD | 03 | 210 | 0 |
| Atos IT Solutions and Services Iberia SL, Spain | 03 | 1 180 | 0 |
| Atos International SAS, Francúzsko | 03 | 114 190 | 186 220 |
| Atos AG, Švajčiarsko | 03 | 43 130 | 29 120 |
| Atos BPS Limited, UK | 03 | 736 170 | 474 240 |
| Atos IT Solutions and Services d.o.o., Croatia | 03 | -1 150 | 7 520 |
| Atos Worldline SA/NV, Belgium | 03 | 19 740 | 0 |
| Atos IT Sol and Services s.r.l., Romania | 03 | 1 710 | 0 |
| Avantix, France | 03 | 26 100 | 0 |
| DataSentics AS, CZ | 03 | 29 150 | 0 |
| ATOS GIT SOL. AND SERVICES PRIVATE LTD., India | 03 | 420 | |
| Air Lynx France | 03 | 4 680 | 2 240 |

Description:

01 - purchase

03 - sale

2. Balances resulting from transactions with related parties

The Company does not have any balances from transactions with the following related parties:

- Entity with controlling influence in the accounting entity,
- Entity with shared controlling or substantial influence in the accounting entity,
- Subsidiaries,
- Common accounting entities,
- Affiliated accounting entities,
- Key management of the accounting entity or its parent.

All balances concern Other related parties.

Balances for Other related parties:

| | 31.12.2022 | 31.12.2021 |
|--------------------------|----------------|----------------|
| Trade receivables | 635 657 | 730 250 |
| Net value of contract | 0 | 0 |
| Prepaid expenses | 24 000 | 120 000 |
| Accrued income | 122 872 | 44 744 |
| Total receivables | 782 529 | 894 994 |

| | 31.12.2022 | 31.12.2021 |
|---|------------------|----------------|
| Trade payables | 748 612 | 519 805 |
| Net value of contract | 0 | 0 |
| Provisions | 0 | 3 190 |
| Unbilled supplies | 510 797 | 181 700 |
| Other payables within consolidated group, 361 | 28 504 | 31 852 |
| Total payables | 1 287 913 | 736 547 |

INFORMATION ON INCOME AND BENEFITS OF MEMBERS OF THE STATUTORY BODIES, SUPERVISORY BODIES AND OTHER BODIES OF THE ACCOUNTING ENTITY

All income of managers was paid as part of dependent activity for the current period and is taken into account in wage costs.

K. CHANGES IN EQUITY

The movements of equity during the current accounting period are presented in the following overview:

| Equity | Current accounting period | | | | |
|--|---|----------------|------------------|-----------|---|
| | Balance at the beginning of the accounting period | Additions | Disposals | Transfers | Balance at the end of the accounting period |
| a | b | c | d | e | f |
| Share capital | 8 152 000 | | | | 8 152 000 |
| Change in share capital | | | | | 0 |
| Receivables for subscribed equity | | | | | 0 |
| Share premium | | | | | 0 |
| Other capital funds | | | | | 0 |
| Legal reserve fund (non-distributable fund) from capital contributions | | | | | 0 |
| Valuation differences from revaluation of assets and liabilities | | | | | 0 |
| Valuation differences from capital investments | | | | | 0 |
| Valuation differences from revaluation upon mergers and splitting | | | | | 0 |
| Legal reserve fund | 656 278 | | | 81 854 | 738 132 |
| Non-distributable fund | | | | | 0 |
| Statutory and other funds | | | | | 0 |
| Retained earnings from previous years | 0 | | 0 | | 0 |
| Accumulated losses from previous years | | | | | 0 |
| Profit or loss of the current accounting period | 1 637 089 | 980 513 | 1 555 235 | -81 854 | 980 513 |
| Other equity items | | | | | 0 |
| Account 491 - Equity of sole trader | | | | | 0 |
| TOTAL | 10 445 367 | 980 513 | 1 555 235 | 0 | 9 870 645 |

The movements of equity during the preceding accounting period are presented in the following overview:

| Equity | Preceding accounting period | | | | |
|--|---|------------------|----------------|-----------|---|
| | Balance at the beginning of the accounting period | Additions | Disposals | Transfers | Balance at the end of the accounting period |
| a | b | c | d | e | f |
| Share capital | 8 152 000 | | | | 8 152 000 |
| Change in share capital | | | | | 0 |
| Receivables for subscribed equity | | | | | 0 |
| Share premium | | | | | 0 |
| Other capital funds | | | | | 0 |
| Legal reserve fund (non-distributable fund) from capital contributions | | | | | 0 |
| Valuation differences from revaluation of assets and liabilities | | | | | 0 |
| Valuation differences from capital investments | | | | | 0 |
| Valuation differences from revaluation upon mergers and splitting | | | | | 0 |
| Legal reserve fund | 607 129 | | | 49 149 | 656 278 |
| Non-distributable fund | | | | | 0 |
| Statutory and other funds | | | | | 0 |
| Retained earnings from previous years | 0 | | 0 | | 0 |
| Accumulated losses from previous years | | | | | 0 |
| Profit or loss of the current accounting period | 982 988 | 1 637 089 | 933 839 | -49 149 | 1 637 089 |
| Other equity items | | | | | 0 |
| Account 491 - Equity of sole trader | | | | | 0 |
| TOTAL | 9 742 117 | 1 637 089 | 933 839 | 0 | 10 445 367 |

The general meeting will decide on the distribution of profit for the accounting period 2022.
The proposal presented as at the date of preparation of the financial statements is not known.

R. INFORMATION ON CASH FLOW STATEMENT**1. Information on cash flows which are represented by:**

- inflows and outflows of cash,
- increases and decreases in cash equivalents.

1.1. Cash

| Type of cash | Amount in the cash flow statement in EUR | Amount on the respective balance sheet positions in EUR | Difference +/- in EUR | Reason for the difference |
|-------------------------------|--|---|-----------------------|---------------------------|
| Cash | | | 0 | |
| Cash equivalents | | | | |
| - Liquid valuables | 187 | 187 | 0 | |
| - Vouchers | | | 0 | |
| - Cheques | | | 0 | |
| - | | | 0 | |
| Cash in current bank accounts | 18 460 985 | 18 460 985 | 0 | |
| Bank overdraft | | | 0 | |
| Cash in transit | | | 0 | |

Cash is defined as cash on hand, equivalents of cash on hand; cash in current bank accounts, overdraft facility, and part of the balance of the cash in transit account tied to the transfer between the current account and petty cash or between two bank accounts.

1.2. Cash equivalents

Cash equivalents are defined as current financial assets that are readily convertible to a known amount of cash, which, as of the balance sheet date, do not entail the risk that their value will change considerably during the next three months, e.g. term deposits in bank accounts with a maximum of a three-month notice, liquid securities held for trading, and priority shares acquired by the accounting entity, which are due within three months of the balance sheet date.

2. Cash flows classified as:

- Cash flow from operating activities
- Cash flow from investment activities
- Cash flow from financial activities

3. Cash flow methods

| Activity | Method |
|---------------------|-------------------|
| Operating activity | * indirect method |
| Investment activity | * direct method |
| Financial activity | * direct method |

4. Events having no direct influence on cash flow, but influencing the structure of assets, liabilities and equity in the current accounting period

The Company does not report any events having no direct influence on cash flow, but influencing the structure of assets, liabilities and equity in the current accounting period.

APPENDIX

Cash flow statement

| | | Current accounting period | Preceding accounting period |
|--|--|---------------------------------|-----------------------------------|
| Cash flows from operating activities | | | |
| P/L | Profit/loss from ordinary activities before income tax (+/-) | 1 352 719 | 2 173 899 |
| A.1. | <i>Non-cash transactions with an impact on profit/loss from ordinary activities before income tax (+/-) (+/-), sum of A. 1. 1. to A. 1. 13.</i> | 665 100 | 139 655 |
| A.1.1. | Amortization of non-current intangible assets and non-current tangible assets (+) | 437 996 | 366 993 |
| A.1.2. | Residual value of non-current intangible assets and non-current tangible assets recorded against ordinary expenses at the time of disposal of these assets, except for their sale (+) | 0 | 0 |
| A.1.3. | Depreciation of value adjustment to acquired assets (+/-) | 0 | 0 |
| A.1.4. | Change in long-term provisions (+/-) | 687 638 | -40 040 |
| A.1.5. | Change in value adjustments (+/-) | 1 150 | -5 499 |
| A.1.6. | Change in accrual/deferral items of expenses and income (+/-) | -431 945 | -174 233 |
| A.1.7. | Dividends and other shares of profit recognized as income (-) | 0 | 0 |
| A.1.8. | Interest expenses (+) | 0 | 0 |
| A.1.9. | Interest income (-) | -21 951 | -206 |
| A.1.10. | Exchange rate gains calculated for cash and cash equivalents as of the balance sheet date (-) | -994 | -1 496 |
| A.1.11. | Exchange rate losses calculated for cash and cash equivalents as of the balance sheet date (+) | 0 | 249 |
| A.1.12. | Profit/loss from the sale of non-current assets, except for assets regarded as cash equivalents (+/-) | -6 794 | -6 113 |
| A.1.13. | Other non-cash items with an impact on profit/loss from ordinary activities, except for items presented separately in other parts of the cash flow statement (+/-) | 0 | 0 |
| A.2. | <i>Effect of changes in working capital, being defined as the difference between current assets and current liabilities, except for current asset items included in cash and cash equivalents, on profit/loss from ordinary activities (sum of A. 2. 1. - A. 2. 4.).</i> | 505 694 | -822 842 |
| A.2.1. | Change in receivables arising from operating activities (-/+) | 320 075 | -630 415 |
| A.2.2. | Change in liabilities arising from operating activities (+/-) | 202 489 | 1 322 904 |
| A.2.3. | Change in inventory (-/+) | -16 870 | 130 353 |
| A.2.4. | Change in current financial assets, except for assets included in cash and cash equivalents (-/+) | 0 | 0 |
| Cash flows from operating activities, except for cash inflows/outflows presented separately in other parts of the cash flow statement (+/-), (sum of P/L + A. 1. + A. 2.) | | 2 523 513 | 3 136 396 |
| A.3. | Interest received, except for interest included in investing activities (+) | 21 951 | 206 |
| A.4. | Cash outflows related to interest paid, except for cash outflows included in financing activities (-) | 0 | 0 |
| A.5. | Cash inflows related to dividends and other shares of profit, except for cash inflows included in investing activities (+) | 0 | 0 |
| A.6. | Cash outflows related to paid dividends and other shares of profit, except for cash outflows included in financing activities (-) | 0 | -884 688 |
| Cash flows from operating activities (+/-), sum of P/L + A. 1. to A. 6.) | | 2 545 464 | 78 015 |
| A.7. | Cash outflows related to the accounting entity's income tax, except for cash outflows included in investing activities or financing activities (-/+) | -287 795 | -859 239 |

| | | | |
|---|---|------------------|------------------|
| A.8. | Extraordinary cash inflows related to operating activities (+) | 0 | 0 |
| A.9. | Extraordinary cash outflows related to operating activities (-) | 0 | 0 |
| A. | Net cash flows from operating activities (+/-), sum of P/L + A. 1. to A.9.) | 2 257 669 | 1 392 675 |
| Cash flows from investing activities | | | |
| B.1. | Cash outflows related to acquisition of non-current intangible assets(-) | -4785 | 0 |
| B.2. | Cash outflows related to acquisition of non-current tangible assets(-) | -150 915 | -452 884 |
| B.3. | Cash outflows related to acquisition of long-term securities and ownership interests in other accounting entities, except for securities regarded as cash equivalents and securities available for sale or held for trading (-) | 0 | 0 |
| B.4. | Cash inflows related to the sale of non-current intangible assets (+) | 0 | 0 |
| B.5. | Cash inflows related to the sale of non-current tangible assets(+) | 6 794 | 6 336 |
| B.6. | Cash inflows related to the sale of long-term securities and ownership interests in other accounting entities, except for securities regarded as cash equivalents and securities available for sale or held for trading (+) | 0 | 0 |
| B.7. | Costs of provided loans (-) | 0 | 0 |
| B.8. | Cash inflows related to repayment of provided loans (+) | 0 | 0 |
| B.9. | Interest received, except for interest included in operating activities(+) | 0 | 0 |
| B.10. | Cash inflows related to dividends and other shares of profit, except for cash inflows included in operating activities(+) | 0 | 0 |
| B.11. | Cash outflows related to derivatives, except for derivatives available for sale or held for trading, or if these cash outflows are regarded as cash flows from financing activities (-) | 0 | 0 |
| B.12. | Cash inflows related to derivatives, except for derivatives available for sale or held for trading, or if these cash outflows are regarded as cash flows from financing activities (+) | 0 | 0 |
| B.13. | Cash outflows related to the accounting entity's income tax, provided that it can be included in investing activities(-) | 0 | 0 |
| B.14. | Other cash inflows related to investing activities (+) | 0 | 0 |
| B.15. | Other cash outflows related to investing activities (-) | 0 | 0 |
| B.16. | Extraordinary cash inflows related to investing activities(+) | 0 | 0 |
| B.17. | Extraordinary cash outflows related to investing activities(-) | 0 | 0 |
| B. | Net cash flows from investing activities (sum of B. 1. to B. 19.) | -148 906 | -446 548 |
| Cash flows from financial activities | | | |
| C.1. | <i>Cash flow arising from equity (sum of C. 1. 1. to C. 1. 8.)</i> | 0 | 0 |
| C.1.1. | Cash inflows related to subscribed shares and ownership interests(+) | 0 | 0 |
| C.1.2. | Cash inflows related to other contributions to equity by partners or a sole trader that is an accounting entity(+) | 0 | 0 |
| C.1.3. | Monetary gifts received(+) | 0 | 0 |
| C.1.4. | Cash inflows related to settlement of losses by partners(+) | 0 | 0 |
| C.1.5. | Cash outflows related to acquisition or repurchase of own shares and own ownership interests (-) | 0 | 0 |
| C.1.6. | Cash outflows related to reduction of funds created by the accounting entity(-) | 0 | 0 |
| C.1.7. | Cash outflows related to payment of an ownership interest in equity by partners in the accounting entity or a sole trader that is an accounting entity (-) | 0 | 0 |
| C.1.8. | Cash outflows related to other reasons for a decrease in equity (-) | 0 | 0 |
| C.2. | <i>Cash flows arising from non-current liabilities and current liabilities from financing activities (sum of C. 2. 1. to C. 2. 9.)</i> | 0 | 0 |
| C.2.1. | Cash inflows related to issuance of debt securities (+) | 0 | 0 |
| C.2.2. | Cash outflows related to payment of liabilities arising from debt securities (-) | 0 | 0 |
| C.2.3. | Cash inflows related to loans provided to an accounting entity by a bank or a branch of a foreign bank, except for loans provided to ensure the accounting entity's main business (+) | 0 | 0 |
| C.2.4. | Cash outflows related to repayment of loans provided to an accounting entity by a bank or a branch of a foreign bank, except for loans provided to ensure the accounting entity's main business (-) | 0 | 0 |
| C.2.5. | Cash inflows related to loans received (+) | 0 | 0 |

| | | | |
|-----------|---|--------------------|-------------------|
| C.2.6. | Cash outflows related to repayment of loan (-) | 0 | 0 |
| C.2.7. | Cash outflows related to payment of liabilities arising from the use of assets subject to a contract for purchase of a leased asset (-) | 0 | 0 |
| C.2.8. | Cash inflows related to other non-current liabilities and current liabilities arising from the accounting entity 's financing activities, except for cash inflows presented separately in another part of the cash flow statement (+) | 0 | 0 |
| C.2.9. | Cash outflows related to repayment of other non-current liabilities and current liabilities arising from the accounting entity's financing activities, except for cash outflows presented separately in another part of the cash flow statement (-) | 0 | 0 |
| C.3. | Cash outflows related to interest paid, except for cash outflows included in operating activities (-) | 0 | 0 |
| C.4. | Cash outflows related to paid dividends and other shares of profit, except for cash outflows included in operating activities (-) | 0 | 0 |
| C.5. | Cash outflows related to derivatives, except for derivatives available for sale or held for trading, or if these cash outflows are regarded as cash flows from investing activities (-) | 0 | 0 |
| C.6. | Cash inflows related to derivatives, except for derivatives available for sale or held for trading, or if these cash inflows are regarded as cash flows from investing activities (-) | 0 | 0 |
| C.7. | Cash outflows related to the accounting entity 's income tax, provided that they can be included in financing activities (-) | 0 | 0 |
| C.8. | Extraordinary cash inflows related to financing activities (+) | 0 | 0 |
| C.9. | Extraordinary cash outflows related to financing activities (-) | 0 | 0 |
| C. | Net cash flows from financing activities (sum of C. 1. to C. 9.) | 0 | 0 |
| D. | Net increase or decrease in cash (+/-) (sum of A + B + C) | 2 108 763 | 946 127 |
| E. | Balance of cash and cash equivalents at the beginning of the accounting period (+/-) | 16 351 415 | 15 404 041 |
| F. | Balance of cash and cash equivalents at the end of the accounting period before exchange rate differences calculated as of the balance sheet date (+/-) | 186 460 178 | 16 350 168 |
| G. | Exchange rate differences calculated for cash and cash equivalents as of the balance sheet date (+/-) | 994 | 1 247 |
| H. | Balance of cash and cash equivalents at the end of the accounting period, adjusted by exchange rate differences calculated as of the balance sheet date (+/-) | 18 461 172 | 16 351 415 |

Výročná správa

Atos IT Solutions and Services s.r.o.

2022

Bratislava, marec 2023

Obsah výročnej správy

| | |
|--|----|
| 1. Profil spoločnosti | 3 |
| 2. Finančná analýza | 5 |
| 3. Doplnujúce informácie | 8 |
| 4. Správa audítora obsahujúca účtovnú závierku spoločnosti | 10 |

Profil Spoločnosti

Obchodné meno a sídlo spoločnosti

Atos IT Solutions and Services s.r.o. (ďalej len „Spoločnosť“) je spoločnosť s ručením obmedzeným, ktorá bola založená 23. júna 2010 s účinnosťou zápisu do obchodného registra k 1. októbru 2010 s pôvodným názvom Siemens IT Solutions and Services s.r.o.. Dňa 1. októbra 2010 bola zapísaná do Obchodného registra vedenom na Okresnom súde Bratislava I v Bratislave, oddiel s.r.o., vložka 66638/B. Sídлом spoločnosti je: Pribinova 19/7828, 811 09 Bratislava, Slovenská republika. Identifikačné číslo organizácie (IČO) je 45 650 276.

Hlavné činnosti spoločnosti

Hlavným predmetom činnosti je:

- počítačové služby
- poskytovanie software - predaj hotových programov na základe zmluvy s autorom
- montáž, oprava a údržba počítačových, dátových a komunikačných sietí
- poradenstvo v oblasti informačných systémov týkajúce sa technického vybavenia
- poradenstvo v oblasti informačných systémov týkajúce sa programového vybavenia
- poradenstvo v oblasti bezpečnosti informačných systémov /antivír, zálohovanie, prístup/
- návrh a optimalizácia informačných technológií
- služby pri údržbe systémov /softvéru/
- služby súvisiace s počítačovým spracovaním údajov
- školiaca činnosť v oblasti informačných a komunikačných technológií

Atos je globálnym lídrom v digitálnej transformácii so 110 000 zamestnancami v 73 krajinách a ročným príjmom 12 miliárd eur. Sme Európska jednotka v poskytovaní cloudových služieb, kybernetickej bezpečnosti a výpočtovej techniky s vysokým výkonom, poskytúca end-to-end riešenia pre Orchestrated Hybrid Cloud, Big Data, Business Applications ako aj riešenia Digital Workplace.

Spoločnosť je celosvetovým partnerom v oblasti informačných technológií pre Olympijské a Paralympijské hry a pôsobí pod značkami Atos, Atos|Syntel a Unify. Atos je SE (Societas Europaea), kótovaná na burzovom indexe CAC40 v Paríži.

Účelom spoločnosti je pomôcť navrhnuť budúcnosť priestoru informačných technológií. Naše odborné znalosti a služby podporujú rozvoj vedomostí, vzdelávania a výskumu v multikultúrnom prístupe a prispievajú rozvíjať vedu a technológie až k dokonalosti. Na celom svete umožňuje Atos svojim zákazníkom, zamestnancom a členom spoločnosti slobodne žiť, pracovať a rozvíjať sa v bezpečnom a chránenom informačnom priestore.

Poradenstvo a technologické služby

Transformácia podniku prostredníctvom inovácií a využitia informačných technológií. Poradenské a technologické služby spoločnosti Atos pomáhajú klientom doručiť inovácie svojim zákazníkom a znižujú náklady a zvyšujú efektívnosť s využitím informačných technológií. S viac ako 5 000 odborníkmi poskytujeme poradenské služby a odborné znalosti takým spôsobom, aby naši klienti udržiavali kontrolu nad svojimi procesmi a projektmi, mohli ich prispôbovať tak, ako sa vyžaduje priamym riadením podľa zdrojov, a udržiavať vlastníctvo ich majetku a systémov.

Naše tri postupy:

Inovácie v podnikaní, kvalita prevádzky a IT management ponúkajú celý rad nákladovo efektívnych transformácií a inovatívnych riešení šitých na mieru každému priemyselnému odvetviu.

Systémová integrácia

Zabezpečenie bezproblémových obchodných systémov. Máme silné portfólio produktov systémovej integrácie poskytujúcich klientom vyššiu pridanú hodnotu, ako aj zdroj lepšieho rastu a ziskovosti. Náš posilnený distribuovaný model poskytovania služieb je kvalitný, rozširiteľný, obsahuje prvky predvídateľnosti a flexibility pri nízkej cene. Aj naďalej pokračujeme v prispôbovaní nášho existujúceho portfólia tak, aby vyhovovalo rastúcemu dopytu po servise typu „**Software ako služba**“.

Managed Services

Transformácia IT infraštruktúry a obchodných operácií. Ako nepochybný líder v oblasti manažovaných služieb sme jedna z mála spoločností, ktorá môže poskytnúť proces „navrhnuť, postaviť a prevádzkovať“ prvky kompletného riešenia outsourcingu. Riadime a transformujeme všetky IT operácie našich klientov, vrátane manažmentu všetkých ich informačných systémov a spracovania dát.

High-Tech transakčné služby

Zlepšovanie obchodnej stratégie pomocou inovatívnych riešení v oblasti spracovania transakcií. Prostredníctvom nášho Atos Worldline SBU sme európskym lídrom v poskytovaní platobných služieb. Špecializujeme sa na elektronické platobné služby (riešenie a spracovanie vydávania, získavania, platby kartou aj bezkartové operácie), elektronické služby pre zákazníkov, občanov a spoločenstvá, a finančné trhy. V organizačnej jednotke Atos WorldGrid sa zameriame na poskytovanie inteligentných energetických riešení týkajúcich sa výroby, dopravy, distribúcie a predaja, aby bolo možné zabezpečiť energetickú účinnosť a zvyšovať trvalú udržiateľnosť pri súčasnom zlepšení prevádzkovej výkonnosti.

Finančná analýza

I. Analýza finančných výkazov

Súvaha Spoločnosti k 31.12.2022 v skrátenej podobe (v tis. €)

| | BÚO | BPÚO |
|-----------------------------|---------------|---------------|
| AKTÍVA CELKOM | 30 698 | 29 669 |
| Neobežný majetok | 625 | 907 |
| Dlhodobý nehmotný majetok | 85 | 242 |
| Dlhodobý hmotný majetok | 540 | 665 |
| Dlhodobý finančný majetok | 0 | 0 |
| Obežný majetok | 28 936 | 27 158 |
| Zásoby | 89 | 74 |
| Dlhodobé pohľadávky | 1 745 | 1 682 |
| Krátkodobé pohľadávky | 8 641 | 9 051 |
| Krátkodobý finančný majetok | 0 | 0 |
| Finančné účty | 18 461 | 16 351 |
| Časové rozlíšenie | 1 137 | 1 604 |

| | BÚO | BPÚO |
|---|---------------|---------------|
| PASÍVA CELKOM | 30 698 | 29 669 |
| VLASTNÉ IMANIE | 9 871 | 10 445 |
| Základné imanie | 8 152 | 8 152 |
| Kapitálové fondy | 0 | 0 |
| Zákonný rezervný fond | 738 | 656 |
| Výsledok hospodárenia minulých rokov | 0 | 0 |
| Výsledok hospodárenia za účtovné obdobie po zdanení | 981 | 1 637 |
| Závazky | 20 577 | 18 075 |
| Dlhodobé záväzky | 119 | 105 |
| Dlhodobé rezervy | 1 027 | 755 |
| Dlhodobé bankové úvery | 0 | 0 |
| Krátkodobé záväzky | 14 617 | 12 816 |
| Krátkodobé rezervy | 4 814 | 4 399 |
| Bežné bankové úvery | 0 | 0 |
| Krátkodobé finančné výpomoci | 0 | 0 |
| Časové rozlíšenie | 250 | 1 149 |

Finančná analýza je zameraná len na významné zmeny.

Bilančná hodnota Spoločnosti k 31.12.2022 dosiahla hodnotu 30 698 tis. EUR. Oproti predchádzajúcemu účtovnému obdobiu ide o **zvýšenie o 1 029 tis. EUR**. Neobežný majetok sa znížil o 282 tis. EUR najmä z dôvodu jeho odpisovania. Hodnota obežného majetku sa zvýšila o 1 778 tis. EUR, čo bolo spôsobené hlavne zvýšením hodnoty účtov v bankách o 2 110 tis. EUR, krátkodobé pohľadávky sa znížili o 410 tis. EUR.

U odloženej daňovej pohľadávky došlo k miernemu navýšeniu, naopak časové rozlíšenie aktív zaznamenalo zníženie hodnoty o 467 tis. EUR.

Zníženie vlastného imania bolo spôsobené nižším výsledkom hospodárenia oproti roku 2021 o 656 tis. EUR. Zvýšenie stavu záväzkov o 2 502 tis. EUR bolo spôsobené zvýšením stavu krátkodobých záväzkov o 1 801 tis. EUR, stavu dlhodobých rezerv o 272 tis. EUR a stavu krátkodobých rezerv o 415 tis. EUR.

Časové rozlíšenie pasív zaznamenalo zníženie o 899 tis. EUR.

Výkaz ziskov a strát Spoločnosti k 31. 12.2022 v skrátenej podobe (v tis. €)

| VÝKAZ ZISKOV A STRÁT | BÚO | BPÚO |
|--|----------|----------|
| Výnosy z hospodárskej činnosti | 49 018 | 49 663 |
| Tržby z predaja tovaru | 7 944 | 14 487 |
| Tržby z predaja služieb | 40 397 | 33 841 |
| Ostatné výnosy z hospodárskej činnosti | 670 | 1 328 |
| Zmena stavu vnútropodnikových zásob | 0 | 0 |
| Aktivácia | 0 | 0 |
| Tržby z predaja dlhodobého majetku a materiálu | 7 | 7 |
| Náklady na hospodársku činnosť | (47 725) | (47 548) |
| Náklady vynaložené na obstaranie predaného tovaru | (6 310) | (12 688) |
| Spotreba materiálu a energie | (1 796) | (1 101) |
| Služby | (24 996) | (20 195) |
| Osobné náklady | (13 606) | (12 946) |
| Dane a poplatky | (3) | (4) |
| Odpisy a opravné položky ku DNM a DHM | (438) | (367) |
| Ostatné náklady na hospodársku činnosť | (576) | (251) |
| Zostatková cena predaného dlhodobého majetku a predaného materiálu | 0 | 0 |
| Opravné položky | (1) | 5 |
| Výsledok hospodárenia z hospodárskej činnosti | 1 293 | 2 115 |
| Pridaná hodnota | 15 238 | 14 344 |
| Výsledok hospodárenia z finančnej činnosti | 60 | 59 |
| Výsledok hospodárenia za účtovné obdobie pred zdanením | 1 353 | 2 174 |
| Daň z príjmov | (372) | (537) |
| Výsledok hospodárenia za účtovné obdobie po zdanení | 981 | 1 637 |

Spoločnosť za sledované obdobie vykázala výsledok hospodárenia po zdanení vo výške 981 tis. EUR, čo predstavuje medziročné zníženie o 656 tis. EUR.

Výsledok hospodárenia bol najmä ovplyvnený medziročným navýšením osobných nákladov o 660 tis. EUR na základe celoplošného zvyšovania miezd v roku 2022.

Čistý obrat bol na úrovni predchádzajúceho roka.

Základné medziročné porovnávacie ukazovatele:

Všetky rentability t.j. rentabilita aktív, rentabilita vlastného kapitálu ako aj rentabilita tržieb vykazujú zhoršenie oproti predchádzajúcemu účtovnému obdobiu ovplyvnené dosiahnutým nižším výsledkom hospodárenia.

| RENTABILITA | BUO | BPUO |
|--------------------|-------|--------|
| ROA | 3,19% | 5,52% |
| ROE | 9,93% | 15,67% |
| Rentabilita tržieb | 2,03% | 3,39% |

Celková zadlženosť vykazuje mierne negatívny posun z dôvodu medziročného zvýšenia záväzkov.

Mierne negatívny posun vykazuje aj ukazovateľ podielu vlastného imania na celkovom majetku vyplývajúci z dosiahnutého nižšieho výsledku hospodárenia.

| STABILITA | BUO | BPUO |
|-------------------------------|--------|--------|
| Celková zadlženosť | 67,03% | 60,92% |
| Podiel VI na celkovom majetku | 32,15% | 35,21% |

Všetky stupne likvidity vykazujú mierne pozitívny trend oproti porovnávanému obdobiu.

| LIKVIDITA | BUO | BPUO |
|----------------------|------|------|
| 1. Pohotová | 1,26 | 1,28 |
| 2. Bežná likvidita | 1,85 | 1,98 |
| 3. Celková likvidita | 1,86 | 1,99 |

Doplňujúce informácie k výročnej správe

Informácie o vplyve účtovnej jednotky na životné prostredie

Spoločnosť neprevádzkuje zdroj znečistenia a tým pádom jej nevzniká ani žiadna poplatková povinnosť.

Informácie o vplyve účtovnej jednotky na zamestnanosť

Spoločnosť vedie vyrovnanú politiku vzhľadom na svoju činnosť a potreby.

Udalosti osobitného významu, ktoré nastali po skončení účtovného obdobia, za ktoré sa vyhotovuje výročná správa

V spoločnosti nenastali žiadne udalosti, ktoré by významným spôsobom ovplyvnili jej činnosť, a tým aj zostavenie účtovnej závierky a výročnej správy k 31. 12. 2022.

Informácie o nákladoch na činnosť v oblasti výskumu a vývoja

Spoločnosť v roku 2022 nevynakladala žiadne náklady na výskum a vývoj vo vlastnej réžii. Spoločnosť participovala na projektoch Európskej únie ako partner. Výstupy projektov neboli aktivované do nehmotného majetku.

Nadobúdanie vlastných akcií, dočasných listov, obchodných podielov a akcií, dočasných listov a obchodných podielov materskej účtovnej jednotky

Spoločnosť nenadobúdala vlastné akcie a ani akcie materskej spoločnosti za rok 2022.

Návrh na rozdelenie zisku alebo vyrovnanie straty

O rozdelení výsledku hospodárenia za účtovné obdobie 2022 rozhodne valné zhromaždenie.

Návrh štatutárneho orgánu k dátumu zostavenia výročnej správy nie je známy.

Informácie o tom, či má účtovná jednotka organizačnú zložku v zahraničí

Spoločnosť po zlúčení so spoločnosťou Atos Convergence Creators, s.r.o. získala stálu prevádzkareň v Rakúsku, ktorá nevykazuje žiadnu činnosť a bola podaná žiadosť o jej zrušenie.

Predpokladaný budúci vývoj činnosti účtovnej jednotky

Spoločnosť bude aj v roku 2023 pokračovať v rozvoji svojej činnosti v oblasti poskytovania služieb informačných systémov a technológií. V roku 2023 očakáva rovnomerný rast výnosov ako aj mierne navýšenie výsledku hospodárenia spoločnosti.

