

EPPA

PUBLIC LIMITED COMPANY

LUXEMBURGPLEIN 2

1050 ELSENE

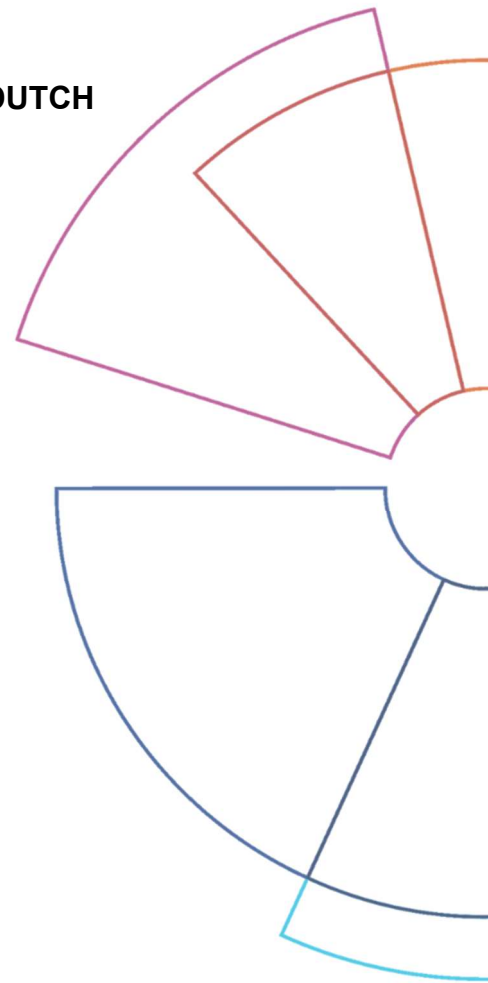
0432.128.466

REGISTER OF LEGAL ENTITIES BRUSSELS, DUTCH

31-12-2024



PKF
BOFIDI



EXTERNAL ANNUAL ACCOUNTS

20		0432.128.466		1	EUR	
NAT.	Filing date	N°.	P.	U.	D.	ABR-cap 1

**ANNUAL ACCOUNTS AND/OR OTHER DOCUMENTS TO BE FILED
IN ACCORDANCE WITH THE BELGIAN COMPANIES
AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Name: **EPPA**
 Legal form: Public limited company
 Address: Luxemburgplein N°.: 2 Box:
 Postal code: 1050 Town: Elsene
 Country: Belgium
 Register of legal persons - Commercial court Brussels, Dutch speaking
 Website:
 E-mail address:

Company registration number 0432.128.466

Date 05/09/2023 of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

This filing concerns:

the ANNUAL ACCOUNTS in EUROS approved by the general meeting of 27/06/2025

the OTHER DOCUMENTS

regarding

the financial year covering the period from 01/01/2024 to 31/12/2024

the preceding period of the annual accounts from 01/01/2023 to 31/12/2023

The amounts for the preceding period **are** identical to the ones previously published

Total number of pages filed: 22

Numbers of sections of the standard form not filed

because they serve no useful purpose: A-cap 8, A-cap 10, A-cap 11, A-cap 13, A-cap 14, A-cap 15, A-cap 16, A-cap 17

Christoph Katz
Director

George Tice
Director

Julius Waller
Director

Meglana Mihova
Director

LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position in the company

KATZ Christoph
Wallhegge 16A
49086 Osnabrück
GERMANY
Start date of the mandate: 28-06-2024 End date of the mandate: 27-06-2025 Director

TICE George
Ballyfree West Z/N Z/N
Z/N Glenealy Co Wicklow
IRELAND
Start date of the mandate: 28-06-2024 End date of the mandate: 27-06-2025 Director

WALLER Julius
Generaal Eisenhowerlaan 94
1030 Schaarbeek
BELGIUM
Start date of the mandate: 24-06-2022 End date of the mandate: 27-06-2025 Director

MIHOVA Meglena
Henri Dunantlaan 19
1140 Evere
BELGIUM
Start date of the mandate: 24-06-2022 End date of the mandate: 27-06-2025 Director

DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT

The managing board declares that not a single audit or correction assignment has been given to a person not authorized to do so by law, pursuant to article 5 of the law of March 17, 2019 concerning accounting and tax professions.

The annual accounts were not audited or corrected by an external accountant or by a company auditor who is not the statutory auditor.

If affirmative, should be mentioned hereafter: surname, first names, profession and address of each external accountant or company auditor and their membership number at their Institute, as well as the nature of their assignment:

- A. Bookkeeping of the company,
- B. Preparing the annual accounts
- C. Auditing the annual accounts and/or
- D. Correcting the annual accounts.

If the tasks mentioned under A or B are executed by certified accountants or certified bookkeepers - tax experts, the following information can be mentioned hereafter: surname, first names, profession and address of each certified accountant or certified bookkeeper-tax expert and their membership number at the Institute of Accounting professionals and Tax Experts, as well as the nature of their assignment.

Surname, first names, profession and address	Membership number	Nature of the assignment (A, B, C and/or D)

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

	Notes	Codes	Period	Preceding period
ASSETS				
FORMATION EXPENSES		20		
FIXED ASSETS		21/28	<u>674,300.92</u>	<u>790,883.40</u>
Intangible fixed assets	6.1.1	21	<u>421,576.55</u>	<u>536,776.55</u>
Tangible fixed assets	6.1.2	22/27	<u>252,724.37</u>	<u>254,106.85</u>
Land and buildings		22		
Plant, machinery and equipment		23	55,805.24	71,273.87
Furniture and vehicles		24	191,696.72	175,408.65
Leasing and other similar rights		25		
Other tangible fixed assets		26	5,222.41	7,424.33
Assets under construction and advance payments		27		
Financial fixed assets	6.1.3	28		
CURRENT ASSETS		29/58	<u>2,840,839.07</u>	<u>2,200,749.88</u>
Amounts receivable after more than one year		29		
Trade debtors		290		
Other amounts receivable		291		
Stocks and contracts in progress		3		
Stocks		30/36		
Contracts in progress		37		
Amounts receivable within one year		40/41	<u>1,495,576.29</u>	<u>1,318,480.01</u>
Trade debtors		40	1,470,576.47	1,310,390.88
Other amounts receivable		41	24,999.82	8,089.13
Current investments		50/53	<u>95,420.00</u>	<u>95,420.00</u>
Cash at bank and in hand		54/58	<u>1,114,332.68</u>	<u>658,604.40</u>
Accruals and deferred income		490/1	<u>135,510.10</u>	<u>128,245.47</u>
TOTAL ASSETS		20/58	<u>3,515,139.99</u>	<u>2,991,633.28</u>

	Notes	Codes	Period	Preceding period
EQUITY AND LIABILITIES				
EQUITY		10/15	<u>1,089,774.99</u>	<u>1,346,765.10</u>
Contributions		10/11	150,000.00	150,000.00
Capital		10	150,000.00	150,000.00
Issued capital		100	150,000.00	150,000.00
Uncalled capital (-)		101		
Beyond capital		11		
Share premium account		1100/10		
Other		1109/19		
Revaluation surpluses		12		
Reserves		13	939,774.99	1,196,765.10
Reserves not available		130/1	15,000.00	15,000.00
Legal reserve		130	15,000.00	15,000.00
Reserves not available statutorily		1311		
Purchase of own shares		1312		
Financial support		1313		
Other		1319		
Untaxed reserves		132		
Available reserves		133	924,774.99	1,181,765.10
Accumulated profits (losses) (+)(-)		14		
Capital subsidies		15		
Advance to shareholders on the distribution of net assets		19		
PROVISIONS AND DEFERRED TAXES				
Provisions for liabilities and charges		160/5		
Pensions and similar obligations		160		
Taxes		161		
Major repairs and maintenance		162		
Environmental obligations		163		
Other liabilities and charges		164/5		
Deferred taxes		168		

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	Notes	Codes	Period	Preceding period
AMOUNTS PAYABLE		17/49	<u>2,425,365.00</u>	<u>1,644,868.18</u>
Amounts payable after more than one year	6.3	17		
Financial debts		170/4		
Credit institutions, Leasing and other similar obligations		172/3		
Other loans		174/0		
Trade debts		175		
Advance payments on contracts in progress		176		
Other amounts payable		178/9		
Amounts payable within one year	6.3	42/48	<u>2,175,253.73</u>	<u>1,454,217.54</u>
Current portion of amounts payable after more than one year falling due within one year		42	0.00	83,333.34
Financial debts		43	70,000.00	50,244.47
Credit institutions		430/8	70,000.00	50,244.47
Other loans		439		
Trade debts		44	1,168,684.27	1,095,455.01
Suppliers		440/4	1,168,684.27	1,095,455.01
Bills of exchange payable		441		
Advance payments on contracts in progress		46		
Taxes, remuneration and social security		45	99,069.46	135,184.72
Taxes		450/3	0.00	37,294.25
Remuneration and social security		454/9	99,069.46	97,890.47
Other amounts payable		47/48	837,500.00	90,000.00
Accruals and deferred income		492/3	<u>250,111.27</u>	<u>190,650.64</u>
TOTAL LIABILITIES		10/49	<u>3,515,139.99</u>	<u>2,991,633.28</u>

PROFIT AND LOSS ACCOUNT

	Notes	Codes	Period	Preceding period
Operating income and operating charges				
Gross margin (+)/(-)		9900	1,832,000.27	1,810,615.82
Of which: non-recurring operating income		76A		
Remuneration, social security and pensions (+)/(-)		62	865,475.67	800,331.09
Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets		630	185,938.96	222,536.05
Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs) (+)/(-)		631/4	-52,757.10	13,650.00
Provisions for liabilities and charges: appropriations (uses and write-backs) (+)/(-)		635/8		
Other operating charges		640/8	124,043.68	68,323.57
Operating charges reported as assets under restructuring costs (-)		649		
Non-recurring operating charges		66A		
Operating profit (loss) (+)/(-)		9901	709,299.06	705,775.11
Financial income	6.4	75/76B	5,220.47	7,653.42
Recurring financial income		75	5,220.47	7,653.42
Of which: capital and interest subsidies		753		
Non-recurring financial income		76B		
Financial charges	6.4	65/66B	18,583.34	15,142.84
Recurring financial charges		65	18,583.34	15,142.84
Non-recurring financial charges		66B		
Profit (loss) for the period before taxes (+)/(-)		9903	695,936.19	698,285.69
Transfer from deferred taxes		780		
Transfer to deferred taxes		680		
Income taxes on the result (+)/(-)		67/77	182,926.30	182,972.18
Profit (loss) of the period (+)/(-)		9904	513,009.89	515,313.51
Transfer from untaxed reserves		789		
Transfer to untaxed reserves		689		
Profit (loss) of the period available for appropriation (+)/(-)		9905	513,009.89	515,313.51

APPROPRIATION ACCOUNT

	Codes	Period	Preceding period
Profit (loss) to be appropriated (+)/(-)	9906	513,009.89	515,313.51
Profit (Loss) of the period available for appropriation (+)/(-)	(9905)	513,009.89	515,313.51
Profit (Loss) of the preceding period brought forward (+)/(-)	14P		
Transfers from equity	791/2	256,990.11	0.00
Appropriations to equity	691/2	0.00	515,313.51
to contributions	691		
To legal reserve	6920		
To other reserves	6921	0.00	515,313.51
Profit (loss) to be carried forward (+)(-)	(14)	0.00	0.00
Shareholders' contribution in respect of losses	794		
Profit to be distributed	694/7	770,000.00	0.00
Compensation for contributions	694	770,000.00	0.00
Directors or managers	695		
Employees	696		
Other beneficiaries	697		

NOTES ON THE ACCOUNTS
STATEMENT OF FIXED ASSETS

	Codes	Period	Preceding period
INTANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8059P	xxxxxxxxxxx	1,196,139.01
Movements during the period			
Acquisitions, including produced fixed assets	8029		
Sales and disposals	8039		
Transfers from one heading to another (+)/(-)	8049		
Acquisition value at the end of the period	8059	1,196,139.01	
Amortisations and amounts written down at the end of the period	8129P	xxxxxxxxxxx	659,362.46
Movements during the period			
Recorded	8079	115,200.00	
Written back	8089		
Acquisitions from third parties	8099		
Cancelled owing to sales and disposals	8109		
Transferred from one heading to another (+)/(-)	8119		
Amortisations and amounts written down at the end of the period	8129	774,562.46	
NET BOOK VALUE AT THE END OF THE PERIOD	(21)	<u>421,576.55</u>	

	Codes	Period	Preceding period
TANGIBLE FIXED ASSETS			
Acquisition value at the end of the period	8199P	xxxxxxxxxxx	2,242,312.03
Movements during the period			
Acquisitions, including produced fixed assets	8169	69,356.48	
Sales and disposals	8179		
Transfers from one heading to another (+)/(-)	8189		
Acquisition value at the end of the period	8199	2,311,668.51	
Revaluation surpluses at the end of the period	8259P	xxxxxxxxxxx	
Movements during the period			
Recorded	8219		
Acquisitions from third parties	8229		
Cancelled	8239		
Transferred from one heading to another (+)/(-)	8249		
Revaluation surpluses at the end of the period	8259		
Amortisations and amounts written down at the end of the period	8329P	xxxxxxxxxxx	1,988,205.18
Movements during the period			
Recorded	8279	70,738.96	
Written back	8289		
Acquisitions from third parties	8299		
Cancelled owing to sales and disposals	8309		
Transferred from one heading to another (+)/(-)	8319		
Amortisations and amounts written down at the end of the period	8329	2,058,944.14	
NET BOOK VALUE AT THE END OF THE PERIOD	(22/27)	<u>252,724.37</u>	

	Codes	Period	Preceding period
FINANCIAL FIXED ASSETS			
Acquisition value at the end of the period	8395P	xxxxxxxxxxx	
Movements during the period			
Acquisitions	8365		
Sales and disposals	8375		
Transfers from one heading to another (+)/(-)	8385		
Other movements (+)/(-)	8386		
Acquisition value at the end of the period	8395		
Revaluation surpluses at the end of the period	8455P	xxxxxxxxxxx	
Movements during the period			
Recorded	8415		
Acquisitions from third parties	8425		
Cancelled	8435		
Transferred from one heading to another (+)/(-)	8445		
Revaluation surpluses at the end of the period	8455		
Amounts written down at the end of the period	8525P	xxxxxxxxxxx	
Movements during the period			
Recorded	8475		
Written back	8485		
Acquisitions from third parties	8495		
Cancelled owing to sales and disposals	8505		
Transferred from one heading to another (+)/(-)	8515		
Amounts written down at the end of the period	8525		
Uncalled amounts at the end of the period	8555P	xxxxxxxxxxx	
Movements during the period (+)/(-)	8545		
Uncalled amounts at the end of the period	8555		
NET BOOK VALUE AT THE END OF THE PERIOD	(28)		

STATEMENT OF THE CONTRIBUTIONS

Own shares

Held by the company itself

Amount of capital held

Number of shares

Held by a subsidiary

Amount of capital held

Number of shares

Codes	Period
8721	
8722	
8731	
8732	

STATEMENT OF AMOUNTS PAYABLE

	Codes	Period
BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL TERM OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL MATURITY		
Total current portion of amounts payable after more than one year falling due within one year	(42)	0.00
Total amounts payable with a remaining term of more than one year, yet less than 5 years	8912	
Total amounts payable with a remaining term of more than 5 years	8913	
AMOUNTS PAYABLE GUARANTEED <i>(included in headings 17 and 42/48 of liabilities)</i>		
Amounts payable guaranteed by the Belgian government agencies		
Financial debts	8921	
Credit institutions, leasing and other similar obligations	891	
Other loans	901	
Trade debts	8981	
Suppliers	8991	
Bills of exchange payable	9001	
Advance payments on contracts in progress	9011	
Remuneration and social security	9021	
Other amounts payable	9051	
Total of the amounts payable guaranteed by the Belgian government agencies	9061	
Amounts payable guaranteed by real securities given or irrevocably promised by the company on its own assets		
Financial debts	8922	
Credit institutions, leasing and other similar obligations	892	
Other loans	902	
Trade debts	8982	
Suppliers	8992	
Bills of exchange payable	9002	
Advance payments on contracts in progress	9012	
Taxes, remuneration and social security	9022	
Taxes	9032	
Remuneration and social security	9042	
Other amounts payable	9052	
Total amounts payable guaranteed by real securities given or irrevocably promised by the company on its own assets	9062	

RESULTS

	Codes	Period	Preceding period
PERSONNEL			
Employees for whom the company submitted a DIMONA declaration or who are recorded in the general personnel register			
Average number of employees calculated in full-time equivalents	9087	12.7	11.6
INCOME AND CHARGES OF EXCEPTIONAL SIZE OR FREQUENCY			
Non recurring income			
Non-recurring operating income	76 (76A)		
Non-recurring financial income	(76B)		
Non-recurring charges			
Non-recurring operating charges	66 (66A)		
Non-recurring financial charges	(66B)		
FINANCIAL RESULTS			
Capitalized Interests	6502	0.00	0.00

RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

	Codes	Period
PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE COMPANY AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES	9149	
Of which		
Bills of exchange in circulation endorsed by the company	9150	
REAL GUARANTEES		
Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of the company		
Mortgages		
Book value of the immovable properties mortgaged	91611	
Amount of registration	91621	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91631	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91711	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91721	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91811	
Maximum amount up to which the debt is secured	91821	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91911	
Maximum amount up to which the debt is secured	91921	
Vendor's privilege		
Book value of sold goods	92011	
Amount of the unpaid price	92021	

	Codes	Period
Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of third parties		
Mortgages		
Book value of the immovable properties mortgaged	91612	
Amount of registration	91622	
For irrevocable mortgage mandates, the amount for which the agent can take registration	91632	
Pledging of goodwill		
Maximum amount up to which the debt is secured and which is the subject of registration	91712	
For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription	91722	
Pledging of other assets or irrevocable mandates to pledge other assets		
Book value of the immovable properties mortgaged	91812	
Maximum amount up to which the debt is secured	91822	
Guarantees provided or irrevocably promised on future assets		
Amount of assets in question	91912	
Maximum amount up to which the debt is secured	91922	
Vendor's privilege		
Book value of sold goods	92012	
Amount of the unpaid price	92022	

Period

AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS

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SETTLEMENT REGARDING THE COMPLEMENTARY RETIREMENT OR SURVIVORS' PENSION FOR PERSONNEL AND BOARD MEMBERS

Brief description

Measures taken to cover the related charges

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Code	Period
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PENSIONS FUNDED BY THE COMPANY

Estimated amount of the commitments resulting from past services

Methods of estimation

9220	
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Period

NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET

If the risks and benefits resulting from such transactions are of any meaning and if publishing such risks and benefits is necessary to appreciate the financial situation of the company

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Period

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those which can not be calculated)

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RELATIONSHIPS WITH AFFILIATED COMPANIES, ASSOCIATED COMPANIES, DIRECTORS, MANAGERS AND AUDITOR(S)

	Codes	Period
AFFILIATED OR ASSOCIATED COMPANIES		
Guarantees provided in their favour	9294	
Other significant commitments undertaken in their favour	9295	
DIRECTORS AND MANAGERS, INDIVIDUALS OR LEGAL PERSONS WHO CONTROL THE COMPANY DIRECTLY OR INDIRECTLY WITHOUT BEING ASSOCIATED THEREWITH, OR OTHER COMPANIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS		
Amounts receivable from these persons	9500	
Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off		
Guarantees provided in their favour	9501	
Other significant commitments undertaken in their favour	9502	

Period

THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH

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Period

TRANSACTIONS BEYOND NORMAL MARKET CONDITIONS UNDERTAKEN DIRECTLY OR INDIRECTLY

With the persons who hold participating interests in the company

Nature of the transaction

With the enterprises in which the company itself holds participating interests

Nature of the transaction

With the members of the management body, the supervisory board or administrative organ of the company

Nature of the transaction

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DECLARATION WITH REGARD TO THE CONSOLIDATED ANNUAL ACCOUNTS

INFORMATION TO BE PROVIDED BY THE COMPANY IN CASE IT IS A SUBSIDIARY OR A JOINT SUBSIDIARY

Name, full address of the registered office and, if it concerns company under Belgian law, the company registration number of the parent company (ies) and the indication if this (these) parent company (ies) s (prepare) and publishes (publish) consolidated annual accounts in which the annual accounts are included by means of consolidation:

* Where the annual accounts of the company are consolidated at different levels, the information should be given at the lowest level of companies of which the company is a subsidiary and for which consolidated accounts are prepared and published.

VALUATION RULES

I. Principles

The valuation rules are determined in line with the Royal Decree of 29 April 2019 implementing the Belgian Companies & Associations law.

The valuation rules were not changed in wording and application as compared to the preceding financial period.

The income statement is not significantly affected by revenues and expenses relating to a previous financial period.

II. Specific principles

Reorganization costs:

During the book year, the reorganization costs were not transferred to assets.

Tangible fixed assets:

During the financial period the tangible assets have not revalued.

Depreciation recorded during the financial period

Intangible fixed assets:

S - NR 10.00% - 33.33% 10.00% - 100.00%

Plant, machinery and equipments:

S - NR 10.00% - 25.00% 10.00% - 100.00%

Vehicles:

S - NR 20.00% - 50.00% 20.00% - 50.00%

Office furniture:

S - NR 10.00% - 20.00% 10.00% - 100.00%

Other tangible fixed assets:

S - NR 6.00% - 14.80% 6.00% - 100.00%

Financial fixed assets:

During the financial period investments have not revalued.

Debts:

The liabilities do not contain long term debts without or at an exceptional low interest rate.

OTHER INFORMATION TO DISCLOSE

OTHER DOCUMENTS TO BE FILED IN ACCORDANCE THE BELGIAN COMPANIES AND ASSOCIATIONS CODE
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PARTICIPATING INTERESTS INFORMATION

PARTICIPATING INTERESTS AND OTHER RIGHTS IN OTHER COMPANIES

The following list mentions the companies in which the the enterprise holds a participating interest (heading 28 of assets), as well as the companies in which the the enterprise holds rights (recorded in headings 28 and 50/53 of assets) for an amount of at least 10% of the capital, the equity or a class of shares of the company.

	Rights held				Data extracted from the most recent annual accounts			
	Nature	Directly		Subsidiar ies	Annual accounts as per	Currency code	Equity	Net result
Number		%	%	(+) or (-) (in units)				
NAME, full address of the REGISTERED OFFICE, and, for an entity governed by Belgian law, the COMPANY REGISTRATION NUMBER								

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LIST OF COMPANIES FOR WHICH THE COMPANY HAS UNLIMITED LIABILITY IN THE CAPACITY OF UNLIMITED LIABLE PARTNER OR MEMBER

The annual accounts of each company for which the company has unlimited liability, are being enclosed to and published with these annual accounts, unless the second column contains the reason why this is not the case; this mention is made by referring to the applicable code (A,B or D) defined below.

The annual accounts of the mentioned company:

- A. are published by the company by filing them at the National Bank of Belgium;
- B. are actually published by the company in a different member country of the European Union, pursuant to article 16 of directive (EU) 2017/1132;
- D. relates to a partnership under civil law.

Name, full address of the REGISTERED OFFICE, Legal form and, for an entity governed by Belgian law, THE COMPANY REGISTRATION NUMBER	Potential code
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OTHER INFORMATION TO DISCLOSE IN ACCORDANCE WITH THE BELGIAN COMPANIES AND ASSOCIATIONS CODE

	Codes	Period
TAXES, REMUNERATION AND SOCIAL SECURITY <i>(headings 45 and 179 of the liabilities)</i>		
Outstanding tax debts	9072	
Amounts due to the National Social Security Office	9076	
AMOUNT OF CAPITAL AND INTEREST SUBSIDIES PAID OR ADDED BY THE GOVERNMENT OR PUBLIC AUTHORITIES	9078	

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SOCIAL BALANCE SHEET

Numbers of the joint industrial committees competent for the company:

100

200

EMPLOYEES FOR WHOM THE COMPANY SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER

During the period and the preceding period	Codes	1. Full-time (period)	2. Part-time (period)	3. Total (T) or Total full-time equivalents (FTE) (period)	3P. Total (T) or Total full-time equivalents (FTE) (preceding period)
Average number of employees	100	11.1	3.1	12.7	11.6
Number of actual hours worked	101	7,765	14,968	22,733	20,661
Personnel costs	102	295,617.35	569,858.32	865,475.67	800,331.09

At the closing date of the period

	Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
Number of employees	105	8	3	9.7
By nature of the employment contract				
Contract for an indefinite period	110	8	3	9.7
Contract for a definite period	111			
Contract for the execution of a specifically assigned work	112			
Replacement contract	113			
According to gender and study level				
Men	120	1	1	1.5
primary education	1200			
secondary education	1201	1	1	1.5
higher non-university education	1202			
university education	1203			
Women	121	7	2	8.2
primary education	1210			
secondary education	1211	7	2	8.2
higher non-university education	1212			
university education	1213			
By professional category				
Management staff	130			
Salaried employees	134	7	1	7.8
Hourly employees	132		2	0.9
Other	133	1		1.0

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LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD

ENTRIES

Number of employees for whom the company submitted a DIMONA declaration or who have been recorded in the general personnel register during the period

DEPARTURES

Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the period

Codes	1. Full-time	2. Part-time	3. Total in full-time equivalents
205	9	1	9.4
305	10	1	10.4

INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD

Total of initiatives of formal professional training at the expense of the employer

Number of employees involved
 Number of actual training hours
 Net costs for the company
 of which gross costs directly linked to training
 of which contributions paid and payments to collective funds
 of which grants and other financial advantages received (to deduct)

Codes	Men	Codes	Women
5801		5811	
5802		5812	
5803		5813	
58031		58131	
58032		58132	
58033		58133	
Total of initiatives of less formal or informal professional training at the expense of the employer			
5821		5831	
5822		5832	
5823		5833	
Total of initiatives of initial professional training at the expense of the employer			
5841		5851	
5842		5852	
5843		5853	

CHECKS

Client name: EPPA
Financial year: 01/01/2024 - 31/12/2024
Currency: EUR
Scheme type: abbreviated

SIGN CONTROLS

No errors were found during the sign controls

CHECK INCLUDED SECTIONS

There are no unstarred reconciliations containing data.

LEGAL CHECKS

Annual accounts comply with legal checks.

ADDITIONAL CHECKS

Annual accounts comply with additional checks.

CHECKS WITHIN THE SOCIAL BALANCE SHEET

The annual accounts are in compliance with the NBB's controls on the social balance sheet.

ACCOUNTING REMARKS

Verification or correction task

Was everything filled in in the relevant note? It must be indicated whether a verification or correction task was assigned to the annual accounts. If this is not the case, this must also be indicated in the relevant note. Complimentary review or correction assignment

Dividend distribution

If, on the closing date, the net assets (20/41 + 490/491 + 5 - 160/168 - (17 + 42/48 + 492/493) - 20/21) have fallen or would fall below the amount of the issued or called capital plus all reserves which may not be distributed (by law or under the articles of association) because of a distribution (code 694/695), no dividends may be distributed.

Legal form	Code 694	Code 695
NV	770,000.00	0.00
20/58 - 16 - (17/49 - 694 - 695) - 20		10 + 11 + 12 + 130 + 131 + 15
1,859,774.99		165,000.00

Dividend distribution

If, on the closing date, the net assets (20/41 + 490/491 + 5 - 160/168 - (17 + 42/48 + 492/493) - 20/21) have fallen or would fall below the amount of the issued or called capital plus all reserves which may not be distributed (by law or under the articles of association) because of a distribution (code 694/695), no dividends may be distributed.

Legal form	Code 694	Code 695
NV	770,000.00	0.00
694 + 695	(20/58 - 16 - (17/49 - 694 - 695) - 20) - (10 + 11 + 12 + 130 + 131 + 15)	
770,000.00		1,694,774.99

Merger/division

It should be checked whether the company has acquired another company during the financial year (merger) or has disposed of activities (division).

Date of approval of the annual accounts by the general meeting

The annual accounts can only be filed after approval by the general meeting unless an exception applies.
