



# BALANCE SHEET (STATUTORY)

"Local GL" tab

Date: Jun 19, 2025  
Time: 1:29:45 PM  
Run By: mvandenbos  
Database: apco

Prompts Selection: Period End = 2024-12; GL Company = 530; Reporting Currency = Company

EUR

Trilligent Germany (530)

|                      |                     |                                           |                                                             |                |             | Current Period | Prior Year | Variance to Prior Year |                   |
|----------------------|---------------------|-------------------------------------------|-------------------------------------------------------------|----------------|-------------|----------------|------------|------------------------|-------------------|
| Level 1              | Level 2             | Level 3                                   | Local Account                                               | Global Account |             |                |            | US GAAP                | Local Adjustments |
| Assets               |                     |                                           |                                                             |                |             | 324,568        | 723,812    | (399,244)              |                   |
|                      | Current Assets      |                                           |                                                             |                |             | 321,306        | 716,683    | (395,377)              |                   |
|                      |                     | Cash and Cash Equivalents                 |                                                             |                |             | 26,172         | 162,700    | (136,528)              |                   |
|                      |                     |                                           | 10700001 - Trilligent Germany USD Operating (Account 107000 |                | 165         | 95,183         | (95,018)   |                        |                   |
|                      |                     |                                           | 10702501 - Trilligent Germany EUR Operating (Account 107025 |                | 25,972      | 67,482         | (41,510)   |                        |                   |
|                      |                     |                                           | 11099901 - Petty Cash Germany                               | 110999         | 35          | 35             | 0          |                        |                   |
|                      |                     | Accounts Receivable - Billed trade, Net   |                                                             |                |             | 225,808        | 813,976    | (588,168)              |                   |
|                      |                     |                                           | 12000001 - Accounts Receivable                              | 120000         | 302,370     | 901,243        | (598,873)  |                        |                   |
|                      |                     |                                           | 12020001 - Rebate                                           | 120200         | (76,562)    | (87,267)       | 10,705     |                        |                   |
|                      |                     | Accounts Receivable - Unbilled Trade      |                                                             |                |             | (169,532)      | (690,349)  | 520,817                |                   |
|                      |                     |                                           | 12100001 - WIP & Deferred Revenue (IOA)                     | 121000         | (178,972)   | (690,844)      | 511,872    |                        |                   |
|                      |                     |                                           | 12400001 - Unbilled I/C Receivable                          | 124000         | 9,523       | 495            | 9,028      |                        |                   |
|                      |                     |                                           | 12600001 - Manual I/C Unbilled Receivable                   | 126000         | (83)        |                | (83)       |                        |                   |
|                      |                     | Intercompany Receivables                  |                                                             |                |             | 233,887        | 95,641     | 138,247                |                   |
|                      |                     |                                           | 12500001 - I/C Receivable                                   | 125000         | 233,887     | 95,641         | 138,247    |                        |                   |
|                      |                     | Prepaid Expenses and Other Current Assets |                                                             |                |             | 4,971          | 334,716    | (329,745)              |                   |
|                      |                     |                                           | 13000001 - Prepaid Expenses                                 | 130000         | 4,944       | 6,279          | (1,334)    |                        |                   |
|                      |                     |                                           | 13020001 - Other Debtors - Current                          | 130200         | (1)         | (1)            | 0          |                        |                   |
|                      |                     |                                           | 13040001 - VAT on Purchases                                 | 130400         | 28          | 328,438        | (328,410)  |                        |                   |
|                      | Non-Current Assets  |                                           |                                                             |                |             | 3,261          | 7,129      | (3,867)                |                   |
|                      |                     | Property Plant and Equipment (Net)        |                                                             |                |             | 3,261          | 7,129      | (3,867)                |                   |
|                      |                     |                                           | 16020001 - Computer Equipment                               | 160200         | 11,601      | 11,601         | 0          |                        |                   |
|                      |                     |                                           | 16025001 - Accum Deprec - Computer Equipment                | 160250         | (8,340)     | (4,473)        | (3,867)    |                        |                   |
|                      |                     |                                           | 16090001 - Fixed Asset Suspense - Assets being creat        | 160900         | 0           | 0              | 0          |                        |                   |
| Liabilities & Equity |                     |                                           |                                                             |                |             | (821,577)      | (985,783)  | 164,207                |                   |
|                      | Current Liabilities |                                           |                                                             |                |             | (999,652)      | (984,525)  | (15,127)               |                   |
|                      |                     | Accounts Payable                          |                                                             |                |             | (1,107,213)    | (684,142)  | (423,070)              |                   |
|                      |                     |                                           | 20000001 - Accounts Payable                                 | 200000         | (1,106,670) | (683,460)      | (423,210)  |                        |                   |



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| Level 1                                         | Level 2                 | Level 3 | Local Account                                  | Global Account | Current Period | Prior Year | Variance to Prior Year |                   |
|-------------------------------------------------|-------------------------|---------|------------------------------------------------|----------------|----------------|------------|------------------------|-------------------|
|                                                 |                         |         |                                                |                |                |            | US GAAP                | Local Adjustments |
|                                                 |                         |         | 20005001 - Accounts Payable GL Suspense        | 200050         | 0              | 0          | 0                      |                   |
|                                                 |                         |         | 20030001 - Accounts Payable Employees          | 200300         | (543)          | (682)      | 140                    |                   |
|                                                 |                         |         | 22700001 - Loan Payable                        | 227000         | 0              | 0          | 0                      |                   |
|                                                 |                         |         | Accrued Expenses and Other Current Liabilities |                | (158,081)      | (426,723)  | 268,643                |                   |
|                                                 |                         |         | 22400001 - Accrued I/C Payable                 | 224000         | (9,523)        | (50)       | (9,473)                |                   |
|                                                 |                         |         | 22600001 - Manual I/C Accrued Payable          | 226000         | 0              | 0          | 0                      |                   |
|                                                 |                         |         | 23000001 - Accruals                            | 230000         | (52,977)       | (134,607)  | 81,630                 |                   |
|                                                 |                         |         | 23001001 - Salary Control Account              | 230010         | 39,722         | (12,769)   | 52,491                 |                   |
|                                                 |                         |         | 23002001 - Accrued Vacation                    | 230020         | (8,457)        | (8,457)    | 0                      |                   |
|                                                 |                         |         | 23003001 - Accrued Incentive Bonus             | 230030         | 0              | (1,803)    | 1,803                  |                   |
|                                                 |                         |         | 23022001 - VAT Control Account (Liability)     | 230220         | 73,341         | 159,977    | (86,636)               |                   |
|                                                 |                         |         | 23024001 - VAT on Sales                        | 230240         | (0)            | (428,267)  | 428,267                |                   |
|                                                 |                         |         | 23030001 - Withholding Tax                     | 230300         | 0              | 797        | (797)                  |                   |
|                                                 |                         |         | 23004001 - Social Security                     | 230310         | (186)          | (1,543)    | 1,357                  |                   |
|                                                 |                         |         | 23005001 - Pension Withholding                 | 230900         | 0              | 0          | 0                      |                   |
|                                                 |                         |         | 23090001 - Other Current Liabilities           | 230900         | (200,000)      |            | (200,000)              |                   |
|                                                 |                         |         | Intercompany Payables                          |                | (351,098)      | (173,341)  | (177,757)              |                   |
|                                                 |                         |         | 22500001 - I/C Payable                         | 225000         | (351,098)      | (173,341)  | (177,757)              |                   |
|                                                 |                         |         | Income Taxes Payable                           |                | 616,740        | 299,682    | 317,058                |                   |
|                                                 |                         |         | 23070001 - Corporation Taxes Payable           | 230700         | 616,740        | 299,682    | 317,058                |                   |
|                                                 | Non Current Liabilities |         |                                                |                | 0              | 0          | 0                      |                   |
|                                                 |                         |         | Other Long-Term Liabilities                    |                | 0              | 0          | 0                      |                   |
|                                                 |                         |         | 26090001 - Other Long Term Liabilities         | 260900         | 0              | 0          | 0                      |                   |
|                                                 | Equity                  |         |                                                |                | 178,076        | (1,258)    | 179,334                |                   |
|                                                 |                         |         | Equity                                         |                | (25,000)       | (25,000)   | 0                      |                   |
|                                                 |                         |         | 30010001 - Paid In Capital                     | 300100         | (25,000)       | (25,000)   | 0                      |                   |
|                                                 |                         |         | Retained Earnings                              |                | 203,076        | 23,742     | 179,334                |                   |
|                                                 |                         |         | 30021001 - Current Year Net Income             | 300210         | 203,076        | 23,742     | 179,334                |                   |
|                                                 |                         |         | 30040001 - Cumulative Translation Adjustment   | 300400         | 82,638         |            | 78,566                 |                   |
| Total Balance Sheet - Trilligent Germany (530): |                         |         |                                                |                | (414,371)      | (261,971)  | (156,472)              |                   |
| P&L Result                                      |                         |         |                                                |                | 414,371        | 257,900    | 414,371                |                   |
| Total - Trilligent Germany (530):               |                         |         |                                                |                | 0              | (4,072)    | 257,900                |                   |





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