

**Public Tender**

**ANNEX XIIa.**

**Financial Reports**

*[referred to paragraph 5 of Article 3.5.3]*

This ANNEX XIIa replaces the ANNEX XII in a way that financial years 2022 and 2023 are replaced by 2023 and 2024.

In reference to the Tender requirements and documentation Tenderer must attach an audited financial report of the Tenderer's company for 2023 and 2024.

Information contained in financial tables in audited reports will be assessed through financial analysis criteria for selected financial indicators which will comprise Tenderer's solvency and indebtedness level, liquidity level, profitability assessment with EBIT and EBITDA development, expected return on capital and assets, activity levels and analyses of financial sourcing.

The maximum number of points (100) will be awarded to the tenderer who achieves the highest value of financial indicators. The first runner-up will be awarded 80 points, the third 60 points, the fourth 40 points, and the fifth 20 points. All the others will be awarded 10 points.

Financial reports - (templates available in excel file Annex XIIa - Tables for financial reports):

1. Table 1 – Income statement

000 EUR		
Income statement	2023	2024
<b>Operating revenues</b>	0	0
Sales revenues		
Other operating revenues		
<b>Operating expenses</b>	0	0
Material costs		
Staff costs		
Depreciation and amortization		
Provisions		
Other operating costs		
<b>Operating result</b>	0	0
<b>Net Financial result</b>	0	0
Interest revenues		
Other financial revenues		
Interest expenses		
Other financial expenses		
<b>Total revenues</b>	0	0
<b>Total expenses</b>	0	0
Profit/loss before taxation	0	0
Profit tax		
<b>Net result for the period</b>	0	0

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2. Table 2 – Statement of financial position

000 EUR		
Balance sheet	2023	2024
<b>Assets</b>		
Non current assets	0	0
Intangible assets		
Tangible assets		
Financial assets		
Receivables		
Other long term assets		
Current assets	0	0
Inventories		
Accounts receivable		
Other receivables		
Financial assets		
Cash and cash equivalents		
Prepaid expenses and accrued income		
<b>Total assets</b>	<b>0</b>	<b>0</b>
<b>Equity and liabilities</b>		
Total equity	0	0
Share capital		
Reserves		
Retained earnings/(accumulated loss)		
Net profit/(loss) for the year		
Provisions		
Non current liabilities	0	0
Non current loans and borrowings		
Other non current liabilities		
Current liabilities	0	0
Current loans and borrowings		
Trade payables		
Liabilities to employees		
Liabilities for taxes, contributions and other benefits		
Other short term liabilities		
Accrued expenses and deferred income		
<b>Total equity and liabilities</b>	<b>0</b>	<b>0</b>

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3. Table 3 – Cash flow statement

000 EUR		
Cash flow	2023	2024
Receipts from customers		
Payments paid to suppliers		
Payments paid to employees		
Other payments and receipts		
<b>Net cash from operating activities</b>	0	0
<b>Proceeds from investing activities</b>	0	0
Proceeds from sale of long term tangible and intangible assets		
Interest proceeds		
Proceeds from dividends		
Other proceeds		
<b>Outflows from investing activities</b>	0	0
Acquisition of non current tangible and intangible assets		
Other outflows on investing activities		
<b>Net cash used in investing activities</b>	0	0
<b>Proceeds from financial activities</b>	0	0
Capital increase/equity contribution		
Proceeds from loans and borrowings		
Other proceeds		
<b>Outflows from financing activities</b>	0	0
Repayment of loans and borrowings and debt financial instruments		
Dividend payments		
Other proceeds		
<b>Net cash from / (used in) financing activities</b>	0	0
<b>Net decrease/increase in cash and cash activities</b>	0	0
<b>Cash and cash equivalents at beginning of the year</b>		
<b>Cash and cash equivalents at end of the year</b>		

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4. Table 4 – Business indicators

Indicators	2023	2024
EBIT (000 EUR)		
EBIT margin %		
EBITDA (000 EUR)		
EBITDA margin %		
ROCE		
Return on assets		
Financial stability indicator		
Current ratio		
Total assets turnover ratio		
Debt ratio		
Capital expenditure (000 EUR)		
Net debt to equity		
Net debt to EBITDA		