

You don't need a software company.

**You need an ability
company.**



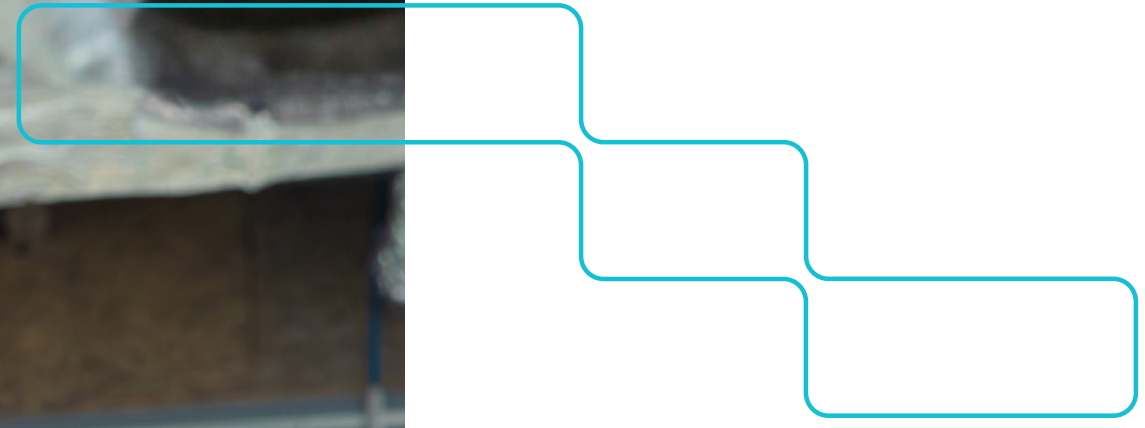


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We're Aimtec.

For 28 years, we've been a partner to manufacturers on the road to digital transformation. We help them to digitalise and automate their manufacturing, logistics and supply chains. We work with them to design and deploy solutions that bring both benefits today and true value that will remain tomorrow.

**You don't need a software company.
You need an ability company.**


People and their potential are the cornerstone of manufacturing and logistics digitalisation. That's why in the area of process digitalisation and automation, we focus on making our customers resilient and flexible in this swiftly changing digital world and ensuring this transformation is company-wide.



"Digitalisation brings the greatest benefits when companies approach it consistently and carry out the individual steps down to the last details – from strategy to day-to-day operations. IT has to be a solid part of the strategic solution, its internal teams must be a true partner to the business, and unified data a trustworthy support for management's decision-making. Precisely this is what gives companies the speed and capability to react to market developments – and it ultimately decides on their future."

Jaroslav Follprecht

Vice Chairman of the Supervisory Board and Aimtec co-founder



Opening words from the Chairman of the Board

Our financial results for 2024 represent a continuation of our overall growth trend and, along with our profitability, they enable safe investments into further development. They confirm that even in these challenging, dynamic times, we remain a solid, strategic partner – helping our customers develop digitalisation solutions, respond to trends, and fully leverage modern technologies.

I believe the coming years, especially in Europe, will be marked by an economic cleansing, which I see as a major opportunity. Digitalisation will bring crucial support for the transformation of the entire manufacturing industry, as shown by its swift tempo in this region. We see this trend at our customers, where investments in digitalisation and automation solutions are gaining in importance. Just like them, we are convinced that optimisation and streamlining of processes are the right way to maintain the competitiveness of European industry.

Companies engaged in job and series production, mainly in the automotive sector, remain strategically important to Aimtec. It has become clear that this segment, in terms of innovation capability, is best positioned to adopt advanced digitalisation solutions. We are paying special attention to Germany, the traditional centre of the European automotive industry – we're boosting our presence in this market and stand ready to support every customer that has chosen to transform their business.





The European market is doubtlessly Aimtec’s most important – in terms of both newly running projects and the existing customer base. We maintain long-term collaboration with our corporate clients, providing support for their branches worldwide. Our headquarters remain in Pilsen; meanwhile, we opened a new representative company for our brand in Detroit last year with the aim of being closer to our customers and the very special American market.

In 2024, artificial intelligence became an established part of the technological world – and a new expectation. It has found an essential place in both company processes and digital products. Cybersecurity is growing in importance as well – and not just in connection with AI. Attacks on company infrastructure are common and serious. As IT grows more complex, it is reshaping relationships between solution providers and customers. Long-term strategic partnerships with key suppliers of IT systems are being prioritised over one-off projects, and companies are aware they need to include the advancement of their information systems among their main investments. The need for sustainable solutions is always growing, and as it grows, companies’ systems must continually evolve – so flexibility is fundamental. Our experience and our solutions verified in practice are here to accommodate these needs.

Last July I took over the role of CEO from Jaroslav Follprecht, one of Aimtec’s co-founders. After long preparations, this step was executed in a calm and controlled manner. While it was a great challenge and honour for me, it did not change the strategic direction for Aimtec.

I am pleased to say our 2024 results allow us to view our future optimistically. I am convinced our collaborative projects will continue to support customers’ sustainable growth in future years.

Pavel Boháč
Aimtec Chairman of the Board and CEO



Key data for 2024

Thousands EUR	2024	2023
Net turnover	20,894	18,923
Sales of own products and services	18,446	16,359
EBITDA	2,282	2,127
Total assets	12,027	10,817
Equity	7,674	7,192
Short-term liabilities	3,385	2,654
Long-term liabilities	0	0

“Our company is financially stable in the long term. This allows us to finance all our operational and development activities independently from external sources. The share of equity in our balance sheet total has consistently exceeded the usual standard for our sector.

Our strategic transition from one-time services to software as a service (SaaS) is a fundamental development activity in this respect. Over the long term, it supports predictable, sustainable and stably growing revenue, although in the short term it affects our revenue and profitability negatively. For 2024, we are predicting an impact of this transition on our revenues and profitability in the amount of about 1 million EUR. Despite this effect, we have increased our net turnover by 12% year-on-year, while increasing sales of our own products and services by 15%.

In 2024, we recognized unexpected bad debt provisions on receivables amounting to 0.5 million EUR due to the financial difficulties of two of our customers. Despite this, we maintained year-on-year EBITDA growth of 9%.

Our trend line of a significant relative reduction in trade receivables compared to revenue – driven by streamlined receivables management and credit risk control – has had a positive impact on our operating cash flow. Our cash balance grew year-on-year by 121%.

Our company is strong financially, and its financial indicators continue to evolve in line with our planned targets.”

Rostislav Kubánek
Aimtec Chief Financial Officer

In 2024, our revenue reached

20,894

thous. EUR

Earnings before interest, taxes, depreciation and amortisation were

2,282

thous. EUR

Our employee count exceeded

250

A comprehensive approach to digitalisation

Our product portfolio is designed to cover the key manufacturing and logistics process inside manufacturing companies, as well as integration with their suppliers. We approach digitalisation comprehensively – we generally start with each client at a single point and then gradually, step by step, optimise and connect processes throughout that company. Through this we help the client to build a truly digital factory and fully harness digitalisation’s potential.

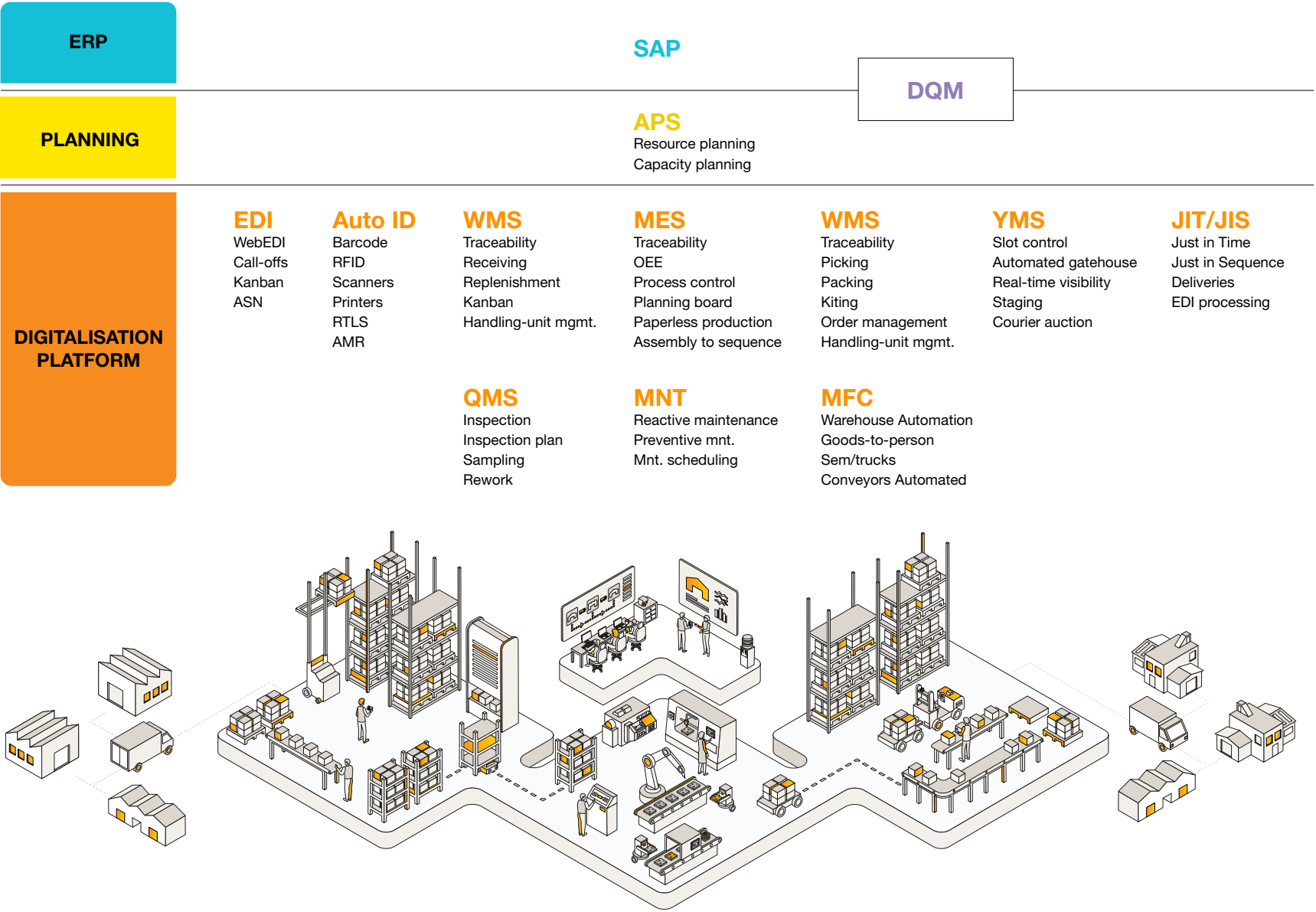
Our **Aimtec DCI**x system, fine-tuned over almost thirty years, is a digitalisation platform supporting Manufacturing Operation Management (MOM). It is an intelligent layer between the ERP system, processes and shop-floor technologies. It interconnects customers’ logistics, production, quality, shipping, automation technologies, systems, machines and people. This horizontal and vertical integration lets every customer optimise operations throughout their company.

Our **Aimtec SCL**x SAP superstructure plays a similar role in our product portfolio. It specially expands this system within its standard development environment (including SAP Business Technology Platform) and enables customers to adapt it to their changing needs without having to do programming. Its users can enjoy a simple and easy-to-read user interface that leads them step-by-step through their work. Our SAP know-how and development capacity (including work with the new SAP S/4HANA system) also enable us to deploy an entire SAP solution – or ready it for integration with other solutions and technologies.

We partner with **Asprova**, the Japanese company behind the advanced planning and scheduling system of the same name. Asprova APS reflects all manufacturing constraints, available resources and manufacturing processes. This lets our customers obtain plan variants that reflect their operations’ real capabilities. Asprova APS supports the swift resolution of complex optimisation tasks with the help of artificial intelligence.

During our work with Asprova APS over the years, it has become clear to us that it critically needs quality input to deliver quality outputs. In the course of digitalisation, companies frequently encounter the problems of inconsistency, a lack of high-quality data or a lack of correct data in general. To address this, we developed our own solution, **Aimtec Data Intelligence** – a layer bridging IT systems and the environment to enable advanced data processing and data quality management.

Enterprises and enterprise solutions do not operate in isolation, but rather as part of an ecosystem. Therefore, besides process management



and automation inside of companies, we also help them with integration – both as regards their IT systems and within the supplier-customer chain. **Aimtec Integration Platform** is a resilient solution for B2B communication and EDI. It also powers our other offerings, like standardised API-based data exchange between customer solutions and cloud-based systems and AI processing and mining of documents.

Projects are becoming more complex, resulting in an increased need for a means of easy data visualisation and solution simulation that reflects all variables. This is why we are also expanding our competencies in this area. Besides our own digital-twinning tool facilitating this visualisation, we also work with external simulation software from **FlexSim**.

Not only can we integrate our solution into a customer's technologies – we can supply part of the hardware and provide for its servicing as well. This primarily means scanners, terminals and accessories; we are a premium partner of **Zebra Technologies** in this area.

For many customers, the availability of our systems is critical; their manufacturing and logistics are running nonstop without a possibility for downtime of any kind. This is why we offer 24/7 support. Our support service not only assists whenever incidents arise or changes are made to an installed solution; it also actively monitors application operations. We thus can often predict an error before it occurs or is uncovered by the customer.

Factory Innovation Award 2024

In the Factory Innovation Award 2024 competition, Aimtec won first place in the Resilient Factory category for its Aimtec DCIx solution. The jury provides these awards to companies that help their customers to manage the impacts of supply chain disruptions – so that they can both respond to and prevent these fluctuations.

Factory Innovation Award is among the most important awards for Smart Factory software in Europe. This award is organised by the Centre for Industry 4.0 at the University of Potsdam in cooperation with the Berlin publishing house GITO Verlag and the industry magazine FACTORY INNOVATION. Companies compete in four categories, with an independent jury made up of leading German experts – academics, the staff of industry media and experts with real-world practice – choosing the winner in each category.

Certificates

We care about the quality of our services – and about data security as well. We have several certificates to serve as proof of this:

- ISO 9001:2015 – Quality Management Systems,
- ISO/IEC 27001:2013 – Information Security Management Systems,
- ISO/IEC 20000-1:2018 – Service Management System,
- TISAX.



“The digital factory enables real-time management – with instant feedback. Connecting machines and technologies with it is the way to achieve maximum quality, because machines can provide detailed data with each product and production cycle. This lets us assess even minor deviations in performance or quality, catch them in time and act before it’s too late. Without digitalisation, we would only be able to analyse the error after the fact. But with it, we can offer a targeted response at the right moment.”

Rostislav Schwob
Aimtec Supply Chain Solutions Director



From trends to innovative solutions

We are constantly seeking new paths and integrating the latest technology trends into our own development. Our goal is to deliver modern, configurable solutions that can be developed sustainably to reflect their evolving surroundings.

We don't see ourselves as early adopters; we carefully test new technologies and select the ones that have long-term potential and are ready for industrial deployment.

What trends do we view as the future?



Cloud first: solution security and availability

Cloud solutions mean swift deployment, high availability, security and they reduce IT administration. The number of digital tools available to companies is constantly growing. That's why it is critical to have partners by your side to reliably take care of their operations.

We believe the cloud isn't just a technology choice, but also a strategic decision that frees up your internal IT team to become an indispensable partner for your business and foster your firm's development.



Prediction and simulation: decisions backed by data

Analysed and interpreted historical data offers a reliable view of the future. Simulations and predictions of development help companies to eliminate risks, optimise utilisation of resources and make strategic decisions with greater certainty.

Our solutions ensure that our clients have access to data and tools for processing it. They obtain an imprint of reality in a virtual environment, and they uncover key patterns and bottlenecks. Using dynamic simulations, they solve difficult tasks and model variant solutions for complex projects.



AI: the next step on the road to digital transformation

To make full use of AI's potential, you need to construct solid digital foundations – by digitalising processes, connecting data flows, collecting and improving them and building digital competencies. Artificial intelligence isn't here to replace humans, but rather to bring us the foundations for faster, more precise decisions.

We deploy AI where it brings true value – in data analytics, simulations, automated checks and recording and sharing know-how. AI done this way helps manufacturers to permanently ensure high quality.



Configurability: freedom and flexibility

Swings in demand, pressure for efficiency and new technology trends force firms to constantly optimise their processes. What works today can be an obstacle tomorrow – and so it is key to adapt systems to business, and not the opposite.

Our systems are maximally configurable by both us and our customers, giving them the freedom, flexibility and independence they need. We collaborate on development projects, but at the same time, we offer customers tools that give them full control over their processes and changes to them.



Cybersecurity: trustworthy digital infrastructure

Digitalisation brings vulnerability of a new kind – attacks in cyberspace are growing in frequency, and their impacts are devastating. That's one reason why we're moving key systems to robust cloud centres. Their high degree of security cannot be achieved by in-house systems – and if an incident occurs, cloud solutions ensure rapid restoration of operations.

We take the security of our own systems and information very seriously. We monitor systems, run penetration tests, encode our data and regularly undergo ISO 27001 and TISAX certifications, which confirm we meet the standards in the area of information management.



Integrability: interconnected systems

Holistic digitalisation is built upon connections of data, processes and technologies such as production machines and handling equipment. That means solution integrability is both a technical benefit and a critical condition. It ensures a smooth flow of data inside the company and interconnection with partners as well as optimisation of the entire supply chain.

We support integration at all levels of the digital ecosystem – across the processes and systems inside a firm as well as towards its customers, suppliers and other external partners.



A unique approach to projects

Today more than ever, companies' success depends on people's abilities. To learn. To respond quickly. To be effective. Mere software isn't enough for that.

You need to find an experienced partner you can rely on.

Right from the first meeting, our customers can feel our perfect understanding of them. Our ability to perceive their needs and propose useful solutions fosters trust. We further develop that trust during the implementation of pilot projects and subsequent long-term cooperation with the customer.

Strategic benefits for the customer:

FLEXIBILITY

Responding to the market's constant changes

The world of industry today is extremely dynamic. Companies active in the market must be flexible in order to meet such challenges as fluctuations in demand and deliveries for components, or the absence of qualified workers.

We enable customers to adapt to changes continuously. Our solution is fully configurable and supports easy integration of new functions and technologies and swift optimisation of processes.

STANDARDISATION

Maintaining high quality worldwide

For corporations doing business worldwide, it is fundamental to know how to standardise individual divisions and branches while still respecting local specifics.

We empower our customers to standardise their systems while remaining able to meet demands from the plants that generate added value. Thanks to this, they can monitor critical processes, maintain high quality and focus on profitability.

AGILITY

Swiftly adding the most beneficial value

Time is of the essence. When a company learns there's room for creating further added value, they must act fast to be first.

Our teams work with the customer to design solutions that support long-term sustainable growth and can constantly adapt and improve to meet the market's demands.

Flexibility, standardisation and agility. These are the greatest benefits that customers appreciate in Aimtec solutions. To ensure we can continually develop and perfect our products and services, we stand upon three strategic pillars for our operations:

Digital Factory

Digitalisation with maximum flexibility and configurability.

Expert Know-How

Listening and thinking holistically and in context and sharing our experience from other projects.

Digital Delivery

Extremely efficient deployment and support thanks to support systems and digital process templates.

Always close to our customers

Over 6,000 projects
around the globe

60% of customers
from automotive

Projects on five continents,
in every time zone



Aimtec is a consulting company and software house under one roof. This lets us work in close contact with customers and deliver solutions that bring true added value. An Aimtec project provides more than just a software delivery; it also includes project-planning and consulting services and the transfer of know-how to the customer. This gives them the option of operating the solution entirely on their own, and even handling part of its configuration.

The bulk of Aimtec's customer base is automotive suppliers. And automotive remains our number one target sector. Even despite the challenges this sector is facing in the form of emission limits, the transition to electromobility and the dynamic changes caused by new competition and market-structure evolution. Digitalisation and automation are exactly the tools our customers need to become more competitive in a tight and volatile market.

In our experience, automotive's demanding environment brings benefits even for customers in other sectors who are taking steps to digitalise their production and logistics. We primarily focus on discrete manufacturing, for example in the medical and aerospace industries, but we are also active in supplementary sectors such as electronics manufacturing or distribution and e-commerce, where we take advantage of synergies in relation to automotive. We employ established processes for traceability and lean logistics and manufacturing while adapting them to the specifics of job production or small-series production.

Aimtec's target customer group is medium and large manufacturers with global operations, situated worldwide and cared for from Pilsen. These are the customers that benefit most from our ability to standardise roll-out projects while boosting flexibility, which is

essential for enterprises and the entire sector. Last year, an Aimtec brand office was opened in Detroit to support enterprises active in the American market.

In connection with the digitalisation of manufacturing and logistics, we observe a fundamental trend of rising demand for large automation projects. Precisely this area is where automation technologies need to be integrated into the existing environment and everything needs to be linked together. Digitalisation – and above all process and integration know-how – plays an utterly essential role in this, because automation without thorough interconnection with equipment's surroundings brings only limited benefits.

“Partnering with Aimtec has been instrumental in optimising our shopfloor and logistics systems. Their expertise in MES, JIS and WMS solutions has enabled us to strike the perfect balance between

standardisation and flexibility – an essential achievement in the fast-paced world of Tier 1 automotive manufacturing. Aimtec's tailored approach and deep understanding of our needs have been pivotal in streamlining operations, improving efficiency and maintaining scalability. We are proud of our continued collaboration and look forward to further innovations together.”

Tolga Özkundakci

European Vice President of IT and Systems
International Automotive Components Group



Customer projects with true added value

The main benefits of our solutions vary depending on customers' specifics, but they always have something in common. They save resources, increase process efficiency and help firms to endure unfavourable changes in both business and society. Digitalisation is the common denominator for all Aintec projects.



Continental

Continental Automotive, a supplier of interior electronics for leading global automotive manufacturers, managed a successful deployment of the AutoStore warehouse system at their production plant in Brandýs nad Labem. This plant, its largest facility specialised in electronics manufacturing worldwide, is a pilot plant for digitalisation within Continental Automotive. We cooperated with Continental on this demanding project in the role of systems integrator. We deployed our Aimtec DCIx solution here to manage the plant's entire system environment. This platform is integrated with the SAP system at Continental Automotive and controls and coordinates multiple technologies, such as semi-automatic VNA trucks, vertical lift systems (VLS) and the AutoStore fully automated storage and retrieval (ASRS) system. It also manages follow-up activities by warehousemen, operators and other staff. Aimtec DCIx accepts requests from the ERP, splits them into sub-tasks for individual equipment, sorts these into the optimum order and ensures they are completed. It is all done in real time and managed from a single point, including the control logic. Without controlling its systems in this fashion, Continental would need four times the data and four times the maintenance. Besides the increased efficiency, Continental has also saved considerable space. All the new technologies have freed up 2,000 more m² for manufacturing out of a storage area of 5,400 m². The deployment of this new technology is another significant step for Continental towards full digitalisation in Brandýs nad Labem.

"The warehousing systems we use are able to work independently, without integration. The key factor in our decision to choose just one unifying element – Aimtec DCIx – was the ability for a single team to work on its changes, development and configuration. Otherwise we would have to deal with far more data and a much larger scope of maintenance. With another solution we would also have needed twice the bandwidth in IT, and a newly built optical network as well. It would have been very inefficient for each of the subsystems to arrange its own specialist."

Martin Báča

Continental Automotive Czech Republic
Material Flow Manager



RKT

Rodinger Kunststoff-Technik (RKT) is a German company making plastic products used in the medical and pharmaceutical industries. This is a specialisation bringing high demands on environmental cleanliness, precision, traceability and process thoroughness. RKT's original logistics solution no longer met their heightened stock management demands. In order to continue its digital transformation, the company needed to find a partner that could work out its very special requirements for a new warehouse management system. In many respects, logistics processes in the automotive and health-care industries – for example as regards traceability – are very similar, and our long-term experience in this field was key for the new project at RKT. We harnessed our know-how from comparable projects in the automotive industry and deployed the new WMS in a short time. The results of our cooperation are entirely new warehouse logic, digitalised and standardised logistics processes and a comprehensive solution that is interconnected with RKT's internal SAP system. Thanks to the digital image of their warehouse, their responsible persons can fully handle special requirements for the storage and replenishment of materials. In addition, the comprehensive interconnection of their WMS solution with their manufacturing execution system opens up the option of multi-level replenishment of manufacturing materials.



"We knew that with our existing system configuration, we would be unable to meet new project demands. That's why we turned to Aimtec with a request for a new WMS. During its deployment, new transaction administration architecture was created, and we could start producing new products in a very short time."

Martin Hofstetter

RKT Director of Supply Chain & Logistics
Management



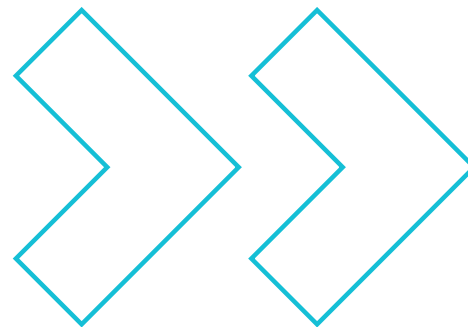
SCHERDEL

The automotive supplier SCHERDEL specialises in the production of technical springs and assemblies for electric vehicles. This company is focused on constant optimisation and digitalisation of its processes so as to meet orders' requirements and the demanding standards of automotive. As their long-term digitalisation partner, Aimtec has implemented several major logistics-oriented projects at SCHERDEL.

At the company's plant in Bor u Tachova, we collaborated on the introduction of a fully automated warehouse. This project included the deployment of the Aimtec DCIx digitalisation platform, which interconnects an ERP system with a manufacturing plant's processes and technologies. This project also included the integration of autonomous transport robots with an automated small-parts warehouse, enabling it to be operated autonomously. SCHERDEL then turned to Aimtec again when it transitioned to the SAP S/4HANA system at its plant in Chemnitz, Germany and introduced an EWM module. And because of its complexity, questions came up about how to not just deliver the entire software solution, but also configure the system, give people access to it and ease their work with it. We played our role here by introducing a mobile Aimtec SCIx solution for work with scanners, which simplifies EWM processes. This solution met every function requirement and could be deployed quickly.

"The future of logistics is on an inevitable course towards the automation of warehousing, as the constant outflow of qualified people in this area is literally 'pushing' us into it."

Kateřina Donate
Technické pružiny SCHERDEL Head of Logistics



Futaba Czech, s.r.o.

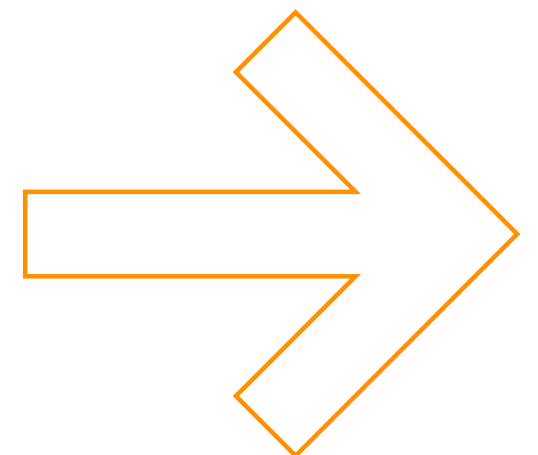
Futaba Czech specialises in the production of steel components for cars. Its Czech plant in Havlíčkův Brod serves to this day as Futaba's sole location in continental Europe. This plant is highly valued by the group, partly due to its constant self-improvement efforts in the area of operational management, which supervises logistics, production and maintenance.

The company has been using Aimtec DCIx in receipt of materials, production release, scrap registration and shipping for many years. This solution has also been deployed in production, where it is used to collect data from pressing and welding lines. The system runs on the cloud, ensuring high availability and flexibility. For advanced planning and scheduling at Futaba, we deployed the Japanese Asprova APS system, enabling them to cut warehouse stocks by 50% and reduce their planning staff capacity needs.

Over our long years of cooperation, we have gradually been improving all the systems we provide. Since 2024, the team at Futaba Czech have had Aimtec Data Intelligence at hand for eliminating errors in production data and ensuring this data is of sufficient quality. For precise reporting and the achievement of defined production KPIs, and for timely reporting to their parent company, the plant switched to new reporting tools – Ignition and Power BI.

"Reporting is quick today. Report preparation times have been vastly shortened. We've saved by needing fewer people to work with the data than before. Business Intelligence (BI) brings us full automation of data processing, including data updating. Meanwhile the convenience for our users has increased immensely. We monitor an overall view of the company, with a breakdown by operation and work centre. Previously it was difficult for us to collect and connect data from individual divisions."

Radek Slanař
Futaba Czech Plant Manager



Our culture and employees

We are constantly seeking new ways to provide our employees with the right conditions for a job well done – so that they can focus on projects, product development and personal growth. The greatest challenge today is responding to the changes all around us. This flexibility demands not just expert know-how but also a whole new level of internal cooperation. That is why we are building an environment where we all feel secure, one where people can openly share their opinions and learn from their mistakes.

We are proud of our team's natural diversity, with our team spanning multiple generations. Our average age is just under 35 years, but there is a difference of over 40 years between our youngest and oldest employees. Even though we have a wide spectrum of hybrid models for work from home available, we prefer – in contrast with most of the IT world today – for all our teamwork to happen in one place, one that supports a daily process of learning, problem-solving and transferring information.

Education has always been part of Aimtec's foundations. We consider continuous employee development in areas such as project management methodology, technical skills, and other essential hard skills to be a given. Yet here too we are special within our field: we emphasise mutual understanding across positions and divisions, which we promote by educating our people on interpersonal communication and typology. This enables us to cooperate effectively, respect our differences and make better use of the strengths in each one of us.

As we are growing, in terms of employee count, from a medium into a large company, we have been focusing in recent years on strengthening the role of middle management. In 2024, we began to implement our vision by involving this group of team leaders in managing our firm; today they are helping to shape the company plan and, through this, also taking on responsibility for the results of its execution. Meanwhile, as the company grows, their communication roles will also gain in importance. Besides merely leading their people and managing personnel, they support their teams' interest in the company's strategy and help to maintain a smooth flow of information.



Our employee count exceeded

250



In 2024, the most significant change in terms of individuals and their roles in our company was undoubtedly the transition to a new CEO. The new CEO Pavel Boháč has long served as a manager for Aimtec and thus knows its values and internal dynamics very well. Thanks to his understanding of the firm and his strong connection with the team, the change of leadership took place without any disruption to our work's continuity. With this step, the founders shifted out of their executive roles, which they entrusted to professional management through the supervisory board.

Aimtec's top management has also gained two new directors. Karel Sladký and Otakar Horák have followed up on years of work for their divisions by taking on the task of leading them. This year's results confirm the success of both managers' first steps. They took over these directing roles from our new CEO Pavel Boháč and from Jan Stočes, who is newly serving as our Chief Growth Officer. In this position, which is entirely new for Aimtec, he is primarily working to configure and coordinate marketing and business activities in the DACH region.

Our strong company culture is a true value that we want to preserve today and tomorrow. One way in which we wish to anchor our principles and priorities in this area is by formulating them as an internal Code of Ethics. By providing transparency and clarity regarding our company and how it functions, it benefits prospective clients (even before our first meeting) – and also new employees as we onboard them in their first weeks.

Thanks to all these measures, our company can continue to grow without losing our common motivation, sense for the meaning of our work or individual approach to all our employees.





Our stories

Diversity is our secret weapon – we possess diverse experiences, skills and abilities, and through them we all supplement each other. We receive the room to grow, learn and pass on our experience. Thanks to this, our solutions for customers aren't just good, they're exceptional.

**Each of us has a unique story.
Read on and you'll get to know a few of them.**

Josef Hasl

Josef works as a SAP consultant and solution architect ensuring the completeness of our solutions. He began his career in automotive, specialising in maintenance and logistics. We have already benefited from his expertise in the past, before he moved on for a while to the internal IT team at a manufacturing company and gained new experience, which included a transition to SAP S4/HANA. In the end he came back to us – to people he likes and to diverse projects he enjoys.

Michaela Stoklasová

As our head accountant, she led the digitalisation of our accounting. She was there for the deployment of our ERP and the expansion of our accounting agenda, and she and her team sought ways to automate routine operations using technology. She's one reason why we have a paperless finance department today and our accounting still runs smoothly even as it grows in size and complexity. In relation to both our business partners and our colleagues.

Jaroslav Kvapil

Jaroslav started out as a programmer and later became the lead of MES development. Today he is the main architect of Aimtec DCIx, ensuring that the system works as one whole. He cooperates with consultants, programmers and our management and helps to steer the product's development. He maintains an overview of developments in the field, brings innovations into our firm and ensures that its technological investments are sensible.

Jana Nosková

She is part of our testing team and makes sure everything works as it should. When an application refuses to cooperate, she dives into the problem, puzzles it out and helps our developers to fix it. She enjoys exploring the unknown and analysing new systems and can quickly find her way around them. She's been watching over our software quality for nearly ten years. Thanks in part to Jana, our customers only receive deliveries that can pass uncompromising checks.

Daniel Vopelka

His positive relationship to technology began back in secondary school, and he broadened his knowledge by studying economics with an overlap into applied sciences. Working in sales, he has dealt with issues such as managing company processes and supplying engineering solutions before. Thanks to this and his 15+ years of sales experience he is a partner who can safely guide our customers through every situation that arises during the sales process.

Jan Stočes

Jan has a diverse IT career in the world of manufacturing behind him. He started out in various positions at manufacturing companies and then moved into consulting. At Aimtec, he first helped to launch our cloud solution within EDI, then led the Integrations division and went on to lead support. Today he is our Chief Growth Officer and coordinates activities in the key German market. Thanks to his bilingual foundations and his expertise, he is an invaluable partner for our German customers.

Martina Viktorová

She's often the first face you'll meet at Aimtec. But she and her team at the reception do more than just make good first impressions. They ensure we and our visitors can focus calmly on our work. They arrange meetings, reservations, business trips and more. They help with events and deal with phone calls, post and invoices. And when you need something? You just have to ask – they always know what to do.

Martin Kraus

He helps companies to verify, optimise and make predictions. As a consultant and developer specialising in simulations, he translates processes from the real world into a digital form. He analyses scenarios, validates hypotheses and seeks the most suitable solutions. With the support of AI, which is also his field of study, he enables our customers to better manage their changes and investments.

We're interconnecting experts and supporting interesting projects

We believe that it makes sense to share progress and learn from each other's mistakes. We are a member of a number of organisations that share our goal of supporting their members in sharing experience. We also interconnect professionals at our own professional conferences and provide possibilities for young developers whose projects are helping handicapped persons, and anyone who needs aid in general.



#AimtecHackathon 2024 Helping through Code

2024 was the eighth year of #AimtecHackathon. Several teams of young developers, graphic designers and software architects had the task over one weekend of programming an application to help specific people living with a disability. Besides the HackIT programming marathon, this event also includes a series of technology presentations – TechTalks – and the YoungHackers programme for children. Through this event, we support technical education and IT awareness among the public at large. We organise it in cooperation with a number of technology partners and educational institutions, such as the University of West Bohemia in Pilsen and the innovation-focused organisation nvias.



“We are glad that the announcement of results won't mean the end of the projects in which our students are participating. We're successfully supporting their further development on university grounds as well and working further on them with active students in the form of, for example, thesis papers.”

Doc. Ing. Přemysl Brada, MSc., Ph.D.
University of West Bohemia's Faculty of Applied Sciences, Head of the Department of Computer Science and Engineering

“Even though our hackathon is a competition, the teams don't primarily attend it to win, or to be seen. Their goal is to learn something and to contribute to a useful project, to help where it's needed.”

Petra Šteklová
#AimtecHackathon organiser

Cooperation with educational institutions

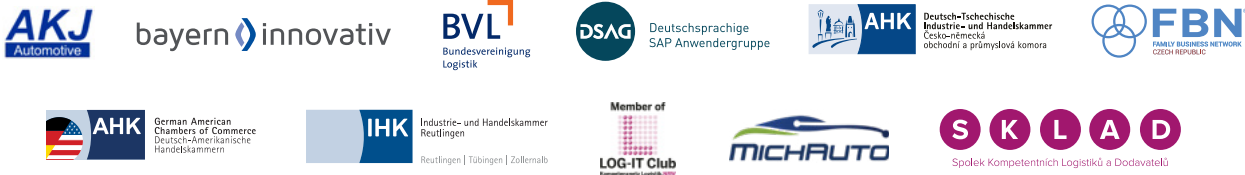
We keep our doors wide open for pupils and students to visit and work here. University students and graduates come to us every year for internships, practice or their first employment. It is not uncommon for us to work with students throughout their entire education – thanks to our flexible working hours, they can gain valuable experience already during their studies.

We know how important it is to integrate theory with practice, and that's why we value long-term partnerships with educational institutions. The most important ones include Pilsen's Training College and Secondary School of Electrical Engineering (SPŠE Plzeň) and its Secondary School of Information Technology and Financial Services (INFIS), the nvias association and the University of West Bohemia, where we cooperate with the faculties of economics, electrical engineering and applied sciences.

2024 has brought a major milestone in this area. We are pleased to have played a role in founding the new cross-border Management and Digital Technology Bachelor's programme within the Faculty of Economics at the University of West Bohemia.



We are a member of these organisations:



Trends in Automotive Logistics – Driving the Digital Fast Lane

TAL (Trends in Automotive Logistics) is a time-honoured conference at which inspiring speakers from the practical and academic spheres meet with experts from manufacturing, logistics and IT. It's also an opportunity to discuss the latest topics in logistics, manufacturing, integration and more, and how to use new technologies, methods and resources from the world of digitalisation.

This conference is co-organised by the German-Czech Chamber of Industry and Commerce and the Chamber of Industry and Commerce in Regensburg. Participants come from both our country and abroad – traditionally including Germany and other countries.

2024 saw the 23rd year of this conference, which bears the subtitle “Driving the Digital Fast Lane”. The speakers who appeared there included such names as Prof. Dr. Nils Finger from CBS International Business School and Michael Colberg from REHAU Automotive.





ESG

Social Responsibility and Corporate Sustainability


Sustainable business

Our projects have global reach. They save our customers resources, materials, energy and human labour through more efficient management of manufacturing and logistics processes. We advocate a people-first approach, and that influences our approach towards people both within Aimtec and at the customer. That's because sustainability is primarily about people.

“Sustainability is the foundation for everything we do. We are more convinced of this every day. We are proud to be a family firm with a unique company culture. For us, maintaining and supporting our values is key.”

Roman Žák

Chairman of the Supervisory Board and Aimtec co-founder



In the course of defining its approach to ESG activities, Aimtec has identified five categories, selected based on the sustainable development goals (SDGs) established by the UN. The company strategically plans its activities directed towards employees, the public and customers based upon these SDGs.



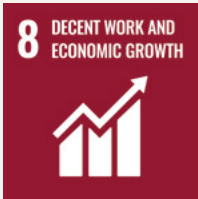
These goals, which were selected with a view to their measurability and the company's long-term activities, are:



- We strive to support the health of both our employees and our customers.
- Everything is aimed towards work that will not only support people, but also be less stressful and more enjoyable and fulfilling.



- We support technical education in the Pilsen region.
- We create strategic development plans for our employees' hard and soft skills.
- We work to provide practical education for our employees and the public regarding specific digitalisation and automation projects, hand in hand with increasing the competitiveness of individuals and companies.



- We establish fair and stable conditions for our employees.
- Through digitalisation, we also improve conditions for employees at our customers. From reducing repetitive activities to limiting labour in unhealthy activities or environments.



- We set aside employee capacities for diving into innovations and improvements on our solutions. Examples include our significant capacities dedicated to research and development, as well as internal hackathons for individual teams.
- Our solutions help customers to fundamentally innovate on both added-value processes and service processes such as logistics and quality.



- We reduce the impacts of consumption and waste production in our offices.
- We reduce travel by implementing remote delivery of projects.
- We also reduce wastage and overall consumption of energy, materials and fuels for our customers via digitalisation and effective planning.

CSR and help to those in need



“What’s fundamental for us in CSR is long-term cooperation. We want to create conditions whereby non-governmental organisations can rely on us and we have room to build up something meaningful and sustainable.”

Roman Žák
Chairman of the Supervisory Board
and Aimtec co-founder



“One of the benefits of working for Aimtec lies in how we let our employees play a role in determining where we help. Aimtec matches the sum of every individual donation by employees.”

Radka Pučelíková
Aimtec Chief People Officer

Organisations receiving our long-term support:



Aimtec Open Race

Over the years, Aimtec Open Race has become a tradition-rich sports event, attracting over 600 enthusiastic cyclists annually. In 2024, we supported the fifteenth year of this race as its general partner, and we prepared two new routes for its participants, with lengths of 54 and 30 km.

This bike race, which includes a number of sport stations along the way, offers participants an active day in the fresh air for the whole family. We believe that exercise, and the joy of it, has a fundamental effect on both physical and mental health. We cherish the values that sport helps to reinforce, such as perseverance and fair play, in both our personal and professional lives.

For Aimtec as a Pilsen-based company, Aimtec Open Race is also a way to meaningfully support the region where we operate and where most of our employees live.





Company management and structure

Board of Directors

Rostislav Schwob, Board Member
Pavel Boháč, Chairman of the Board, CEO
Jakub Klíma, Board Member

We are a family firm

Aimtec is made up of more than just technologies and business relationships – the culture and values with which we were founded have a major voice as well. We also wish to maintain our uniqueness when passing the torch to future generations, and we keep this in mind in the course of our long-term development.

Our gradual planned shift of both of our founders out of executive roles brings with it the need to maintain these values, guarantee professional management for the company and ensure its long-term stability. Therefore, in 2023, AIMTEC Holding a.s., became the company's sole shareholder. By way of family holding companies, this holding company is in turn owned and controlled by family endowments established by the founders. This arrangement makes it possible to maintain the cohesion of ownership of a family firm

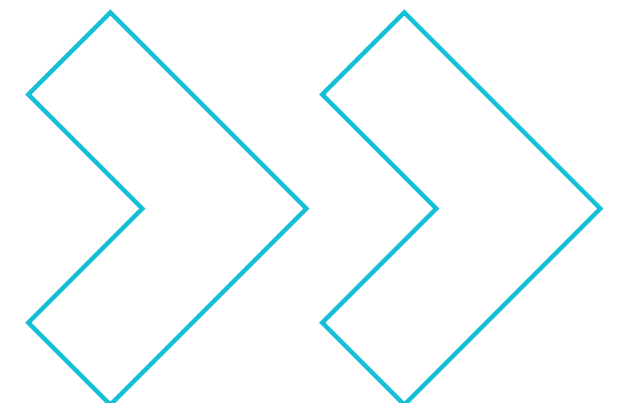
and ensure the continuity of the business and its values. It also creates room for the group's further development without any threat to AIMTEC a.s. One step towards such development is the founding of an office for the Aimtec brand in the USA, where the sister company AIMTEC US Inc., directly subordinated to the holding company, was founded last year.

The members of the founders' families are actively engaged in the company's affairs, each in accord with their personal qualifications and preferences. The company's founders Jaroslav Follprecht and Roman Žák play a direct role in steering the company. Jaroslav Follprecht, who served until 2024 as the CEO and Chairman of the Board, is now Vice Chairman of the Supervisory Board. Roman Žák is its chairman. Through their active involvement, they both are playing a key role in defining and developing

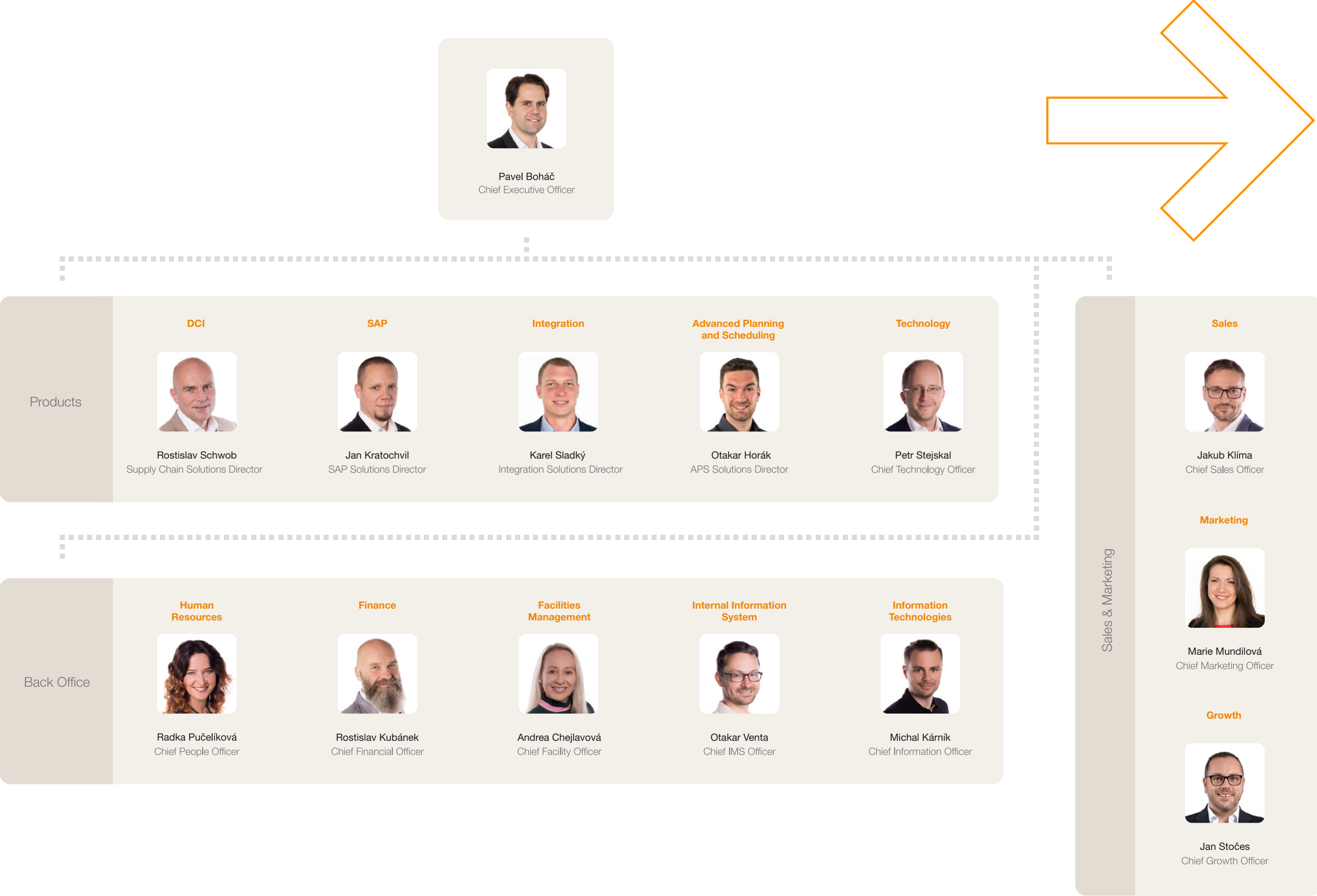
Aimtec's values, visions and strategy and disseminating them to all employees.

The members of the Supervisory Board are likewise top experts, and they supervise the performance of the Board of Directors and the management while also offering their expertise in the form of consultations and the passing on of experience. The company's executive management is made up of experienced professionals, chosen with a view to their expertise and their leadership abilities.

The company's management is also the source from which the new CEO and Chairman of the Board, Pavel Boháč, was selected. He stepped into this role in 2024.



Aimtec's structure





Summary and Conclusion by the Chairman of the Supervisory Board

Supervisory Board

Martin Málek, Supervisory Board Member
Roman Žák, Chairman of the Supervisory Board
Jaroslav Follprecht, Vice Chairman of the Supervisory Board
Lucie Baleková, Supervisory Board Member

Last year was a year of changes for Aimtec. The most important of them – and to some extent it was a historic event for the company – came when Pavel Boháč took on the role of CEO after many years in our management. For the first time, neither of the co-founders is standing at the helm of the company or in its highest executive position. The smooth entry into the role, the seamless handover of competencies and management's backing of the new CEO reflect both the strength of our company culture and how carefully the whole process was prepared by all the stakeholders.

This change has been a chance to modernise the company's governance, redefine roles and review processes governing collaboration between the executive management and supervisory board, ensuring their partnership brings maximum benefits to the company. We are discussing various options for working collaboratively to find a format that will build up value long-term for every stakeholder, including our customers and employees.

As a strategic partner for digital transformation, Aimtec works with its customers to prepare and implement projects with a long-term perspective. We view our own operations through the very same lens, and we are fulfilling a vision that supports their stable growth. Our change of leadership has pushed back the horizon to which we gaze in our journey, but we are still driving in one direction – as always, we are financing growth activities to ensure sustainable development for our company and its products. We believe our steps to separate the ownership and executive roles and suitably configure the relationship between the supervisory board and management will solidify this stability.

In 2024, a key market segment, the automotive industry, fell into a situation where a number of firms are under extreme pressure arising from ongoing changes in the market structure. The investments into digitalisation that help automakers and their suppliers to optimise their operations present an attractive opportunity for Aimtec. But this opportunity also brings risks, arising from the unstable situation on the side of our customers. As Aimtec's supervisory board, we are monitoring the market's development and discussing measures that management is implementing to eliminate these threats.

As Pavel Boháč mentioned in his opening words, in the current conditions, we see a market potential for our solutions in the German market. So as to support our development in this area, the role of Chief Growth Officer was created last year among our management. It was filled by Jan Stočes, who has been serving for many years among our managers. His task is to coordinate our growth activities, with a primary focus on the German market and an overlap into other areas.

We as the supervisory board are convinced that the strategic steps we have taken will strengthen our competitiveness and ensure its further growth. I'd like to thank all our colleagues, customers and partners for the trust and cooperation they gave during this dynamic year.

Roman Žák

Chairman of the Supervisory Board and Aimtec co-founder

Independent Auditor's Report and Financial Statements

AIMTEC a. s.

as of 31 December 2024



INDEPENDENT AUDITOR'S REPORT

To the shareholder of the company AIMTEC a.s.

Opinion

We have audited the accompanying financial statements of AIMTEC a.s., identification number 252 01 816 (hereinafter also the "Company") prepared in accordance with accounting principles generally accepted in the Czech Republic, which comprise the balance sheet as at 31 December 2024, the income statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information. For details of the Company, see Note 1 to the financial statements.

In our opinion, the financial statements give a true and fair view of the financial position of AIMTEC a.s. as at 31 December 2024, and of its financial performance and its cash flows for the year then ended in accordance with accounting principles generally accepted in the Czech Republic.

Basis for Opinion

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic, which are International Standards on Auditing (ISAs), as amended by the related application clauses. Our responsibilities under this law and regulation 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 on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic 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.

Other Information in the Annual Report

In compliance with Section 2(b) of the Act on Auditors, the other information comprises the information included in the Annual Report other than the financial statements and auditor's report thereon. The Board of Directors is responsible for the other information.

Our opinion on the financial statements does not cover the other information. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. In addition, we assess whether the other information has been prepared, in all material respects, in accordance with applicable law or regulation, in particular, whether the other information complies with law or regulation in terms of formal requirements and procedure for preparing the other information in the context of materiality, i.e. whether any non-compliance with these requirements could influence judgments made on the basis of the other information.

Based on the procedures performed, to the extent we are able to assess it, we report that:

- The other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements; and
- The other information is prepared in compliance with applicable law or regulation.

In addition, our responsibility is to report, based on the knowledge and understanding of the Company obtained in the audit, on whether the other information contains any material misstatement of fact. Based on the procedures we have performed on the other information obtained, we have not identified any material misstatement of fact.

Responsibilities of the Company's Board of Directors and Supervisory Board for the Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the Czech Republic and for such internal control as the Board of Directors 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Supervisory Board is responsible for overseeing the Company's financial reporting process.

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 the above mentioned laws and regulations 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 the above law or regulation, we exercise professional judgment and maintain professional scepticism 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 used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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.

We communicate with the Board of Directors and the Supervisory Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Pilsen, 3 April 2025



VALENTA - NOCAR, s.r.o.
U Radbuzy 429/4, 301 00 Plzeň
Audit firm licence No. 360

Ing. Josef Nocar
Auditor licence No. 1942

Balance Sheet

ASSETS		31 Dec 2024		31 Dec 2023
		Gross	Correction	Net
In thousands CZK				
TOTAL ASSETS		510 310	207 413	302 899
B.	Fixed assets	257 616	191 625	65 992
B. I.	Intangible assets	148 038	120 739	27 299
2.	Valuable rights	147 596	120 393	27 203
2.1.	Software	147 596	120 393	27 203
4.	Other intangible fixed assets	442	346	95
B. II.	Tangible fixed assets	109 578	70 886	38 693
2.	Machines, tools and equipment, transportation means furniture and office equipment	109 578	70 886	38 693
C.	Current assets	245 285	15 788	229 498
C. I.	Inventory	415	29	386
1.	Raw materials	63	0	63
3.	Finished goods and merchandise	352	29	323
3.2.	Merchandise inventory	352	29	323
C. II.	Receivables	140 635	15 759	124 876
1.	Long-term receivables	18 528	0	18 528
1.4.	Deferred tax asset	3 686	0	3 686
1.5.	Receivables - other	14 842	0	14 842
1.5.2.	Long-term advance payments	14 842	0	14 842
2.	Short-term receivables	122 107	15 759	106 349
2.1.	Trade receivables	98 199	15 759	82 441
2.4.	Receivables - other	23 908	0	23 908
2.4.3.	Due from state - tax receivables	0	0	0
2.4.4.	Short-term advance payments	6 507	0	6 507
2.4.5.	Estimated receivables	16 566	0	16 566
2.4.6.	Other receivables	835	0	835
C. IV.	Cash in hand and bank accounts	104 235	0	104 235
2.	Bank accounts	104 235	0	104 235
D.	Accrual of assets	7 409	0	7 409
1.	Deferred expenses	7 349	0	7 349
3.	Deferred cash receipts	60	0	60

LIABILITIES		31 Dec 2024	31 Dec 2023
		Net	Net
In thousands CZK			
TOTAL EQUITY AND LIABILITIES		302 899	267 441
A.	Equity	193 278	177 833
A. I.	Registered capital	2 000	2 000
1.	Registered capital	2 000	2 000
A. IV.	Profit/Loss - previous years (+/-)	168 833	156 595
1.	Retained profits/losses from previous years (+/-)	168 833	161 607
2.	Other profit or loss from previous years (+/-)	0	-5 011
A. V.	Profit (loss) for current period (+/-)	22 445	19 237
B. + C.	Liabilities	92 000	72 432
B.	Provisions	6 761	6 808
4.	Other provisions	6 761	6 808
C.	Liabilities	85 239	65 624
C.II.	Short-term liabilities	85 239	65 624
2.	Liabilities to credit institutions	76	0
3.	Advances received	358	0
4.	Trade payables	23 997	23 617**
8.	Liabilities - other	60 808	42 008
8.3.	Liabilities to employees	14 568	12 662
8.4.	Social security and health insurance liabilities	8 336	6 785
8.5.	Due to state - taxes and subsidies	10 091	5 651
8.6.	Estimated liabilities	27 605	16 626
8.7.	Other payables	208	284**
D.	Accruals of liabilities	17 621	17 176
D.1.	Accrued expenses	143	106
D.2.	Deferred revenue	17 478	17 071*

* Since 2024, short-term trade receivables have been disclosed net of deferred revenue outstanding at the balance sheet date. The same adjustment has been made in the previous period.

** Since 2024, short-term liabilities have been disclosed net of deferred expenses outstanding at the balance sheet date. The same adjustment has been made in the previous period.

Profit and Loss Statement

		31 Dec 2024	31 Dec 2023
	In thousands CZK		
I.	Sales of own products and services	464 566	404 487
II.	Sales of goods	61 649	63 374
A.	Production consumption	178 428	175 927
1.	Cost of goods sold	45 792	51 357
2.	Raw materials and consumables	11 232	10 290
3.	Services	121 404	114 280
C.	Capitalisation (-)	-18 333	-17 059
D.	Personnel expenses	291 775	254 887
1.	Wages and salaries	212 479	184 635
2.	Social security expenses, health insurance and other expenses	79 295	70 252
2.1.	Social security expenses and health insurance	72 130	62 662
2.2.	Other expenses	7 165	7 590
E.	Valuation adjustments relating to operating activities	39 634	27 640
1.	Valuation adjustments of fixed assets	27 471	26 590
1.1	Valuation adjustments of fixed assets - permanent	27 471	26 590
2.	Valuation adjustments of inventory	17	3
3.	Valuation adjustments of receivables	12 147	1 047
III.	Other operating income	1 195	1 107
1.	Income from fixed assets sold	240	0
3.	Other operating income	956	1 107
F.	Other operating expenses	2 704	2 919
3.	Taxes and fees	2 108	1 643
4.	Provisions relating to operations and prepaid expenses (specific-purpose expenses)	-47	465
5.	Other operating expenses	642	811
*	Operating profit/loss (+/-)	33 204	24 654
V.	Income from other long-term financial assets	0	17 105
2.	Other income from other long-term financial assets	0	17 105
H.	Costs of other long-term financial assets	0	17 045
VI.	Interest income and similar income	693	585
2.	Other interest and similar income	693	585
J.	Interest expenses and similar expenses	2	39
2.	Other interest and similar expenses	2	39
VII.	Other financial income	5 025	8 162
K.	Other financial expense	8 919	7 468
*	Profit/loss from financial operations (transactions) (+/-)	-3 203	1 300
**	Profit before tax	30 001	25 954
L.	Income tax	7 556	6 717
1.	Income tax - due	11 170	6 322
2.	Income tax - deferred (+/-)	-3 614	395
**	Profit/loss after tax (+/-)	22 445	19 237
***	Profit/loss of current accounting period (+/-)	22 445	19 237
*	Net turnover for the accounting period	526 216	467 860*

* Net turnover for the 2023 comparison period included revenue from the sale of services and goods

Cash Flow Statement

		31 Dec 2024	31 Dec 2023
	In thousands CZK		
P.	Opening balance of cash and cash equivalents	47 226	53 514
Z.	Profit or loss from ordinary activities before tax	30 001	25 954
A.1.1.	Adjustments for non-cash transactions	39 240	32 897
A.1.1.	Depreciation of fixed assets	27 471	26 590
A.1.2.	Change in provisions and reserves	12 319	1 515
A.1.3.	Profit/(loss) on the sale of fixed assets	-240	-60
A.1.4.	Revenues from profit shares	0	0
A.1.5.	Interest expense and interest income	-691	-546
A.1.6.	Adjustments for other non-cash transactions	381	5 398
A.*	Net operating cash flow before changes in working capital	69 241	58 852
A.2.	Change in working capital	23 009	-5178
A.2.1.	Change in operating receivables and other assets	5 944	-5 011
A.2.2.	Change in operating payables and other liabilities	16 196	-816
A.2.3.	Change in inventories	869	649
A.2.4.	Change in current financial assets	0	0
A.**	Net cash flow from operations before tax	92 251	53 674
A.3.	Interest paid	-1	-38
A.4.	Interest received (+)	693	584
A.5.	Income tax paid from ordinary operations	-6 676	-6 700
A.7.	Received profit shares	0	0
A.***	Net operating cash flows	86 266	47 520
B.1.	Fixed assets expenditures	-22 572	-30 849
B.2.	Proceeds from fixed assets sold	240	17 105
B.3.	Loans and borrowings to related parties	0	0
B.4.	Change in investing liabilities	0	0
B.***	Net investment cash flows	-22 332	-13 744
C.1.	Change in payables from financing	76	-7 442
C.2.	Impact of changes in equity	-7 000	-32 622
C.2.1.	Cash increase in share capital	0	0
C.2.2.	Capital payments to partners	0	0
C.2.3.	Other cash contributions made by partners	0	0
C.2.4.	Settlement of loss by partners	0	0
C.2.5.	Payments from capital funds	0	0
C.2.6.	Profit shares paid	-7 000	-32 622
C.3.	Other changes in the area of financing	0	0
C.***	Net financial cash flows	-6 924	-40 064
F.	Net increase or decrease in cash and cash equivalents	57 009	-6 288
R.	Closing balance of cash and cash equivalents	104 235	47 226

Notes to the Financial Statements

1 COMPANY DESCRIPTION

Company name:	AIMTEC a. s.
Headquarters:	U Prazdroje 2807/8, 301 00 Plzeň, Czech Republic
Legal form:	joint stock company
Company No.:	25201816
The Company is registered in Section B, File No. 558 of the Commercial Register kept by the Regional Court in Pilsen (date of registration 23 July 1996)	
Banking details:	Komerční banka, Plzeň
Account number:	4822530287/0100

The main activity of the Company is consulting in the field of information technology.

According to section 1b(2) of the Accounting Act, the Company is a medium-sized accounting unit as of 31 December 2024. In accordance with section 20(1), the Financial Statements as of 31 December 2024 will be audited by an auditor. The Company will be a fully consolidated entity within the Aimtec Holding group; the consolidating entity will be AIMTEC Holding a.s.

The following changes and amendments were registered in the Commercial Register in 2024:

Date of change	Initial	Current
14 May 2024	Number of members of the Board of Directors: one to four	Number of members of the Board of Directors: one to five
1 July 2024	Chairman of the Board of Directors: Jaroslav Follprecht	Chairman of the Board of Directors: Pavel Boháč
1 July 2024		Vice-Chairman of the Supervisory Board: Jaroslav Follprecht

BOARD OF DIRECTORS

Name and surname	Position	Date of appointment / membership
Pavel Boháč	Chairman of the Board of Directors	1 July 2024 / 1 July 2024
Jakub Klíma	Member of the Board of Directors	11 February 2014
Rostislav Schwob	Member of the Board of Directors	11 February 2014

The Company is represented by at least two members of the Board of Directors acting jointly and the Chairman of the Board represents the Company independently.

SUPERVISORY BOARD

Name and surname	Position	Date of appointment / membership
Roman Žák	Chairman of the Supervisory Board	3 January 2022 / 1 January 2022
Jaroslav Follprecht	Vice-Chairman of the Supervisory Board	1 July 2024/ 1 July 2024
Lucie Baleková	Member of the Supervisory Board	1 January 2022
Martin Málek	Member of the Supervisory Board	1 January 2022

AVERAGE HEADCOUNT

	2024 Total number of employees	Management staff	2023 Total number of employees	Management staff
Average number of employees	210	9	204	9

REMUNERATION TO MEMBERS OF THE MANAGEMENT AND SUPERVISORY BODIES BY REASON OF THEIR POSITION

In thousands CZK	2024	2023
Members of the governing bodies	10 243	5 400
Members of the supervisory bodies	3 300	3 403
Total	13 543	8 803

2 THE BASIS FOR PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Accounting Act, the Decree implementing certain provisions of the Accounting Act and the Czech Accounting Standards as amended for 2024.

3 GENERAL ACCOUNTING PRINCIPLES, ACCOUNTING POLICIES AND CHANGES AND DEVIATIONS THEREIN

The Company has applied the following accounting policies, procedures, valuation and depreciation methods to prepare the 2024 annual financial statements:

INTANGIBLE FIXED ASSETS

Intangible fixed assets are measured at cost. The Company does not account for small intangible assets (up to and including CZK 60 thousand) in fixed asset accounts, but directly as an expense. Intangible fixed assets created by own activity are measured at cost.

TANGIBLE FIXED ASSETS

Tangible fixed assets are valued at cost. Interest and other financial expenses related to the acquisition are not included in the valuation. Tangible movable assets and groups of movable assets with a separate technical and economic purpose and a useful life of more than one year with a valuation up to 40 thousand EUR. The Company considers tangible fixed assets with a value of up to and including CZK 40 thousand, which constitute the equipment of leased office premises, as small fixed assets and accounts for them in fixed assets accounts. Other tangible movable assets and sets of tangible assets with a useful life of more than one year and a valuation between CZK 20 thousand and CZK 40 thousand. Tangible fixed assets with a value of up to and including CZK 20 thousand are considered to be small tangible assets and are charged directly to expense. Costs of technical improvement of fixed assets above CZK 40 thousand are charged to the balance sheet. CZK 40 thousand increases its cost. Technical improvements on leased assets are accounted for separately in the account in which the asset being improved would be accounted for.

THE METHOD OF PREPARING THE DEPRECIATION PLAN

Accounting depreciation is calculated based on estimated useful lives and is charged monthly as of the last day of the month. The Company decides on the specific form of the depreciation schedule for fixed assets classified after 31 December 2001 when they are placed in service, whereas accounting depreciation is not governed by tax depreciation. Assets classified up to that date are further depreciated according to the original depreciation plan, i.e. the accounting depreciation coincides with the accelerated depreciation according to Act No. 586/1992 Coll., on Income Taxes, as amended as of 31 December 2002, if this Act provided for tax depreciation for a given type of assets.

From 1 January 2021, the Company has amortised the technical improvement of its own software over a period of 18 months.

LONG-TERM FINANCIAL ASSETS

The Company has a long-term financial assets granted on normal market terms. The income received from the assignment of this long-term loan and the costs of making the loan have been recognised by the Company as at the date of its assignment as income (proceeds) from the sale of a long-term financial asset and its purchase costs, respectively.

FUNDS

Cash consists of valuables and money in bank accounts.

INVENTORIES

Purchased inventories are valued at cost. Inventories are accounted for using the B method due to their nature and movements.

RECEIVABLES

Receivables are carried at their nominal value. At the balance sheet date, doubtful debts are reduced by provisions charged to expense, which is shown in the balance sheet in the ‘adjustments’ column.

In determining the method of calculation of provisions, the Company is governed by Act No. 593/1992 Coll. on provisions for determining the income tax base, as amended.

Short-term trade receivables are reported net of deferred revenue outstanding at the balance sheet date.
Estimated assets are valued on the basis of professional estimates and calculations.

EQUITY

The share capital of the Company is shown in the amount registered in the Commercial Register. Other capital funds are created at the Company's discretion on the basis of the articles of association.

PROVISIONS

The Company recognises provisions for losses and risks where the title, amount and date of the deliverable can be determined with a high probability while respecting the accruals principle.

LIABILITIES

Long-term and short-term liabilities are stated at their nominal values.

Long-term and short-term liabilities to credit institutions are stated at nominal value. Current liabilities to credit institutions include the portion of long-term liabilities to credit institutions that are due within one year of the balance sheet date. Short-term liabilities payables are recognised net of deferred expenses outstanding at the balance sheet date.

Estimated liabilities are valued based on professional estimates and calculations.

FOREIGN EXCHANGE OPERATIONS

Assets and liabilities denominated in foreign currencies are converted into Czech currency at the current daily exchange rate published by the CNB at the time of their creation and at the time of the financial statements are converted at the exchange rate published by the CNB on the last day of the accounting period.

In the case of buying and selling foreign currency for Czech currency, the traded foreign currency is converted at the exchange rate at which these values were bought and/or sold.

Realised and unrealised foreign exchange gains and losses are charged to income or expense in the current year.

USE OF ESTIMATES

The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses durin the reporting period. These estimates and assumptions have been made by the responsible persons based on all relevant information available to them. However, as is evident from the nature of the estimates, actual values in the future may differ from these values.

COST AND REVENUE ACCOUNTING

Income and expenses are accrued, i.e. to the period to which they relate both materially and temporally, based on the delivery of goods or services, irrespective of the time of payment. Exceptions are set out in the Accrual of Costs and Revenues Directive.

Sales are accounted for inclusive of discounts and exclusive of value added tax.

Estimated items are charged to expense or income at the amount known at the date of the financial statements. Revenue on customer projects in progress at the balance sheet date is recognised based on the professional judgement of the respective divisional directors.

TURNOVER

Revenues from the sale of services and goods are reported in net turnover in accordance with the Accounting Act and with the Company's core business.

INCOME TAX

Income tax payable is determined using the applicable tax rate on accounting profit plus and/or minus permanently or temporarily unrecognisable expenses and non-taxable income.

Deferred tax is provided on all temporary differences arising from differences between the accounting and tax treatment of items recognised in assets and liabilities. The difference is multiplied by the income tax rate applicable in the following tax year. If the rate changes, the deferred tax is recalculated.

4 FIXED ASSETS

INTANGIBLE FIXED ASSETS

Purchase price in thousands CZK	Balance as of 1 Jan 2024	Acquisition	Disposal	Balance as of 31 Dec 2024
Software	129 427	18 423	253	147 596*
Other intangible fixed assets	610	0	168	442
Advances on debt. intangible assets	0	0	0	0
Total	130 037	18 423	421	148 038

* of which own software 140 611 thousand CZK

** promotional videos for the offered software solutions

Corrections in thousands CZK	Balance as of 1 Jan 2024	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2024
Software	103 696	16 950	253	120 393
Other intangible fixed assets	285	231	168	346
Total	103 981	17 180	421	120 739
Residual value	26 056			27 299

Purchase price in thousands CZK	Balance as of 1 Jan 2023	Acquisition	Disposal	Balance as of 31 Dec 2023
Software	109 563	19 864	0	124 427 *
Other intangible fixed assets	375	345	110	610 **
Advances on debt. intangible assets	705	19 504	20 209	0
Total	110 643	39 713	20 319	130 037

* of which own software 122 188 thousand CZK

** promotional videos for the offered software solutions

Corrections in thousands CZK	Balance as of 1 Jan 2023	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2023
Software	87 989	15 707	0	103 696
Other intangible fixed assets	375	19	109	285
Total	88 364	15 726	109	103 981
Residual value	22 279			26 056

TANGIBLE FIXED ASSETS

Purchase price in thousands CZK	Balance as of 1 Jan 2024	Acquisition	Disposal	Balance as of 31 Dec 2024
Tangible movable assets and sets of tangible of movable assets	88 868	3 385	1 262	90 991
Cars	55 431	3 301	1 219	57 514
Office equipment	25 190	0	0	25 190
Hardware	8 247	84	43	8 288
Small tangible fixed assets	17 823	764	0	15 587
Office equipment	15 419	33	0	15 452
Hardware	2 404	731	0	3 135
Tangible fixed assets under construction	0	0	0	0
Prepayments for tangible fixed assets	0	0	0	0
Total	106 691	4 150	1 262	109 578

Corrections in thousands CZK	Balance as of 1 Jan 2024	Depreciation incl. residual value at disposal	Disposal	Balance as of 31 Dec 2024
Tangible movable assets and sets of tangible of movable assets	56 633	8 282	1 262	63 653
Small tangible fixed assets	5 224	2 009	0	7 232
Total	61 857	10 291	1 262	70 885
Residual value	44 834			38 693

Purchase price in thousands CZK	Balance as of 1 Jan 2023	Acquisition	Disposal	Balance as of 31 Dec 2023
Tangible movable assets and sets of tangible of movable assets	78 595	10 606	333	88 868
Cars	53 674	1 757	0	55 431
Office equipment	17 447	7 974	231	25 190
Hardware	7 474	875	102	8 247
Small tangible fixed assets	13 902	3 921	0	17 823
Office equipment	12 034	3 385	0	15 419
Hardware	1 868	536	0	2 404
Tangible fixed assets under construction	383	14 217	14 600	0
Prepayments for tangible fixed assets	2 846	0	2 846	0
Total	95 726	28 744	17 779	106 691

Corrections in thousands CZK	Balance as of 1 Jan 2023	Depreciation incl. residual value at disposal on elimination	Disposal	Balance as of 31 Dec 2023
Tangible movable assets and sets of tangible movable assets	47 874	9 093	333	56 633
Small tangible fixed assets	3 453	1 771	0	5 224
Total	51 326	10 864	333	61 857
Residual value	44 400			44 834

As of 31 December 2024, the total amount of tangible assets not included in the balance sheet amounted to CZK 6.082 thousand at cost. CZK 7.832 thousand as of 31 December 2023.

Management does not assume that the market value of tangible fixed assets is materially different from the book value.

5 INVENTORY

Purchase price in thousands CZK	2024	2023
Software	0	18
Hardware	352	1 267
Allowances for inventories (hardware)	-29	-12
Total	323	1 273

These are usually products purchased from suppliers at the end of the current year and delivered to customers at the beginning of the following year. The Company has made an accounting allowance for hardware inventory that has been in stock for more than one year.

6 LONG-TERM RECEIVABLES

DEFERRED TAX ASSET

In thousands CZK	2024	2023
Difference between net book value and tax written down value of fixed assets	-17 562	-17 687
Remuneration for the current year paid in the following year (including payroll deductions)	19 954	11 221
Provision for unused annual leave	6 761	6 808
Accounting provisions	8 397	0
Deferred tax base	17 550	342
Deferred tax (21%)	3 686	72

LONG-TERM ADVANCES GRANTED

In thousands CZK Company	2024	2023	Purpose of the advance
CCS Czech Credit Card Company s.r.o.	152	152	Guarantees for CCS cards provided
BHS Hamburk s.r.o.	4 958	4 958	Lease of Aimtec offices - security deposit
BHS Hamburk s.r.o.	5 721	6 916	Lease of the Aimtec offices - advance payment of rent (period 1. 1. 2021 - 14. 10. 2030)
BHS Hamburk s.r.o.	4 011	4 848	Lease of the Aimtec offices – advance payment of rent for 1st floor (period: 1.4.2023 - 14.10.2030)
Total	14 842	16 874	

7 SHORT-TERM RECEIVABLES

TRADE RECEIVABLES

In thousands CZK	2024	2023
By the due date	76 379	86 802
Overdue within 30 days	16 506	12 251
Overdue beyond 30 days	19 332	12 303
Exchange rate differences	262	1 081
Allowances	-15 759	-3 409
Outstanding deferred revenue	-14 279	-7 660
Total	82 441	101 368

The Company does not record any receivables with a maturity of more than 5 years as of 31 December 2024, nor has it recorded any such receivables as of 31 December 2023.

Since 2024, the Company has been offsetting outstanding short-term trade receivables and deferred revenues in the balance sheet. The same adjustment was applied in the comparison period as at 31 December 2023.

The Company deals intensively with overdue receivables and continuously evaluates the information obtained.

Allowances

In thousands CZK	2024	2023
Tax valuation allowances	4 943	513
50% of the total value of the receivable	236	136
100% of the total value of the receivable	242	377
100% of the total value of the receivable – insolvent debtor	4 465	0
Accounting provisions	10 614	2 896
50% of the total value of the receivable	283	71
75% of the total value of the receivable	155	1 139
100% of the total value of the receivable	1 778	1 686
100% of the total value of the receivable – insolvent debtor (creditor registration process not initiated at the balance sheet date)	8 397	0
Exchange rate differences (provision aligned with the balance-sheet amount of the receivable at31 Dec.)	202	0
Total	15 759	3 409

SHORT-TERM ADVANCES

In thousands CZK Company	2024	2023	Purpose of advance payment
BHS Hamburk s.r.o.	1 196	1 198	Lease of the Aimtec offices - advance payment of rent (period 1. 1. 2021 - 14. 10. 2030)
BHS Hamburk s.r.o.	837	840	Lease of the Aimtec offices – advance payment of rent for 1st floor (period: 1.4.2023 - 14.10.2030)
BHS Hamburk s.r.o.	4 442	4 290	Advance payments for rent-related services for 2024; prepayment for energy for Q4 2024
	32	56	Other
	6 507	6 384	

ESTIMATED RECEIVABLES

In thousands CZK	2024	2023
Services provided on customer projects as of 31 December of the current year which will be invoiced in subsequent accounting periods under the contracts	13 824	15 189
Maintenance subject to signing an amendment to the contract	2 633	0
Miscellaneous (ex post discount on goods purchased from a supplier, insurance indemnity)	109	0
Total	16 566	15 189

OTHER RECEIVABLES

In thousands CZK	2024	2023
Receivables from employees	123	138
Insurance claims, overpayment of premiums	27	0
Forward trade receivables	685	1 681
Total	835	1 819

The Company has two forward contracts (entered into on 15 February 2022), which were marked to market as of 31 Dec 2024 using the calculation provided by the bank. The settlement dates for these contracts are 5 October 2026.

8 ACCRUED EXPENSES AND DEFERRED INCOME

DEFERRED EXPENSES

In thousands CZK	2024	2023
Subcontracts on customer projects that will be invoiced to customers in subsequent accounting periods	7 430	6 441
Licenses, maintenance to internal software	1 844	1 492
New Aimtec offices (office rent accrual)	941	616
Other (rental of parking spaces for the next accounting period, contribution to the employees' private pension and life insurance for January of the following year, staff advertising, air tickets and travel insurance for the following year, withholding tax that could not be offset, etc.)	795	588
Decrease by outstanding accrued expenses	-3 661	-3 526
Total	7 349	5 611

Since 2024, the Company has been offsetting outstanding short-term trade payables and accrued expenses in the balance sheet. The same adjustment was applied in the comparison period as at 31 December 2023.

9 EQUITY

The share capital consists of 40 registered shares with a nominal value of 25 thousand CZK and 100 pcs of registered shares with a nominal value of 10 thousand CZK (paid up).

A proposal will be made to the General Meeting to pay out a dividend to the sole shareholder and to allocate the remainder of the 2024 profits to retained earnings from previous years.

Other equity items are described in more detail in the separate Statement of Changes in Equity.

10 OTHER PROVISIONS

The Company makes provisions for unused annual leave.

11 SHORT-TERM LIABILITIES

LIABILITIES TO CREDIT INSTITUTIONS

Liabilities to credit institutions include the balance on a credit card as at the balance sheet date.

In 2023 the Company arranged an overdraft facility and other working capital loans with Komerční banka, a.s. amounting to a total of EUR 3 250 000. The loans are secured by a blank promissory note under a Blank Promissory Note Security Agreement and by receivables under a Receivables Pledge Agreement. As at 31 December 2024 these loans had not yet been drawn down.

SHORT-TERM PREPAYMENTS RECEIVED

The Company recognises an advance payment received for goods that were delivered early the next year.

TRADE PAYABLES

In thousands CZK	2024	2023
By the due date	27 066	26 593
Overdue	437	341
Exchange rate differences	25	92
Accrued expenses outstanding at 31 Dec.	-3 532	-3 409
	23 997	23 617

Since 2024, the Company has been offsetting outstanding short-term trade payables and accrued expenses in the balance sheet. The same adjustment was applied in the comparison period as at 31 December 2023.

LIABILITIES TO EMPLOYEES

In thousands CZK	2024	2023
Wages for December of the current year paid in January of the following year	14 188	12 150
Travel allowances for December of the current year to be paid in January of the following year	380	512
Total	14 568	12 662

SOCIAL SECURITY AND HEALTH INSURANCE LIABILITIES

In thousands CZK	2024	2023
Social security - December of the current year	5 820	4 687
Health insurance - December of the current year	2 516	2 098
Total	8 336	6 785

All liabilities were paid in the following period within the due dates in accordance with applicable law.

STATE-TAX LIABILITIES AND SUBSIDIES

In thousands CZK	2024	2023
Corporate income tax	3 786	0
Personal income tax - advances (December of the current year)	2 080	1 604
Personal income tax - withholding (December of the current year)	1	0
Foreign withholding tax (December of the current year)	0	73
VAT - tax liability (December of the current year)	5 520	5 633
VAT - excessive deduction not applied during the current year	-2 243	-2 525
Payment of the compulsory share for the Labour Office	947	866
Total	10 091	5 651

All liabilities were paid in the following period within the due dates in accordance with applicable law. Excess deductions were claimed in the following year's regular tax returns.

ESTIMATED LIABILITIES

In thousands CZK	2024	2023
Office rental services for the current year billed by the landlord in the following year	3 513	4 323
Sub-deliveries delivered but not invoiced at the balance sheet date	38	912
Salary bonuses for the current year paid in the following year (including deductions)	19 954	11 221
Invoices not received at the date of closure of the accounts	100	170
Discount due in the following year	4 000	0
Total	27 605	16 626

OTHER COMMITMENTS

In thousands CZK	2024	2023
Loan agreements - repayments due within 1 year	0	93
Employee pension contribution for January of the following year	129	115
Statutory third-party liability insurance for Q4 of the current year	208	191
Decrease by outstanding accrued expenses	-129	-115
Total	208	284

Since 2024, the Company has been offsetting outstanding other payables and accrued expenses in the balance sheet. The same adjustment was applied in the comparison period as at 31 December 2023.

12 ACCRUED LIABILITIES

DEFERRED REVENUE

In thousands CZK	2024	2023
Maintenance for the following year invoiced to customers at the end of the current year	5 737	6 239
Reserved services for the following year billed to customers at the end of the current year; fees for custom software provided as a service	2 413	541
Services on customer projects as of 31 December of the current year invoiced in accordance with contractual arrangements but to be provided in the following accounting period	23 607	17 951
Outstanding deferred revenue as at 31 Dec.	-14 279	-7 660
Total	17 478	17 071

Since 2024, the Company has been offsetting outstanding short-term receivables and deferred revenue in the balance sheet. The same adjustment was applied in the comparison period as at 31 December 2023.

13 LEASING

As of 31 December 2024, the Company has no open finance lease agreements, as well as of 31 December 2023.

14 ITEMS NOT INCLUDED IN THE BALANCE SHEET

In thousands CZK	2024	2023
Small tangible fixed assets	6 082	7 284
Small intangible fixed assets	548	548
Total off-balance sheet records	6 630	7 833
Advance invoices issued and outstanding at the balance sheet date	0	0
Advance invoices received and outstanding at the balance sheet date	2	2
Operational records total	2	2

15 INFORMATION ON TRANSACTIONS WITH RELATED PARTIES

In thousands CZK	Sole shareholder 2024	Members of the institutions 2024	Sole shareholder 2023	Members of the institutions 2023
Receivables	0	629	43	21
Loans granted	0	0	0	0
Warranties	0	0	0	0
Trade receivables	0	629	43	21
Commitments	0	9 479	0	10 914
Loans received	0	0	0	0
Loans	0	0	0	0
Trade payables	0	9 479	0	10 914
Other performance	0	0	0	0
Monetary form	0	0	0	0
Non-monetary form	0	4 422	0	4 414
Cars in use	0	4 366	0	4 366
Services provided	0	0	0	0
Pension insurance, private life insurance	0	56	0	48

16 RESEARCH AND DEVELOPMENT EXPENDITURE

In 2024, the Company did not incur any research and development costs, as was the case in 2023.

17 SIGNIFICANT PROFIT AND LOSS ITEMS

STRUCTURE OF SALES OF SERVICES AND GOODS

In thousands CZK	2024 Domestic	Abroad	2023 Domestic	Abroad
Total revenue from services	237 973	226 593	210 964	193 523
Consultation	120 205	94 806	112 467	84 329
Maintenance (own and purchased)	31 036	24 632	28 368	21 864
Support lump sums	27 262	34 622	22 229	27 638
Own software sales and SaaS revenues	49 455	65 064	39 131	50 133
Other (travel consultants marketing, private employee fuel, packaging, transport...)	10 014	7 469	8 769	9 559
Total revenue from the sale of goods	40 236	21 413	45 931	17 443
Hardware	31 187	10 358	41 404	12 585
Software	9 049	11 055	4 527	4 858

STRUCTURE OF FOREIGN SALES BY COUNTRY

	2024 In thousands CZK	Share of foreign sales	2023 In thousands CZK	Share of foreign sales
Total European Union	201 142	81,1 %	174 591	82,76 %
Germany	72 045	29,05 %	65 586	31,09 %
Luxembourg	21 793	8,79 %	22 161	10,50 %
Slovakia	20 238	8,16 %	25 375	12,03 %
Poland	15 949	6,43 %	12 045	5,71 %
Sweden	12 988	5,24 %	8 048	3,81 %
Other countries (less than 5% share of international sales in 2024)	58 129	23,44 %	41 376	19,61 %
United Kingdom	12 022	4,85 %	15 060	7,14 %
United States	11 987	4,83 %	6 389	3,03 %
Serbia	5 500	2,22 %	419	0,2 %
Other countries (less than 2% share of foreign sales in 2024)	17 355	7,00 %	14 507	6,88 %
Total	248 006		210 966	

SERVICES (costs)

in thousands CZK	2024	2023
Subcontracting on customer projects (consulting services, maintenance)	38 313	27 562
Travel costs	8 138	8 749
Promotion costs	25 028	23 029
Rent and office cleaning	21 833	20 326
Other	28 092	34 614
Total	121 404	114 280

CAPITALISATION

In thousands CZK	2024	2023
Employee programming work on our own DCIx software	5 999	5 436
Employee programming work on our own AIP software (formerly ClouEDI)	6 257	6 541
Employee programming work on our own SCIx software (formerly SAPPY)	3 526	3 019
Employee programming work on our own ADI software (formerly DEEP)	2 551	2 063
Total	18 333	17 059

OTHER COSTS (SOCIAL)

In thousands CZK	2024	2023
Contribution to food vouchers	4 543	4 451
Contribution to private pension insurance for employees	1 452	1 353
Other	1 170	1 786
Total	7 165	7 590

TAXES AND FEES

In thousands CZK	2024	2023
Mandatory employment quota for people with disabilities – payment to state budget	947	866
Vehicles – motorway vignettes, tolls, low-emission zone permits, private use of company cars, ...	574	630
Royalties for trademarks	472	0
Radio and television licence fees	90	89
Miscellaneous – certificates of incorporation, visas, administrative fees, renewal of qualified certificates, taxation of donated IT equipment, ...	25	58
Total	2 108	1 643

OTHER FINANCIAL INCOME

In thousands CZK	2024	2023
Exchange rate gains	4 339	5 629
Revenues from forward trade	686	2 533
Total	5 025	8 162

OTHER FINANCIAL COSTS

In thousands CZK	2024	2023
Exchange rate losses	2 840	2 879
Loss from forward contact	942	
Donations	789	380
Insurance premiums	3 963	3 819
Bank charges	385	390
Total	8 919	7 468

18 GOING CONCERN ASSUMPTION

The Company’s financial statements were prepared as at 31 December 2024 on a going concern basis. The attached financial statements do not include any adjustments that might result from the outcome of this uncertainty.

19 SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events between the balance sheet date and the time of preparation of the financial statements.

Statement of Changes in Equity as of 31 December 2024

In thousands CZK	Share capital	Capital funds	Funds from profit, reserve fund	Retained earnings/losses from previous years	Other profit/loss from previous years	Profit or loss for the current financial year	TOTAL EQUITY
Balance as of 31 Dec 2022	2 000	0	0	168 010	0	26 219	196 229
Distribution of profit or loss				23 597		-23 597	
Change in share capital							
Profit shares paid				-30 000		-2 622	-32 622
Other provisions – first year of recognition					-5 011		-5 011
Settlement of profit and reserve funds							
Valuation differences on revaluation of assets and liabilities							
Profit or loss for the current period						19 238	19 238
Balance as of 31 Dec 2023	2 000	0	0	161 607	-5 011	19 237	177 833
Distribution of profit or loss				12 237		-12 237	
Change in share capital							
Profit shares paid						-7 000	-7 000
Transfer of other profit or loss				-5 011	5 011		
Settlement of profit and reserve funds							
Valuation differences on revaluation of assets and liabilities							
Profit or loss for the current period						22 445	22 445
Balance as of 31 Dec 2024	2 000	0	0	168 833	0	22 445	193 278

In 2023, based on a Sole Shareholder’s Decision of 23 June 2023, dividends in the total amount of CZK 2 622 000 were paid out to the sole shareholder, and the remaining part of the profit for 2022 in the amount of CZK 23 597 000 was allocated to retained earnings from previous years. Based on a Sole Shareholder’s Decision of 1 December 2023, a portion of the retained earnings amounting to CZK 30 000 000 was paid out to the sole shareholder.

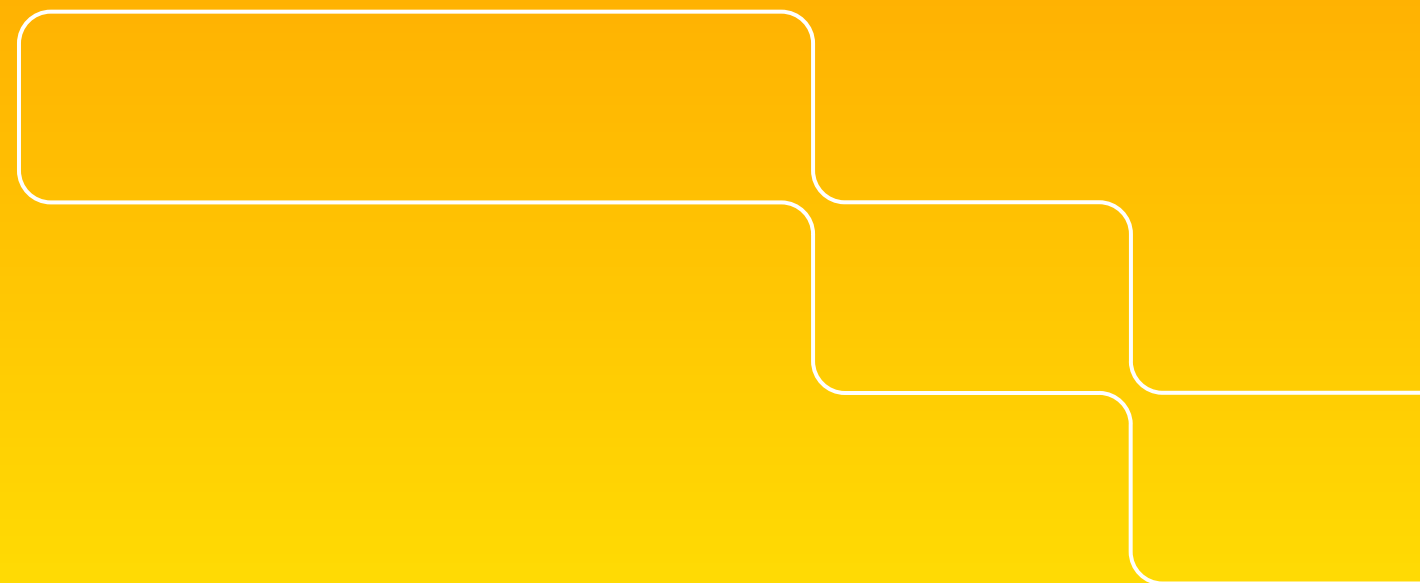
In 2024, based on a Sole Shareholder’s Decision of 17 May 2024, dividends in the total amount of CZK 7 000 000 were paid out to the sole shareholder, and the remaining part of the profit for 2023 in the amount of CZK 12 238 000 was allocated to retained earnings from previous years. As a result, other profit in the amount of CZK 5,011 was carried forward to retained earnings.

Balance sheet date: 31. 12. 2024
Date of preparation of the financial statements: 1. 4. 2025


Ing. Pavel Boháč
Chairman of the Board, AIMTEC a.s.

Relationship Report

AIMTEC a. s.
2024



DISCLOSURE, WITHIN THE MEANING OF SECTION 82 ET SEQ. OF THE BUSINESS CORPORATIONS ACT, OF THE RELATIONSHIPS BETWEEN THE CONTROLLED ENTITIES AND THE CONTROLLING PERSONS AND THE RELATIONSHIPS BETWEEN THE CONTROLLED ENTITY AND OTHER PERSONS CONTROLLED BY THE SAME CONTROLLING PERSONS FOR THE ACCOUNTING PERIOD 2024

1 STRUCTURE OF RELATIONSHIPS BETWEEN THE CONTROLLING PERSONS AND ENTITIES CONTROLLED BY THE SAME CONTROLLING PERSONS

1.1 Controlled entity

AIMTEC a.s. , Company No. 25201816, with its registered office at U Prazdroje 2807/8, 301 00 Plzeň, Czech Republic, registered in Section B, File No. 558 of the Commercial Register kept by the Regional Court in Pilsen

1.2 Controlling person

AIMTEC Holding a.s., Company No. 17585031, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27637 of the Commercial Register kept by the Regional Court in Prague, which holds 100% of the certificated ordinary registered shares of AIMTEC a.s., amounting to a holding in its registered capital of CZK 2 000 000.

1.3 Other related parties

Ing. Jaroslav Follprecht (born 09.01.1960, permanent residence Havlíčkova 761/15, 301 00 Plzeň)

Ing. Roman Žák (born 13.05.1967, permanent residence Těškov 189, 337 01 Těškov)

Jaroslav Follprecht nadační fond, Reg. No. 19237324 with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section N, File No. 2291 of the Commercial Register kept by the Regional Court in Prague

Yesnaby nadační fond, Reg. No. 19237359, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section N, File No. 2292 of the Commercial Register kept by the Regional Court in Prague

Fullprecho a.s., Company No. 17352525, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27469 of the Commercial Register kept by the Regional Court in Prague

Isle of Skye a.s., Company No. 17352967, with its registered office at Na Florenci 1332/23, 110 00 Praha, registered in Section B, File No. 27472 of the Commercial Register kept by the Regional Court in Prague

Islay House s.r.o. , Company No. 17660823, with its registered office at náměstí Republiky 97/9, 301 00 Plzeň, registered in Section C, File No. 42864 of the Commercial Register kept by the Regional Court in Pilsen.

Aimtec US Inc., ID 803252841, with its registered office at 1001 Woodward Ave, Detroit, MI 48226, USA

1.4 Description of relations

Mr Jaroslav Follprecht holds 5% of the certificated registered shares of Fullprecho a.s., amounting to a total holding of CZK 100 000.

Jaroslav Follprecht nadační fond holds 95% of the certificated registered shares of Fullprecho a.s., amounting to a total holding of CZK 1 900 000.

Mr Roman Žák holds 5% of the certificated registered shares of Isle of Skye a.s, amounting to a total holding of CZK 100 000.

Yesnaby nadační fond holds 95% of the certificated registered shares of Isle of Skye a.s., amounting to a total holding of CZK 1 900 000.

Fullprecho a.s. and **Isle of Skye a.s.** each hold 50% of the registered shares of **AIMTEC Holding a.s.** amounting to a total holding of CZK 2 000 000.

AIMTEC Holding a.s. is the sole shareholder of **AIMTEC a.s.**

AIMTEC Holding a.s. is the sole shareholder **Aimtec US Inc.**

Isle of Skye a.s. is the sole partnerof **Islay House s.r.o.**

In relation to AIMTEC a.s., Mr Jaroslav Follprecht and Mr Roman Žák are persons acting in concert pursuant to Section 78 of the Business Corporations Act.

2 THE ROLE OF THE CONTROLLED ENTITY

AIMTEC a.s. provides IT solutions for automotive, manufacturing, logistics and distribution companies.

3 METHOD AND MEANS OF CONTROL

The control of the controlled entity is exercised through the General Meeting and the Board of Directors.

4 OVERVIEW OF RECIPROCAL AGREEMENTS

▪ License Agreement	Trademark "ClouEDI"
▪ License Agreement	Trademark "AIMTEC"
▪ License Agreement	Trademark "aimagazine"
▪ License Agreement	Trademark "Be Digital.Faster.AIMTEC"
▪ License Agreement	Trademark "aimtec.cloud"

These trademarks are owned by Mr Jaroslav Follprecht and Mr Roman Žák, who grant AIMTEC a.s. the right of use based on licence agreements.

5 ASSESSING WHETHER THE CONTROLLED ENTITY HAS SUFFERED A DETRIMENT AND ASSESSING ITS COMPENSATION IN ACCORDANCE WITH SECTIONS 71 AND 72

Standard customer-supplier relationships between the companies are conducted at normal prices. Therefore, it can be concluded that there is no advantage or disadvantage for the controlled and controlling persons.

6 ADVANTAGES AND DISADVANTAGES ARISING FROM THE RELATIONSHIP BETWEEN THE CONTROLLING PERSON AND THE CONTROLLED PERSONS

The relationships between the persons mentioned in point 1 of this Report result in advantages for AIMTEC a.s., which are mainly a more significant market position, the possibility of using trademarks and the use of know-how of the connected persons.

There are no disadvantages or risks to the controlled company arising from these relationships.

In Pilsen, 31. 3. 2025



Ing. Pavel Boháč
Chairman of the Board, AIMTEC a.s.



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