

1A-BAL100 - Closing Balance - ASSETS

ACTUALS - 2025.07 - EUR - 4D3 : ArcelorMittal Stahlhandel (Halle) GmbH

		F99 Closing 2025.06	F00 Opening	F99 Closing	
ACCOUNT DESCRIPTION	CODE				
Research and development expenses: cost	210000				
Research and development expenses: impairment	210700				
Research and development expenses: depreciation	210900				
Concessions (intangible assets): cost	211000				
Patents, licences, etc: cost	211010	5,034,888	5,034,888	5,034,888	✓
Concessions (intangible asset): impairment	211700				
Patents, licences, etc: impairment	211710				
Concessions (intangible asset): revaluation	211800				
Patents, licences, etc: revaluation	211810				
Concessions (intangible assets): depreciation	211900				
Patents, licences, etc: depreciation	211910	-4,179,964	-3,982,316	-4,212,905	✓
Customer relationships, trade marks, technology: cost	212000				
Customer relationships, trademarks, technology: revaluation	212800				
Customer relationships, trade marks, technology: depreciation	212900				
Advanced payments: cost	213000				
Advanced payments: impairment	213700				
Exploration & Evaluation assets (intangible) : cost	214000				
Exploration and Evaluation assets (Intangible): impairment	214700				
Emission rights: cost	215000				
Emission rights: impairment	215700				
Emission rights: revaluation	215800				
Favourable contracts: cost	216000				
Favourable contracts: depreciation	216900				
Consolidation differences: cost	217000				
Consolidation differences: impairment	217700				
Patents created by the company: cost	218000				
Patents created by the company: depreciation	218900				
Assets under constr intangible: cost	219000				
Land: cost	220000	143,083	143,083	143,083	✓
Land: borrowing costs capitalised cost	220100				
Land: impairment	220700	-94,299	-90,178	-94,985	✓
Land: revaluation	220800				
Buildings: cost	221000	1,020,512	1,020,512	1,020,512	✓
Buildings: borrowing costs capitalised cost	221100				
Buildings : borrowing costs capitalised Depreciation	221150				
Capital grants - buildings, gross amount	221500				
Capital grants - buildings, transfer to result	221590				
Buildings: ARO	221600				
Buildings: ARO - Depreciation	221650				
Buildings: impairment	221700				
Buildings: revaluation	221800				
Buildings: depreciation	221900	-307,413	-277,513	-312,479	✓
Mining assets - iron ore: cost	222000				
Mining assets - iron ore: impairment	222700				
Mining assets - iron ore: revaluation	222800				
Mining assets - iron ore: depreciation	222900				
Mining assets - coal: cost	223000				
Mining assets - coal: impairment	223700				
Mining assets - coal: revaluation	223800				
Mining assets - coal: depreciation	223900				
Other Mining assets: cost	224000				
Other Mining assets: impairment	224700				
Other Mining assets : revaluation	224800				
Other Mining assets : depreciation	224900				
Bearer plants - Forests & similar nat. resources: cost	225000				
Bearer plants - Forests & similar nat. resources: impairment	225700				
Biological assets - Forests & similar nat. resources: revaluation	225800				
Bearer plants - Forests & similar nat. resources: depreciation	225900				
Mining assets: borrowing costx capitalised cost	227000				
Mining assets: borrowing costs capitalised depreciation	227900				
Plant, machinery and equip.: borrowing costs capitalised cost	228000				
Plant, machinery and equip.: borrowing costs capitalised depreciation	228900				
Plant, machinery and equip.: cost	230000	13,830,512	13,830,512	13,830,512	✓
Capital grants, gross amount	230500				
Capital grants, transfer to result	230590				
Plant, machinery and equip.: ARO	230600				
Plant, machinery and equip.: ARO - Depreciation	230650				
Plant, machinery and equip.: impairment	230700				
Plant, machinery and equip.: revaluation	230800				
Plant, machinery and equip.: depreciation	230900	-11,922,066	-11,734,011	-11,953,397	✓

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Other plant and machinery: cost	231000				✓
Other plant and machinery: impairment	231700				✓
Other plant and machinery: revaluation	231800				✓
Other plant and machinery: depreciation	231900				✓
Sheet piles (Buyback): Cost	226000				✓
Sheet piles (Buyback): Depreciation	226900				✓
Sheet piles (Rented): Cost	236000				✓
Sheet piles (Rented): Impairment	236700				✓
Sheet piles (Rented): revaluation	236800				✓
Sheet piles (Rented): Depreciation	236900				✓
Furniture and vehicles: cost	240000				✓
Furniture and vehicles: impairment	240700				✓
Furniture and vehicles: revaluation	240800				✓
Furniture and vehicles: depreciation	240900				✓
Mill Rolls: cost	243000				✓
Mill Rolls: impairment	243700				✓
Mill Rolls: revaluation	243800				✓
Mill Rolls: depreciation	243900				✓
Other spare parts: cost	245000				✓
Other spare parts: impairment	245700				✓
Other spare parts: revaluation	245800				✓
Other spare parts: depreciation	245900				✓
Right-of-use assets: cost_Land, buildings & improvements	250000	4,479,923	4,478,751	4,479,923	✓
Right-of-use assets: cost_Machinery, equipment & other	250001	5,731,961	5,731,961	5,731,961	✓
Right-of-use assets: impairment_Land, buildings & improvements	250700				✓
Right-of-use assets: impairment_Machinery, equipment & other	250701				✓
Right-of-use assets: revaluation	250800				✓
Right-of-use assets: depreciation_Land, buildings & improvements	250900	-2,960,148	-2,524,838	-3,032,700	✓
Right-of-use assets: depreciation_Machinery, equipment & other	250901	-3,992,616	-3,605,672	-4,057,107	✓
Investment property-land: cost	260000				✓
Investment property-land: impairment	260700				✓
Investment property-land: revaluation	260800				✓
Investment property-build.: cost	261000				✓
Investment property-build.: impairment	261700				✓
Investment property-build.: revaluation	261800				✓
Investment property-build.: depreciation	261900				✓
Investment property-other: cost	262000				✓
Investment property-other: impairment	262700				✓
Investment property-other: revaluation	262800				✓
Investment property-other: depreciation	262900				✓
Assets under constr: cost	270000	76,024	66,610	76,024	✓
Borrowing costs capitalised	270100				✓
Assets under constr.: impairment	270700				✓
Assets under constr.: revaluation	270800				✓
Assets under constr.: depreciation	270900				✓
Advanced payments: cost	271000				✓
Advanced payments: impairment	271700				✓
Exploration & Evaluation assets (tangible): cost	274000				✓
Exploration and Evaluation assets (tangible): impairment	274700				✓
Invest. in affiliated enterprises: cost	280000				✓
Shares in ARCELORMITTAL: cost	280002				✓
Invest. in affiliated enterprises: uncalled amount(-)	280100				✓
Shares in ARCELORMITTAL: uncalled amounts(-)	280102				✓
Invest. in affiliated enterprises: impairment	280700				✓
Shares in ARCELORMITTAL: impairment	280702				✓
Invest. in affiliated enterprises: revaluation	280800				✓
Shares in ARCELORMITTAL: revaluation	280802				✓
Investments in comp. with link: cost	282000				✓
Investments in comp. with link: unc. am.(-)	282100				✓
Investments in comp. with link: impairment	282700				✓
Investments in comp. with link: revaluation	282800				✓
Investments recorded at fair value: cost	283000				✓
Investments recorded at fair value: impairment	283700				✓
Investments recorded at fair value: revaluation	283800				✓
Other shares: cost	284000				✓
Other shares: uncalled amounts (-)	284100				✓
Other shares: impairment	284700				✓
Other shares: revaluation	284800				✓
Other NC amounts receivable: cost	285000				✓
Capital grants receivable non current: cost	285500				✓

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Other NC amounts receiv.: impairment	285700				
Compensatory aids related to energy cost subsidies - Non-current	285900				
Invest. in companies conso. by equity: cost	286000				
Invest. in companies conso. by equity: impairment	286700				
Income tax receivable > 1 year	287000				
NC amounts receivable from public authorities	287500				
Cash guarantees and deposits: cost	288000				
Cash guarantees and deposits: impairment	288700				
Bonds: cost	289000				
Bonds: impairment	289700				
Bonds: Revaluation	289800				
Trade receivables >1 year: cost	290000				
Trade receivables > 1 year: impairment	290070				
Bills receivable >1 year: cost	290100				
Bills receivable > 1 year: impairment	290170				
Fin. amounts receivable >1 year: cost	291200				
Financial amounts receivable >1 year: impairment	291270				
Deferred tax assets	291400	6,828		6,828	✓
Accrued interests	291600				
Pension fund	292000				
Revaluation of interest rate instruments - NC assets	293100				
Revaluation of foreign currency instruments - NC assets	293200				
Revaluation of equity instruments - NC assets	293300				
Revaluation of commodity instruments - NC assets	293400				
Revaluation of freight instruments - NC assets	293500				
Revaluation of energy instruments - NC assets	293600				
Revaluation of emissions right instruments - NC assets	293700				
Loans to employees cost	294000				
Loans to employees: impairment	294700				
Lease receivables non current	295000				
Lease receivables non current: impairment	295700				
Concessions (fin. assets): cost	296000				
Concessions (financial asset): impairment	296700				
Concessions (financial asset): revaluation	296800				
Rec. from sales of NC intangible & tangible assets: cost	297000				
Rec. from sales of NC intangible & tangible assets: impairment	297700				
Rec. from sales of NC financial assets: cost	298000				
Long term VAT recoverable: cost	298300				
Rec. from sales of NC financial assets: impairment	298700				
Raw materials & technological fuels: cost	300000	149,454	143,721	185,602	✓
Raw materials & technological fuels: write down (NRV)	300900				
Raw materials & technological fuels: write down (Slow Moving)	300910				
Consumables & auxiliaries: cost	310000	1,266	25	1,266	✓
Consumables & auxiliaries: write down (NRV)	310900				
Consumables & auxiliaries: write down (Slow Moving)	310910				
Work in progress: cost	320000				
Work in progress: write down (NRV)	320900				
Work in progress: write down (Slow Moving)	320910				
Services in progress: cost	325000				
Services in progress: write down	325900				
Finished goods: cost	330000				
Finished goods: write down (NRV)	330900				
Finished goods: write down (Slow Moving)	330910				
Goods purchased for resale: cost	340000	36,974,844	33,605,226	35,134,319	✓
Goods purchased for resale: write down (NRV)	340900	-631,659	-621,427	-631,659	✓
Goods purchased for resale: write down (Slow Moving)	340910	-120,574	-137,676	-110,765	✓
Immovable property for resale: cost	350000				
Immovable property for resale: write down	350900				
Contracts in progress: cost	370000				
Contracts in progress: write down	370900				
Spare parts: cost	380000				
Spare parts: write down (NRV)	380900				
Spare parts: write down (Slow Moving)	380910				
Trade receivables <1 year (customers)	400000	4,315,360	3,352,312	16,576,420	✓
Bills receivable	401000				
Checks in clearing	401500				
Advances to suppliers	402000				
Advances to suppliers: impairment	402700				
Trade & bills receivables <1 year: impairment	407700	-113,365	-110,605	-113,365	✓
Employee advances - current: cost	410000				

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ACCOUNT DESCRIPTION	CODE				
Employee advances - current: impairment	410700				✓
Dividends receivable	411000				✓
Financial amounts receivable: cost	412000				✓
Financial amounts receivable: impairment	412700				✓
Other amounts receivable (other): cost	413000	80,388	56,770	80,388	✓
Insurance premiums receivable	413010				✓
Insurance claims receivable	413020				✓
Royalty fees receivable	413050				✓
Corp Service & branding fees Receivable	413100				✓
Franchise fees Receivable	413200				✓
Amounts receivable related to hedges	413300				✓
Capital grants receivable current: cost	413500				✓
Other amounts receivable (other): impairment	413700				✓
Emission rights (ST)	413800				✓
Compensatory aids related to energy cost subsidies - Current	413900				✓
Lease receivables current	414500				✓
Lease receivables current: impairment	414570				✓
Foreign Currency - Option Premium (Assets)	414900				✓
Other - Option Premium (Assets)	414910				✓
Other Amounts rec. from public authorities	415000	25,551	25,551	25,551	✓
VAT recoverable	415100	164,844	164,844	164,844	✓
VAT recoverable (GRNI: Goods received not invoiced)	415200	91,296	47,446	37,585	✓
Income tax receivable	416000				✓
Amounts receivable on tax integration	416500	8,607,317	14,302,952	8,607,317	✓
Rec. from sales of intangible & tangible assets: cost	417000				✓
Rec. from sales of financial assets: cost	417002				✓
Rec. from sales of intangible & tangible assets: impairment	417700				✓
Rec. from sales of financial assets: impairment	417702				✓
Revaluation of interest rate instruments - current assets	418100				✓
Revaluation of foreign currency instruments - current assets	418200				✓
Revaluation of equity instruments - current assets	418300				✓
Revaluation of commodity instruments - C assets	418400				✓
Revaluation of freight instruments - C assets	418500				✓
Revaluation of energy instruments - C assets	418600				✓
Revaluation of emissions right instruments - C assets	418700				✓
Accrued interests	481800				✓
Current account cash pooling	493000				✓
Current account cash pooling: impairment	493700				✓
Prepaid expenses and accrued receivable	490100	150,981	84,800	180,267	✓
Prepaid insurance expenses	490110	1,021	1,021	1,021	✓
Restricted cash	492000				✓
Shares: cost	510000				✓
Fixed/ Floating income securities public issuers: cost	520000				✓
Corporate bonds: cost	521000				✓
Other fixed/ floating income securities: cost	522000				✓
Term accounts < 3 months	531000				✓
Term accounts: impairment	531700				✓
Cash in hand	550000				✓
Cash at Bank Non Interest Bearing	550100				✓
Cash at Bank Interest Bearing	550200	489,302	-30,396	377,001	✓
Other cash	550500				✓
Cash equivalents	553000				✓
Paid interim-dividend	555000				✓
PP&E held for sale	595000				✓
PP&E held for sale - Impairment	595700				✓
Other non current assets held for sale	595100				✓
Current assets held for sale	595500				✓
<b>TOTAL ASSETS</b>	<b>TA</b>	<b>57,053,250</b>	<b>58,976,352</b>	<b>67,175,951</b>	✓

geprüft 15.08.2025

