

1A-BAL300G - Closing Balances - P&L

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

F99 Closing 2025.06	F00 Opening	F99 Closing
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ACCOUNT DESCRIPTION	CODE
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[Link to PLN - Dividends received from intra-group investments](#)

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Iron ore - Fines and concentrates	60000P				
Iron ore - Pellets	60001P				
Iron ore - Lumps	60002P				
Iron ore - Others	60003P				✓
Scrap	60004P	-10,360	-12,884	-12,370	
DRI/HBI/Hot Metal/Pig Iron	60005P				
Semi-finished materials	60006P	-12		-12	✓
Zinc	60007P				
Nickel	60008P				
Aluminium	60009P				
Other base metals	60010P				✓
Organic coatings	60011P	-43,074	-70,563	-50,398	
Ferro & Noble alloys	60012P				✓
Additive & Fluxes	60013P	-32,270	-103,506	-37,094	
Chromium	60014P				
Molybdenum	60015P				
NRV for raw materials	60016P	-10,232	-503,138	-10,232	✓
Onerous contract provision for raw material	60017P				
Result on deriv.- purchases - forex risk	60020P				
Result on deriv.- purchases - price risk	60021P				
Refractories	60030P				
Rolls & Moulds	60031P		-1,611		
Electrodes	60032P				✓
Packaging	60033P	-142,180	-271,895	-166,811	✓
Other Consumables & Auxiliaries	60034P	-35,202	-158,556	-40,127	
Adjustement sales and purchase WCR	60035AJ				
Elimination MIS	60035MIS				✓
Other costs	60035P	102	286	191	
Environment , Royalty and Hire Work	60036P				✓
Subcontracting - Production / Operations	60037P	-1,895,723	-4,019,597	-2,222,456	✓
Demurrage on Incoming transports	60038P	-40,000	-3,609	-30,000	✓
Costs of goods for resale (held as inventory)	60050P	-97,721,691	-215,543,720	-114,086,752	✓
Coking coal	60060P				
Coke	60061P				
Other solid fuels (PCI, Charcoal, DRI Coals, Anthracite, Fuel Oil)	60062P				✓
Electricity for production	60070P	-175,478	-281,522	-203,424	✓
Natural & Other gases	60071P	-53,549	-82,697	-61,351	✓
Other energy & utilities	60072P	-190,837	-421,249	-231,089	✓
Result on deriv. – purchases – NatGas	60073P				
Reinvoiced result of derivatives	60074P				
Repair & Maintenance services (G&A)	60100G	-17,525	-79,371	-21,386	✓
R&M Services (External Labour and materials)	60100M	-433,447	-658,345	-510,632	✓
R&M - Spares, consumables, lubricants, energy, tools, upkeep and training	60105M	-177,350	-505,624	-224,797	✓
Salaries and wages (G&A)	60110G		-150,465		
Salaries and wages (R&M)	60110M				
Salaries and wages (production)	60110P	-2,762,218	-5,741,212	-3,238,113	✓
Salaries and wages (selling)	60110S	-1,508,382	-3,160,504	-1,749,005	✓
Social security costs (G&A)	60111G		9,652		
Social security costs (R&M)	60111M				
Social security costs (production)	60111P	-634,523	-1,231,412	-740,414	✓
Social security costs (selling)	60111S	-346,439	-659,973	-401,034	✓
Employee benefits (G&A)	60112G				
Employee benefits (R&M)	60112M				
Employee benefits (production)	60112P	-26,573	-4,880	-31,002	✓
Employee benefits (selling)	60112S	-39,438	-4,589	-46,011	✓
Other personnel charges (G&A)	60113G	-691	-11,935	-5,303	✓
Other personnel charges (R&M)	60113M				
Other personnel charges (production)	60113P	-18,383	-63,088	-22,976	✓
Other personnel charges (selling)	60113S	-10,616	-26,405	-11,982	✓
Interim / temporary staff costs (G&A)	60114G				
Interim / temporary staff costs (R&M)	60114M				
Interim / temporary staff costs (production)	60114P	-259,875	-494,535	-304,151	✓
Interim / temporary staff costs (selling)	60114S	-29,263	-35,283	-29,263	✓
Reinvoiced staff costs (G&A)	60115G				

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Reinvoiced staff costs (R&M)	60115M				
Reinvoiced staff costs (production)	60115P				
Reinvoiced staff costs (selling)	60115S	0	-37,015	0	✓
Overtime costs (G&A)	60116G				
Overtime costs (R&M)	60116M				
Overtime costs (production)	60116P				
Overtime costs (selling)	60116S				
Variable Pay (Bonus, Incentives, Profit sharing etc) (G&A)	60117G				
Variable Pay (Bonus, Incentives, Profit sharing etc) (R&M)	60117M				
Variable Pay (Bonus, Incentives, Profit sharing etc) (production)	60117P	-5,589	-4,718	-6,521	✓
Variable Pay (Bonus, Incentives, Profit sharing etc) (selling)	60117S	-48,615	-70,812	-56,717	✓
Social security costs - variable pay (bonus, 13th salary, profit sharing, etc.) (G&A)	60118G				
Social security costs - variable pay (bonus, 13th salary, profit sharing, etc.) (R&M)	60118M				
Social security costs - variable pay (bonus, 13th salary, profit sharing, etc.) (Production)	60118P				
Social security costs - variable pay (bonus, 13th salary, profit sharing, etc.) (Selling)	60118S				
Rental and leasing charges - real estate (G&A)	60120G				
Rental charges real estate (production)	60120P				
Rental and leasing charges (Selling)	60120S				
Other rental & leasing charges (G&A)	60121G				
Rental & leasing charges (Logistics)	60121L				
Other rental & leasing charges (production)	60121P				
Short-term leases (G&A)	60125G		-73		
Short-term leases (Logistics)	60125L				
Short-term leases (production)	60125P	-4,881	-10,111	-6,668	✓
Short-term leases (Selling)	60125S				
Leases of low value assets (G&A)	60126G	-34,147	-157,831	-41,473	✓
Leases of low value assets (Logistics)	60126L	-84,160	-179,201	-93,653	✓
Leases of low value assets (production)	60126P	-7,267	-54,551	-8,108	✓
Leases of low value assets (Selling)	60126S	-61,060	-132,021	-71,623	✓
Variable (contingent) leases (G&A)	60127G				
Variable (contingent) leases (Logistics)	60127L				
Variable (contingent) leases (production)	60127P				
Variable (contingent) leases (Selling)	60127S				
IT subcontracting fees - Recurrent (G&A)	60130G	-368,917	-723,112	-430,258	✓
IT subcontracting fees - Projects (G&A)	60131G				
IT Hardware (G&A)	60132G	-6,152	-23,175	-6,371	✓
IT Software (G&A)	60133G	-26,387	-35,088	-37,037	✓
IT Consultancy (G&A)	60134G	-7,802	-28,177	-7,982	✓
Telecommunication costs (G&A)	60135G	-14,974	-36,604	-17,540	✓
Reinvoiced IT costs (G&A)	60136G				
IT Industrial Automation (production)	60136P	-4,518	-10,642	-5,209	✓
Property taxes (G&A)	60150G				
Property taxes (production)	60150P		-663		
Taxes on assets other than property taxes (G&A)	60151G				
Taxes on assets other than property taxes (production)	60151P				
Taxes on activities (G&A)	60152G				
Withholding tax on services & freight (G&A)	60153G				
Other non income taxes (G&A)	60155G	-1,085	-13,955	-4,975	✓
Other non income taxes (production)	60155P	-17,973	-13,608	-19,473	✓
Taxes on retained earnings or corporate equity	60156G				
Tariffs and other import duties	60156P				
Tariffs, duties and other selling related taxes	60156S				
Inc/dec in WD stock&contr. In progress	60204P	17,102	-7,498	26,910	✓
Start-up and pre-production expenses	60220P				
Demolition / Cleaning-up expenses	60221P				
VSS Cash expenses	60224P				
VSS provision	60225P				
CO2 emission charge	60231P				
Subsidies on emission rights transf to result	60232P				
Result on derivatives - emission rights	60235P				
Purchases of goods for resale (not held as inventory)	60240P				
Demurrage on outgoing transports	60300L				
Transportation costs up to the customer (from plant to customer)	60301L	-2,328,391	-4,633,284	-2,716,068	✓
Transportation costs between 2 sites of a legal entity (logistics)	60302L		-870		✓
External storage expenses (incl. harbour expenses) pertaining to outgoing materials (to	60400L	-2,409	-127	-4,228	✓
Directors entitlement	61020G				
Amounts Receivable abandoned (G&A)	61200G	-755	-111	-800	✓
Amounts receivable abandoned (selling)	61200S	-5,432	-15,817	-5,432	✓

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ACCOUNT DESCRIPTION	CODE				
Factoring Fees	61201P				
Impairment trade and other receivables	61203S	-2,761	8,860	-2,761	✓
Advertising, Sales Promotion and Trade Fairs	61204S	-2,574	-39,696	-4,667	✓
Sales commissions	61206S				
Royalty (G&A)	61600G				
Royalty (production)	61600P				
Corporate service fees (G&A)	61605G	-1,306,486	-2,641,638	-1,524,233	✓
Branding fees (G&A)	61606G				
Franchise fees (G&A)	61607G				
Reinvoiced purchasing costs - Production	61608P				
Audit Fees	61700G	-27,837	-61,895	-32,476	✓
Consultancy Fees (selling)	61705S				
HR consultancy fees (training, mobility, hiring) - (G&A)	61706G	-4,568	-9,628	-6,073	✓
HR consultancy fees (training, mobility, hiring) - (production)	61706P	-3,695	-1,443	-3,695	✓
Membership fees (G&A)	61707G				
Restructuring, plant optimization and footprint study fees - (G&A)	61708G				
Restructuring, plant optimization and footprint study fees - (production)	61708P				
Actuarial fees - (G&A)	61709G				
Legal fees (G&A)	61710G	-1,295	-8,704	-1,495	✓
Other professional fees - (G&A)	61711G	-28,405	-15,498	-41,954	✓
Tax consulting fees	61715G	-8,862	-15,928	-11,260	✓
M&A fees (G&A)	61720G				
R&D fees (Production)	61800P				
R&D fees (R&D)	61800R				
Other G&A costs (G&A)	61900G	-22,181	-148,822	-33,276	✓
Other production costs (production)	61900P	-61,951	-145,824	-70,153	✓
Policy disallowed expenses - fines and penalties towards government	61910G				
Donations and Charity (G&A)	62010G		-384		
Energy & other utilities (G&A)	62015G	-132,874	-422,623	-160,768	✓
Provisions for other L&C. (G&A)	62025G		24,856		
Provisions for other L&C. (production)	62025P				
Insurance premiums (credit) (selling)	62035S	-145,048	-339,655	-178,704	✓
Office and Equipment Supplies (G&A)	62040G	-7,563	-18,592	-9,303	✓
Public Relations (G&A)	62045G				
Insurance premiums (other than credit) - (G&A)	62050G	-96,017	-197,219	-118,926	✓
Insurance premiums (other than credit) - (production)	62050P	-34,137	-61,371	-37,318	✓
Insurance claims expense - (production)	62060P				
Real estate - Maintenance (G&A)	62065G	-44,109	-92,432	-51,133	✓
Security & safety expenses (G&A)	62070G				
Security & safety expenses (production)	62070P	-7,594	-17,950	-8,750	✓
Sponsorship (G&A)	62075G				
Travelling and reception costs (G&A)	62080G	-8,775	-37,127	-10,112	✓
Travelling and reception costs (production)	62080P	-2,068	-10,987	-2,146	✓
Other subcontracted services (G&A)	62085G	-281,254	-573,186	-327,307	✓
Reinvoiced segment costs (G&A)	62090G				
Other production services (cleaning, testing, etc.) (production)	62090P	-274,486	-591,269	-322,028	✓
Depreciation intangible assets	630100	-197,648	-395,296	-230,589	✓
Impairment loss- intangible assets	630150				
Exploration and Evaluation impairment	630160				
Depreciation tangible assets	630200	-222,158	-455,796	-259,241	✓
Depreciation of right-of-use assets Land, building & Improvements	630250	-435,310	-868,302	-507,862	✓
Depreciation of right-of-use assets Machinery, equipment & other	630251	-386,945	-709,086	-451,435	✓
Depr: capital grants tranfer to result	630300				
Impairment loss- tangible assets	630400				
Depreciation Sheet Piles (Rented)	630500				
Depreciation Sheet Piles (Buyback)	630501				
Amortisation of favorable-unfavorable contracts	640500				
Loss on disp.of int.&tang. fixed assets	641000	83		83	✓
Loss on disp.of fully conso comp. (sub-c)	641500				
Result from other non-cash adjustments impacting EBITDA	644000				
Gains/losses from tax neutral reorganizations	645000				
Miscellaneous operating charges	648000		-11,913		
Adjustement operating revenue except sales and purchase WCR	6480AJ				
Interest expense on interest bearing liab.	650000	-349,337	-787,447	-404,485	✓
Interest expenses on Supplier Liabilities	650020				
Interest expense for lease contracts	650050	-66,536	-144,413	-76,538	✓
Other interest expenses	650100				
Adjustement financial interest	6501AJ				

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		F99 Closing 2025.06	F00 Opening	F99 Closing	
ACCOUNT DESCRIPTION	CODE				
ARO accretion	651000				
Expenses related to TSR programmes	651100	-308,279	-786,897	-291,121	✓
Charges for discount. amounts receivable/payable	653000				
Prov. with a fin. character: increase/ decrease / use	656000				
Asset optimization - VSS Cash Expenses	656300				
Asset optimization - Expenses for VSS Plans	656500				
Asset optimization - Others Cash Expenses	656600				
Asset optimization - Others Expenses	656610				
Non-recurring Expenses - Onerous contracts	656620				
Non-recurring Expenses - NRV Spare part and consumables	656630				
Other financial charges: other	657000				
Other financial income / cost (non-cash)	657010				
Adjustement financial revenue	6570AJ				
Bank fees	657100		-936		
Bank fees - investing	657101				
Bank fees - financing	657102	-723		-723	✓
Discount charge on provisions for L&C	657500				
Net discount charge empl. & term. benefits	657550		-58,649		
Non income taxes related to financial transaction	658000				
Current tax income / expense	670000				
Link acc. Current Tax (charges)	6700L				
Prov. for income tax litigations: increase/decrease/use	670100				
Tax integration income/expense	670200				
Qualified Domestic Minimum Top-Up Tax (expense)	670300				
GLOBE Jurisdictional Top-up Tax (expense)	670400				
Deferred tax income / expense	678000	538,128	170,963	538,128	✓
Result belonging to minority interests	680700				
Turnover steel products	700010	106,590,211	231,531,423	124,400,104	✓
Result on derivatives - steel sales	700015				
Turnover from sales of non-steel products	700510	3,093,552	5,464,113	3,556,737	✓
Result on derivatives - non steel sales	700515				
Slag, waste sales	701010				
Sale of energy and utilities	701015				
Coke by products, zinc dross and other recoveries	701020	1,472,837	3,790,723	1,650,232	✓
Turnover transport costs re-invoiced	701510	34,328	62,413	49,539	✓
Turnover from duties, tariffs and other selling taxes re-invoiced	701511				
Turnover hire-work	701515	3,049	66,683	3,049	✓
Services (main activity)	701520				
Commissions (main activity)	701525				
Inc(+)/dec(-) in stocks - finished goods and WIP	70201P				
Fixed assets - own production	70210P				
Gain/Loss on disposal of CO2 emission rights	70230P				
Other costs re-invoiced & Fees - Production	74000P			8,541	✓
Purchasing costs re-invoiced - Production	74001P				
Gain on disp.of int.&tang. fixed assets	741000		19,430		
Gain on disp.of fully conso comp. (sub-c)	741500				
Amounts payable abandoned	742000	51	-1,769	51	✓
Indemnities from Insurance claim & damages - G&A	74250G				
Indemnities from Insurance claim & damages - Production	74250P			8,244	✓
Rental income & Other service fees (not main activity)	744000	2,703	7,199	3,154	✓
Rental income on sheet piles (In Other operating income)	746000				
Rental income on sheet piles (Buyback)	746001				
Corporate service fees re-invoiced	74600G				
Branding fees re-invoiced	74602G				
Staff costs re-invoiced - G&A	74603G				
Staff costs re-invoiced - Selling	74603S	22,933	37,244	26,232	✓
Franchise fees re-invoiced	74604G				
R&D fees re-invoiced	74604R				
Other costs re-invoiced & Fees - G&A	74605G				
IT / IS costs re-invoiced - G&A	74606G				
Royalty income (G&A)	74607G				
Staff costs re-invoiced - Production	74703P				
Maintenance and repairs re-invoiced	74704M				
Economical unemployment and other savings - G&A	74710G				
Economical unemployment and other savings - R&M	74710M				
Economical unemployment and other savings - Production excl. R&M	74710P				
Direct government assistance - G&A	74711G				
Direct government assistance - R&M	74711M				

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Direct government assistance - Production excl. R&M	74711P				
Capitalized manpower costs incurred on decarbonization capex projects - G&A	74712G				
Capitalized manpower costs incurred on decarbonization capex projects - R&M	74712M				
Capitalized manpower costs incurred on decarbonization capex projects - Production e	74712P				
Capitalized other costs incurred on decarbonization capex projects - G&A	74713G				
Capitalized other costs incurred on decarbonization capex projects - R&M	74713M				
Capitalized other costs incurred on decarbonization capex projects - Production	74713P				
Capitalized consultancy cost	74714G				
Income from compensatory aids related to energy cost subsidies	74714P				
Miscellaneous operating income	748000	54,105	18,193	54,175	✓
Investment grants	748800				
Refundable tax credits	748900				
Dividend	750000				
Interim dividend	750100				
Transfer of net loss	750200		8,607,317		
Revaluation gain / loss - raw materials	750510				
Revaluation gain / loss - energy	750520				
Revaluation gain / loss - CO2	750530				
Revaluation gain / loss - Freight and others	750540				
Revaluation gain / loss - Other derivatives	750550				
Interest income	750900	638	2,134	638	✓
Interest income (expense) on derivative (related to debt)	750910				
Interest income (expense) on derivative (not related to debt)	750915				
Exploration and Evaluation expenditures	751600				
Gain / Loss on realization of current fin. assets	752000				
Realised gain / loss - raw materials	752010				
Realised gain / loss - energy	752020				
Realised gain / loss - CO2	752030				
Realised gain / loss - Freight and others	752040				
Realised gain / loss - Other derivatives	752050				
Non-recurring Expenses - NRV	753000				
Realised exchange gains / losses	754000		-123,046		
Realized exchange gains / losses - investing	754002				
Realized exchange gains / losses - financing	754003	224,058		224,058	✓
Realized exchange gains / losses - income tax	754004				
Realized exchange gains / losses - operating - intragroup transactions	754010				
Realized exchange gains / losses - operating - third party transactions	754011				
Unrealized exchange gains / losses - investing	755002				
Unrealized exchange gains / losses - financing	755003				
Unrealized exchange gains / losses - income tax	755004				
Unrealized exchange gains / losses - operating - intragroup transactions	755010				
Unrealized exchange gains / losses - operating - third party transactions	755011				
Other financial income: other	756000		71,895		
Other financial income: operating	756001	22,274		28,841	✓
Other financial income: investing	756002				
Other financial income: income tax	756003				
Gain / Loss due to funct currency trans/financ	759000				
Reversal / (impairment) imp. financial assets	761000				
Gain / loss on disp.of non current fin. assets	763100				
Gain / loss from equity method investment	790000				
Impairment of associates, joint ventures and other investments	790700				
Gain / loss from equity method investment	791000				
Gain / loss from equity method investment reversal	791000NEG				
Negative goodwill (sub-c)	751000				
NET RESULT	TR	-2,041,166	-393,262	-2,629,945	✓

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Andrea Brunnert