

1A-BAL200 - Closing Balance - LIABILITIES

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

		F99 Closing 2025.06	F00 Opening	F99 Closing	
ACCOUNT DESCRIPTION	CODE				
Issued capital	100000	800,000	800,000	800,000	✓
Uncalled capital	101000				
Share premium account	110000	11,776,669	11,776,669	11,776,669	✓
Revaluation surpluses	120000				
Treasury stock	125000				
Legal reserve	130000				
Reserves not available for own shares	131000				
Other reserves not available	131100				
Untaxed res: gain on disp.of fxd assets	132000				
Untaxed reserves: other	132100				
Reserves available for distribution	133000				
Other reserves	134000				
Fair value revaluation	134500				
Revaluation of foreign exchange instruments	134550				
Revaluation of commodity instruments - shareholders equity	134555				
Revaluation of other derivatives	134560				
Revaluation of investments recorded at fair value	134565				
Revaluation of emission rights	134600				
Recognised actuarial gains / losses	134650	-279,450	-279,450	-279,450	✓
Stock options	134700				
Consolidated reserves	136300	677,053	677,053	677,053	✓
Foreign exch. transl. reserve	136500				
Foreign exch. transl. reserve minor. int. (subconso)	136600				
Non-Controlling interests (subconso)	136900				
Results brought forward	140000	824,563	1,217,825	824,563	✓
Net result for the period	145000	-2,041,166	-393,262	-2,629,945	✓
Result of the minority int. (subconso)	145900				
Prov. for pensions and similar oblig.	160000	1,576,560	1,595,081	1,573,463	✓
Provisions for early retirement	160100				
Provisions for work medals	160200	241,549	204,306	247,964	✓
Provisions for medical care	160300				
Prov. for long service leave liability	160400				
Provisions for income tax litigation - non-current	161000				
Provisions for income tax litigation - current	161001				
LT VAT payable	162000				
Provisions on group companies - non current	163100				
Provisions on group companies - current	163101				
Provisions for technical warranties - non current	163300				
Provisions for technical warranties - current	163301				
Provisions for losses / LT contracts - non current	163350				
Provisions for losses / LT contracts - current	163351				
Provisions for litigations in process - non current	163400				
Provisions for litigations in process - current	163401				
Provisions for other tax litigations - non current	163450				
Provisions for other tax litigations - current	163451				
Provisions for commercial agreements - non current	163500				
Provisions for commercial agreements - current	163501				
Other provisions - non current	163600				
Other provisions - current	163601				
Provisions for environment - non current	163700				
Provisions for environment - current	163701				
Provision for emission rights obligation - current	163702				
Provision for emission rights obligation - non current	163710				
Provision - Asset Retirement Obligation (Non current)	163750				
Provision - Asset Retirement Obligation (Current)	163751				
Provisions for restructuring - non current	163800				
Provisions for restructuring - current	163801				
Provisions for social plans - non current	163850				
Provisions for social plans - current	163851				
Provisions for onerous contracts - non current	163900				
Provisions for onerous contracts - current	163901				
Provisions for fines and penalties - non current	164000				
Provisions for fines and penalties - current	164001				
Provisions for staff related charges - non current	165000				
Provisions for staff related charges - current	165001				
Deferred tax liabilities	169000		531,300		
Subordinated loans: convertible >1 year	170050				
Subordinated loans: non convert >1 year	170150				
Unsubord. debenture loans: convertible >1 year	171050				
Unsubord. debenture loans: non convert >1 year	171150				
Leasing and other similar obl. >1 year	172100	2,032,391	2,669,594	1,932,967	✓
Credit institutions >1 year	173100				
Public institutions >1 year	173500				
Other loans >1 year	174100	0		0	

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ACCOUNT DESCRIPTION	CODE				
Suppliers >1 year	175000				
Bills of exchange payable >1 year	175100				
Adv. rec. contracts in progress >1 year	176000				
Revaluation of foreign currency instruments - NC liabilities	177200				
Revaluation of equity instruments - NC liabilities	177300				
Revaluation of commodity instruments - NC liabilities	177400				
Revaluation of freight instruments - NC liabilities	177500				
Revaluation of energy instruments - NC liabilities	177600				
Revaluation of emissions right instruments - NC liabilities	177700				
Revaluation of interest rate instruments - NC liabilities	177900				
Income tax payable >1 year	178000				
Remuneration >1 year	178100				
Social contributions >1 year	178200				
Deposits and securities received	178300				
Subsidies related to emission rights	178500				
Capital grants decarbonization - non current	178600				
Liability to deliver emission rights >1 year	178700				
Other amounts payable >1 year	179000				
Adjustement long term operating	1790AJ				
Unfavorable contracts > 1 year	179100				
Accrued interest on fin. Fixed liab.	179200				
NC payable from acquisition of intangible & tangible assets	180000				
NC payable from acquisition of financial assets	180500				
NC Profit sharing plans	183000				
Subordinated loans: convertible	420000				
Subordinated loans: non-convertible	420100				
Unsubord. debenture loans: convertible	421000				
Unsubord. debenture loans: non-convertible	421100				
Leasing and other similar obligations	422000	1,356,844	1,534,935	1,319,103	✓
Credit institutions	423000				
Public institutions	423500				
Current portion of LT debt	424000				
Book overdraft	424100				
Commercial paper	424500				
Other financial loans	439000				
Suppliers	440000	22,482,241	19,028,637	14,170,318	✓
Adjustement short term WCR	4400AJ				
Accrued interests	440800				
Accrued interests on lease liabilities	440810				
Foreign Currency - Option Premium (Liabilities)	440900				
Other - Option Premium (Liabilities)	440910				
Bills of exchange payable	441000				
Advances received from customers	442000	36,674	338,781	10,732	✓
Income tax payable	450000				
Qualified Domestic Minimum Top-Up Tax liability	450100				
GLOBE Jurisdictional Top-up Tax liability	450200				
Remuneration	455000	-48,378	8,924	-24,808	✓
Variable pay (bonus, 13th salary and other incentives, excluding profit sharing)	455200				
Social contributions	456000	256,143	244,281	272,970	✓
Direct government assistance - employees related	456100				
Social contributions - variable pay (bonus, 13th salary, profit sharing, etc.)	456200				
Current account cash pooling (liabilities)	461000	15,911,034	13,332,467	24,456,926	✓
VAT payable	462000	969,306	-755,408	1,382,125	✓
Amounts payable to public authorities	463000	96,901	85,572	85,373	✓
Amounts payable on tax integration	464000				
Subsidies payable	465500				
Dividends payable	470000	0		0	✓
Directors entitlements payable	470100				
Amount payable TSR program	475000	329,654	6,418,782	10,516,156	✓
Sheet piles (Buyback)	476000				
Unfavorable contracts (short term)	479100				
Other amounts payable	480000	54,663	36,057	63,771	✓
Insurance premiums payable	480010				
Insurance claims payable	480020				
Corp Service & Branding fees Payable	480100		-95,791		
Franchise fees Payable	480200				
Amounts payable related to hedges	480300				
Adjustement short term financing	4800AJ				
Revaluation of foreign currency instruments - current liabilities	481200				
Revaluation of equity instruments - current liabilities	481300				
Revaluation of commodity instruments - C liabilities	481400				
Revaluation of freight instruments - C liabilities	481500				
Revaluation of energy instruments - C liabilities	481600				
Revaluation of emissions right instruments - C liabilities	481700				

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ACCOUNT DESCRIPTION	CODE			
Revaluation of interest rate instruments - current liabilities	481900			
Profit sharing plans	483000			
Subsidies related to emission rights	485000			
Capital grants decarbonization - current	485100			
Liability to deliver emission rights	485200			
Payable from acquisition of intangible & tangible assets	486000			
Payable from acquisition of financial assets	486500			
unearned revenue and accrued payable	490000	0		0
Unearned insurance revenue	490010			
Non current liabilities held for sale	495000			
Current liabilities held for sale	495100			
TOTAL LIABILITIES	TL	57,053,250	58,976,352	67,175,951

✓

✓

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2025