



Manhattan Office Tower
Bolwerklaan 21 bus 8
1210 Brussel
België
Tel: +32 (0)2 779 02 02
www.forvismazars.com

Driver Belgium Master NV

Auditor's report

Free translation

For the year ended 31.12.2023

Free translation

Statutory auditor's report to the general shareholders' meeting of Driver Belgium Master NV on the annual accounts for the year ended 31 December 2023

We present to you our statutory auditor's report in the context of our statutory audit of the annual accounts of Driver Belgium Master NV (the "Company"). This report includes our report on the annual accounts, as well as the other legal and regulatory requirements. This forms part of an integrated whole and is indivisible. This statutory auditor's report follows our report of non-compliance prepared on June 7, 2024, which was addressed to you, due to the absence of the necessary documents allowing us to prepare our statutory auditor's report within the legal deadlines.

We have been appointed as statutory auditor by the general meeting of 8 November 2022, following the proposal formulated by the board of directors. Our mandate will expire on the date of the general meeting which will deliberate on the annual accounts for the year ended 31 December 2025. We have performed the statutory audit of the Company Driver Belgium Master for the first time during this accounting year.

Report on the annual accounts

Unqualified opinion

We have performed the statutory audit of the Company's annual accounts, which comprise the balance sheet as at 31 December 2023, and the profit and loss account for the year then ended, and the notes to the annual accounts, characterized by a balance sheet total of EUR 560.431.256 and a profit and loss account showing a result for the year of EUR 0.

In our opinion, the annual accounts give a true and fair view of the Company's net equity and financial position as at 31 December 2023, and of its results for the year then ended, in accordance with the financial-reporting framework applicable in Belgium.

Basis for unqualified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Furthermore, we have applied the International Standards on Auditing as approved by the IAASB which are applicable to the year-end and which are not yet approved at the national level. Our responsibilities under those standards are further described in the "Statutory Auditor's responsibilities for the audit of the annual accounts" section of our report. We have fulfilled our ethical responsibilities in accordance with the ethical requirements that are relevant to our audit of the annual accounts in Belgium, including the requirements related to independence.

We have obtained from the board of directors and Company officials the explanations and information necessary for performing our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

A key audit matter is a matter that, in our professional judgment, was of most significance in our audit of the annual accounts of the current period. This matter was addressed in the context of our audit of the annual accounts as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter.

Driver Belgium Master NV
Company number: BE 0791.933.338

We have determined that there are no key audit matters are to be reported.

Emphasis of Matter – Provision for credit losses

Without prejudice to the opinion expressed above, we draw your attention to note VOL-cap 6.19 to the financial statements which mentions the valuation rules, and more specifically the rules on receivables. As evidenced by these valuation principles, the board of directors is of the opinion - relying among other things on advice obtained externally - that (i) no provision for credit losses should be recorded since in fine such losses are set off against the so-called Deferred Purchase Price and (ii) notwithstanding the fact that the Deferred Purchase Price is only set off at the end of the contractual period as stated in the Prospectus, the result was notwithstanding neutralized.

Responsibilities of the board of directors for the preparation of the annual accounts

The board of directors is responsible for the preparation of annual accounts that give a true and fair view in accordance with the financial-reporting framework applicable in Belgium, and for such internal control as the board of directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, 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.

Statutory auditor's responsibilities for the audit of the annual accounts

Our objectives are to obtain reasonable assurance about whether the annual accounts 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 ISAs 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 annual accounts.

In performing our audit, we comply with the legal, regulatory and normative framework applicable to the audit of the annual accounts in Belgium. A statutory audit does not provide any assurance as to the Company's future viability nor as to the efficiency or effectiveness of the board of directors' current or future business management.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, 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

Driver Belgium Master NV

Company number: BE 0791.933.338

in our statutory auditor's report to the related disclosures in the annual accounts 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 statutory 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 annual accounts, including the disclosures, and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors 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.

We also provide the board of directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the board of directors, we determine those matters that were of most significance in the audit of the annual accounts of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter.

Other legal and regulatory requirements

Responsibilities of the board of directors

The board of directors is responsible for the preparation and the content of the directors' report, the non-financial information and the other information included in the annual report and of the documents required to be deposited by virtue of the legal and regulatory requirements as well as for the compliance with the legal and regulatory requirements regarding bookkeeping, with the Companies' and Associations' Code and the Company's articles of association.

Statutory auditor's responsibilities

In the context of our engagement and in accordance with the Belgian standard which is complementary to the International Standards on Auditing (ISAs) as applicable in Belgium, our responsibility is to verify, in all material respects, the directors' report, the non-financial information and the other information included in the annual report and certain documents required to be deposited by virtue of legal and regulatory requirements, as well as compliance with the articles of association and of certain requirements of the Companies' and Associations' Code, and to report on these matters.

Aspects related to the directors' report

In our opinion, after having performed specific procedures in relation to the directors' report, the directors' report is consistent with the annual accounts for the year under audit, and it is prepared in accordance with the articles 3:5 and 3:6 of the Companies' and Associations' Code.

In the context of our audit of the annual accounts, we are also responsible for considering, in particular based on the knowledge acquired resulting from the audit, whether the directors' report is materially misstated or contains information which is inadequately disclosed or otherwise misleading. In light of the procedures we have performed, there are no material misstatements we have to report to you.

Statement related to independence

Our registered audit firm and our network did not provide services which are incompatible with the statutory audit of the annual accounts and our registered audit firm remained independent of the Company in the course of our mandate.

Driver Belgium Master NV
Company number: BE 0791.933.338

Other statements

- The chart of accounts does not include order accounts. Regarding the completeness and assessment of off-balance sheet liabilities, reliance is placed on confirmation from management and third parties in this regard. Without prejudice to formal aspects of minor importance, the accounting records were maintained in accordance with the legal and regulatory requirements applicable in Belgium.
- The company did not comply with the provisions of the Companies and Associations Code regarding the deadlines for handing over the required documents to the auditor and to the shareholders as well as for convening the general meeting. The general meeting of the sole shareholder was not held in compliance with the by-laws and regulatory dispositions. There are no other transactions undertaken or other decisions taken in breach of the Company's articles of association or the Companies' and Associations' Code that we have to report to you.
- The appropriation of results proposed to the general meeting complies with the legal provisions and the provisions of the articles of association.
- This report is consistent with the additional report to the audit committee referred to in article 11 of the Regulation (EU) N° 537/2014.

Brussels, date enclosed in the signature

Forvis Mazars Réviseurs d'Entreprises SRL

Statutory Auditor

Represented by

Original signed on 24/01/2025 at 12:25

Dirk Stragier



Driver Belgium Master NV

Botanic Tower - 6th floor Boulevard Saint-Lazare, 4-10
Brussels

0791.933.338

Report

3-10-2022 - 31-12-2023

Table of contents

| | |
|----------|---|
| Accounts | 2 |
|----------|---|

Identification details

| | | | | | | |
|------|-------------|--------------|----|----|-----|---------|
| 40 | | 0791.933.338 | | 1 | EUR | |
| NAT. | Filing date | N°. | P. | U. | D. | F-cap 1 |

**ANNUAL ACCOUNTS AND/OR OTHER DOCUMENTS TO BE FILED
IN ACCORDANCE WITH THE BELGIAN COMPANIES
AND ASSOCIATIONS CODE**

IDENTIFICATION DETAILS (at the filing date)

Name: **Driver Belgium Master**

Legal form: Public limited company

Address: Botanic Tower - 6th floor, Boulevard Saint-Lazare

N°.: 4-10

Box:

Postal code: 1210 Town: Brussels

Country: Belgium

Register of legal persons - Commercial court Brussels, Dutch speaking

Website:

E-mail address:

Company registration number

0791.933.338

Date of filing the most recent document mentioning the date of publication of the deed of incorporation and of the deed of amendment of the articles of association.

This filing concerns:

the ANNUAL ACCOUNTS in

approved by the general meeting of

the OTHER DOCUMENTS

regarding

the financial year covering the period from

to

the preceding period of the annual accounts from

to

Total number of pages filed: 21

Numbers of sections of the standard form not filed

because they serve no useful purpose: FULL-cap 6.1, FULL-cap 6.2.1, FULL-cap 6.2.2, FULL-cap 6.2.3, FULL-cap 6.2.4, FULL-cap 6.2.5, FULL-cap 6.3.1, FULL-cap 6.3.2, FULL-cap 6.3.3, FULL-cap 6.3.4, FULL-cap 6.3.5, FULL-cap 6.3.6, FULL-cap 6.4.1, FULL-cap 6.4.2, FULL-cap 6.4.3, FULL-cap 6.5.1, FULL-cap 6.5.2, FULL-cap 6.8, FULL-cap 6.12, FULL-cap 6.13, FULL-cap 6.18.1, FULL-cap 6.18.2, FULL-cap 9, FULL-cap 10, FULL-cap 11, FULL-cap 12, FULL-cap 13, FULL-cap 14, FULL-cap 15

DocuSigned by:
Gitte de Brabander
AFE04658842347B...
Gitte dE BRABANDER
Director

DocuSigned by:
Pablo Olloquiegui
5FCCDD48E155462...
Pablo OLLOQUIEGUI
Director

List of directors, business managers and auditors

| | | |
|-----|--------------|-----------|
| N°. | 0791.933.338 | F-cap 2.1 |
|-----|--------------|-----------|

**LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS AND
DECLARATION REGARDING A COMPLIMENTARY REVIEW OR
CORRECTION ASSIGNMENT**

LIST OF DIRECTORS, BUSINESS MANAGERS AND AUDITORS

COMPLETE LIST with surname, first names, profession, place of residence (address, number, postal code and town) and position within the company.

DE BRABANDER Gitte

Botanic Tower - 6th floor Boulevard Saint-Lazare 4-10

1210 BRUSSEL

BELGIUM

Start date of the mandate: 31-01-2024

End date of the mandate: 11-06-2030

Director

OLLOQUIEGUI Pablo

Botanic Tower - 6th floor Boulevard Saint-Lazare 4-10

1210 Brussel

BELGIUM

Start date of the mandate: 31-12-2024

End date of the mandate: 11-06-2030

Director

LOQUET Mathieu

Botanic Tower - 6th floor Boulevard Saint-Lazare 4-10

1210 Brussel

BELGIUM

Start date of the mandate: 03-10-2022

End date of the mandate: 31-12-2024

Director

LANZILLOTTA Jessica

Botanic Tower - 6th floor Boulevard Saint-Lazare 4-10

1000 Brussel

BELGIUM

Start date of the mandate: 03-10-2022

End date of the mandate: 31-01-2024

Director

FORVIS MAZARS BEDRIJFSREVISOREN SRL (B 00021)

0428837889

Bolwerklaan 21, bus 8

1210 SINT-JOOST-TEN-NOODE

BELGIUM

Start date of the mandate: 09-11-2022

End date of the mandate: 09-06-2026

Statutory auditor

Directly or indirectly represented by:

STRAGIER Dirk (A 01822)

Balance sheet after appropriation

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 3.1 |
|----|--------------|-----------|

ANNUAL ACCOUNTS

BALANCE SHEET AFTER APPROPRIATION

| | Notes | Codes | Period | Preceding period |
|---|---------------|-------|--------|------------------|
| ASSETS | | | | |
| FORMATION EXPENSES | 6.1 | 20 | | |
| FIXED ASSETS | | 21/28 | | |
| Intangible fixed assets | 6.2 | 21 | | |
| Tangible fixed assets | 6.3 | 22/27 | | |
| Land and buildings | | 22 | | |
| Plant, machinery and equipment | | 23 | | |
| Furniture and vehicles | | 24 | | |
| Leasing and other similar rights | | 25 | | |
| Other tangible fixed assets | | 26 | | |
| Assets under construction and advance payments | | 27 | | |
| Financial fixed assets | 6.4/ 6.5.1 | 28 | | |
| Affiliated companies | 6.15 | 280/1 | | |
| Participating interests | | 280 | | |
| Amounts receivable | | 281 | | |
| Other companies linked by participating interests | 6.15 | 282/3 | | |
| Participating interests | | 282 | | |
| Amounts receivable | | 283 | | |
| Other financial fixed assets | | 284/8 | | |
| Shares | | 284 | | |
| Amounts receivable and cash guarantees | | 285/8 | | |

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 3.1 |
|----|--------------|-----------|

| | Notes | Codes | Period | Preceding period |
|--|---------------|--------------|------------------------------|--------------------|
| CURRENT ASSETS | | 29/58 | <u>560,431,255.64</u> | <u>0.00</u> |
| Amounts receivable after more than one year | | 29 | 348,286,163.95 | 0.00 |
| Trade debtors | | 290 | | |
| Other amounts receivable | | 291 | 348,286,163.95 | 0.00 |
| Stocks and contracts in progress | | 3 | | |
| Stocks | | 30/36 | | |
| Raw materials and consumables | | 30/31 | | |
| Work in progress | | 32 | | |
| Finished goods | | 33 | | |
| Goods purchased for resale | | 34 | | |
| Immovable property intended for sale | | 35 | | |
| Advance payments | | 36 | | |
| Contracts in progress | | 37 | | |
| Amounts receivable within one year | | 40/41 | 205,061,362.12 | 0.00 |
| Trade debtors | | 40 | | |
| Other amounts receivable | | 41 | 205,061,362.12 | 0.00 |
| Current investments | 6.5.1/ 6.6 | 50/53 | | |
| Own shares | | 50 | | |
| Other investments | | 51/53 | | |
| Cash at bank and in hand | | 54/58 | 7,046,169.81 | 0.00 |
| Accruals and deferred income | 6.6 | 490/1 | 37,559.76 | 0.00 |
| TOTAL ASSETS | | 20/58 | 560,431,255.64 | 0.00 |

Balance sheet after appropriation

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 3.2 |
|----|--------------|-----------|

| | Rep. | Codes | Period | Preceding period |
|--|-------|---------|------------------|------------------|
| EQUITY AND LIABILITIES | | | | |
| EQUITY | | | | |
| Contributions | 6.7.1 | 10/11 | 62,000.00 | 0.00 |
| Capital | | 10 | 62,000.00 | 0.00 |
| Issued capital | | 100 | 62,000.00 | 0.00 |
| Uncalled capital (-) | | 101 | | |
| Beyond capital | | 11 | | |
| Share premium account | | 1100/10 | | |
| Other | | 1109/19 | | |
| Revaluation surpluses | | 12 | | |
| Reserves | | 13 | | |
| Reserves not available | | 130/1 | | |
| Legal reserve | | 130 | | |
| Reserves not available statutorily | | 1311 | | |
| Purchase of own shares | | 1312 | | |
| Financial support | | 1313 | | |
| Other | | 1319 | | |
| Untaxed reserves | | 132 | | |
| Available reserves | | 133 | | |
| Accumulated profits (losses) (+)/(-) | | 14 | | |
| Capital subsidies | | 15 | | |
| Advance to shareholders on the distribution of net assets | | 19 | | |
| PROVISIONS AND DEFERRED TAXES | | | | |
| Provisions for liabilities and charges | | 160/5 | | |
| Pensions and similar obligations | | 160 | | |
| Taxes | | 161 | | |
| Major repairs and maintenance | | 162 | | |
| Environmental obligations | | 163 | | |
| Other liabilities and charges | 6.8 | 164/5 | | |
| Deferred taxes | | 168 | | |

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 3.2 |
|----|--------------|-----------|

| | Rep. | Codes | Period | Preceding period |
|---|------|-------|------------------------------|--------------------|
| AMOUNTS PAYABLE | | 17/49 | <u>560,369,255.64</u> | <u>0.00</u> |
| Amounts payable after more than one year | 6.9 | 17 | 524,774,508.04 | 0.00 |
| Financial debts | | 170/4 | 524,774,508.04 | 0.00 |
| Subordinated loans | | 170 | 22,516,481.28 | 0.00 |
| Unsubordinated debentures | | 171 | 502,250,000.00 | 0.00 |
| Leasing and other similar obligations | | 172 | | |
| Credit institutions | | 173 | | |
| Other loans | | 174 | 8,026.76 | 0.00 |
| Trade debts | | 175 | | |
| Suppliers | | 1750 | | |
| Bills of exchange payable | | 1751 | | |
| Advances on contracts in progress | | 176 | | |
| Other amounts payable | | 178/9 | | |
| Amounts payable within one year | 6.9 | 42/48 | 35,594,747.60 | 0.00 |
| Current portion of amounts payable after more than one year falling due within one year | | 42 | | |
| Financial debts | | 43 | | |
| Credit institutions | | 430/8 | | |
| Other loans | | 439 | | |
| Trade debts | | 44 | 56,281.12 | 0.00 |
| Suppliers | | 440/4 | 56,281.12 | 0.00 |
| Bills of exchange payable | | 441 | | |
| Advances on contracts in progress | | 46 | | |
| Taxes, remuneration and social security | 6.9 | 45 | | |
| Taxes | | 450/3 | | |
| Remuneration and social security | | 454/9 | | |
| Other amounts payable | | 47/48 | 35,538,466.48 | 0.00 |
| Accruals and deferred income | 6.9 | 492/3 | | |
| TOTAL LIABILITIES | | 10/49 | 560,431,255.64 | 0.00 |

Income statement

| | | |
|----|--------------|---------|
| N° | 0791.933.338 | F-cap 4 |
|----|--------------|---------|

PROFIT AND LOSS ACCOUNT

| | Notes | Codes | Period | Preceding period |
|---|-------|--------|----------------------|------------------|
| Operating income | | 70/76A | | |
| Turnover | 6.10 | 70 | | |
| Stocks of finished goods and work and contracts in progress: increase (decrease)(+)/(-) | | 71 | | |
| Produced fixed assets | | 72 | | |
| Other operating income | 6.10 | 74 | | |
| Non-recurring operating income | 6.12 | 76A | | |
| Operating charges | | 60/66A | 6,326,660.02 | 0.00 |
| Goods for resale, raw materials and consumables | | 60 | | |
| Purchases | | 600/8 | | |
| Stocks: decrease (increase) (+)/(-) | | 609 | | |
| Services and other goods | | 61 | 6,326,268.75 | 0.00 |
| Remuneration, social security costs and pensions (+)/(-) | 6.10 | 62 | | |
| Amortisations of and other amounts written down on formation expenses, intangible and tangible fixed assets | | 630 | | |
| Amounts written down on stocks, contracts in progress and trade debtors: additions (write-backs)(+)/(-) | 6.10 | 631/4 | | |
| Provisions for liabilities and charges: Appropriations (uses and write-backs) | 6.10 | 635/8 | | |
| Other operating charges | 6.10 | 640/8 | 391.27 | 0.00 |
| Operating charges reported as assets under restructuring costs(-) | | 649 | | |
| Non-recurring operating charges | 6.12 | 66A | | |
| Operating profit (loss) (+)/(-) | | 9901 | -6,326,660.02 | 0.00 |

| | | |
|----|--------------|---------|
| N° | 0791.933.338 | F-cap 4 |
|----|--------------|---------|

| | Notes | Codes | Period | Preceding period |
|---|-------|--------|----------------------|------------------|
| Financial income | | 75/76B | 45,325,615.43 | 0.00 |
| Recurring financial income | | 75 | 45,325,615.43 | 0.00 |
| Income from financial fixed assets | | 750 | 45,224,083.82 | 0.00 |
| Income from current assets | | 751 | 101,531.61 | 0.00 |
| Other financial income | 6.11 | 752/9 | | |
| Non-recurring financial income | 6.12 | 76B | | |
| Financial charges | | 65/66B | 38,998,955.41 | 0.00 |
| Recurring financial charges | 6.11 | 65 | 38,998,955.41 | 0.00 |
| Debt charges | | 650 | 38,152,067.15 | 0.00 |
| Amounts written down on current assets other than stocks, contracts in progress and trade debtors: additions (write-backs)(+)(-) | | 651 | | |
| Other financial charges | | 652/9 | 846,888.26 | 0.00 |
| Non-recurring financial charges | 6.12 | 66B | | |
| Profit (loss) for the period before taxes (+)/(-) | | 9903 | | |
| Transfer from deferred taxes | | 780 | | |
| Transfer to deferred taxes | | 680 | | |
| Income taxes on the result (+)/(-) | 6.13 | 67/77 | | |
| Taxes | | 670/3 | | |
| Adjustment of income taxes and write-back of tax provisions | | 77 | | |
| Profit (loss) of the period (+)/(-) | | 9904 | | |
| Transfer from untaxed reserves | | 789 | | |
| Transfer to untaxed reserves | | 689 | | |
| Profit (loss) of the period available for appropriation (+)/(-) | | 9905 | | |

Appropriation account

| | | |
|----|--------------|---------|
| N° | 0791.933.338 | F-cap 5 |
|----|--------------|---------|

APPROPRIATION ACCOUNT

| | Codes | Period | Preceding period |
|---|--------|--------|------------------|
| Profit (loss) to be appropriated (+)/(-) | 9906 | | |
| Profit (loss) of the period available for appropriation (+)/(-) | (9905) | | |
| Profit (Loss) of the preceding period brought forward (+)/(-) | 14P | | |
| Transfers from equity | 791/2 | | |
| from contributions | 791 | | |
| from reserves | 792 | | |
| Appropriations to equity | 691/2 | | |
| to contributions | 691 | | |
| to legal reserves | 6920 | | |
| to other reserves | 6921 | | |
| Profit (loss) to be carried forward (+)/(-) | (14) | | |
| Shareholders' contribution in respect of losses | 794 | | |
| Profit to be distributed | 694/7 | | |
| Compensation for contributions | 694 | | |
| Directors or managers | 695 | | |
| Employees | 696 | | |
| Other beneficiaries | 697 | | |

Other investments and deposits, allocation deferred charges and accrued income

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 6.6 |
|----|--------------|-----------|

CURRENT INVESTMENTS AND ACCRUALS AND DEFERRED INCOME

| | Codes | Period | Preceding period |
|---|-------|--------|------------------|
| CURRENT INVESTMENTS | | | |
| Shares and investments other than fixed income investments | 51 | | |
| Shares - Book value increased with the uncalled amount | 8681 | | |
| Shares - Uncalled amount | 8682 | | |
| Precious metals and works of art | 8683 | | |
| Fixed income securities | 52 | | |
| Fixed income securities issued by credit institutions | 8684 | | |
| Fixed term accounts with credit institutions | 53 | | |
| With a remaining term or notice | | | |
| up to one month | 8686 | | |
| between one month and one year | 8687 | | |
| over one year | 8688 | | |
| Other investments not mentioned above | 8689 | | |

| |
|--------|
| Period |
|--------|

ACCRUALS AND DEFERRED INCOME

Allocation of account 490/1 of assets if the amount is significant

Over te dragen kosten

| |
|-----------|
| 37,559.76 |
|-----------|

Statement of capital/contribution and shareholding structure

| | | |
|----|--------------|-------------|
| N° | 0791.933.338 | F-cap 6.7.1 |
|----|--------------|-------------|

STATEMENT OF CAPITAL AND SHAREHOLDERS' STRUCTURE**STATEMENT OF CAPITAL****Capital**

Issued capital at the end of the period

Issued capital at the end of the period

| Codes | Period | Preceding period |
|-------|------------|------------------|
| 100P | xxxxxxxxxx | |
| (100) | 62,000.00 | |

Modification during the period

Contribution in cash

Composition of the capital

Shares types

aandelen op naam, zonder vermelding van waarde (categorie A "Compartment 1")

aandelen van categorie B die verbonden zijn aan het tweede compartiment "Compartment 2

Registered shares

Shares dematerialized

| Codes | Amounts | Number of shares |
|-------|------------|------------------|
| | 62,000.00 | 62 |
| | 1,000.00 | 1 |
| | 61,000.00 | 61 |
| 8702 | xxxxxxxxxx | 62 |
| 8703 | xxxxxxxxxx | |

Unpaid capital

Uncalled capital

Called up capital, unpaid

Shareholders that still need to pay up in full

| Codes | Uncalled amount | Called up capital, unpaid |
|-------|-----------------|---------------------------|
| (101) | | xxxxxxxxxx |
| 8712 | xxxxxxxxxx | |

Own shares

Held by the company itself

Amount of capital held

Number of shares

Held by a subsidiaries

Amount of capital held

Number of shares

Commitments to issuing shares

Owing to the exercise of conversion rights

Amount of outstanding convertible loan

Amount of capital to be subscribed

Corresponding maximum number of shares to be issued

| Codes | Period |
|-------|--------|
| 8721 | |
| 8722 | |
| 8731 | |
| 8732 | |
| 8740 | |
| 8741 | |
| 8742 | |

| | | |
|---|------|--|
| Owing to the exercise of subscription rights | | |
| Number of outstanding subscription rights | 8745 | |
| Amount of capital to be subscribed | 8746 | |
| Corresponding maximum number of shares to be issued | 8747 | |
| Authorized capital not issued | 8751 | |

| | | |
|----|--------------|-------------|
| N° | 0791.933.338 | F-cap 6.7.1 |
|----|--------------|-------------|

| | Codes | Period |
|--|-------|--------|
| Shares issued, non-representing capital | | |
| Distribution | | |
| Number of shares | 8761 | |
| Number of voting rights attached thereto | 8762 | |
| Allocation by shareholder | | |
| Number of shares held by the company itself | 8771 | |
| Number of shares held by its subsidiaries | 8781 | |

| |
|--------|
| Period |
|--------|

ADDITIONAL NOTES REGARDING CONTRIBUTIONS (INCLUDING CONTRIBUTIONS IN THE FORM OF SERVICES OR KNOW-HOW)

| |
|--|
| |
|--|

Shareholder structure of the enterprise at the date of end-of-year procedure

| | | |
|----|--------------|-------------|
| N° | 0791.933.338 | F-cap 6.7.2 |
|----|--------------|-------------|

SHAREHOLDERS' STRUCTURE OF THE COMPANY AT YEAR-END CLOSING DATE

As reflected in the notifications received by the company has received pursuant to article 7:225 of the Belgian Companies and Associations Code, article 14 fourth paragraph of the Law of 2 May 2007 on the publication of major holdings and article 5 of the Royal Decree of 21 August 2008 on further rules for certain multilateral trading facilities.

| NAME of the persons who hold rights of the company, together with the ADDRESS (of the office, in the case of a legal person) and the COMPANY REGISTRATION NUMBER, in the case of an company governed by Belgian law | Nature | Rights held | | |
|---|--|-------------------------|----------------------------|--------|
| | | Number of voting rights | | % |
| | | Attached to securities | Not attached to securities | |
| Stichting Driver Belgium Master, Private stichting 0791395878 Havenlaan 86C bus 204 1210 Brussel BELGIUM | aandelen op naam, zonder vermelding van waarde | 62 | 0 | 100.00 |

Statement of amounts payable, accrued charges and deferred income

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 6.9 |
|----|--------------|-----------|

STATEMENT OF AMOUNTS PAYABLE, ACCRUED CHARGES AND DEFERRED INCOME

| | Codes | Period |
|---|-------------|-----------------------|
| BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL TERM OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL MATURITY | | |
| Current portion of amounts payable after more than one year falling due within one year | | |
| Financial debts | 8801 | |
| Subordinated loans | 8811 | |
| Unsubordinated debentures | 8821 | |
| Leasing and other similar obligations | 8831 | |
| Credit institutions | 8841 | |
| Other loans | 8851 | 0.00 |
| Trade debts | 8861 | |
| Suppliers | 8871 | |
| Bills of exchange payable | 8881 | |
| Advance payments received on contract in progress | 8891 | |
| Other amounts payable | 8901 | |
| Total current portion of amounts payable after more than one year falling due within one year | (42) | |
| Amounts payable with a remaining term of more than one year, yet less than 5 years | | |
| Financial debts | 8802 | 502,250,000.00 |
| Subordinated loans | 8812 | |
| Unsubordinated debentures | 8822 | 502,250,000.00 |
| Leasing and other similar obligations | 8832 | |
| Credit institutions | 8842 | |
| Other loans | 8852 | |
| Trade debts | 8862 | |
| Suppliers | 8872 | |
| Bills of exchange payable | 8882 | |
| Advance payments received on contract in progress | 8892 | |
| Other amounts payable | 8902 | |
| Total amounts payable with a remaining term of more than one year, yet less than 5 years | 8912 | 502,250,000.00 |
| Amounts payable with a remaining term of more than 5 years | | |
| Financial debts | 8803 | 22,524,508.04 |
| Subordinated loans | 8813 | 22,516,481.28 |
| Unsubordinated debentures | 8823 | |
| Leasing and other similar obligations | 8833 | |
| Credit institutions | 8843 | |
| Other loans | 8853 | 8,026.76 |
| Trade debts | 8863 | |
| Suppliers | 8873 | |
| Bills of exchange payable | 8883 | |

| | | |
|---|-------------|----------------------|
| Advance payments received on contract in progress | 8893 | |
| Other amounts payable | 8903 | 0.00 |
| Total amounts payable with a remaining term of more than 5 years | 8913 | 22,524,508.04 |

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 6.9 |
|----|--------------|-----------|

| | Codes | Period |
|--|-------|--------|
| AMOUNTS PAYABLE GUARANTEED <i>(included in headings 17 and 42/48 of the liabilities)</i> | | |
| Amounts payable guaranteed by the Belgian government agencies | | |
| Financial debts | 8921 | |
| Subordinated loans | 8931 | |
| Unsubordinated debentures | 8941 | |
| Leasing and other similar obligations | 8951 | |
| Credit institutions | 8961 | |
| Other loans | 8971 | |
| Trade debts | 8981 | |
| Suppliers | 8991 | |
| Bills of exchange payable | 9001 | |
| Advance payments received on contract in progress | 9011 | |
| Taxes, remuneration and social security | 9021 | |
| Other amounts payable | 9051 | |
| Amounts payable guaranteed by the Belgian government agencies | 9061 | |
| Amounts payable guaranteed by real securities given or irrevocably promised by the company on its own assets | | |
| Financial debts | 8922 | |
| Subordinated loans | 8932 | |
| Unsubordinated debentures | 8942 | |
| Leasing and other similar obligations | 8952 | |
| Credit institutions | 8962 | |
| Other loans | 8972 | |
| Trade debts | 8982 | |
| Suppliers | 8992 | |
| Bills of exchange payable | 9002 | |
| Advance payments received on contract in progress | 9012 | |
| Taxes, remuneration and social security | 9022 | |
| Taxes | 9032 | |
| Remuneration and social security | 9042 | |
| Other amounts payable | 9052 | |
| Total amounts payable guaranteed by real securities or irrevocably promised by the enterprise on its own assets | 9062 | |

| | Codes | Period |
|--|-------|--------|
| TAXES, REMUNERATION AND SOCIAL SECURITY | | |
| Taxes <i>(headings 450/3 of liabilities)</i> | | |
| Outstanding tax debts | 9072 | |
| Accruing taxes payable | 9073 | |
| Estimated taxes payable | 450 | |
| Remuneration and social security <i>(headings 454/9 of liabilities)</i> | | |

Amounts due to the National Social Security Office
Other amounts payable in respect of remuneration and social security

| | |
|------|--|
| 9076 | |
| 9077 | |

| | | |
|----|--------------|-----------|
| N° | 0791.933.338 | F-cap 6.9 |
|----|--------------|-----------|

ACCRUALS AND DEFERRED INCOME

| |
|--------|
| Period |
|--------|

Allocation of heading 492/3 of liabilities if the amount is significant

| |
|--|
| |
|--|

Operating results

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.10 |
|----|--------------|------------|

OPERATING RESULTS

| | Codes | Period | Preceding period |
|--|-------|--------|------------------|
| OPERATING INCOME | | | |
| Net turnover | | | |
| Allocation by categories of activity | | | |
| Allocation into geographical markets | | | |
| Other operating income | | | |
| Operating subsidies and compensatory amounts received from public authorities | 740 | | |
| OPERATING CHARGES | | | |
| Employees for whom the company submitted a DIMONA declaration or who are recorded in the general personnel register | | | |
| Total number at the closing date | 9086 | | |
| Average number of employees calculated in full-time equivalents | 9087 | | |
| Number of actual hours worked | 9088 | | |
| Personnel costs | | | |
| Remuneration and direct social benefits | 620 | | |
| Employers' contribution for social security | 621 | | |
| Employers' premiums for extra statutory insurance | 622 | | |
| Other personnel costs | 623 | | |
| Retirement and survivors' pensions | 624 | | |

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.10 |
|----|--------------|------------|

| | Codes | Period | Preceding period |
|--|-------|--------|------------------|
| Provisions for pensions and other similar rights | | | |
| Appropriations (uses and write-backs) (+)/(-) | 635 | | |
| Depreciations | | | |
| Stocks and contracts in progress | | | |
| Recorded | 9110 | | |
| Written back | 9111 | | |
| On trade debtors | | | |
| Recorded | 9112 | | |
| Written back | 9113 | | |
| Provisions for liabilities and charges | | | |
| Appropriations | 9115 | | |
| Uses and write-backs | 9116 | | |
| Other operating charges | | | |
| Taxes related to operation | 640 | 391.27 | 0.00 |
| Other | 641/8 | | |
| Hired temporary staff and personnel placed at the disposal of the company | | | |
| Total number at the closing date | 9096 | | |
| Average number calculated in full-time equivalents | 9097 | | |
| Number of actual hours worked | 9098 | | |
| Costs to the company | 617 | | |

Financial results

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.11 |
|----|--------------|------------|

FINANCIAL RESULTS

| | Codes | Period | Preceding period |
|--|-------|------------|------------------|
| RECURRING FINANCIAL INCOME | | | |
| Other financial income | | | |
| Subsidies paid by public authorities, added to the profit and loss account | | | |
| Capital subsidies | 9125 | 0.00 | |
| Interest subsidies | 9126 | 0.00 | |
| Allocation of other financial income | | | |
| Exchange differences realized | 754 | 0.00 | |
| Other | | | |
| RECURRING FINANCIAL CHARGES | | | |
| Depreciation of loan issue expenses | | | |
| | 6501 | | |
| Capitalized interests | | | |
| | 6502 | | |
| Depreciations on current assets | | | |
| Recorded | 6510 | | |
| Written back | 6511 | | |
| Other financial charges | | | |
| Amount of the discount borne by the company, as a result of negotiating amounts receivable | 653 | | |
| Provisions of a financial nature | | | |
| Appropriations | 6560 | | |
| Uses and write-backs | 6561 | | |
| Allocation of other financial charges | | | |
| Exchange differences realized | 654 | | |
| Results from the conversion of foreign currencies | 655 | | |
| Other | | | |
| Bankkosten | | 130,104.29 | |

Rights and commitments not reflected in the balance sheet

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.14 |
|----|--------------|------------|

RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET

| | Codes | Period |
|--|-------|--------|
| PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE COMPANY AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES | 9149 | |
| Of which | | |
| Bills of exchange in circulation endorsed by the company | 9150 | |
| Bills of exchange in circulation drawn or guaranteed by the company | 9151 | |
| Maximum amount for which other debts or commitments of third parties are guaranteed by the company | 9153 | |
| REAL GUARANTEES | | |
| Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of the company | | |
| Mortgages | | |
| Book value of the immovable properties mortgaged | 91611 | |
| Amount of registration | 91621 | |
| For irrevocable mortgage mandates, the amount for which the agent can take registration | 91631 | |
| Pledging of goodwill | | |
| Maximum amount up to which the debt is secured and which is the subject of registration | 91711 | |
| For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription | 91721 | |
| Pledge on other assets or irrevocable mandates to pledge other assets | | |
| Book value of the immovable properties mortgaged | 91811 | |
| Maximum amount up to which the debt is secured | 91821 | |
| Guarantees provided or irrevocably promised on future assets | | |
| Amount of the assets in question | 91911 | |
| Maximum amount up to which the debt is secured | 91921 | |
| Vendor's privilege | | |
| Book value of sold goods | 92011 | |
| Amount of the unpaid price | 92021 | |

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.14 |
|----|--------------|------------|

| | Codes | Period |
|--|-------|--------|
| Real guarantees provided or irrevocably promised by the company on its own assets as security of debts and commitments of third parties | | |
| Mortgages | | |
| Book value of the immovable properties mortgaged | 91612 | |
| Amount of registration | 91622 | |
| For irrevocable mortgage mandates, the amount for which the agent can take registration | 91632 | |
| Pledging of goodwill | | |
| Maximum amount up to which the debt is secured and which is the subject of registration | 91712 | |
| For irrevocable mandates to pledge goodwill, the amount for which the agent can take the inscription | 91722 | |
| Pledge on other assets or irrevocable mandates to pledge other assets | | |
| Book value of the immovable properties mortgaged | 91812 | |
| Maximum amount up to which the debt is secured | 91822 | |
| Guarantees provided or irrevocably promised on future assets | | |
| Amount of the assets in question | 91912 | |
| Maximum amount up to which the debt is secured | 91922 | |
| Vendor's privilege | | |
| Book value of sold goods | 92012 | |
| Amount of the unpaid price | 92022 | |

| | Codes | Period |
|---|-------|--------|
| GOODS AND VALUES, NOT REFLECTED IN THE BALANCE SHEET, HELD BY THIRD PARTIES IN THEIR OWN NAME BUT FOR THE BENEFIT AND AT THE RISK OF THE COMPANY | | |
| SUBSTANTIAL COMMITMENTS TO ACQUIRE FIXED ASSETS | | |
| SUBSTANTIAL COMMITMENTS TO DISPOSE OF FIXED ASSETS | | |
| FORWARD TRANSACTIONS | | |
| Goods purchased (to be received) | 9213 | |
| Goods sold (to be delivered) | 9214 | |
| Currencies purchased (to be received) | 9215 | |
| Currencies sold (to be delivered) | 9216 | |

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.14 |
|----|--------------|------------|

| |
|--------|
| Period |
|--------|

COMMITMENTS RELATING TO TECHNICAL GUARANTEES IN RESPECT OF SALES OR SERVICES

| |
|--|
| |
|--|

| |
|--------|
| Period |
|--------|

AMOUNT, NATURE AND FORM CONCERNING LITIGATION AND OTHER IMPORTANT COMMITMENTS

| |
|--|
| |
|--|

SETTLEMENT REGARDING THE COMPLEMENTARY RETIREMENT OR SURVIVORS' PENSION FOR PERSONNEL AND BOARD MEMBERS

Brief description

Measures taken to cover the related charges

| Code | Period |
|------|--------|
|------|--------|

PENSIONS FUNDED BY THE COMPANY ITSELF

Estimated amount of the commitments resulting from past services

Methods of estimation

| | |
|------|--|
| 9220 | |
|------|--|

| |
|--------|
| Period |
|--------|

NATURE AND FINANCIAL IMPACT OF SIGNIFICANT EVENTS AFTER THE CLOSING DATE not reflected in the balance sheet or income statement

| |
|--|
| |
|--|

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.14 |
|----|--------------|------------|

| |
|--------|
| Period |
|--------|

COMMITMENTS TO PURCHASE OR SALE AVAILABLE TO THE COMPANY AS ISSUER OF OPTIONS FOR SALE OR PURCHASE

| |
|--|
| |
|--|

| |
|--------|
| Period |
|--------|

NATURE, COMMERCIAL OBJECTIVE AND FINANCIAL CONSEQUENCES OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET

If the risks and benefits resulting from such transactions are of any meaning and if publishing such risks and benefits is necessary to appreciate the financial situation of the company

| |
|--|
| |
|--|

| |
|--------|
| Period |
|--------|

OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET (including those that cannot be calculated)

Auto's worden gehouden als onderpand voor de te ontvangen leningen, volgens de financieringscontracten. De waarde van het onderpand kan niet worden geschat.

Nominale waarde van de renteswap om het renterisico af te dekken

| |
|----------------------------|
| 0.00 502,250,000.00 |
|----------------------------|

Relationships with affiliated enterprises, associated enterprises and other enterprises linked by participating interests

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.15 |
|----|--------------|------------|

RELATIONSHIPS WITH AFFILIATED COMPANIES, ASSOCIATED COMPANIES AND OTHER COMPANIES LINKED BY PARTICIPATING INTERESTS

| | Codes | Period | Preceding period |
|--|---------|--------|------------------|
| AFFILIATED COMPANIES | | | |
| Financial fixed assets | (280/1) | | |
| Participating interests | (280) | | |
| Subordinated amounts receivable | 9271 | | |
| Other amounts receivable | 9281 | | |
| Amounts receivable | 9291 | | |
| Over one year | 9301 | | |
| Within one year | 9311 | | |
| Current investments | 9321 | | |
| Shares | 9331 | | |
| Amounts receivable | 9341 | | |
| Amounts payable | 9351 | | |
| Over one year | 9361 | | |
| Within one year | 9371 | | |
| Personal and real guarantees | | | |
| Provided or irrevocably promised by the company as security for debts or commitments of affiliated companies | 9381 | | |
| Provided or irrevocably promised by affiliated companies as security for debts or commitments of the company | 9391 | | |
| Other significant financial commitments | 9401 | | |
| Financial results | | | |
| Income from financial fixed assets | 9421 | | |
| Income from current assets | 9431 | | |
| Other financial income | 9441 | | |
| Debt charges | 9461 | | |
| Other financial charges | 9471 | | |
| Disposal of fixed assets | | | |
| Capital profits realised | 9481 | | |
| Capital losses realised | 9491 | | |

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.15 |
|----|--------------|------------|

| | Codes | Period | Preceding period |
|--|-------|--------|------------------|
| ASSOCIATED COMPANIES | | | |
| Financial fixed assets | 9253 | | |
| Participating interests | 9263 | | |
| Subordinated amounts receivable | 9273 | | |
| Other amounts receivable | 9283 | | |
| Amounts receivable | 9293 | | |
| Over one year | 9303 | | |
| Within one year | 9313 | | |
| Amounts payable | 9353 | | |
| Over one year | 9363 | | |
| Within one year | 9373 | | |
| Personal and real guarantees | | | |
| Provided or irrevocably promised by the company as security for debts or commitments of associated enterprises | 9383 | | |
| Provided or irrevocably promised by associated enterprises as security for debts or commitments of the company | 9393 | | |
| Other significant financial commitments | 9403 | | |
| COMPANIES LINKED BY PARTICIPATING INTERESTS | | | |
| Financial fixed assets | 9252 | | |
| Participating interests | 9262 | | |
| Subordinated amounts receivable | 9272 | | |
| Other amounts receivable | 9282 | | |
| Amounts receivable | 9292 | | |
| Over one year | 9302 | | |
| Within one year | 9312 | | |
| Amounts payable | 9352 | | |
| Over one year | 9362 | | |
| Within one year | 9372 | | |

| |
|--------|
| Period |
|--------|

TRANSACTIONS WITH AFFILIATED PARTIES BEYOND NORMAL MARKET CONDITIONS

Mention of these transactions if they are significant, including the amount of the transactions, the nature of the link, and all information about the transactions which should be necessary to get a better understanding of the situation of the company

| |
|--|
| |
|--|

Financial relationships with

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.16 |
|----|--------------|------------|

FINANCIAL RELATIONSHIPS WITH

| | Codes | Period |
|--|-------|--------|
| DIRECTORS AND MANAGERS, INDIVIDUALS OR LEGAL PERSONS WHO CONTROL THE COMPANY DIRECTLY OR INDIRECTLY WITHOUT BEING ASSOCIATED THEREWITH, OR OTHER COMPANIES CONTROLLED DIRECTLY OR INDIRECTLY BY THESE PERSONS | | |
| Amounts receivable from these persons | 9500 | |
| Principal conditions regarding amounts receivable, rate of interest, duration, any amounts repaid, cancelled or written off | | |
| Guarantees provided in their favour | 9501 | |
| Other significant commitments undertaken in their favour | 9502 | |
| Amount of direct and indirect remunerations and pensions, reflected in the income statement, as long as this disclosure does not concern exclusively or mainly, the situation of a single identifiable person | | |
| To directors and managers | 9503 | |
| To former directors and former managers | 9504 | |

| | Codes | Period |
|--|-------|------------------|
| THE AUDITOR(S) AND THE PERSONS WHOM HE (THEY) IS (ARE) COLLABORATING WITH | | |
| Auditors' fees | 9505 | 25,000.00 |
| Fees for exceptional services or special assignments executed within the company by the auditor | | |
| Other audit assignments | 95061 | |
| Tax consultancy assignments | 95062 | |
| Other assignments beyond the audit | 95063 | |
| Fees for exceptional services or special assignments executed within the company by people the auditor(s) is (are) collaborating with | | |
| Other audit assignments | 95081 | |
| Tax consultancy assignments | 95082 | |
| Other assignments beyond the audit | 95083 | |

Mentions related to article 3:64, § 2 and § 4 of the Belgian Companies and Associations Code

Derivatives not measured at fair value

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.17 |
|----|--------------|------------|

DERIVATIVE FINANCIAL INSTRUMENTS THAT ARE NOT VALUED BASED UPON THE REAL VALUE

FOR EACH CATEGORY OF DERIVATIVE FINANCIAL INSTRUMENTS THAT ARE NOT VALUED BASED UPON THE REAL VALUE

| Category of derivative financial instruments | Hedged risk | Speculation / coverage | Size | Period | | Preceding period | |
|--|--------------------|------------------------|-------------|------------|------------|------------------|------------|
| | | | | Book value | Real value | Book value | Real value |
| Interest Rate Swap | Interest Rate risk | hedging | 502,250,000 | 0.00 | 0.00 | 0.00 | 0.00 |

| Book value | Real value |
|------------|------------|
| | |

FINANCIAL FIXED ASSETS RECORDED AT AN AMOUNT HIGHER THAN THE REAL VALUE

Amount of separate assets or of its appropriate groups

Reasons why the book value has not decreased

Elements that lead to assume that it will be possible to realise the book value

Valuation rules

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.19 |
|----|--------------|------------|

VALUATION RULES

VALUATION RULES

I. Principle

The valuation rules are established in accordance with the provisions of the Royal Decree of 29 April 2019 implementing the Code of Companies and Associations.

Formation Fee:

The formation fee is included for the acquisition value. The depreciation amounts to at least 20% of the acquisition value.

Intangible assets:

Goodwill is identified as the difference between the purchase price and the net book value of the acquired portfolio. The depreciation rate is in line with the realisation of income from the acquired portfolio.

Property, plant and equipment:

Property, plant and equipment are measured at acquisition cost; This does not include interest costs. Tangible fixed assets held under long lease, finance lease or similar rights are accounted for at their capital reform value. Depreciation rates for fixed assets depend on the likely economic life.

Fixed assets purchased or established are depreciated on a pro rata basis and additional costs are amortised at the same rate as the fixed assets to which they relate.

The main depreciation rates are as follows:

Method:

(L = Linear) Office furniture: 7.70% - L

Office equipment: 12.50% - L

IT equipment: 33% - L

The tangible fixed assets may be revalued if the value of these assets, determined according to their usefulness to the company, exceeds their book value in a fixed and permanent manner.

Where the assets in question are necessary for the continuation of the company's business, they may be revalued only to the extent that the capital gains thus expressed are justified by the company's profitability.

The remeasured value taken into account for these fixed assets is recognised in the notes to the Driver Belgium Master financial statements in which the revaluation was applied for the first time. If the revaluation relates to tangible fixed assets with a limited useful life, the revalued value shall be depreciated in accordance with a plan drawn up in accordance with Article 3:6, § 1, which is intended to spread the allocation of the revalued value over the probable residual useful life of the assets concerned.

The capital gains recorded are allocated directly to heading III of the liabilities 'Revaluation capital gains' and are retained there for as long as the assets to which they relate have not been realised.

However, these capital gains may:

1° be transferred to a reserve up to the amount of the depreciation recorded on the capital gain;

2° in the event of a later determined loss of value, be written off up to the amount of the part of the capital gain that has not yet been depreciated.

A revaluation capital gain may never be used, directly or indirectly, to offset losses carried forward, in whole or in part, for the part of the revaluation surplus value that has not yet been depreciated.

Receivables

Receivables less than one year and receivables more than one year are measured at nominal value.

Impairment is incurred if the repayment is wholly or partially uncertain or jeopardized on the due date, or if the recoverable amount on the closing date is less than the carrying amount. A general impairment based on the risk of the receivables can be applied to the entire portfolio.

This is based on mathematical calculation models approved by the shareholders. Receivables are classified according to their remaining maturity between receivables at a maximum of one year and receivables at more than one year.

For the impairments or expected credit losses to occur, Driver Belgium Master relies on the calculations performed by the Servicer. Based on IFRS 9 standard, loan contracts are assigned to one of 3 phases that reflect their respective credit risk.

Phase 3 • impaired loans, i.e. all defaulted contracts

Phase 2• loans for which the credit risk has increased significantly since initial drawdown, i.e. all contracts with a default between 1 and 90 days

Phase 1• loans that have not been impaired and for which the credit risk has not increased significantly since initial drawdown, i.e. all contracts that are 0 days overdue.

Depending on the phase of the contract, the expected credit loss is calculated as expected loss over 12 months (phase 1) or expected loss over the entire life (phase 2 and 3). The expected credit loss is measured/calculated monthly.

Under Belgian GAAP, impairment charges are required for receivables classified as past due (phase 3 as defined in the phases of IFRS 9), and collective impairment is sometimes recorded for phase 2 receivables. However, the recognition of impairment losses for assets in phase 1 is hardly compatible with the Belgian GAAP and is unusual. However, the recognition of impairment losses for phase 1 assets is hardly compatible with the Belgian GAAP and is unusual.

At the end of financial year 2023, the calculated credit losses for Driver Belgium Master amount to a total of EUR 3,396,065.00: phase 1 (EUR 686,892.00) + phase 2 (EUR 1,465,444.00) + phase 3 (EUR 1,243,729.00).

As any credit loss suffered by Driver is primarily translated into a reduction (or non-payment) of the liabilities towards VDFin, the management of Driver Belgium Master has chosen to offset the debt position towards VDFin with the (virtual) receivable resulting from the 'result' elimination resulting mainly from the unrecorded impairment provisions.

Inventories

Inventories are valued at acquisition value or at market value at the balance sheet date, whichever is lower.

Cash investments and available assets

Cash investments and available assets are recorded at acquisition cost. They are subject to impairment if their recoverable amount at the closing date of the financial year is less than their acquisition cost.

Provisions

The provisions for risks and costs are individualized and take into account the foreseeable risks. They can be reversed to the extent that, at the end of the financial year, they exceed a current assessment of the risks and costs with which they were taken into account.

Liabilities

Debts are recorded at their nominal value and classified according to their remaining maturity between debts maturing within one year and debts maturing in more than one year.

The management of Driver Belgium Master has decided to include the debt towards VDFin, which corresponds to the initial endowment of the Cash Collateral Bank Account (EUR 6,780,375.00), in a short-term debt account, corresponding to the liquidity of the corresponding asset (collateral bank account).

The contingent account [current liability] towards VDFin also includes the overcollateralization, Deferred Purchase Price, as well as an adjustment to bring the net result of Driver Belgium Master to EUR 0.00. For the year 2023, this adjustment amounted to EUR 203,107.03 [to the credit of the contingent account].

Other information to disclose

| | | |
|----|--------------|------------|
| N° | 0791.933.338 | F-cap 6.20 |
|----|--------------|------------|

OTHER INFORMATIONS TO DISCLOSE

Opmerking m.b.t. bijlage 6.17: de reële waarde op 31/12/2023 van de Interest Rate Swap is niet berekend en niet gekend.

Management report

| | | |
|----|--------------|---------|
| N° | 0791.933.338 | F-cap 7 |
|----|--------------|---------|

**OTHER DOCUMENTS TO BE FILED IN ACCORDANCE WITH THE
BELGIAN COMPANIES AND ASSOCIATIONS CODE**

ANNUAL REPORT**Accountants and reports**

| | | |
|----|--------------|---------|
| N° | 0791.933.338 | F-cap 8 |
|----|--------------|---------|

AUDITORS' REPORT**Checks and audits****OUTSTANDING CHECKS**

Client name: Driver Belgium Master
Financial year: 03/10/2022 - 31/12/2023
Currdefaultcy: EUR
model: Full

SIGN CONTROLS

No errors were found during the sign controls

CHECK INCLUDED SECTIONS

There are no unstarred reconciliations containing data.

LEGAL CHECKS

Annual accounts comply with legal checks.

ADDITIONAL CHECKS**Income statement**

| | <u>Value left</u> | <u>Value right</u> | <u>Difference</u> |
|--|--------------------------|--------------------|-------------------|
| If 600/8 and/or 61 != 0, then 9145 (VOL 6.13) != 0 | 0.00 and/or 6,326,268.75 | 0.00 | 0.00 |

Purchases (code 600/8) and/or services and other goods (code 61) in the profit and loss account are filled in so that the value-added taxes charged to the company (code 9145) must be filled in in taxes.

Income taxes and other taxes

| | <u>Value left</u> | <u>Value right</u> | <u>Difference</u> |
|--|--------------------------|--------------------|-------------------|
| If 600/8 and/or 61 != 0, then 9145 (VOL 6.13) != 0 | 0.00 and/or 6,326,268.75 | 0.00 | 0.00 |

Purchases (code 600/8) and/or services and other goods (code 61) in the profit and loss account are filled in so that the value-added taxes charged to the company (code 9145) must be filled in in taxes.

CHECKS WITHIN SOCIAL BALANCE SHEET**ACCOUNTING REMARKS****Date of general meeting within 6 months after closure of the financial year.**

The annual accounts must be approved by the general meeting within six months of the end of the financial year, unless an exception applies.

| End date of financial year | Date of general meeting |
|----------------------------|-------------------------|
| 31/12/2023 | 24/01/2025 |

Verification or correction task

Was everything filled in in the relevant note? It must be indicated whether a verification or correction task was assigned to the annual accounts. If this is not the case, this must also be indicated in the relevant note.

Complimentary review or correction assignment

Exceptional activities / assignments of the auditor in the annual report

When an external auditor is included in the list of directors en auditors, and the external auditor has done exceptional assignments, than this should explicit be included in the annual report, including the fees related to this assignment.

Merger/division

It should be checked whether the company has acquired another company during the financial year (merger) or has disposed of activities (division).

Capital subsidies paid/granted during the financial year

If capital subsidies were paid out or granted during the financial year, the amount concerned must be explicitly stated in the valuation rules. Valuation rules

| Code 15 | Code 9125 |
|---------|-----------|
| 0.00 | 0.00 |

Guarantees on rights and commitments not reflected in the balance sheet

Debts have been included in the balance sheet. Please check whether guarantees have been given and, if necessary, complete these in the note Rights and commitments not reflected in the balance sheet.

First financial year

The following templates may not include data in the preceding period: 3.1, 3.2, 4, 5, 6.1, 6.2.1, 6.2.2, 6.2.3, 6.2.4, 6.2.5, 6.3.1, 6.3.2, 6.3.3, 6.3.4, 6.3.5, 6.3.6, 6.4.1, 6.4.2, 6.4.3, 6.6, 6.7.1, 6.10, 6.11, 6.12, 6.15, 6.17, 10.
