

Consolidated Statement of Profit or Loss (in million Euro)*

Consolidated figures following IFRS accounting policies.

	Q3 2020	Q3 2019 Re-presented	9M 2020 Re-presented	9M 2019 Re-presented
Continuing operations				
Revenue	410	488	1,242	1,446
Cost of sales	(298)	(350)	(875)	(1,013)
Gross profit	112	138	367	433
Selling expenses	(52)	(65)	(166)	(202)
Administrative expenses	(34)	(38)	(105)	(115)
R&D expenses	(24)	(25)	(71)	(76)
Net impairment loss on trade and other receivables, including contract assets	-	(1)	(2)	(4)
Operating exchange variances	(2)	-	(5)	(1)
Other operating income	6	4	13	25
Other operating expenses	(12)	(12)	(65)	(36)
Results from operating activities	(9)	1	(35)	25
Interest income (expense) - net	(1)	(2)	(4)	(6)
Interest income	-	-	1	1
Interest expense	(1)	(2)	(5)	(8)
Other finance income (expense) - net	(8)	(8)	(22)	(23)
Other finance income	(1)	1	3	5
Other finance expense	(7)	(9)	(25)	(28)
Net finance costs	(9)	(10)	(25)	(29)
Share of profit of associates, net of tax	-	-	-	-
Profit (loss) before income taxes	(17)	(9)	(61)	(4)
Income tax expenses	(8)	(4)	(15)	(12)
Profit (loss) from continuing operations	(25)	(13)	(76)	(16)
Profit (loss) from discontinued operation, net of tax	-	9	720	25
Profit (loss) for the period	(25)	(4)	644	9
Profit (loss) attributable to:				
Owners of the Company	(27)	(5)	641	6
Non-controlling interests	2	1	3	3
Results from operating activities	(9)	1	(35)	25
Restructuring and non-recurring items	(9)	(12)	(58)	(27)
Adjusted EBIT	-	13	23	52
Earnings per share (Euro) – continuing operations	(0.16)	(0.08)	(0.47)	(0.11)
Earnings per share (Euro) – discontinued operations	-	0.06	4.29	0.15

* Compliant with IFRS 5.33, the Company has disclosed in its Consolidated Statements of Profit or Loss and Comprehensive Income, a single amount comprising the total of the post-tax profit of discontinued operations and the post-tax gain on the disposal of the net assets constituting the discontinued operation. The Group has sold its reseller business in the US (July 2019) and part of Agfa HealthCare's IT business (May 2020). Therefore, the Company has re-presented these disclosures for prior periods presented being Q3 2019 and 9M 2019 as well as 4M 2020 embedded in 9M 2020.

Consolidated Statements of Comprehensive Income for the period ending September 2019 / September 2020 (in million Euro)*

Consolidated figures following IFRS accounting policies

	9M 2020 Re-presented	9M 2019 Re-presented
Profit / (loss) for the period from continuing operations	(76)	(16)
Profit / (loss) for the period from discontinued operations	720	25
Other Comprehensive Income, net of tax		
Items that are or may be reclassified subsequently to profit or loss:		
Exchange differences:	(31)	17
Exchange differences on translation of foreign operations	(31)	17
Cash flow hedges:	8	4
Effective portion of changes in fair value of cash flow hedges	3	(9)
Changes in the fair value of cash flow hedges reclassified to profit or loss	-	3
Adjustments for amounts transferred to initial carrying amount of hedged items	6	11
Income taxes	(1)	-
Items that will not be reclassified subsequently to profit or loss:	(1)	-
Equity investments at fair value through OCI – change in fair value	(1)	-
Remeasurements of the net defined benefit liability	-	-
Income tax on remeasurements of the net defined benefit liability	-	-
Total other Comprehensive Income for the period, net of tax	(24)	20
Total Comprehensive income for the period from continuing operations, net of tax	(100)	4
Total Comprehensive Income for the period from discontinued operations, net of tax	720	25
Attributable to		
Owners of the Company (continuing operations)	(102)	1
Non-controlling interests (continuing operations)	2	3
Owners of the Company (discontinued operations)	720	25
Non-controlling interests (discontinued operations)	-	-

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Consolidated Statements of Comprehensive Income for the quarter ending September 2019 / September 2020 (in million Euro)*

Consolidated figures following IFRS accounting policies

	Q3 2020	Q3 2019 Re-presented
Profit / (loss) for the period from continuing operations	(25)	(13)
Profit / (loss) for the period from discontinued operations	-	9
Other Comprehensive Income, net of tax		
Items that are or may be reclassified subsequently to profit or loss:		
Exchange differences:	(12)	10
Exchange differences on translation of foreign operations	(12)	10
Cash flow hedges:	5	(1)
Effective portion of changes in fair value of cash flow hedges	5	(5)
Changes in the fair value of cash flow hedges reclassified to profit or loss	(1)	1
Adjustments for amounts transferred to initial carrying amount of hedged items	1	4
Income taxes	(1)	-
Items that will not be reclassified subsequently to profit or loss:	-	(1)
Equity investments at fair value through OCI – change in fair value	-	(1)
Remeasurements of the net defined benefit liability	-	-
Income tax on remeasurements of the net defined benefit liability	-	-
Total other Comprehensive Income for the period, net of tax	(7)	7
Total Comprehensive income for the period from continuing operations, net of tax	(32)	(6)
Total Comprehensive Income for the period from discontinued operations	-	9
Attributable to		
Owners of the Company (continuing operations)	(34)	(8)
Non-controlling interests (continuing operations)	2	2
Owners of the Company (discontinued operations)	-	9
Non-controlling interests (discontinued operations)	-	-

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Consolidated Statement of Financial Position (in million Euro)

Consolidated figures following IFRS accounting policies.

	30/09/2020	31/12/2019
Non-current assets	740	1,060
Goodwill	270	492
Intangible assets	21	74
Property, plant & equipment	128	142
Right-of-use assets	83	110
Investments in associates	-	4
Other financial assets	7	8
Trade receivables	17	21
Receivables under finance leases	82	62
Other assets	18	24
Deferred tax assets	115	125
Current assets	1,620	1,234
Inventories	464	436
Trade receivables	295	408
Contract assets	73	100
Current income tax assets	67	75
Other tax receivables	30	25
Receivables under finance lease	14	34
Other receivables	11	15
Other assets	20	21
Derivative financial instruments	7	1
Cash and cash equivalents	631	107
Non-current assets held for sale	9	10
TOTAL ASSETS	2,360	2,294

	30/09/2020	31/12/2019
Total equity	750	130
Equity attributable to owners of the company	702	83
Share capital	187	187
Share premium	210	210
Retained earnings	1,440	803
Reserves	(77)	(84)
Translation reserve	(35)	(5)
Post-employment benefits: remeasurements of the net defined benefit liability	(1,024)	(1,028)
Non-controlling interests	49	47
Non-current liabilities	1,015	1,402
Liabilities for post-employment and long-term termination benefit plans	935	1,137
Other employee benefits	11	12
Loans and borrowings	58	225
Provisions	5	5
Deferred tax liabilities	4	19
Trade payables	-	2
Contract liabilities	1	1
Other non-current liabilities	1	1
Current liabilities	595	761
Loans and borrowings	41	101
Provisions	66	45
Trade payables	193	232
Contract liabilities	114	151
Current income tax liabilities	28	49
Other tax liabilities	33	38
Other payables	7	9
Employee benefits	110	130
Other current liabilities	1	1
Derivative financial instruments	1	5
TOTAL EQUITY AND LIABILITIES	2,360	2,294

Consolidated Statement of Cash Flows (in million Euro)* Consolidated figures following IFRS accounting policies.

	9M 2020	9M 2019	Q3 2020	Q3 2019
Profit (loss) for the period	644	9	(25)	(4)
Income taxes	8	24	8	10
Share of (profit)/loss of associates, net of tax	-	1	-	-
Net finance costs	26	31	9	11
Operating result	679	64	(9)	18
Depreciation & amortization (excluding D&A on right-of-use assets)	30	47	9	19
Depreciation & amortization on right-of-use assets	24	29	7	10
Impairment losses on right-of-use assets	-	4	-	-
Exchange results and changes in fair value of derivates	(5)	5	(4)	2
Recycling of hedge reserve	-	3	-	-
Government grants and subsidies	(5)	(8)	(1)	(2)
(Gains)/losses on the sale of intangible assets and PP&E and remeasurement of leases	(1)	(6)	-	(6)
Result on the disposal of discontinued operations	(701)	-	-	-
Expenses for defined benefit plans & long-term termination benefits	34	29	19	7
Accrued expenses for personnel commitments	47	66	5	25
Write-downs/reversal of write-downs on inventories	8	10	3	2
Impairments/reversal of impairments on receivables	3	4	-	1
Additions/reversals of provisions	46	12	7	4
Operating cash flow before changes in working capital	158	259	36	81
Change in inventories	(43)	(10)	27	20
Change in trade receivables	56	37	2	11
Change in contract assets	(18)	(13)	(10)	-
<i>Change in trade working capital assets</i>	<i>(6)</i>	<i>14</i>	<i>18</i>	<i>31</i>
Change in trade payables	(11)	13	(20)	7
Change in contract liabilities	32	3	(6)	(15)
<i>Changes in trade working capital liabilities</i>	<i>21</i>	<i>15</i>	<i>(26)</i>	<i>(9)</i>
Changes in trade working capital	15	29	(8)	23
Cash out for employee benefits	(272)	(175)	(162)	(38)
Cash out for provisions	(17)	(26)	(3)	(8)
Changes in lease portfolio	(2)	(5)	(2)	(6)
Changes in other working capital	5	-	16	7
Cash settled operating derivatives	(4)	(12)	1	(4)
Cash generated from operating activities	(115)	70	(123)	55
Income taxes paid	(13)	(14)	(4)	(5)

	9M 2020	9M 2019	Q3 2020	Q3 2019
Net cash from / (used in) operating activities	(129)	56	(127)	50
Capital expenditure	(22)	(26)	(8)	(9)
Proceeds from sale of intangible assets and PP&E	3	11	1	8
Acquisition of subsidiaries, net of cash acquired	(1)	(14)	-	(4)
Disposal of discontinued operations, net of cash disposed of	915	-	-	-
Interests received	2	2	-	1
Dividends received	-	-	-	-
Net cash from / (used in) investing activities	896	(27)	(7)	(4)
Interests paid	(6)	(11)	(1)	(2)
Proceeds from borrowings	57	104	1	4
Repayment of borrowings	(249)	(150)	(2)	(41)
Payment of finance leases	(27)	(32)	(8)	(12)
Proceeds / (payment) of derivatives	(8)	3	(4)	3
Other financing income / (costs) incurred	(3)	(3)	-	(1)
Net cash from/ used in financing activities	(235)	(90)	(14)	(48)
Net increase / (decrease) in cash & cash equivalents	533	(61)	(148)	(2)
Cash & cash equivalents at the start of the period	99	136	775	76
Net increase / (decrease) in cash & cash equivalents	533	(61)	(148)	(2)
Effect of exchange rate fluctuations on cash held	(4)	(4)	1	(3)
Cash & cash equivalents at the end of the period	628	72	628	72

*The Group has elected to present a statement of cash flows that includes all cash flows, including both continuing and discontinued operations.

Consolidated Statement of changes in Equity (in million Euro)

Consolidated figures following IFRS accounting policies.

ATTRIBUTABLE TO OWNERS OF THE COMPANY											
in million Euro	Share capital	Share premium	Retained earnings	Reserve for own shares	Revaluation reserve	Hedging reserve	Remeasurements of the net defined benefit liability	Translation reserve	Total	NON-CONTROLLING INTERESTS	TOTAL EQUITY
Balance at January 1, 2019	187	210	854	(82)	1	(12)	(897)	(9)	252	38	290
Comprehensive income for the period											
Profit (loss) for the period	-	-	6	-	-	-	-	-	6	3	9
Other comprehensive income, net of tax	-	-	-	-	-	4	-	16	20	1	20
Total comprehensive income for the period	-	-	6	-	-	4	-	16	26	3	29
Transactions with owners, recorded directly in equity											
Dividends	-	-	-	-	-	-	-	-	-	-	-
Transfer of business to NCI without loss of control	-	-	2	-	-	-	-	(3)	(1)	1	-
Establishment of subsidiary with NCI	-	-	-	-	-	-	-	-	-	2	2
Total transactions with owners, recorded directly in equity	-	-	2	-	-	-	-	(3)	(1)	3	2
Balance at September 30, 2019	187	210	862	(82)	1	(9)	(897)	4	277	45	322
Balance at January 1, 2020	187	210	803	(82)	1	(3)	(1,028)	(5)	83	47	130
Comprehensive income for the period											
Profit (loss) for the period	-	-	641	-	-	-	-	-	641	3	644
Other comprehensive income, net of tax	-	-	-	-	(1)	8	-	(30)	(23)	(1)	(24)
Total comprehensive income for the period	-	-	641	-	(1)	8	-	(30)	618	2	620
Transactions with owners, recorded directly in equity											
Dividends	-	-	-	-	-	-	-	-	-	-	-
Reclasses of remeasurement on defined benefit liability related to entities divested	-	-	(4)	-	-	-	4	-	-	-	-
Total transactions with owners, recorded directly in equity	-	-	(4)	-	-	-	4	-	-	-	-
Balance at September 30, 2020	187	210	1,440	(82)	-	5	(1,024)	(35)	702	49	750

HealthCare IT – re-presented 2019 P&L

in million Euro re-presented	Q1 2019	Q2 2019	Q3 2019	Q4 2019	FY 2019
Revenue	59	61	60	61	241
Adjusted EBITDA (*)	0.8	4.0	4.0	3.1	11.8
% of revenue	1.3%	6.6%	6.6%	5.1%	4.9%
Adjusted EBIT (*)	(1.9)	1.5	0.5	0.7	0.7
% of revenue	(3.2%)	2.4%	0.8%	1.1%	0.3%

(*) before restructuring and non-recurring items