

- [REDACTED] SE, (π.δ. [REDACTED])
- [REDACTED], [REDACTED]
- [REDACTED]

Transnational Restructuring Navigator



Section 1: Introduction

1.1 Purpose and Scope

1.1.1 Objectives

- The primary objective of this document is to provide a comprehensive overview of the company's financial performance and operational status for the period ending 31st December 2023.

1.1.2 Scope

- This document covers the financial statements of the company and its subsidiaries, including the consolidated financial statements and the individual financial statements of each subsidiary.

1.1.3 Definitions

- The terms used in this document are defined as follows: "Company" refers to the parent company and its subsidiaries; "Group" refers to the parent company and its subsidiaries; "Financial Statements" refers to the balance sheet, income statement, and cash flow statement.

Section 2: Financial Performance

2.1 Revenue

- Revenue for the period ended 31st December 2023 was \$1,234,567,000, representing an increase of 15% compared to the same period in 2022.

- Revenue is primarily derived from the sale of goods and services to customers.

- Revenue is broken down by product line as follows: Product A: \$456,789,000; Product B: \$345,678,000; Product C: \$432,100,000. Revenue is also broken down by geographical region as follows: North America: \$567,890,000; Europe: \$345,678,000; Asia: \$321,000,000.

- Revenue is recognized in accordance with the applicable accounting standards, including IFRS 15.

- Revenue is recognized when the company has satisfied all the criteria for revenue recognition, including the transfer of control to the customer.

- Revenue is recognized net of discounts and allowances.

2.2 Expenses

- Expenses for the period ended 31st December 2023 were \$876,543,000, representing an increase of 10% compared to the same period in 2022.

- Expenses are primarily derived from the cost of goods sold and operating expenses.

[REDACTED]

- [REDACTED] SE [REDACTED]
[REDACTED] SE 57/2001 [REDACTED] SE 2001/86/[REDACTED]
[REDACTED]
- [REDACTED]
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- [REDACTED] SE [REDACTED]
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- [REDACTED]
- [REDACTED] SNB [REDACTED]

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Further reading and resources

[\(SE\)](#)

[Are employee participation rights under pressure? Trends at national and EU level.](#)

ETUI Policy Brief.

[Aline Conchon](#)

[ETUI](#)

[PDF](#)

[XXXXXXXXXXXX](#)

[XXXXXXXXXXXX](#)

[XXXXXXXXXXXX](#)

[2012](#)

[\(SE\)](#)

[Frequently Asked Questions \(FAQ\) on SE WCs](#)

Workers Participation Website.

[ETUI](#)

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[\(SE\)](#)

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European Company (SE) facts and figures (2014)

ETUI, Brussels.

ETUI

2014

(SE)

SE Companies in 2017. Workers' Participation Europe Network, ETUI

Anders Carslon

2017

(SE)

Fakten zur Europäischen Aktiengesellschaft. Stand: 31.12.2021. Hans Böckler Stiftung

Sophie Rosenblohm / Sebastian Sick

PDF

2021

(SE)

Legal expert report on the topic that provides a comprehensive overview of the issue across EU Member States

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(SE)

Communication of the EU Commission

European Commission

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2009

(SE)

The SE Directive only safeguards co-determination to the extent that it exists at the time of the SE's registration and does not provide for any adjustments thereafter (“before and after principle”)

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In particular in Germany, more and more companies are utilising this "loophole" and transforming themselves into an SE.

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XXXXXXXXXX (SE)

The transformation of a company governed by national law into a European company (SE) must not reduce the participation of trade unions in the composition of the Supervisory Board

XXXXXXXXXX(CJEU)

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XXXX2022

XXXXXXXXXX (SE)

Basic information on the SE legal form and related procedures and employer obligations on the EU Website "Setting up a European Company (SE)"

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(SE)

Council Directive 2001/86/EC of 8 October 2001 supplementing the Statute for a European company with regard to the involvement of employees

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(SE)

Arbeitnehmerbeteiligung in der Europäischen Aktiengesellschaft (SE). Handbuch für die Praxis

XXXXXXXXXXXX Michael Stollt / Elwin Wolters

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XXXX2012

(SE)

Article on freezing or escaping workers participation rights in Germany with recent data

Felix Gieseke / Fokko Misterek / Sebastian Sick (2021): 4 von 5 großen SE vermeiden die paritätische Mitbestimmung (www.mitbestimmung.de)

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(SE)

Website on SEs of the German Hans-Böckler Foundation

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(SE)

Negotiations on workers involvement in the European Company

Very useful practical guideline on the negotiation of SE agreements for trade unions and workers representatives.

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