

AERA GROUP

Interim Financial Statement

as at

30 June 2023

Assets

Assets	At 2023/6/30		At 2022/12/31	
	Gross	Depr.Prov.	Net	Net
Uncalled capital				
FIXED ASSETS				
Intangible assets				
Set-up costs				
Research and Development costs				
Concessions, patents, licences and similar rights	15 739	6 572	9 167	11 790
Goodwill				
Other intangible assets				
Adv. and payments on account in respect of intangible assets				
Tangible assets				
Land				
Buildings				
Plant & machinery, fixtures, fitting, tools & equipments				
Other tangible assets	17 487	12 921	4 566	5 990
Tangible assets in progress				
Advances and payments on account				
Investments				
Investments accounted for using the equity method				
Other categories of participating interest				
Receivable from subsidiaries				
Long-term securities				
Other long-term investments				
Loans				
Other financial assets				
TOTAL (I)	33 226	19 493	13 732	17 780
CURRENT ASSETS				
Stocks and work in progress				
Raw materials, other supplies	324 364		324 364	135 158
Work in progress (goods)				
Work in progress (services)				
Semi-finished and finished goods				
Goods for sale				
Advances and payments on account on orders	2 848 048		2 848 048	2 025 756
Debtors				
Trade receivables	215 464	11 575	203 889	4 986 255
Other debtors	348 162		348 162	38 059
Unpaid called up share capital				
Marketable securities				
Own shares				
Other securities				
Financial future market securities				
Cash at bank and in hand	7 332 736		7 332 736	7 696 469
Prepaid expenses	22 934		22 934	20 523
TOTAL (II)	11 091 707	11 575	11 080 132	14 902 221
Deferred charges (III)				
Redemption bond premium (IV)				
Unrealized exchange losses (V)	3 763		3 763	
TOTAL ASSETS (I à V)	11 128 696	31 068	11 097 628	14 920 001

Equity and liabilities

Equity and Liabilities	At 2023/6/30	At 2022/12/31
	Net	Net
CAPITAL AND RESERVES		
Share capital paid-in : 1 000 000	1 000 000	1 000 000
Share premium account		
Revaluation reserve		
Differences on assets assessed on equity method		
Reserves :		
- Legal reserve	100 000	10 000
- Statutory and contractual reserves		
- Regulated reserves		
- Other reserves		
Retained profit / losses	3 256 716	716 861
Profit / Loss for the financial year	1 710 344	5 029 855
Grants for capital expenditures		
Tax-regulated provisions		
TOTAL (I)	6 067 060	6 756 716
OTHER SHAREHOLDERS' EQUITY		
Income from profit-sharing securities		
Conditional advances		
Other		
TOTAL (I bis)		
PROVISIONS FOR CONTINGENCIES AND LIABILITIES		
Provisions for contingencies		
Provisions for liabilities	50 694	50 694
TOTAL (II)	50 694	50 694
FINANCIAL DEBTS		
Convertible debenture loans		
Other debenture loans		
Bank loans and overdrafts		
Other loans and financial liabilities		
Advances and payments received on account	4 038 920	3 485 500
Trade payables	486 933	3 414 747
Tax and employee-related liabilities	158 619	918 193
Fixed assets creditors		
Other creditors	2 348	1 097
Financial future market securities		
Deferred income	293 054	293 054
TOTAL (III)	4 979 873	8 112 591
Unrealized exchange gains (IV)		
TOTAL EQUITY and LIABILITIES (I à IV)	11 097 628	14 920 001
Including current bank loans and bank overdrafts		

Income Statement

Income statement	Month of June		At 2023/6/30	At 2022/12/31
	France	Export		
OPERATING INCOME (1)				
Sales of goods		4 240 204	4 240 204	13 439 037
Sales of processed goods				21 942 725
Sales of services		36 199	36 199	542 860
Turnover		4 276 403	4 276 403	13 981 897
Change in inventory of finished goods				
Own work capitalised				
Operating grants				
Reversal of depreciations, provisions and cost recharge				60 106
Other operating incomes		1 514	28 729	89 376
		TOTAL (I)	4 277 917	14 010 626
OPERATING EXPENSES (2)				
Purchase of goods		3 567 589	9 889 804	13 569 359
Change in inventory of goods				
Purchase of raw materials and consumables		46 480	120 749	309 158
Change in inventory of raw materials and consumables		-324 364	-189 206	-135 158
Other external expenses		172 687	1 102 898	1 007 527
Taxes		12 136	43 653	84 547
Wages and salaries		85 774	480 436	884 586
Social contributions		34 143	214 606	343 843
Amortization and depreciation increase on fixed assets		792	4 721	7 302
Provision increase on fixed assets				
Provision increase on current assets				
Provision increase for contingencies and liabilities		-57		50 694
Other operating expenses		22 583	58 409	267 209
		TOTAL (II)	3 617 762	11 726 071
* Including :				
- Equipment leasing				
- Real property leasing				
		OPERATING INCOME (I - II)	660 155	2 284 555
RESULTS FROM PARTICIPATION IN JOINT-VENTURES				
Profit allotted or Loss transferred (III)				
Loss allotted or Profit transferred (IV)				
FINANCIAL INCOME				
Financial income from investments				
Income from securities and other fixed assets investments				
Other interests and financial income		4 057	16 963	
Reversal of provisions and cost recharge				
Gains on exchange adjustments			119 046	181 603
Net income from disposals of marketable securities				
		TOTAL (V)	4 057	136 009
FINANCIAL EXPENSES				
Depreciation and provision expenses				
Interests and other financial expenses				
Losses on exchange adjustments		27 669	144 272	133 018
Net losses from disposals of marketable securities				
		TOTAL (VI)	27 669	144 272
		FINANCIAL INCOME (V - VI)	-23 612	-8 263
		NET INCOME BEFORE TAX (I - II + III - IV + V - VI)	636 543	2 276 292
				6 596 286

Income Statement (2)

Income statement (2)

Month of June At 2023/6/30 At 2022/12/31

NON-RECURRING INCOME

Non-recurring income on operational transactions			78
Non-recurring capital gains			
Reversals of provisions, depreciation and transfers of expenses			146 203
	TOTAL (VII)		146 281

NON-RECURRING EXPENSES

Non-recurring expenses on operational transactions			17
Non-recurring capital losses			
Non-recurring amortisation, depreciation / impairment and provisions			
	TOTAL (VIII)		17
	NON-RECURRING PROFIT (VII - VIII)		146 264

Employee profit sharing (IX)			
Corporate income tax (X)	161 722	565 946	1 712 695
	TOTAL INCOME (I + III + V + VII)	4 281 974	14 146 635
	TOTAL EXPENSES (II + IV + VI + VIII + IX + X)	3 807 153	12 436 290
	PROFIT OR LOSS (TOTAL INCOME - TOTAL EXPENSES)	474 821	1 710 345

(1) Including income for prior financial years

(2) Including expenses for prior financial years

(3) Including income for affiliated entities

(4) Including interest for affiliated entities