

Balance Sheet

Company : AGRI
 Currency : EUR

Phase : RS
 Period : 31/12/2021
 Standard : ALL



Net income from income statement 1 473 206 1 473 206

ASSETS	Gross amount	Depreciation	Provisions	31/12/2021	31/12/2020
Uncalled subscribed capital					
Acquired Goodwill					
INTANGIBLE ASSETS					
Setup costs					
Research and development expenses					
Concessions, patents and similar rights	200 573	194 308		6 265	14 928
Concessions, patents and similar rights on leasing					
Lease right					
Business funds	692 355			692 355	692 355
Other intangible fixed assets					
Intangible assets in leasing					
Intangible fixed assets in progress					
Advances and deposits on intangible assets					
TANGIBLE ASSETS					
Land	1 177 014			1 177 014	
Land on leasing					
Constructions	664 649	32 360		632 289	1 579
Buildings on leasing					
Industrial fixtures, equipment and tooling	6 507 038	3 517 201		2 989 837	3 279 830
Industrial fixtures, equipment and tooling on leasing					
Other tangible fixed assets	1 432 606	614 229		818 377	517 257
Other tangible assets in leasing					
Tangible fixed assets in progress	1 777 567			1 777 567	40 293
Advances and deposits on intangible assets					36 987
FINANCIAL FIXED ASSETS					
Consolidated shares					
Investments assets					
Equivalence shares					
Debts linked to holdings					
Other long-term investments					
Loans	15 210			15 210	15 210
Other financial fixed assets	16 230			16 230	10 223
FIXED ASSETS	12 483 242	4 358 098		8 125 144	4 608 662
INVENTORIES, GOODS & SERVICES IN PROCESS					
Raw materials and supplies	8 227 699			8 227 699	3 960 602
Products undergoing processing					
Services undergoing processing			82 310		
Semi-finished and finished goods	2 752 805			2 670 495	2 535 374
Goods held for resale	1 171 719			1 171 719	682 534
Advances and deposits paid to suppliers	254 645			254 645	2 001
DEBTS					
Accounts receivable and related accounts	10 350 626		51 512	10 299 114	1 709 914
Other receivables	590 241			590 241	1 377 463
Unpaid subscribed and called-up capital					
MISCELLANEOUS					
Investment securities					
Treasury shares					
Cash and Cash equivalents	685 935			685 935	1 037 499
Prepaid expenses	13 642			13 642	43 674
CURRENT ASSETS	24 047 312		133 822	23 913 490	15 957 723
REGULARIZATIONS ACCOUNTS					
Expenses amortized over more than one year					
Bond redemption premiums					
Liaison account					
Business units Link					
Translation differential asset					16 430
Rounded differential					
TOTAL ACCRUALS & PREPAID EXPENSES					
TOTAL ASSETS	36 530 554	4 358 098	133 822	32 038 634	15 974 153

Balance Sheet

Group :
Company : AGRI
Currency : EUR

Phase : RS
Period : 31/12/2021
Standard : ALL



LIABILITIES	31/12/2021	31/12/2020
Share capital	5 500 005	1 500 000
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Reevaluation surplus : group		
Legal reserve	150 000	150 000
Statutory or contractual reserves		
Regulated reserves		
Other reserves	5 129 813	3 798 620
Consolidated reserve		
Group reserves		
Translation differential		
Group Translation differential		
Retained earnings / losses		
Result	1 473 206	1 331 193
Investment subsidies	174 125	184 075
Regulated depreciations		
Regulated provisions		
Internal check shares		
	12 427 149	6 963 888
Minority interests		
Translation differential		
Reevaluation surplus : minority interests		
Net Income - Minority interests		
Yield from issuance of non voting shares		
Conditional advances		
Reserves for contingencies		
Provisions for liabilities	5 000	51 430
Provisions for charges	624 302	570 544
Provisions for deferred tax (liability)		
	629 302	621 974
FINANCIAL DEBTS		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	1 914 259	2 318 515
Financial debts relating to leasings		
Cash credit		
Loans on leasings		
Other loans and similar debts	9 000 000	
Other financial loans and debts		
Investments liabilities		
Advances and deposits collected on orders in progress		
OPERATING DEBTS		
Accounts payable and related payables	5 931 663	4 648 431
Social and tax debts	1 199 072	1 184 379
Debts on fixed assets and related accounts	450 532	5 943
Current accounts - Liability		
Other liabilities	485 169	230 362
REGULARIZATIONS ACCOUNTS		
Deferred income	(10 425)	661
	18 970 270	8 388 291
Translation difference (liability)	11 913	
Rounding difference (liability)		
	32 038 634	15 974 153

P&L

Group :
Company : AGRI
Currency : EUR

Phase : RS
Period : 31/12/2021
Standard ALL



Net income control Net income from income statement 1 473 206 Net income from balance sheet 1 473 206

Headings		31/12/2021	31/12/2020
Sales of goods (National)		853 819	781 592
Sales of goods (Export)		1 181 725	941 259
Sales of production goods (National)		14 745 210	12 067 957
Sales of production goods (Export)		23 124 521	14 600 689
Sales of production services (National)		1 443 920	230 403
Sales of production services (Export)		94 812	19 154
Other operating income			
NET SALES		41 444 007	28 641 054
Stored production		87 970	223 836
Capitalized production			
Operating subsidies			
Depreciations reversals			
Reserve reversals			
Reversals of provisions for pensions			
Reversal of operating provisions, Write-backs / depreciation & provisions - SG&A, Expense transfer		366 099	354 240
Write-backs / depreciation & provisions - Cost of goods sold			
Other operating income			
Other income		26 667	1 954
OPERATING REVENUES		41 924 743	29 221 084
Purchase of goods (including customs duties)		2 135 851	1 680 112
Changes in inventory (goods)		90 991	(125 752)
Purchase of raw materials and other supplies (including customs duties)		31 979 656	18 264 127
Changes in inventory (raw materials and supplies)		(4 847 273)	(1 307 181)
Other purchases and external expenses		4 310 398	3 665 038
Taxes and related payments		310 380	279 024
Wages and salaries		3 386 441	2 875 821
Social security contributions		1 481 013	1 214 383
OPERATING ALLOWANCES			
Fixed assets : depreciation		668 293	639 762
Fixed assets : provision			
Allocations to the amortization of accrued operating charges			
Current assets : provision		56 212	106 120
Provisions for pension commitments			
For contingencie provision		154 835	23 851
Other expenses		119 593	19 564
OPERATING EXPENSES		39 846 390	27 334 869
OPERATING INCOME		2 078 353	1 886 215
Attributed income or transferred loss			
Loss assumed or transferred income			
COMMON OPERATIONS			
Financial income from investments			
Income from other investment securities & from receivables related to fixed assets			
Discounts granted by suppliers			
Other interest and related income			163
Reserve reversals, expense transfer		16 430	
Financial charges transfer			
Profits on exchange rates		57 844	10 585
Net gains on sales of investment securities			
Translation differential			
Round-off differential			
FINANCIAL REVENUES		74 274	10 748
Financial allowances for depreciations and provisions			21 023
Interest and assimilated expenses		152 383	85 585
Loss on exchange rates		33 231	72 536
Net loss on sales of investment securities			
Translation differential			
FINANCIAL EXPENSES		185 614	179 144
FINANCIAL INCOME		(111 340)	(168 396)
PRE-TAX PROFIT/LOSS ON ORDINARY ACTIVITIES		1 967 013	1 717 819

P&L

Group :
Company : AGRI
Currency : EUR

Phase : RS
Period : 31/12/2021
Standard ALL



Headings		31/12/2021	31/12/2020
Extraordinary operating gains		224 953	28 790
Profit prior to acquisition			
Profit on tax postponement			
Intangible assets sales			
Extraordinary income from capital operations		11 816	14 925
Reserve reversals			
Expense transfer			54 000
EXCEPTIONAL REVENUES		236 769	97 715
Extraordinary operating expenses		8 062	
Loss prior to acquisition			
Loss on "under-consolidation" reversals			
Accounting value of sold assets		2 615	
Extraordinary capital expenses			
Extraordinary depreciation expense and provisions			
Regulated provisions			
Extraordinary depreciation on tax			
EXCEPTIONAL EXPENSES		10 677	
EXCEPTIONAL INCOME		226 092	97 715
Good will : depreciation			
Employee profit sharing		204 134	117 607
Income tax		515 765	366 734
Tax on capital gain			
Deffered tax on profits			
Deffered tax on distributions			
TOTAL PROFITS		42 235 786	29 329 547
TOTAL EXPENSES		40 762 580	27 998 354
Profit or loss		1 473 206	1 331 193
Equivalence shares income			
Net Income - Minority interests			

Cash Flow Statement



Compag AGRI

Currenc EUR

31/12/2021

Headings	31/12/2021
Net consolidated profit/loss	1 473 206
<u>Elimination of charges and income that do not affect cash flow</u>	
Result of equity method companies	
Amortization and provisions (1)	665 672
Deferred taxation variation	
Capital gains net of taxes	748
Net cash flow of the integrated companies	2 139 626
Dividends received from associates	
Changes in working capital related to operations (2)	-11 346 007
Net operating cash flow	-9 206 381
<u>Cash flow movements related to investment transactions</u>	
Acquisition of fixed assets	-3 779 787
Sales of fixed assets net of taxes	38 854
Impact scope variations (3)	
Net cash flow related to investment transactions	-3 740 933
<u>Cash flow movements related to financing transactions</u>	
Dividends paid to shareholders of the parent company	
Dividends paid to minority shareholders	
Intragroup dividends paid	
Intragroup dividends received	
Increases or decreases in share capital	4 000 005
Proceeds from long-term borrowings	9 000 000
Repayments of borrowings	-404 404
Net cash flow movements related to financing transactions	12 595 601
Effects of exchange rate changes	
Changes in cash (A)	-351 713
Cash at beginning of period (B)	1 035 243
Cash at end of period (C)	683 530
Difference (A - (C - B))	