

# BALANCE SHEET

Company : AGRI  
Currency : EUR

Phase : RS  
Period : 31/12/2022  
Standard : ALL



ASSETS	Gross amount	Depreciation	Provisions	NET 31/12/2022	NET 31/12/2021
Uncalled subscribed capital					
Acquired Goodwill					
INTANGIBLE ASSETS					
Setup costs					
Research and development expenses					
Concessions, patents and similar rights	200 162	195 337		4 825	6 265
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	1 177 014
Land on leasing					
Constructions	1 828 372	81 512		1 746 860	632 289
Buildings on leasing					
Industrial fixtures, equipment and tooling	6 332 437	3 693 753		2 638 684	2 989 837
Industrial fixtures, equipment and tooling on leasing					
Other tangible fixed assets	1 355 137	581 022		774 115	818 377
Other tangible assets in leasing					
Tangible fixed assets in progress	4 910 032			4 910 032	1 777 567
Advances and deposits on intangible assets	350 178			350 178	
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	11 677			11 677	16 230
<b>FIXED ASSETS</b>	<b>16 872 574</b>	<b>4 551 624</b>		<b>12 320 950</b>	<b>8 125 144</b>
INVENTORIES, GOODS & SERVICES IN PROCESS					
Raw materials and supplies	5 338 256			5 338 256	8 227 699
Products undergoing processing					
Services undergoing processing					
Semi-finished and finished goods	3 286 122		73 761	3 212 361	2 670 495
Goods held for resale	2 013 443			2 013 443	1 171 719
Advances and deposits paid to suppliers	42 691			42 691	254 645
DEBTS					
Accounts receivable and related accounts	5 185 763		7 402	5 178 361	10 214 072
Doubtful debt	12 125			12 125	85 043
Social security claims - Staff					1 325
Social security claims - Organizations					
Tax claims	5 786			5 786	
Tax revenue - Assets	316 333			316 333	141 025
Deferred tax assets					
Debit current accounts					
Other receivables	5 361 748			5 361 748	447 892
Unpaid subscribed and called-up capital					
MISCELLANEOUS					
Investment securities					
Treasury shares					
Cash and Cash equivalents	793 137			793 137	685 935
Prepaid expenses	174 534			174 534	13 642
<b>CURRENT ASSETS</b>	<b>22 529 938</b>		<b>81 163</b>	<b>22 448 775</b>	<b>23 913 492</b>
REGULARIZATIONS ACCOUNTS					
Expenses amortized over more than one year					
Bond redemption premiums					
Liaison account					
Business units Link					
Translation differential asset	6 179			6 179	
Rounded differential				(2)	
<b>TOTAL ACCRUALS &amp; PREPAID EXPENSES</b>	<b>6 179</b>			<b>6 177</b>	
<b>TOTAL ASSETS</b>	<b>39 408 691</b>	<b>4 551 624</b>	<b>81 163</b>	<b>34 775 902</b>	<b>32 038 636</b>



LIABILITIES	NET 31/12/2022	NET 31/12/2021
Share capital	5 500 005	5 500 005
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Reevaluation surplus : group		
Legal reserve	550 001	150 000
Statutory or contractual reserves		
Regulated reserves		
Other reserves	6 203 019	5 129 813
Consolidated reserve		
Group reserves		
Translation differential		
Group Translation differential		
Retained earnings / losses		
Result	1 050 037	1 473 206
Investment subsidies	267 220	174 125
Regulated depreciations		
Regulated provisions		
Internal check shares		
	<b>13 570 282</b>	<b>12 427 149</b>
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	11 179	5 000
Provisions for charges	490 719	624 302
Provisions for deferred tax (liability)		
	<b>501 898</b>	<b>629 302</b>
FINANCIAL DEBTS		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	5 272 542	1 911 854
Financial debts relating to leasings		
Cash credit	5 237	2 405
Loans on leasings		
Other loans and similar debts	8 000 000	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	5 286 813	5 931 663
Tax payables		29 365
Tax payable, payroll and debts to social institutions		
Debts - Staff (IFRS :NC)	306 633	550 449
Social debts - Organizations	478 003	485 620
Taxes	87 559	84 680
Tax revenue - Liabilities	2 914	48 959
OTHER DEBTS		
Debts on fixed assets and related accounts	711 680	450 532
Current accounts - Liability		
Other liabilities	552 339	485 169
REGULARIZATIONS ACCOUNTS		
Deferred income		(10 425)
	<b>20 703 720</b>	<b>18 970 271</b>
Translation difference (liability)		11 913
Rounding difference (liability)	2	1
	<b>34 775 902</b>	<b>32 038 636</b>

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Company AGRIPOLYANE  
Currency : EUR

RS  
31/12/2022  
ALL



Headings	31/12/2022	31/12/2021
Sales of goods (National)	1 629 781	2 035 544
Sales of goods (Export)		
Sales of production goods (National)	43 692 730	37 858 110
Sales of production goods (Export)		
Sales of production services (National)	9 279	5 766
Sales of production services (Export)		
Other operating income	966 581	1 544 588
<b>NET SALES</b>	<b>46 298 371</b>	<b>41 444 008</b>
Stored production	533 317	87 970
Capitalized production		
Operating subsidies	16 015	
Depreciations reversals		
Reserve reversals		
Reversals of provisions for pensions		
Reversal of operating provisions	139 382	131 078
Write-backs / depreciation & provisions - Cost of goods sold		
Write-backs / depreciation & provisions - SG&A	54 890	172 298
Expense transfer	82 191	62 724
Other operating income		
Other income	(10 196)	26 667
<b>OPERATING REVENUES</b>	<b>47 113 970</b>	<b>41 924 745</b>
Purchase of goods (including customs duties)	2 335 764	2 135 851
Changes in inventory (goods)	(185 099)	90 991
Purchase of raw materials and other supplies (including customs duties)	31 128 250	31 979 656
Changes in inventory (raw materials and supplies)	2 232 818	(4 847 273)
Purchases of studies and services	148 711	94 126
Equipment purchases, equipment and work		
Non stored purchases of materials and supplies	1 026 267	1 068 108
Subcontracting	293 170	380 224
Other purchases and external expenses		
Leasing fee		
Furniture leasing fee	52 438	83 666
Real estate leasing fee		
Renting	102 028	324 841
Maintenance and repairs	322 654	365 394
Insurance premiums	201 900	194 605
Studies, documentation, seminars	2 927	785
External personnel	190 132	262 915
Remuneration of temporary employee and fees	386 407	340 020
Advertising, publications, public relations	82 111	7 122
Transport of goods and collective personnel transport	1 168 454	1 035 463
Business travel, missions and receptions	90 037	64 040
Postal and telecommunication costs	25 243	29 311
Banking and similar services	17 637	17 892
Contributions	25 985	41 887
Taxes and related payments	298 181	310 380
Wages and salaries	3 563 300	3 386 441
Social security contributions	1 536 003	1 481 014
<b>OPERATING ALLOWANCES</b>		
Fixed assets : depreciation	711 784	668 293
Fixed assets : provision		
Allocations to the amortization of accrued operating charges		
Current assets : provision	2 231	56 212
Provisions for pension commitments		
For contingencie provision	5 799	154 836
Other expenses	59 843	119 593
<b>OPERATING EXPENSES</b>	<b>45 824 975</b>	<b>39 846 393</b>
<b>OPERATING INCOME</b>	<b>1 288 995</b>	<b>2 078 352</b>
Attributed income or transferred loss		
Loss assumed or transferred income		
<b>COMMON OPERATIONS</b>		
Financial income from investments		
Income from other investment securities & from receivables related to fixed assets		
Discounts granted by suppliers		
Other interest and related income		
Reserve reversals, expense transfer		16 430
Financial charges transfer		
Profits on exchange rates	58 582	57 844
Net gains on sales of investment securities		
Translation differential		
Round-off differential		
<b>FINANCIAL REVENUES</b>	<b>58 582</b>	<b>74 274</b>
Financial allowances for depreciations and provisions	6 179	
Interest and assimilated expenses	117 094	70 701
Interest on current accounts		
Bank & financial operations interest	39 152	40 593
Discounts granted to customers	74 806	41 090
Loss on exchange rates	93 749	33 231
Net loss on sales of investment securities		
Translation differential		
Round-off differential	(1)	(2)
<b>FINANCIAL EXPENSES</b>	<b>330 979</b>	<b>185 613</b>
<b>FINANCIAL INCOME</b>	<b>(272 397)</b>	<b>(111 339)</b>
<b>PRE-TAX PROFIT/LOSS ON ORDINARY ACTIVITIES</b>	<b>1 016 598</b>	<b>1 967 013</b>

Headings	Total	Total
Extraordinary operating gains	70 469	224 953
Profit prior to acquisition		
Profit on tax postponement		
Intangible assets sales		
Tangible assets sales	150 000	1 867
Consolidated shares sales		
Other financial assets sales		
Subsidies quotas	9 948	9 950
Other extraordinary operating gain		
Depreciations reversals		
Reserve reversals		
Expense transfer		
<b>EXCEPTIONAL REVENUES</b>	<b>230 417</b>	<b>236 770</b>
Extraordinary operating expenses	2 200	8 063
Loss prior to acquisition		
Loss on "under-consolidation" reversals		
Accounting value of sold assets	34 038	2 615
Extraordinary capital expenses		
Extraordinary depreciation expense and provisions		
Regulated provisions		
Extraordinary depreciation on tax		
<b>EXCEPTIONAL EXPENSES</b>	<b>36 238</b>	<b>10 678</b>
<b>EXCEPTIONAL INCOME</b>	<b>194 179</b>	<b>226 092</b>
Good will : depreciation		
Employee profit sharing		204 134
Income tax	160 740	515 765
Tax on capital gain		
Deffered tax on profits		
Deffered tax on distributions		
<b>TOTAL PROFITS</b>	<b>47 402 969</b>	<b>42 235 789</b>
<b>TOTAL EXPENSES</b>	<b>46 352 932</b>	<b>40 762 583</b>
<b>Profit or loss</b>	<b>1 050 037</b>	<b>1 473 206</b>
<b>Equivalence shares income</b>		
<b>Net Income - Minority interests</b>		



Signé électroniquement le 23/03/2023 par  
Pierre Gerard