

Balance Sheet

Company AGRIPOLYANE
Currency : EUR

Period : 31/12/2024

ASSETS	Gross amount	Depreciation	Provisions	NET N	NET N-1
Uncalled subscribed capital					
Acquired Goodwill					
INTANGIBLE ASSETS					
Setup costs					
Intangible rights of use					
Research and development expenses					
Concessions, patents and similar rights	214 686	199 885		14 801	3 623
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					
Tangible rights of use					
Constructions	4 442 115	412 415		4 029 700	4 016 240
Buildings on leasing					
Industrial fixtures, equipment and tooling	11 353 531	4 535 878		6 817 653	6 868 782
Industrial fixtures, equipment and tooling on leasing					
Long-lived assets					
Other tangible fixed assets	1 121 401	587 160		534 241	549 245
Other tangible assets in leasing					
Non currents assets held for sale					
Discontinued operations - Activity flow					
Discontinued operations - Investment flow					
Discontinued operations - Financial flow					
Tangible and intangible assets	601 360			601 360	980 056
Advances and deposits on intangible assets					18 000
FINANCIAL FIXED ASSETS					
Consolidated shares					
Investments assets					
Investments available for sale					
Equivalence shares					
Debts linked to holdings					
Other long-term investments					
Loans	15 210			15 210	15 210
Other financial fixed assets	6 715			6 715	11 408
FIXED ASSETS	19 624 387	5 735 338		13 889 049	14 331 933
INVENTORIES, GOODS & SERVICES IN PROCESS					
Raw materials and supplies	5 953 102			5 953 102	4 991 943
Products undergoing processing	656			656	
Services undergoing processing					
Semi-finished and finished goods	3 014 450		169 262	2 845 188	2 160 386
Goods held for resale	932 405			932 405	507 981
Advances and deposits paid to suppliers	6 480			6 480	601 477
DEBTS					
Accounts receivable and related accounts	9 017 898		5 378	9 012 520	5 147 765
Doubtful debt	7 523			7 523	4 283
Social security claims - Staff	430			430	1 044
Social security claims - Organizations					
Tax claims	66 818			66 818	7 397
Tax revenue - Assets	106 642			106 642	342 422
Deferred tax assets	4 249			4 249	90 249
Deferred tax assets (IFRS : Current)					
Other receivables	2 073 189			2 073 189	2 995 830
Other receivables (IFRS : Non Current)					
Debit current accounts					
Unpaid subscribed and called-up capital					
MISCELLANEOUS					
Investment securities					
Financials assets evaluated in fair value					
Treasury shares					
Cash and Cash equivalents	476 049			476 049	294 843
Prepaid expenses	27 377			27 377	477 555
CURRENT ASSETS	21 687 268		174 640	21 512 628	17 623 175
REGULARIZATIONS ACCOUNTS					
Expenses amortized over more than one year					
Bond redemption premiums					
Liaison account					
Translation differential asset					1 760
Business units Link					
Rounded differential					
TOTAL ACCRUALS & PREPAID EXPENSES					1 760
TOTAL ASSETS	41 311 655	5 735 338	174 640	35 401 677	31 956 868



Balance sheet

Company AGRIPOLYANE
Currency : EUR

Period : 31/12/2024

LIABILITIES	NET N	NET N-1
Share capital	5 500 005	5 500 005
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Reevaluation surplus : group		
Legal reserve	550 001	550 001
Statutory or contractual reserves		
Regulated reserves		
Other reserves	6 253 819	7 253 056
Consolidated reserve		
Group reserves		
Translation differential		
Group Translation differential		
Retained earnings / losses		
Result	595 106	(999 237)
Investment subsidies	468 311	377 500
Regulated depreciations		
Regulated provisions		
Internal check shares		
SHAREHOLDER'S EQUITY	13 367 242	12 681 325
Minority interests		
Translation differential		
Reevaluation surplus : minority interests		
Net Income - Minority interests		
MINORITY INTERESTS		
Yield from issuance of non voting shares		
Conditional advances		
OTHER SHAREHOLDERS' EQUITY		
Reserves for contingencies		
Provisions for liabilities		8 436
Provisions for liabilities (IFRS : Current)		
Provisions for charges	515 423	553 884
Provisions for charges (IFRS : Current)		
Provisions on differed tax (liability)		
Provisions for deferred tax (liability)		
RESERVES FOR CONTINGENCY, LIABILITIES & CHARGES	515 423	562 320
FINANCIAL DEBTS		
Convertible bond loans		
Convertible bond loans (IFRS: Current)		
Other bond loans		
Other bond loans (IFRS: Current)		
Debts / loans granted by credit institutions	4 378 513	5 298 357
Debts / loans granted by credit institutions		
Financial debts relating to leasings		
Financial debts relating to leasings (IFRS : Current)		
Cash credit	4 985	1 342 120
Loans on leasings		
Debts on leasings (IFRS: Current)		
Other loans and similar debts	6 000 000	6 000 000
Other financial loans and debts		
Other financial loans and debts (IFRS : Current)		
Liabilities associated with non currents assets held for sale		
OPERATING DEBTS		
Accounts payable and related payables	5 055 836	4 385 103
Tax payable, payroll and debts to social institutions		
Tax payable (IFRS : Non Current)		
Debts to social institutions (IFRS : Non Current)	375 987	349 961
Social debts - Organizations	512 556	482 902
Taxes	79 859	60 568
Taxe sur le chiffre d'affaires - Passif		
OTHER DEBTS		
Debts on fixed assets and related accounts	171 171	468 975
Current accounts - Liability		
Other liabilities	4 927 274	319 024
Other liabilities (IFRS : Non Current)		
REGULARIZATIONS ACCOUNTS		
Deferred income		
DEBTS	21 506 181	18 707 010
Translation difference (liability)	12 832	6 215
Rounding difference (liability)	(1)	(2)
TOTAL LIABILITIES	35 401 677	31 956 868



Profit and Loss

Company AGRIPOLYANE
Currency : EUR

Period : 31/12/2024

Headings	N	N-1
Sales of goods (National)	2 439 418	2 142 903
Sales of goods (Export)		
Sales of production goods (National)	34 732 215	31 096 311
Sales of production goods (Export)		
Sales of production services (National)	22 190	10 005
Sales of production services (Export)		
Other operating income	1 240 858	663 493
NET SALES	38 434 681	33 912 712
Stored production	781 169	(1 048 643)
Capitalized production		
Operating subsidies		
Depreciations reversals		
Reserve reversals		
RReversal of depreciation. Fixed Assets . Tang. & Intang . Cost of sales		
Reversal of depreciation. Fixed Assets . Tang. & Intang . - Administrative burdens		
Reversal of depreciation. Fixed Assets . Tang. & Intang . - Selling Costs		
Reversal of depreciation. Fixed Assets . Tang. & Intang . - Research		
Reversals of provisions for pensions		
Reversal of operating provisions	78 389	25 012
Reversals of provisions for pension commitments - Cost of sales		
Reversals of provisions for pension commitments - Administrative Expenses		
Reversals of provisions for pension commitments - Selling expenses		
Reversals of provisions for pension commitments - Costs Research		
Write-backs / depreciation & provisions - Cost of goods sold		
Reversals of impairment estate . Tang. & Intang . - Cost of sales		
Reversals of impairment estate . Tang. & Intang . - Administrative expenses		
Reversals of impairment estate . Tang. & Intang . - Selling Costs		
Reversals of impairment estate . Tang. & Intang . - Research		
Write-backs / depreciation & provisions - SG&A	11 459	34 227
Reversal of impairment of current assets - Cost of sales		
Reversal of impairment of current assets - Administrative expenses		
Reversal of impairment of current assets - trade costs		
Reversal of impairment of current assets - Research		
Expense transfer	50 845	52 849
Expense transfer on cost of revenues		
Expense transfer on administrative expenses		
Expense transfer on commercial costs		
Expense transfer on researchs costs		
Other operating income		
Other income	20 218	94
OPERATING REVENUES	39 376 761	32 976 251
Purchase of goods (including customs duties)	2 439 892	1 912 126
Changes in inventory (goods)	(15 089)	145 582
Purchase of raw materials and other supplies (including customs duties)	25 477 618	20 378 969
Changes in inventory (raw materials and suplies)	(1 366 952)	1 706 193
Purchases of studies and services	441 001	173 447
Equipment purchases, equipment and work		
Non stored purchases of materials and supplies	1 336 230	819 249
Subcontracting	456 244	336 424
Other purchases and external expenses		
Leasing fee		
Furniture leasing fee		
Real estate leasing fee		
Other purchases and external expenses		
Leasing fee		
Others externals on researchs expenses		
Others externals on researchs expenses		
Taxes and related payments		
Taxes and related payments on cost of revenues		
Furniture leasing fee		
Taxes and related payments on commercial costs		
Taxes and related payments on researchs costs		
Wages and salaries		
Wages and salaries on cost of revenues		
Real estate leasing fee		
Wages and salaries on commercial costs		
Wages and salaries on researchs costs		
Social security contributions		
Social security contributions on cost of revenues		
Others externals on cost of revenues		
Others externals on administratives expenses		
Others externals on researchs expenses		
Others externals on researchs expenses		
Renting	142 509	115 220
Locations - Cost of sales		
Locations - Administrative Expenses		
Rentals - Commercial Costs		
Rentals - Research		
Maintenance and repairs	357 557	308 309
Maintenance and repairs - Cost of sales		
Maintenance and repairs - Administrative expenses		
Maintenance and repairs - Commercial Costs		
Maintenance and repairs - Research		
Insurance premiums	214 845	188 551
Insurance Premiums - Cost of sales		
Insurance premiums - Administrative Expenses		
Insurance premiums - Selling expenses		
Insurance premiums - Research		
Studies, documentation, seminars	2 696	4 349
Studies, documentation, seminars - Cost of sales		
Studies, documentation, seminars - Administrative expenses		



Studies, documentation, seminars - Selling Costs		
Studies, documentation, seminars - Research		
External personnel	518 169	80 883
Remuneration of temporary employee and fees	314 013	248 421
Advertising, publications, public relations	62 039	104 102
Transport of goods and collective personnel transport	780 664	657 952
Business travel, missions and receptions	73 925	100 743
Postal and telecommunication costs	26 497	28 548
Banking and similar services	15 546	16 603
Contributions	33 886	61 337
Taxes and related payments	287 418	269 216
Taxes and related payments on cost of revenues		
Taxes and related payments on administrative expenses		
Taxes and related payments on commercial costs		
Taxes and related payments on researchs costs		
Wages and salaries	3 748 993	3 558 771
Wages and salaries on cost of revenues		
Wages and salaries on dministrative expenses		
Wages and salaries on commercial costs		
Wages and salaries on researchs costs		
Social security contributions	1 677 982	1 612 390
Social security contributions on cost of revenues		
Social security contributions on dministrative expenses		
Social security contributions on commercial costs		
Social security contributions on researchs costs		
OPERATING ALLOWANCES		
Fixed assets : depreciation	1 322 141	728 103
Allocations to provisions - Cost of goods sold		
Allocations to provisions - SG&A		
Allocations to provisions - Sales		
Allocations to provisions - R&D		
Provisions for pension commitments		
Allocations to the amortization of accrued operating charges		
Fixed assets : provision		
Allocations to provisions for depr. of fixed assets - Cost of goods sold		
Allocations to provisions for depr. of fixed assets - GA		
Allocations to provisions for depr. of fixed assets - Sales		
Allocations to provisions for depr. of fixed assets - R&D		
Current assets : provision	105 437	33 725
Allocations to provisions for depr. of current assets - Cost of goods sold		
Allocations to provisions for depr. of current assets - GA		
Allocations to provisions for depr. of current assets - Sales		
Allocations to provisions for depr. of current assets - R&D		
For contingencie provision	33 250	89 854
Allocations to provisions for Risks and Charges - Cost of goods sold		
Allocations to provisions for Risks and Charges - SG&A		
Allocations to provisions for Risks and Charges - Sales		
Allocations to provisions for Risks and Charges - R&D		
Other expenses	6 716	12 528
OPERATING EXPENSES	38 493 227	33 691 595
OPERATING INCOME	883 534	(715 344)

Profit and Loss

Entreprise : AGRIPOLYANE
Currency : EUR

Period : 31/12/2024

Headings	N	N-1
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		
Reserve reversals, expense transfer	1 760	6 179
Financial charges transfer		
Profits on exchange rates	22 278	38 757
Financials profits of fair value		
Net gains on sales of investment securities		
Translation differential		
Round-off differential		
FINANCIAL REVENUES	24 038	44 936
Financial allowances for depreciations and provisions		1 760
Interest and assimilated expenses	309 332	279 294
Interest on current accounts		
Bank & financial operations interest	129 369	143 916
Discounts granted to customers	109 484	32 677
Loss on exchange rates	22 346	33 281
Net loss on sales of investment securities		
Expenses & gains / stock options - Cost of goods sold		
Expenses & gains / stock options - SG&A		
Expenses & gains / stock options - Sales		
Expenses & gains / stock options - R&D		
Financial expenses of discounting		
Financial expenses of fair value		
Translation differential	(3)	1
Round-off differential		
FINANCIAL EXPENSES	570 528	490 929
FINANCIAL INCOME	(546 490)	(445 993)
PRE-TAX PROFIT/LOSS ON ORDINARY ACTIVITIES	337 044	(1 161 337)

Extraordinary operating gains	233 653	68 796
Profit prior to acquisition		
Profit on tax postponement		
Intangible assets sales		100 000
Tangible assets sales		
Consolidated shares sales		
Other financial assets sales		
Subsidies quotas	36 975	9 952
Other extraordinary operating gain		
Profits on discontinued operations.		
Depreciations reversals		
Reserve reversals		
Expense transfer		
EXCEPTIONAL REVENUES	270 628	178 748
Extraordinary operating expenses	6 226	1 708
Loss prior to acquisition		
Loss on "under-consolidation" reversals		
Accounting value of sold assets	6 340	19 189
Consolidated securities sold		
Gains & expenses of dilution		
Extraordinary capital expenses		
Others estimated gains & expenses on cost of revenues		
Others estimated gains & expenses on administrative expenses		
Others estimated gains & expenses on commercial costs		
Others estimated gains & expenses on researchs costs		
Extraordinary depreciation expense and provisions		
Extraordinary depreciationon tax		
Regulated provisions		
EXCEPTIONAL EXPENSES	12 566	20 897
EXCEPTIONAL INCOME	258 062	157 851
Good will : depreciation		
Amortization charge of acquired Goodwill - Cost of goods sold		
Amortization charge of acquired Goodwill - GA		
Amortization charge of acquired Goodwill - Sales		
Amortization charge of acquired Goodwill - R&D		
Employee profit sharing		
Employee profit sharing on cost of revenues		
Employee profit sharing on administrative expenses		
Employee profit sharing on commercial costs		
Employee profit sharing - R&D		
Income tax		(4 249)
Tax on capital gain		
Tax on financials flows		
Deffered tax on profits		
Deffered tax on distributions		
Tax consolidation income or expense		
TOTAL PROFITS	39 671 427	33 199 935
TOTAL EXPENSES	39 076 321	34 199 172
Profit or loss	595 106	(999 237)
Equivalence shares income		
Net Income - Minority interests		



Cash flow statement

Compagny : AGRIPOLYANE
Currency : EUR

Phase :
Period :

French GAAP
31/12/2024

Headings	31/12/2024
Net consolidated profit/loss	595 106
<u>Elimination of charges and income that do not affect cash flow</u>	
Result of equity method companies	
Amortization and provisions (1)	1 238 268
Deferred taxation variation	
Capital gains net of taxes	6 340
Net cash flow of the integrated companies	1 839 714
Dividends received from associates	
Changes in working capital related to operations (2) #REF!	1 654 088
Net operating cash flow	3 493 802
<u>Cash flow movements related to investment transactions</u>	
Acquisition of fixed assets	-1 188 095
Sales of fixed assets net of taxes	4 693
Impact scope variations (3)	
Net cash flow related to investment transactions	-1 183 402
<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	
Proceeds from long-term borrowings	127 785
Repayments of borrowings	-919 844
Net cash flow movements related to financing transactions	-792 059
Effects of exchange rate changes	
Changes in cash (A)	1 518 341
Cash at beginning of period (B)	-1 047 277
Cash at end of period (C)	471 064
Difference (A - (C - B)	



(*) Capital gains on asset sales are only entered net of taxes if the entry is a post-centralization entry on account 6916

(1) Excluding depreciations on current assets

(2) To be itemised by main group accounts (inventory, accounts receivable, accounts payable)

(3) Purchase or sales prices increased or decreased by acquired or disposed cash (to be detailed in a supplemental note)

	Opening	Opening adjustment	Allocation to reserves	Dividends paid	Increase	Reductions	Transfers	Merger	Flow Report: Table 2	Difference	Closing balance
	AN	CA	AFR	DR	RE	EM	VI	RT	-		SF
Share capital	5 500 005										5 500 005
Issue premium, merger surplus, share premium											
Reevaluation surplus											
Legal reserve	550 001										550 001
Statutory or contractual reserves											
Regulated reserves											
Other reserves	7 253 056		(999 237)								6 253 819
Consolidated reserve											
Translation differential											
Retained earnings / losses											
Net income or loss	(999 237)		999 237		595 106						595 106
Shareholder's Equity - Group	12 303 825				595 106						12 898 931
Total Net Equity	12 303 825				595 106						12 898 931

