

**BALANCE SHEET - ASSETS 1**

To 01/01/2022 in 31/12/2022

ASSETS	Net amount 31/12/22	Net amount 31/12/21	Variation	
			in Value	in %
<b>Uncalled subscribed capital</b>				
<b>FIXED ASSETS</b>				
<b>Intangible assets</b>				
Preliminary expenses				
Research and development costs				
Concessions-patents & similar assets				
Goodwill (1)				
Other intangible assets				
Intangible fixed assets in progress				
Payments on account in advance				
<b>Tangible fixed assets</b>				
Land				
Buildings				
Indus.fit. machines equipmt, tooling				
Other tangible fixed assets	3 034	3 696	-663	-17,93
Tangible fixed assets in progress				
Payments on account in advance				
<b>Long term loans &amp; trade investments (2)</b>				
Investment in related companies or subsidiaries				
Loans to group and related companies				
Investment in securities				
Other investment	153	153		
Loans				
Other financial assets	1 110	1 110		
<b>TOTAL (I)</b>	<b>4 296</b>	<b>4 959</b>	<b>-663</b>	<b>-13,37</b>
<b>CURRENT ASSETS</b>				
<b>Inventories</b>				
Raw materials and supplies				
Work in progress (goods and services)				
Finished goods and by - products				
Merchandise				
<b>Payments on account in advance</b>				
<b>Receivables (3)</b>				
Customers (3)				
Doubtful customers (3)				
Staff and related accounts (3)				
Tax and social benefit creditors (3)	378 709	66 950	311 758	465,66
Other creditors (3)	419	401	18	4,49
Sundry debtors (3)	704 307	38 661	665 646	
Shares of the company				
Other securities				
<b>Available funds</b>				
<b>AVAILABILITY</b>	306 188	427 699	-121 511	-28,41
<b>Charges recorded in advance (3)</b>				
<b>TOTAL (II)</b>	<b>1 389 622</b>	<b>533 711</b>	<b>855 911</b>	<b>160,37</b>
<b>Expenses to spread/several years (III)</b>				
<b>Premiums on redemption (IV)</b>				
<b>Exchange rate differences - Assets (V)</b>				
<b>GENERAL TOTAL (I+II+III+IV+V)</b>	<b>1 393 918</b>	<b>538 670</b>	<b>855 248</b>	<b>158,77</b>
(1) Including leasehold premium				
(2) Including amounts due within 1 year				
(3) Including amounts due over a year				

**BALANCE SHEET - LIABILITIES 1**

To 01/01/2022 in 31/12/2022

<b>LIABILITIES</b>	Net amount 31/12/22	Net amount 31/12/21	Variation	
			in Value	in %
<b>SHAREHOLDERS' FUNDS</b>				
Share capital	4 739	7 084	-2 345	-33,11
paid amount :				
Share premium account (issue-merger...)				
Revaluation variance				
Equity method evaluation difference				
Reserves				
Required by law				
Statutory or contractual reserves				
Restricted reserves				
Other reserves				
P&L carried forward				
Result for the financ. period. Profit or Loss	4 544	-2 345	6 889	293,79
<b>NET EQUITY</b>	<b>9 283</b>	<b>4 739</b>	<b>4 544</b>	<b>95,90</b>
Investment grants				
Special provisions for tax purposes				
<b>TOTAL (I)</b>	<b>9 283</b>	<b>4 739</b>	<b>4 544</b>	<b>95,90</b>
<b>OTHER EQUITY</b>				
Product od issues of equity securities				
Special advances				
<b>TOTAL (I) Bis</b>				
<b>PROVISIONS</b>				
Provision for contingencies				
Provision for probable liabilities				
<b>TOTAL (II)</b>				
<b>LIABILITIES (1)</b>				
Convertible debenture loans				
Other debenture loans				
Borrowings / credit institution (2)				
Other borrowings (3)				
Advances and deposit received on orders in hand				
Suppliers	5 207	4 284	923	21,54
Suppliers awaiting invoices	7 420	6 984	436	6,24
Taxes and social debts	4 251	18	4 232	
Fixed assets and related liabilities				
Other liabilities	12 291	5 764	6 528	113,25
Financial instruments				
Income recorded in advance	1 355 467	516 881	838 586	162,24
<b>TOTAL (III)</b>	<b>1 384 636</b>	<b>533 932</b>	<b>850 704</b>	<b>159,33</b>
Exchange rate diff. Liabilities (IV)				
<b>TOTAL GENERAL (I+II+III+IV)</b>	<b>1 393 918</b>	<b>538 670</b>	<b>855 248</b>	<b>158,77</b>
(1) Amounts due over a year				
(1) Amounts due within 1 year	1 384 636	533 932		
(2) Including common bank facilities and credit bank balances				
(3) Including participating borrowing				

# PROFIT AND LOSS ACCOUNT 1

To 01/01/2022 in 31/12/2022

	01/01/22 to 31/12/22	01/01/21 to 31/12/21	Variation	
			in value	in %
<b>OPERATING INCOME (1)</b>				
<b>Net sales</b>				
Trading incentive grants	676 257,49	96 996,73	579 260,76	597,20
74171000 SUBV ETAT - AMBASSADE FRANCE	24 593,49		24 593,49	
74183000 SUBVENTION UE	651 664,00	92 327,32	559 336,68	605,82
74184000 SUBVENTION HORS U.E.		4 669,41	-4 669,41	-100,00
Other income	569 056,65	205 813,08	363 243,57	176,49
75410000 DONS MANUELS	500,00		500,00	
75420000 MECENATS	568 553,46	205 812,82	362 740,64	176,25
75800000 PDTS DIVERS GESTION COURANTE	3,19	0,26	2,93	
<b>TOTAL OPERATING INCOME (1)</b>	<b>1 245 314,14</b>	<b>302 809,81</b>	<b>942 504,33</b>	<b>311,25</b>
<b>Operating expenses (2)</b>				
Purchases of raw materials and other supplies	1 863,63		1 863,63	
60170000 FOURNITURES A,B,C	623,48		623,48	
60225000 FOURNITURES DE BUREAU	1 240,15		1 240,15	
Other purchases and expenses	431 118,68	198 863,71	232 254,97	116,79
60400000 PRESTATIONS CONSULTANTS	241 696,48	148 229,71	93 466,77	63,06
60410000 PRESTATIONS TRADUCTIONS	18 326,37	2 112,16	16 214,21	767,66
60604000 FOURNITURES DE BUREAU	3 774,03	1 414,88	2 359,15	166,74
61320000 LOCATIONS IMMOBILIERES	4 608,84	2 923,20	1 685,64	57,66
61321000 LOC SALLE OCCASIONNELLE	1 807,04	80,00	1 727,04	
61350000 LOCATIONS MATERIELS	3 026,08	1 132,09	1 893,99	167,30
61560000 MAINTENANCE		560,00	-560,00	-100,00
61810000 DOCUMENTATION GENERALE	24,50		24,50	
61850000 FRAIS DE COLLOQ, SEMIN, CONFER	1 474,56		1 474,56	
62210000 HONORAIRES AUTRES	44 893,60	3 814,99	41 078,61	
62260000 HONORAIRES COMPTABLE	15 460,92	6 559,92	8 901,00	135,69
62260100 HONORAIRES PAIES ETRANGER	741,87		741,87	
62261100 HONO CAC CONTR LEGAL COMPTES	10 152,00	4 824,00	5 328,00	110,45
62300000 PUBLICI, PUBLICAT, RELAT PUBLI		2 919,02	-2 919,02	-100,00
62370000 PUBLICATIONS	21,65		21,65	
62510000 VOYAGES ET DEPLACEMENTS	67 194,03	15 731,43	51 462,60	327,13
62570000 RECEPTIONS	12 724,97	1 543,86	11 181,11	724,23
62600000 FRAIS POSTAUX-FRAIS TELECOMM	756,99	960,00	-203,01	-21,15
62700000 SERVICES BANCAIRES ET ASSIMIL.	4 122,05	5 867,16	-1 745,11	-29,74
62780000 AUT FRAIS ET COM / PRESTA SERV	162,70	191,29	-28,59	-14,95
62810000 COTIS (LIEES A L'ACTIVITE ECO)	150,00		150,00	
Taxes	579,87		579,87	
63330000 PARTIC FORMAT PROF CONTINUE	579,87		579,87	
Social charges and contributions	131 294,18		131 294,18	
64110000 SALAIRES, APPOINTEMENTS	63 730,80		63 730,80	
64112000 SALAIRES ALLEMAGNE	40 800,00		40 800,00	
64113000 SALAIRES POLOGNE	26 253,51		26 253,51	
64120000 CONGES PAYES	509,87		509,87	
Social security charges	36 989,85	259,05	36 730,80	
64510000 COTISATIONS A L'URSSAF	14 362,34		14 362,34	
64515000 COTIS. - ALLEMAGNE	9 716,52		9 716,52	
64516000 COTIS - POLOGNE	5 378,92		5 378,92	
64520000 COTISATIONS MUTUELLES	492,84		492,84	
64530000 COTIS CAISSES DE RETRAITES	3 853,13		3 853,13	
64540000 COTISATIONS POLE EMPLOI	2 676,78		2 676,78	
64550000 CHARGES SOCIALES / CP	137,26		137,26	
64750000 FRAIS MEDECINE / PHARMACIE	372,06	259,05	113,01	43,62
Depreciation and provisions				

# PROFIT AND LOSS ACCOUNT 1

To 01/01/2022 in 31/12/2022

	01/01/22 to 31/12/22	01/01/21 to 31/12/21	Variation	
			in value	in %
Depreciation on fixed assets	662,92	612,91	50,01	8,16
68112000 IMMOBILISATIONS CORPORELLES	662,92	612,91	50,01	8,16
Other expenses	668 674,62	105 417,12	563 257,50	534,31
65100000 RED CONCESS,BREV,LIC,MARQUES	637,26	337,42	299,84	88,86
65160000 DR D'AUTEUR ET REPROGRAPHIE	9 000,00		9 000,00	
65770000 AUTRES FINANCEMENTS OCTROYES	658 244,29	105 027,57	553 216,72	526,73
65800000 CHARGES DIVERSES GESTION COUR.	793,07	52,13	740,94	
<b>TOTAL OPERATING EXPENSES ( II )</b>	<b>1 271 183,75</b>	<b>305 152,79</b>	<b>966 030,96</b>	<b>316,57</b>
<b>OPERATING RESULT ( I - II )</b>	<b>-25 869,61</b>	<b>-2 342,98</b>	<b>-23 526,63</b>	
<b>Share of joint venture operations :</b>				
Profit or loss transferred (III)	30 688,87		30 688,87	
75500000 CONTRIBUTIONS FINANCIERES	30 688,87		30 688,87	
<b>FINANCIAL INCOME</b>				
From shares in group companies (3)	127,50	0,05	127,45	
76100000 PDTS DE PARTICIPATION	127,50	0,05	127,45	
Profit on exchange	213,32		213,32	
76600000 GAINS DE CHANGE	213,32		213,32	
<b>TOTAL FINANCIAL INCOME ( V )</b>	<b>340,82</b>	<b>0,05</b>	<b>340,77</b>	
<b>FINANCIAL EXPENSES</b>				
Loss on exchange	254,00	2,07	251,93	
66600000 PERTES DE CHANGE FINANCIERES	254,00	2,07	251,93	
<b>TOTAL FINANCIAL EXPENSES (VI)</b>	<b>254,00</b>	<b>2,07</b>	<b>251,93</b>	
<b>NET FINANCIAL RESULT ( V - VI )</b>	<b>86,82</b>	<b>-2,02</b>	<b>88,84</b>	
<b>RESULT OF ORD.OPERS</b>				
before tax/profit (I+II+III-IV+V-VI)	<b>4 906,08</b>	<b>-2 345,00</b>	<b>7 251,08</b>	<b>309,21</b>
<b>EXTRAORDINARY INCOME</b>				
<b>TOTAL EXTRAORDINARY INCOME (VII)</b>				
<b>EXTRAORDINARY EXPENSES</b>				
On operating items	361,77		361,77	
67120000 PENALITES AMEND FISC & PENALES	361,77		361,77	
<b>TOTAL EXTRAORDINARY EXPENSES (VIII)</b>	<b>361,77</b>		<b>361,77</b>	
<b>RESULT OF EXTRAORDINARY ITEMS (VII - VIII)</b>	<b>-361,77</b>		<b>-361,77</b>	
<b>TOTAL INCOME (I+III+V+VII)</b>	<b>1 276 343,83</b>	<b>302 809,86</b>	<b>973 533,97</b>	<b>321,50</b>
<b>TOTAL EXPENSES (II+IV+VI+VIII+IX+X)</b>	<b>1 271 799,52</b>	<b>305 154,86</b>	<b>966 644,66</b>	<b>316,77</b>
<b>PROFIT OR LOSS</b>	<b>4 544,31</b>	<b>-2 345,00</b>	<b>6 889,31</b>	<b>293,79</b>

# ADJUSTED INTERMEDIATE BALANCE1

To 01/01/2022 in 31/12/2022

	01/01/22 to 31/12/22	in %	01/01/21 to 31/12/21	in %	Variation	
					in Value	in %
<b>TURNOVER</b>		<b>100,00</b>		<b>100,00</b>		
Sales of goods - Cost of goods sold						
<b>TRADE MARGIN</b>						
Sale of manufactured goods and services +/- Charges in stock of manufactured goods + Production of fixed assets capitalised						
<b>PRODUCTION FOR FINANCIAL PERIOD</b>						
<b>SALES OF ACTIVITIES</b>						
- Raw materials	1 864				1 864	
- Direct sub-contracts cost	260 023		150 342		109 681	72,95
<b>MARGIN OF PRODUCTION</b>	<b>-261 886</b>		<b>-150 342</b>		<b>-111 545</b>	<b>-74,19</b>
<b>GLOBAL GROSS MARGIN</b>	<b>-261 886</b>		<b>-150 342</b>		<b>-111 545</b>	<b>-74,19</b>
- Other purchases	3 774		1 415		2 359	166,74
- External expenses	167 322		47 107		120 215	255,20
<b>ADDED VALUE PRODUCE</b>	<b>-432 982</b>		<b>-198 864</b>		<b>-234 119</b>	<b>-117,73</b>
Trading incentive grants	676 257		96 997		579 261	597,20
- Taxes	580				580	
- Wages and salaries	131 294				131 294	
- Social security charges	36 990		259		36 731	
Total	507 394		96 738		410 656	424,50
<b>EARNINGS BEFORE INTEREST</b>	<b>74 411</b>		<b>-102 126</b>		<b>176 537</b>	<b>172,86</b>
Prov. & dep. written back + Operating charges transferred + Other operating incomes	569 057		205 813		363 244	176,49
- Depreciation and provisions	663		613		50	8,16
- Other operating expenses	668 675		105 417		563 258	534,31
Total	-100 281		99 783		-200 064	-200,50
<b>OPERATING RESULT</b>	<b>-25 870</b>		<b>-2 343</b>		<b>-23 527</b>	
Share of joint venture operations	30 689				30 689	
+ Financial income	341				341	
- Financial expenses	254		2		252	
<b>RESULT OF ORDINARY OPERATIONS</b>	<b>4 906</b>		<b>-2 345</b>		<b>7 251</b>	<b>309,21</b>
+ EXTRAORDINARY INCOME (1) - EXTRAORDINARY EXPENSES (2) - Employees' profit share - Corporation tax on profit (IS)	362				362	
Total	-362				-362	
<b>RESULT FOR FINANCIAL PERIOD</b>	<b>4 544</b>		<b>-2 345</b>		<b>6 889</b>	<b>293,79</b>
(1) Including profit on disposal of fixed asset (2) Including net book value of fixed assets sold						