

BEAUREALE INVESTMENTS FRANCE  
**BALANCE SHEET - ASSETS**

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Période du 01/01/2023 au 31/12/2023

Présenté en Euros

Edité le 04/06/2024

ASSETS	Current year 31/12/2023 (12 months)				Past year 31/12/2022 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
<b>Fixed assets</b>						
Concessions, patents and similar rights	329 861	53 690	276 171	16,38	32 500	2,95
Buildings	38 789	18 425	20 364	1,21	24 243	2,20
Other tangible fixed assets	51 152	39 896	11 255	0,67	16 880	1,53
Other fixed assets	19 480		19 480	1,16	18 348	1,66
<b>TOTAL (I)</b>	<b>439 282</b>	<b>112 011</b>	<b>327 271</b>	<b>19,41</b>	<b>91 971</b>	<b>8,34</b>
<b>Current assets</b>						
Work in progress of services	41 000		41 000	2,43	41 000	3,72
Trade and related accounts	95 020		95 020	5,64	21 694	1,97
<b>Other receivables</b>						
. Debtors suppliers	58		58	0,00	75	0,01
. Staff	624		624	0,04		
. Payroll taxes	3 359		3 359	0,20		
. State, turnover tax	55 536		55 536	3,29	55 333	5,02
. Other	21 764		21 764	1,29	95 967	8,70
Cash	1 120 792		1 120 792	66,48	776 948	70,43
Prepaid expenses	20 405		20 405	1,21	20 122	1,82
<b>TOTAL (II)</b>	<b>1 358 558</b>		<b>1 358 558</b>	<b>80,59</b>	<b>1 011 139</b>	<b>91,66</b>
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
<b>TOTAL ASSETS (0 à V)</b>	<b>1 797 840</b>	<b>112 011</b>	<b>1 685 829</b>	<b>100,00</b>	<b>1 103 110</b>	<b>100,00</b>

**BEAUREALE INVESTMENTS FRANCE**  
**BALANCE SHEET - EQUITY AND LIABILITIES**

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<b>EQUITY AND LIABILITIES</b>	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)
<b>Shareholders' equity</b>		
Share capital ( paid-up capital : 450 000 )	450 000	450 000
Legal reserve	1 063	1 063
Retained (profits / losses) brought forward merger	-131 856	-160 567
<b>Net income or loss of the tax year</b>	<b>350 684</b>	<b>28 711</b>
<b>TOTAL(I)</b>	<b>669 891</b>	<b>319 207</b>
<b>TOTAL(II)</b>		
<b>Provisions for liabilities and charges</b>		
<b>TOTAL (III)</b>		
<b>Loans and debts</b>		
. Bank borrowing	285 864	350 875
<b>Other financial borrowing and debts</b>		
. Partners	3 707	1 167
Trade notes and related accounts payable	533 077	340 939
<b>Tax payable and social liabilities</b>		
. Staff	26 113	25 683
. Payroll taxes	55 012	51 591
. State, profit tax	66 213	
. State, turnover tax	20 909	3 560
. Other taxes	12 122	10 090
Other debts	421	
Prepaid income	12 500	
<b>TOTAL(IV)</b>	<b>1 015 938</b>	<b>783 904</b>
<b>TOTAL LIABILITIES (I à V)</b>	<b>1 685 829</b>	<b>1 103 110</b>

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

Présenté en Euros

Edité le 04/06/2024

INCOME STATEMENT	Current year	Past year	Variation	%
	31/12/2023 (12 months)	31/12/2022 (12 months)	absolute (12 / 12)	

	France	Export	Total	%	Total	%	Variation	%
Sales of goods	972		972	0,04			972	N/S
Sales of manufactured services	577 969	1 660 686	2 238 655	99,96	1 087 198	100,00	1 151 457	105,91
<b>Net turnover</b>	<b>578 941</b>	<b>1 660 686</b>	<b>2 239 627</b>	<b>100,00</b>	<b>1 087 198</b>	<b>100,00</b>	<b>1 152 429</b>	<b>106,00</b>

Stored production					-25 000	-2,29	25 000	-100,00
Recaptures on depreciations and reserves, expense transfer			581	0,03	1 029	0,09	-448	-43,53
Other operating income			40	0,00	230	0,02	-190	-82,60
<b>Total operating income</b>			<b>2 240 248</b>	<b>100,03</b>	<b>1 063 456</b>	<b>97,82</b>	<b>1 176 792</b>	<b>110,66</b>
Purchase of raw materials and other supplies (including customs duties)					257	0,02	-257	-100,00
Other purchases and external expenses			1 144 477	51,10	547 032	50,32	597 445	109,22
Taxes and assimilated payments			8 468	0,38	11 258	1,04	-2 790	-24,77
Salaries and wages expenses			429 416	19,17	329 873	30,34	99 543	30,18
Social security expenses			173 592	7,75	129 938	11,95	43 654	33,60
Operating allowances on fixed assets : depreciation allowances			66 912	2,99	13 577	1,25	53 335	392,83
Other expenses			18	0,00	187	0,02	-169	-90,36
<b>Total operating expenses</b>			<b>1 822 882</b>	<b>81,39</b>	<b>1 032 123</b>	<b>94,93</b>	<b>790 759</b>	<b>76,61</b>
<b>OPERATING RESULT</b>			<b>417 365</b>	<b>18,64</b>	<b>31 334</b>	<b>2,88</b>	<b>386 031</b>	<b>N/S</b>
Other holdings and capitalized receivables			24	0,00	173	0,02	-149	-86,12
Other interest and assimilated income			6 220	0,28			6 220	N/S
<b>Total financial income</b>			<b>6 244</b>	<b>0,28</b>	<b>173</b>	<b>0,02</b>	<b>6 071</b>	<b>N/S</b>
Interests and assimilated expenses			2 313	0,10	2 796	0,26	-483	-17,26
<b>Total financial expenses</b>			<b>2 313</b>	<b>0,10</b>	<b>2 796</b>	<b>0,26</b>	<b>-483</b>	<b>-17,26</b>
<b>FINANCIAL RESULT</b>			<b>3 931</b>	<b>0,18</b>	<b>-2 623</b>	<b>-0,23</b>	<b>6 554</b>	<b>249,87</b>
<b>Ordinary result before tax</b>			<b>421 297</b>	<b>18,81</b>	<b>28 711</b>	<b>2,64</b>	<b>392 586</b>	<b>N/S</b>
<b>Total extraordinary income</b>								
Extraordinary operating losses			4 400	0,20			4 400	N/S
<b>Total extraordinary expenses</b>			<b>4 400</b>	<b>0,20</b>			<b>4 400</b>	<b>N/S</b>
<b>EXTRAORDINARY RESULT</b>			<b>-4 400</b>	<b>-0,19</b>			<b>-4 400</b>	<b>N/S</b>
Income tax			66 213	2,96			66 213	N/S
<b>Total Income</b>			<b>2 246 492</b>	<b>100,31</b>	<b>1 063 629</b>	<b>97,83</b>	<b>1 182 863</b>	<b>111,21</b>
<b>Total expenses</b>			<b>1 895 808</b>	<b>84,65</b>	<b>1 034 919</b>	<b>95,19</b>	<b>860 889</b>	<b>83,18</b>
<b>NET RESULT</b>			<b>350 684</b>	<b>15,66</b>	<b>28 711</b>	<b>2,64</b>	<b>321 973</b>	<b>N/S</b>
			<i>Profit</i>		<i>Profit</i>			