

Balance sheet

Company : **AGRI**
 Currency : **EUR**



Period : **31/12/2023**
 Standard : **French GAAP**

ASSETS	Net income from income statement		Net income from balance sheet		
	Gross amount	<999 237> Depreciation	Provisions	NET 31/12/2023	NET 31/12/2022
Uncalled subscribed capital					
Acquired Goodwill					
INTANGIBLE ASSETS					
Setup costs					
Research and development expenses					
Concessions, patents and similar rights	199 161	195 538		3 623	4 825
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	4 199 477	183 237		4 016 240	1 746 860
Buildings on leasing					
Industrial fixtures, equipment and tooling	10 732 434	3 863 652		6 868 782	2 638 684
Industrial fixtures, equipment and tooling on leasing					
Other tangible fixed assets	1 042 834	493 589		549 245	774 115
Other tangible assets in leasing					
Tangible fixed assets in progress	980 056			980 056	4 910 032
Advances and deposits on intangible assets	18 000			18 000	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	11 408			11 408	11 677
FIXED ASSETS	19 067 949	4 736 016		14 331 933	12 320 950
INVENTORIES, GOODS & SERVICES IN PROCESS					
Raw materials and supplies	4 991 943			4 991 943	5 338 256
Products undergoing processing					
Services undergoing processing					
Semi-finished and finished goods	2 237 479		77 093	2 160 386	3 212 361
Goods held for resale	507 981			507 981	2 013 443
Advances and deposits paid to suppliers	601 477			601 477	42 691
DEBTS					
Accounts receivable and related accounts	5 151 335		3 570	5 147 765	5 178 365
Doubtful debt	4 283			4 283	12 125
Social security claims - Staff	1 044			1 044	
Social security claims - Organizations					
Tax claims	7 397			7 397	5 786
Tax revenue - Assets	342 422			342 422	122 253
Deferred tax assets	90 249			90 249	194 080
Debit current accounts					
Other receivables	2 995 830			2 995 830	5 361 748
Unpaid subscribed and called-up capital					
MISCELLANEOUS					
Investment securities					
Treasury shares					
Cash and Cash equivalents	294 843			294 843	793 137
Prepaid expenses	477 555			477 555	174 534
CURRENT ASSETS	17 703 838		80 663	17 623 175	22 448 779
REGULARIZATIONS ACCOUNTS					
Expenses amortized over more than one year					
Bond redemption premiums					
Liaison account					
Business units Link					
Translation differential asset	1 760			1 760	6 179
Rounded differential					
TOTAL ACCRUALS & PREPAID EXPENSES	1 760			1 760	6 179
TOTAL ASSETS	36 773 547	4 736 016	80 663	31 956 868	34 775 908

Balance sheet



Company : AGRI
Currency : EUR

Period : 31/12/2023
Standard : French GAAP

LIABILITIES		NET 31/12/2023	NET 31/12/2022
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		7 253 056	6 203 019
Consolidated reserve			
Group reserves			
Translation differential			
Group Translation differential			
Retained earnings / losses			
Result		(999 237)	1 050 037
Investment subsidies		377 500	267 220
Regulated depreciations			
Regulated provisions			
Internal check shares			
		12 681 325	13 570 282
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		8 436	11 179
Provisions for charges		553 884	490 719
Provisions for deferred tax (liability)			
		562 320	501 898
FINANCIAL DEBTS			
Convertible bond loans			
Other bond loans			
Debts / loans granted by credit institutions		5 298 357	5 272 542
Financial debts relating to leasings			
Cash credit		1 342 120	5 237
Loans on leasings			
Other loans and similar debts		6 000 000	8 000 000
Other financial loans and debts			
Investments liabilities			
Advances and deposits collected on orders in progress			
OPERATING DEBTS			
Accounts payable and related payables		4 385 103	5 286 813
Tax payables			
Tax payable, payroll and debts to social institutions			
Debts - Staff (IFRS :NC)		349 961	306 633
Social debts - Organizations		482 902	478 003
Taxes		60 568	87 559
Tax revenue - Liabilities			2 914
OTHER DEBTS			
Debts on fixed assets and related accounts		468 975	711 680
Current accounts - Liability			
Other liabilities		319 024	552 343
REGULARIZATIONS ACCOUNTS			
Deferred income			
		18 707 010	20 703 724
Translation difference (liability)		6 215	
Rounding difference (liability)		(2)	4
		31 956 868	34 775 908

P&L



Company : AGRI
 Currency : EUR

Period : 31/12/2023
 Standard : French GAAP

Net income control Net income from income statement (999 237) Net income from balance sheet (999 237)

Headings	31/12/2023	31/12/2022
Sales of goods	2 142 903	1 629 781
Sales of production goods	31 096 311	43 692 730
Sales of production services	10 005	9 279
Other operating income	663 493	966 581
NET SALES	33 912 712	46 298 371
Stored production	(1 048 643)	533 317
Capitalized production		
Operating subsidies		16 015
Depreciations reversals		
Reserve reversals		
Reversals of provisions for pensions		
Reversal of operating provisions	25 012	139 382
Write-backs / depreciation & provisions - Cost of goods sold		
Write-backs / depreciation & provisions - SG&A	34 227	54 890
Expense transfer	52 849	82 191
Other operating income		
Other income	94	(10 196)
OPERATING REVENUES	32 976 251	47 113 970
Purchase of goods (including customs duties)	1 912 126	2 335 764
Changes in inventory (goods)	145 582	(185 099)
Purchase of raw materials and other supplies (including customs duties)	20 378 969	31 128 250
Changes in inventory (raw materials and supplies)	1 706 193	2 232 818
Purchases of studies and services	173 447	148 711
Equipment purchases, equipment and work		
Non stored purchases of materials and supplies	819 249	1 026 267
Subcontracting	336 424	293 170
Other purchases and external expenses		
Leasing fee		
Furniture leasing fee		52 438
Real estate leasing fee		
Renting	115 220	102 028
Maintenance and repairs	308 309	322 654
Insurance premiums	188 551	201 900
Studies, documentation, seminars	4 349	2 927
External personnel	80 883	190 132
Remuneration of temporary employee and fees	248 421	386 407
Advertising, publications, public relations	104 102	82 111
Transport of goods and collective personnel transport	657 952	1 168 454
Business travel, missions and receptions	100 743	90 037
Postal and telecommunication costs	28 548	25 243
Banking and similar services	16 603	17 637
Contributions	61 337	25 985
Taxes and related payments	269 216	298 181
Wages and salaries	3 558 771	3 563 300
Social security contributions	1 612 390	1 536 003
OPERATING ALLOWANCES		
Fixed assets : depreciation	728 103	711 784
Fixed assets : provision		
Allocations to the amortization of accrued operating charges		
Current assets : provision	33 725	2 231
Provisions for pension commitments		
For contingencie provision	89 854	5 799
Other expenses	12 528	59 843
OPERATING EXPENSES	33 691 595	45 824 975
OPERATING INCOME	(715 344)	1 288 995
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	6 179	
Financial charges transfer		
Profits on exchange rates	38 757	58 582
Net gains on sales of investment securities		
Translation differential		
Round-off differential		
FINANCIAL REVENUES	44 936	58 582
Financial allowances for depreciations and provisions	1 760	6 179
Interest and assimilated expenses	279 294	117 094
Interest on current accounts		
Bank & financial operations interest	143 916	39 152
Discounts granted to customers	32 677	74 806
Loss on exchange rates	33 281	93 749
Net loss on sales of investment securities		
Translation differential		
Round-off differential	1	(1)
FINANCIAL EXPENSES	490 929	330 979
FINANCIAL INCOME	(445 993)	(272 397)
PRE-TAX PROFIT/LOSS ON ORDINARY ACTIVITIES	(1 161 337)	1 016 598

P&L



Company
Currency :

AGRI
EUR

Period :
Standard

31/12/2023
French GAAP

Headings	31/12/2023	31/12/2022
Extraordinary operating gains	68 796	70 469
Profit prior to acquisition		
Profit on tax postponement		
Intangible assets sales		
Tangible assets sales	100 000	150 000
Consolidated shares sales		
Other financial assets sales		
Subsidies quotas	9 952	9 948
Other extraordinary operating gain		
Depreciations reversals		
Reserve reversals		
Expense transfer		
EXCEPTIONAL REVENUES	178 748	230 417
Extraordinary operating expenses	1 708	2 200
Loss prior to acquisition		
Loss on "under-consolidation" reversals		
Accounting value of sold assets	19 189	34 038
Extraordinary capital expenses		
Extraordinary depreciation expense and provisions		
Regulated provisions		
Extraordinary depreciation on tax		
EXCEPTIONAL EXPENSES	20 897	36 238
EXCEPTIONAL INCOME	157 851	194 179
Good will : depreciation		
Employee profit sharing		
Income tax	(4 249)	160 740
Tax on capital gain		
Deffered tax on profits		
Deffered tax on distributions		
TOTAL PROFITS	33 199 935	47 402 969
TOTAL EXPENSES	34 199 172	46 352 932
Profit or loss	(999 237)	1 050 037

Cash flow statement

Compagny : AGRI

Currency : EUR



French GAAP

Period : 31/12/2023

Headings	31/12/2023
Net consolidated profit/loss	-999 237
<u>Elimination of charges and income that do not affect cash flow</u>	
Depreciation and provision allocations	853 442
Reversals of depreciation and provisions	-65 417
Grants transferred to the income statement	-9 952
Proceeds from the sale of assets	-100 000
Net book value of assets sold	19 188
Net cash flow of the integrated companies	-301 976
Dividends received from associates	
Changes in working capital related to operations (2)	2 976 424
Net operating cash flow	2 674 448
<u>Cash flow movements related to investment transactions</u>	
Acquisition of fixed assets	-2 755 940
Sales of fixed assets net of taxes	100 269
Impact scope variations (3)	
Net cash flow related to investment transactions	-2 655 671
<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	
Investment grant	120 231
Increases or decreases in share capital	
Proceeds from long-term borrowings	769 138
Repayments of borrowings	-2 743 323
Net cash flow movements related to financing transactions	-1 853 954
Effects of exchange rate changes	
Changes in cash (A)	-1 835 177
Cash at beginning of period (B)	787 900
Cash at end of period (C)	-1 047 277
Difference (A - (C - B)	

Changes in equity

Company : AGRI
 Currency : EUR

Input mode : Debit - Credit +



Period : 31/12/2023
 Standard : French GAAP

	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	6 203 019		1 050 037								7 253 056
Consolidated reserve											
Translation differential											
Retained earnings / losses											
Net income or loss	1 050 037		(1 050 037)			(999 237)					(999 237)
Shareholder's Equity - Group	13 303 062					(999 237)					12 303 825
Total Net Equity	13 303 062					(999 237)					12 303 825

Table 2	Opening	Flow Report: Table 1	Evaluation change	Exchange rate changes	Other changes	Perimeter variation	Interests rate change	Flows not displayed		Difference	Closing balance
	AN	-	EV	VC	AV	VP	CI	-			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	6 203 019	1 050 037									7 253 056
Consolidated reserve											
Translation differential											
Retained earnings / losses											
Net income or loss	1 050 037	(2 049 274)									(999 237)
Shareholder's Equity - Group	13 303 062	(999 237)									12 303 825
Total Net Equity	13 303 062	(999 237)									12 303 825