



FINANCIAL STATEMENTS

SARL RESSOREST

THE YEAR ENDED 31/12/2015

SUMMARY

I.	PRELIMINARY NOTES.....	4
A.	Company identification	5
B.	The Landmarks of the Exercise.....	5
II.	BALANCE SHEET AND THE INCOME STATEMENT	6
A.	Balance Sheet Assets	7
B.	Balance Sheet Liabilities	8
C.	Income statement	9
III.	NOTES TO THE FINANCIAL STATEMENTS	10
A.	The Accounting Policies.....	11
B.	Balance Sheet and Income Statement Information	13
1.	Fixed assets.....	13
2.	Depreciation and Amortization	14
3.	Financial fixed assets	14
4.	Provisions	15
5.	Receivables	16
6.	Payables.....	17
7.	Items coming under several balance sheet headings	18
8.	Detail accrued liability	18
9.	Accrued charges	18
10.	Prepaid expenses and deferred income.....	19
11.	Composition of share capital.....	19
12.	Variation in the equity capital	20
13.	Extraordinary income and expenses	20
14.	Allocation of income tax.....	20
C.	Financial Commitments & Other Information	21
1.	Cash Flow.....	21
2.	French Intermediate Income statement balances	22
3.	Finance lease commitments.....	23
4.	Off Balance Sheet commitments.....	23

5.	Deferred and long-term tax position.....	24
6.	Payments for the Managers	24
7.	Average staff	24
8.	List of the subsidiaries	25
9.	Identity of the parent company consolidating the accounts	25
IV.	BREAKDOWN OF ACCOUNTS.....	26
A.	Detail assets account.....	27
B.	Detail liabilities account	29
C.	Detail accrued assets account	30
D.	Detail revenue expenditure.....	31

I. PRELIMINARY NOTES

A. Company identification

SARL RESSOREST

Note of the financial statements:

In the balance sheet of the year ended 31/12/2015 , the total is of: 1 001 998 Euros.

In the income statement, the profit is of: 69 351 Euros.

The financial year covered a period of 12 months from 01/01/2015 to 31/12/2015.

The notes below form an integral part of the company accounts.

These financial statements have been prepared 15/02/2016 by the Company's management.

B. The Landmarks of the Exercise

N/A

II. BALANCE SHEET AND THE INCOME STATEMENT

A. Balance Sheet Assets

Descriptions	Gross Amount	Accumulated dep.	31/12/2015	31/12/2014
Uncalled subscribed capital				
INTANGIBLE ASSETS				
Initial investment cost				
Research and development expenses				
Concessions, patents and similar rights	1 996	1 996		
Goodwill	24 392	24 392		
Other intangible assets				
Advances and deposits on intangible assets				
TANGIBLE ASSETS				
Land	52 741		52 741	52 741
Buildings	1 103 233	1 099 783	3 449	4 696
Industrial fixtures, equipment and tooling	691 423	664 554	26 869	34 720
Other tangible assets	55 642	50 395	5 247	11 111
In-progress fixed assets				
Advances and deposits				
FINANCIAL ASSETS				
Consolidated shares				
Investments				
Receivables related to investments				
Capitalized securities	1 073		1 073	1 073
Loans				
Other financial assets				
FIXED ASSETS	1 930 499	1 841 121	89 379	104 342
INVENTORIES AND UNDERGOING				
Raw materials and supplies	71 310	22 923	48 387	44 300
Products undergoing processing				
Services undergoing processing				
Semi-finished and finished goods	63 785	20 908	42 877	69 054
Goods held for resale				
Advances and deposits paid to suppliers				132
RECEIVABLES				
Accounts receivable and related accounts	200 043	712	199 332	239 770
Other receivables	589 298		589 298	514 121
Unpaid subscribed and called-up capital				
MISCELLANEOUS				
Investment securities (which treasury shares)				
Quick assets	31 820		31 820	51 401
REGULARIZATION ACCOUNTS				
Prepaid expenses	906		906	6 592
CURRENT ASSETS	957 162	44 543	912 620	925 369
Exp. amort. over more than one financ. year				
Premium on bond redemption				
Translation differential				
GRAND TOTAL	2 887 662	1 885 663	1 001 998	1 029 711

B. Balance Sheet Liabilities

Descriptions	2015	2014
Share capital (incl. paid-up capital : 250 000)	250 000	250 000
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Legal reserve	25 000	25 000
Statutory or contractual reserves		
Regulated reserves (incl. res. for prov. for price fluctuations:)		
Other reserves	427 040	350 929
Retained earnings / losses		
NET INCOME OR LOSS	69 351	76 111
Investment subsidies		
Regulated provisions	4 766	27 182
SHAREHOLDER'S EQUITY	776 157	729 222
Yield from issuance of non voting shares		
Conditional advances		
OTHER STOCKHOLDER'S EQUITY		
Reserves for contingencies		13 000
Provisions for liabilities and charges	44 643	69 500
RESERVES FOR CONTINGENCY / LIABILITY & CHARGES	44 643	82 500
FINANCIAL DEBTS		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions		
Other financial loans and debts (incl :)		
Advances and deposits collected on orders in progress		
OPERATING DEBTS		
Accounts payable and related payables	82 495	99 193
Tax payable, payroll and debts to social institutions	98 019	118 781
OTHER DEBTS		
Debts on fixed assets and related accounts		
Other liabilities	685	16
REGULARIZATIONS ACCOUNTS		
Deferred income		
LIABILITIES	181 198	217 989
Translation differential		
GRAND TOTAL	1 001 998	1 029 711

C. Income statement

Descriptions	France	YTD 2015 Export	Total	LYTD 2014
Sales of goods	1 882	180	2 062	2 456
Sales of production goods	997 017	9 318	1 006 335	1 081 006
Sales of production services	21 031	484	21 515	18 722
NET TURNOVER	1 019 930	9 981	1 029 912	1 102 184
Stored production			-5 269	4 403
Capitalized production				
Operating subsidies				
Depreciations and reserve reversals, expense transfer			37 927	6 791
Other operating income			57	5 562
OPERATING INCOME			1 062 626	1 118 940
Purchase of goods (including customs duties)				
Changes in inventory (goods)				
Purchase of raw materials and other supplies (including customs duties)			124 083	147 459
Changes in inventory (raw materials and supplies)			-27 010	16 412
Other purchases and external expenses			398 923	394 880
Taxes and related payments			44 065	44 095
Wages and salaries			268 168	266 000
Social security contributions			129 391	108 129
OPERATING ALLOWANCES:				
Fixed assets : depreciation			25 252	44 869
Fixed assets : provision				
Current assets : provision			43 991	
For contingencies provision				4 500
Other expenses			5	3
OPERATING EXPENSES			1 006 867	1 026 346
OPERATING RESULT			55 760	92 593
JOINT VENTURE				
Attributed income or transferred loss				
Loss assumed or transferred income				
FINANCIAL INCOME			1 835	14 517
Financial income from investments				
Income from other invest. securities and from receivables related to f.assets				
Other interest and related income			1 835	14 517
Reserve reversals, expense transfer				
Profits on exchange rates				
Net gains on sales of investment securities				
FINANCIAL EXPENSES			7	
Financial allowances for depreciations and provisions				
Interest and assimilated expenses			7	
Loss on exchange rates				
Net loss on sales of investment securities				
FINANCIAL RESULT			1 828	14 517
ORDINARY RESULT BEFORE TAX			57 588	107 110
EXTRAORDINARY INCOME			23 954	19 125
Extraordinary operating gains				1 424
Extraordinary capital gains			1 500	
Depreciations and reserve reversals, expense transfer			22 454	17 701
EXTRAORDINARY EXPENSES			38	1 105
Extraordinary operating expenses				
Extraordinary capital expenses				
Extraordinary depreciation expense and provisions			38	1 105
EXTRAORDINARY RESULT			23 916	18 020
Employee profit sharing				10 572
Income tax			12 153	38 448
TOTAL INCOME			1 088 416	1 152 581
TOTAL EXPENSES			1 019 065	1 076 471
PROFIT OR LOSS			69 351	76 111

III. NOTES TO THE FINANCIAL STATEMENTS

A. The Accounting Policies

Generally accepted accounting principles were applied in compliance with the of conservatism principle, in accordance with the following basic assumptions:

- going concern,
- consistency of accounting methods,
- accrual basis,

in accordance with the generally accepted principles for drawing up and presenting annual financial statements (ANC 2014-03).

The basic method used to value items recorded in the accounting books is the historical cost method. The company SINTEX France has the financial support of the Indian group SINTEX.

The main accounting policies are as follows

❖ INTANGIBLE ASSETS

Depreciation is calculated according to the straight-line method based on the expected lifetime.

- Goodwill 5 years.
- Software ERP(ADONIX) 6 years 2/3
- Other software 1 to 3 years

❖ TANGIBLE ASSETS

The tangible fixed assets are valued at their cost of acquisition or original cost price, disregarding any financial costs.

Depreciation is calculated according to the straight-line method based on the expected lifetime.

- Buildings 15 to 20 years
- Technical installations, materials, equipment 4 to 10 years
- General installations and improvements 5 to 10 years
- Transportation equipment 4 to 5 years
- Office and information technology equipment 3 to 10 years
- Furniture 4 to 10 years

❖ EQUITY INTERESTS AND OTHER SECURITIES

The heading "Long-term equity interests" corresponds to the cost of acquisition of the interests in non consolidated companies. A provision for depreciation is recognized when the share of the shareholders' equity held in the companies concerned falls below the cost of acquisition.

❖ INVENTORIES

Inventories of raw materials, supplies and merchandise are valued on the basis of the last purchase price known; this method is comparable to the "first in, first out" method, taking inventory turnover into account.

Intermediary and finished goods, as well as work-in-progress, are valued at production cost.

Equipment is valued at its cost of acquisition within the limit of the price that can be billed to the client.

A provision for depreciation is recognized when the probable realization value is lower than the carrying value.

❖ ACCOUNTS RECEIVABLE

Accounts receivable are valued at their nominal value. A provision for depreciation is recognized on the pre-tax amount of accounts receivable according to the estimated risk of non-recoverability.

❖ REGULATED PROVISIONS

The regulated provisions shown on the balance sheet are broken down in the statement of provisions.

❖ PENSION LIABILITIES

The pension commitments have been calculated according to the projected benefit valuation method taking into account staff turnover and mortality rates. Employees on fixed-term contracts and temporary employees have been excluded from the calculation of the estimate.

These commitments are discounted at the 2% rate , the retirement age was set as 65 and the inflation rate to 1%

❖ OTHER ITEMS

EXPENSE TRANSFER

This item comprises essentially the transfers of operating expenses representative of paid leave

TAX CREDIT ON LABOR COSTS

The 3rd rectified finance law 2012 France introduced a tax credit on labor costs. Financial authorities indicated the method of accounting. On December the 31st 2015 a profit of K€ 10 was accounting within social security contributions of the company RESSOREST.

This tax credit has allowed financing for investments.

B. Balance Sheet and Income Statement Information

1. Fixed assets

Descriptions	Opening Balance 31/12/2014	Acquisitions	Transfers	Disposals	Closing balance 31/12/2015
Start up costs, Research & Dev.					
Other intangible asset headings	26 388				26 388
Total 1 Tangible Assets	26 388	0	0	0	26 388
Land	52 741				52 741
Improvements to land owned	1 052 077				1 052 077
Leasehold improvements					
Plant Improvements to fixtures and fittings	51 155				51 155
Improvements to fixtures and fittings ...					
Plant, machinery and equipment	682 750	10 289		1 616	691 423
Transportation equipment	35 769				35 769
Office and computer equipment, and furniture	19 873				19 873
Returnable packaging and misc					
Total 2 Intangible Assets	1 894 365	10 289	0	1 616	1 903 038
Tangible assets in progress (1)					
Total 3 Tangible in progress	0	0	0	0	0
Advances and downpayments					
TOTAL	1 920 753	10 289	0	1 616	1 929 426

2. Depreciation and Amortization

Descriptions	Opening balance 31/12/2014	Depr. charges	Depr. Written back	Closing balance 31/12/2015
Start up costs				
Other Intangible Assets	26 388			26 388
Total 1	26 388	0	0	26 388
Land				
Improvements to land owned	1 098 536	1 247		1 099 783
Improvements to fixtures and fittings				
Plant, machinery and equipment	648 029	18 140	1 616	664 554
Transportation equipment	26 807	4 296		31 103
Office and computer equipment and furniture	17 724	1 568		19 292
Returnable packaging and misc.				
Total 2	1 791 096	25 251	1 616	1 814 732
TOTAL	1 817 484	25 251	1 616	1 841 120

3. Financial fixed assets

Descriptions	Gross value 31/12/2014	Acquisitions and Transfer	Disposals and Transfer	Gross Value 31/12/2015	Provision	Net Book Value 31/12/2015
Other equity securities						
Other long-term investment securities	1 073			1 073		1 073
Loans and other financial fixed assets						
TOTAL	1 073	0	0	1 073	0	1 073

4. Provisions

❖ Regulated provisions

Descriptions	Opening balance 31/12/2014	Prov. charges	Written back	Closing balance 31/12/2015
Excess tax depreciation	13 573	38	8 845	4 766
Other regulated provisions	13 609		13 609	
TOTAL	27 182	38	22 454	4 766

❖ Contingency and loss provisions

Descriptions	Opening balance 31/12/2014	Prov. charges	Written back	Closing balance 31/12/2015
Provisions for disputes				
Provisions for foreign exchange losses				
Provisions for pensions and similar obligations	69 500		24 857	44 643
Provisions for taxation				
Other contingency and loss provisions	13 000		13 000	
TOTAL	82 500		37 857	44 643

❖ Impairment provisions

Descriptions	Opening balance 31/12/2014	Prov. charges	Written back	Closing balance 31/12/2015
Provisions for loss in value of intang. assets				
Provisions for loss in value of tang. assets				
Provisions for loss in value of shareholdings				
Prov. of inventories and work-in-progress		43 831		43 831
Provisions for bad debts	582	160	31	712
Other impairment provisions				
TOTAL	582	43 991	31	44 543

5. Receivables

Descriptions	Gross Amount	Up to 1 year	More than 1 year
Receivable from controlled entities			
Loans			
Other financial fixed assets			
FIXED ASSETS:	0	0	0
Accounts receivables	199 332	199 332	
Doubtful or contested receivables	712		712
Personnel and related accounts	305	305	
Social security and other social bodies			
French State & other public authorities: Taxes	38 993	38 993	
Receivable from Group & associated companies	550 000	550 000	
Sundry receivables			
Prepaid expenses	906	906	
CURRENT ASSETS:	790 248	789 536	712
TOTAL	790 248	789 536	712
Amount of loans granted in current period			
Amount of repayments received in current period			
Loans and advances granted to shareholders			

6. Payables

Descriptions	Gross Amount	Up to 1 year	1 - 5 years	More than 5 years
Other bond Loans :				
Short-term borrowings and debt				
Long-term borrowings and debt				
Sundry loans and financial liabilities				
Accounts payable and related accounts	82 495	82 495		
Personnel and related accounts	35 982	35 982		
Social Security and other social bodies	48 737	48 737		
French State and other				
French State: income tax				
French State: VAT	13 299	13 299		
Guaranteed bonds				
Other taxes				
Payable on fixed assets and related accounts				
Payable to Group and associated companies				
Other debt	685	685		
Payable on borrowed securities				
Prepaid income				
TOTAL	181 198	181 198		
Loans taken out in the period				
Loans repaid in the period				

7. Items coming under several balance sheet headings

Descriptions	Related companies	Equity interests	Receivables, payables & commercial paper
FIXED ASSETS			
Consolidated shares			
CURRENT ASSETS			
Accounts receivable and related accounts	30 807		4 224
Other receivables	550 000		
DEBT			
Accounts payable and related accounts	43 246		
Other liabilities			

8. Detail accrued liability

Rubriques	31/12/2015	31/12/2014
PRODUITS A RECEVOIR	6 100	
AUTRES CREANCES	6 100	
448700 - Etat produit a recevoir	6 100	
TOTAL	6 100	

9. Accrued charges

Descriptions	31/12/2015	31/12/2014
CHARGES A PAYER	72 731	89 944
DETTES FOURNISSEURS CPTES RATTACH	15 417	17 841
408000 - Fourn. Fact non parv.	15 417	17 841
DETTES FISCALES ET SOCIALES	57 314	72 103
428200 - Dette prov. Conges a payer	35 738	33 927
428400 - Prov. Participations		10 572
428600 - Aut. Charges Pers.a payer	244	238
438200 - Prov.Charges s/Conges payes	17 909	16 461

Descriptions	31/12/2015	31/12/2014
438600 - Autres Organisme soc.a payer	3 423	10 905
TOTAL	72 731	89 944

10. Prepaid expenses and deferred income

Descriptions	31/12/2015	31/12/2014
CHARGES CONSTATEES D'AVANCE	906	6 592
CHARGES/PRODUITS D'EXPLOITATION	906	6 592
486000 - Charges constatees d'avance	906	6 592
TOTAL	906	6 592

11. Composition of share capital

Class of shares	Number of shares			Per value
	As of year-end	Creating during the period	Redeemed during the period	
Ordinary shares	5660			44.16961
TOTAL	5 660,00	0,00	0,00	

12. Variation in the equity capital

The opening situation of the fiscal year :		Balance
Shareholder's equity before the distribution of the previous results		729 222
Distribution of the previous results		
Shareholder's equity after the distribution of the previous results		729 222
Variation in the fiscal year:	Less	Add
Other variations	22 416	69 351
The closing situation of the fiscal year :		Balance
shareholders' equity before dividends		776 157

13. Extraordinary income and expenses

Descriptions	Amount
DESCRIPTIONS OF EXPENSES	
Reserve of Fiscal Dep	38
TOTAL :	38
DESCRIPTIONS OF INCOME	
Sales of fixed assets	1500
Write off Reserve of Fiscal Dep	8845
Write off –reserve of Investment	13609
TOTAL :	23 954

14. Allocation of income tax

Descriptions	Income (loss) before tax	Tax payable	Net income (loss) after tax
Current Income	57 588	4 182	53 406
Extraordinary short-term income (loss)	23 916	7 971	15 945
Employee profit sharing		0	0
NET BOOK INCOME	81 504	12 153	69 351
Income Tax rate	33,33		

C. Financial Commitments & Other Information

1. Cash Flow

	31/12/2015	31/12/2014
Net total income of consolidated companies	69 351	76 111
Elimination of non-cash and non-operating charges and income:	0	0
	0	0
Depreciation and provisions	-35 021	26 014
Capital gains or losses on disposals	-1 500	0
Cash flow	32 830	102 125
Change in operating working capital requirement	-6 597	-23 666
Net cash flow generated by operating activities	26 233	78 459
Acquisition of fixed assets	-10 289	-7 067
Sales of fixed assets	1 500	0
Net cash flow generated by (allocated to) investment activities	-8 789	-7 067
Dividends paid by the parent company	0	-56 080
Increase of capital	0	0
Loan issues	0	0
Current account	-39 397	-10 531
Loan repayments	0	-56 478
Change in other financial debts	0	0
Net cash flow generated by (allocated to) financing activities	-39 297	-123 089
Impact of changes in foreign exchange rates	0	0
Change in cash position	-21 853	-51 697
Opening cash position	53 673	105 372
Variation perimeter	0	0
Closing cash position	31 820	53 673

2. French Intermediate Income statement balances

Description	31/12/2015	%	31/12/2014	%
Sales of goods	2 062	100	2 456	100
- Purchase cost of the sold goods				
COMMERCIAL MARGIN	2 062	100	2 456	100
Sold production	1 027 850	100,31	1 099 728	99,38
+ Stored production				
- Decrease in Finished products invent.	5 269	0,51	-4 403	-0,4
+ Capitalized production				
NET SOLD PRODUCTION	1 022 581	99,8	1 104 131	99,78
OPERATING INCOME	1 024 643	100	1 106 587	100
- Purchase cost of the sold goods				
- Consumables for the financial year originating from third-parties	495 995	48,41	558 751	50,49
VALUE ADDED	528 647	51,59	547 836	49,51
+ Operating subsidies				
- Taxes and related payments	44 065	4,3	44 095	3,98
- Personnel charges	397 558	38,8	374 128	33,81
GROSS OPERATING INCOME	87 024	8,49	129 612	11,71
+ Write-backs, expense transfers	37 927	3,7	6 791	0,61
+ Other operating income	57	0,01	5 562	0,5
- Depreciation and amortiz. expenses	69 243	6,76	49 369	4,46
- Other expenses	5		3	
OPERATING PROFIT (LOSS)	55 760	5,44	92 593	8,37
+ Share of profit/loss on joint-ventures				
+ Financial revenues	1 835	0,18	14 517	1,31
- Share of profit/loss on joint-ventures				
- Financial charges	7			
CURRENT INCOME BEFORE TAXES	57 588	5,62	107 110	9,68
Exceptional revenues	23 954	2,34	19 125	1,73
- Extraordinary expenses	38		1 105	0,1
EXTRAORDINARY PROFIT (LOSS)	23 916	2,33	18 020	1,63
- Taxes due on the income			10 572	0,96
- Income tax	12 153	1,19	38 448	3,47
PROFIT AND LOSS	69 351	6,77	76 111	6,88
Revenues from sales of fixed assets	1 500	0,15		
- Net book value of sold fixed assets				
CAPITAL GAINS OR LOSSES FROM TRANSFERS	1 500	0,15		

3. Finance lease commitments

Descriptions	Land	Buildings	Machinery & equipment	Other fixed Assets	Total
HISTORICAL COST					
DEPRECIATION					
Cumulative amount for prior years					
Current					
TOTAL		0	0		
NET VALUE		0	0		
LEASE PAYMENTS MADE					
Cumulative amount for prior years					
Current					
TOTAL		0	0		
LEASE PAYMENTS DUE					
Less than 1 year					
More than 1 yr. & less than 5 yrs.					
TOTAL		0	0		
RESIDUAL VALUE		0	0		
Amount expensed currently					

4. Off Balance Sheet commitments

Descriptions	Off balance amount
Unmatured discounted bills	
Other commitments :	
Retirement commitments	
Pledge	
TOTAL	0

5. Deferred and long-term tax position

Descriptions	Amount
TAX PAYABLE ON :	
- Regulated provisions :	44643
Provisions for pension	
- :	
TOTAL INCREASE IN TAX LIABILITIES	44 643
PREPAID TAX WITH RESPECT TO :	
- Provisionally non-deductible expenses (to be deducted in the next accounting period) :	
- To be deducted in future accounting periods :	
Organic	
TOTAL DECREASE IN TAX LIABILITIES	44 643
NET DEFERRED TAX POSITION	0

TAX PAYABLE ON :	
- :	
- :	
TAX CREDIT TO BE ALLOCATED TOR :	
- :	
- :	
NET LONG-TERM TAX POSITION	

6. Payments for the Managers

The payment for directions is not supplied because it would indirectly give an individual payment.

7. Average staff

Staff 2015	Average number of Staff at the arrangement	Average number of Staff at the arrangement
Managers	1	
Technicians	1	
Employees	1	
Workers	4	1
TOTAL	7	1

8. List of the subsidiaries

Company name - Address	Capital Amount	% Share in capital.	Gross Value shares NBV Shares		Turnover Net Income

9. Identity of the parent company consolidating the accounts

Company name	Form	Capital Amount	% share in capital
SINTEX FRANCE – GENAS 69	SAS	27 039 870	100%
SINTEX INDUSTRIES LIMITED – KALOL - INDE	LIMITED		100 %

IV.BREAKDOWN OF ACCOUNTS

A. Detail assets account

Descriptions	31/12/2015	31/12/2014
IMMOBILISATIONS INCORPORELLES		
CONCESSIONS, BREVETS, AUT DROITS		
205000 - Logiciels	1 996	1 996
280500 - Amort. concessions, brevets...	-1 996	-1 996
FONDS COMMERCIAL		
207000 - Fonds commercial amortissable	24 392	24 392
280700 - Amort. fonds commerce	-24 392	-24 392
IMMOBILISATIONS CORPORELLES	88 306	103 269
TERRAINS	52 741	52 741
211000 - Terrains	52 741	52 741
CONSTRUCTIONS	3 449	4 696
213100 - Constructions batiments	1 052 077	1 052 077
213500 - Instal./agencemt. construct.	51 155	51 155
281300 - Amort. des constructions	-1 052 077	-1 052 077
281350 - Amort.agenct constructions	-47 706	-46 459
INSTALLATIONS,MATERIEL,OUTILLAGE	26 869	34 720
215000 - Matériel et outillages	691 423	682 750
281500 - Amort. matériels & outillages	-664 554	-648 029
AUTRES IMMOBILISAT. CORPORELLES	5 247	11 111
218200 - Matériel de transport	35 769	35 769
218300 - Mat. de bureau et informatique	19 873	19 873
281820 - Amort. matériel de Transport	-31 103	-26 807
281830 - Amort. mat. bureau et info.	-19 292	-17 724
IMMOBILISATIONS FINANCIERES	1 073	1 073
AUTRES TITRES IMMOBILISES	1 073	1 073
271000 - Autres titres immobilisées	1 073	1 073
STOCKS	91 264	113 354
MATIERES PREMIERES APPROVISIONNTS	48 387	44 300
310000 - Stocks matieres premieres	71 310	44 300
391000 - Prov. Dep. Stocks MP et compo	-22 923	
PRODUITS INTERM. ET FINIS	42 877	69 054
355000 - Stocks Produits finis	63 785	69 054
395500 - Prov. Dep.Stocks prod. Finis	-20 908	
AVANCES ET ACOMPTES /COMMANDES		132
AVANCES ET ACOMPTES FOURNISSEURS		132
409100 - Fourn. - Acomptes Verses - HG		132
CLIENTS ET DIVERS	199 332	239 770

Descriptions	31/12/2015	31/12/2014
CLIENTS ET COMPTES RATTACHES	195 108	237 455
411000 - Clients pieces	164 301	211 276
411010 - Clients groupe pieces	30 807	26 179
CLIENTS-PRODUITS NON FACTURES	4 936	2 897
413000 - Clients - Effets a recevoir	4 224	2 453
416000 - Clients douteux	712	582
419000 - Clients HG avis de deb. pieces		-139
DEPRECIATIONS CLIENTS	-712	-582
491000 - Prov. dep. Comptes clients	-712	-582
AUTRES CREANCES	589 298	514 121
PERSONNEL	305	305
425000 - Personnel - Avances & acomptes	305	305
ETAT ET COLLECTIVITES	38 993	3 112
444000 - Etat - Impot sur les benefices	24 911	
445660 - TVA deduct. s/biens & services	5 374	
445860 - TVA deductible s/Fact a recev.	2 540	3 112
445875 - TVA collectee s/Av a etablr	69	
448700 - Etat produit a recevoir	6 100	
GROUPE ET ASSOCIES	550 000	510 703
455000 - Compte courant	550 000	510 703
TRESORERIE ET DIVERS	31 820	51 401
DISPONIBILITES	31 820	51 401
512030 - Banque Rhone Alpes	150	
512060 - Credit Agricole	23	65
512101 - Societe Generale	4 977	3 356
512102 - Banque Populaire	26 583	47 655
530000 - Caisse Euros	87	326
COMPTES DE REGULARISATION	906	6 592
CHARGES CONSTATEES D'AVANCE	906	6 592
486000 - Charges constatees d'avance	906	6 592
TOTAL	1 001 998	1 029 711

B. Detail liabilities account

Descriptions	31/12/2015	31/12/2014
CAPITAUX PROPRES	776 157	729 222
CAPITAL	250 000	250 000
101000 - Capital social	250 000	250 000
RESERVE LEGALE	25 000	25 000
106100 - Reserve legale	25 000	25 000
AUTRES RESERVES	427 040	350 929
106800 - Autres reserves	427 040	350 929
RESULTAT DE L'EXERCICE	69 351	76 111
2051/DI - RESULTAT DE L'EXERCICE	69 351	76 111
PROVISIONS REGLEMENTEES	4 766	27 182
142400 - PROVISIONS SUR INVESTISSEMENTS		13 609
145000 - Amortissements derogatoires	4 766	13 573
PROVISIONS	44 643	82 500
PROVISIONS POUR RISQUES		13 000
151800 - Provisions pour risques		13 000
PROVISIONS POUR CHARGES	44 643	69 500
153000 - Pensions & obl. similaires	44 643	69 500
FOURNISSEURS	82 495	99 193
FOURNISSEURS ET COMPTES RATTACHES	67 077	81 352
401000 - Fournisseurs	23 831	49 703
401010 - Fournisseurs groupe	43 246	31 649
FOURNISSEURS FACT. NON PARVENUES	15 417	17 841
408000 - Fourn. Fact non parv.	15 417	17 841
DETTE FISCALES ET SOCIALES	98 019	118 781
PERSONNEL ET COMPTES RATTACHES	35 982	44 737
428200 - Dette prov. Conges a payer	35 738	33 927
428400 - Prov. Participations		10 572
428600 - Aut. Charges Pers.a payer	244	238
SECURITE SOC ET ORGANISMES SOCX	48 737	54 694
431000 - SECURITE SOCIALE-CHOMAGE	14 886	14 248
437140 - MUTUELLE NON CADRES	882	428
437310 - RETRAITES CADRES	6 628	6 413
437311 - RETRAITES MAITRISE	5 010	6 239
438200 - Prov.Charges s/Conges payes	17 909	16 461
438600 - Autres Organisme soc.a payer	3 423	10 905
ETAT ET COLLECTIVITES	13 299	19 350
444000 - Etat - Impot sur les benefices		19 337
445710 - TVA collectee	13 299	13

Descriptions	31/12/2015	31/12/2014
AUTRES DETTES	685	16
EMBALLAGES CONSIGNES, RIST A ACC.	685	16
419700 - Clients creditaires divers	685	16
TOTAL	1 001 998	1 029 711

C. Detail accrued assets account

Descriptions	31/12/2015	31/12/2014
CHIFFRES D'AFFAIRES NET	1 029 912	1 102 184
VENTES DE MARCHANDISES - FRANCE	1 882	2 196
707000 - Outillages soumis France	1 614	2 026
707400 - Negoce Matiere Prem.soumis F.	268	170
VENTES DE MARCHANDISES EXPORT	180	260
707002 - Outillages Export	180	260
PRODUCTION VENDUE FRANCE	997 017	1 071 946
701100 - Vente Produit fini soumis Fr.	960 932	1 064 061
701109 - Vente Produit fini suspens.Fr.	36 085	7 885
PRODUCTION VENDUE EXPORT	9 318	9 060
701102 - Vente Produit fini export	1 556	4 127
701103 - Vente Produit fini CEE	7 762	4 933
PRODUCTION SERVICES - FRANCE	21 031	18 348
708500 - Port et Frais fact. Soumis F.	20 790	17 722
708509 - Port et Frais fact. Suspen. F.	52	59
708800 - Aut.Pdt Activ.Annexe Soum. F.	189	568
PRODUCTION SERVICES - EXPORT	484	374
708502 - Port et Frais fact. Export	68	292
708503 - Port et Frais fact. CEE	416	82
AUTRES PRODUITS D'EXPLOITATION	32 715	16 756
PRODUCTION STOCKEE	-5 269	4 403
713300 - Variation stock Pdt finis	-5 269	4 403
REPRISES AMORT DEPREC PROV TRANSF CHARGE	37 927	6 791
781500 - Reprises prov. risques&charges	37 857	5 000
781740 - Reprises prov. dep. creances	31	1 791
791300 - Remb.Indemnites journalieres	39	
AUTRES PRODUITS	57	5 562
758000 - Prods divers gestion courante	57	5 562

Descriptions	31/12/2015	31/12/2014
PRODUITS FINANCIERS	1 835	14 517
AUTRES INTERETS & PROD ASSIMILES	1 835	14 517
763000 - Interets compte courant	1 764	14 491
765000 - Escomptes Obtenus F.	52	
768000 - Autres produits financiers	20	26
PRODUITS EXCEPTIONNELS	23 954	19 125
PRODUITS EXCEPT DE GESTION		1 424
771800 - Pds except. s/ops de gestion		1 424
PRODUITS EXCEPT EN CAPITAL	1 500	
775000 - Pds cession elements cedes	1 500	
REPRISES PROV DEPREC & TRANSF DE CHARGES	22 454	17 701
787250 - Rep. Amort dérogoaires	8 845	17 701
787500 - Rep.prov.risques & chges excep	13 609	
TOTAL	1 088 416	1 152 581

D. Detail revenue expenditure account

Descriptions	31/12/2015	31/12/2014
ACHATS	97 073	163 871
ACHATS MATIERES PREM & APPROVIS.	124 083	147 459
601100 - Achats de matieres premieres	120 460	144 332
602100 - Inserts	2 257	1 368
602600 - Emballages	1 366	1 759
VARIATION STOCK - MAT PREM & APPR	-27 010	16 412
603100 - Variation stocks Mat. 1eres	-27 010	16 412
AUTRES ACHATS ET CHARGES EXTERNES	398 923	394 880
ETUDES ET PRESTATIONS DE SERVICES	139 331	135 431
604100 - Sous traitance moulage	139 331	135 431
MATIERES ET FOURN. NON STOCKEES	37 487	30 733
606110 - Fourniture d'electricite	16 669	15 667
606120 - Fourniture d'eau	192	541
606140 - Combustibles	12 122	6 420
606310 - Prod. d'entretien/consommables	6 167	4 492
606410 - Fournitures bureau	2 336	3 613
SOUS-TRAITANCE GENERALE	1 195	1 195
611000 - Prestations non administrative	1 195	1 195

Descriptions	31/12/2015	31/12/2014
LOCATIONS	2 140	1 971
613510 - Autres location mobiliere	2 140	1 971
ENTRETIEN ET REPARATIONS	17 240	16 351
615200 - Entretien Immeuble	8 094	5 165
615510 - Entretien materiel	4 967	8 484
615520 - Entretien materiel transport	2 137	888
615530 - Entretien materiel bureau	228	228
615610 - Maintenance materiel	1 814	1 586
PRIMES D'ASSURANCES	10 947	13 581
616820 - Assurance materiel transport	1 866	1 696
616830 - Assurance industrielle	9 081	11 885
DIVERS	709	582
628100 - Cotisations	709	582
PERSONNEL EXTERIEUR A ENTREPRISE	150 549	151 153
621100 - Personnel interimaire	40 062	39 798
621400 - Personnel detache	110 487	111 355
REMUNERATIONS INTERM, HONORAIRES	925	6 088
622600 - Honoraires	185	5 707
622700 - Frais actes et contentieux	740	381
PUBLICITE, RELATIONS EXTERIEURES	1 475	3 798
623100 - Annonces et insertions	1 475	2 745
623300 - Salons, expositions		1 053
TRANSPORTS BIENS ET DU PERSONNEL	28 964	25 905
624100 - Transport sur achats prod	3 799	2 667
624200 - Transport sur ventes	25 166	23 238
DEPLACTS, MISSIONS ET RECEPTIONS	425	131
625100 - Frais de déplacements	425	131
FRAIS POSTAUX, TELECOMMUNICATIONS	5 225	5 091
626100 - Affranchissements	1 351	1 215
626200 - Frais de telecommunications	3 875	3 876
SERVICES BANCAIRES ET ASSIMILES	2 310	2 869
627500 - Services bancaires et assimile	2 310	2 869
IMPOTS, TAXES ET VERS. ASSIMILES	44 065	44 095
IMPOTS & TAXES SUR REMUNERATIONS	3 395	3 264
631200 - Taxe d'apprentissage	1 833	1 805
633300 - Formation continue	1 562	1 459
AUTRES IMPOTS ET TAXES	40 670	40 831
635110 - CET (Contrib eco territoriale)	17 260	17 891
635120 - Taxe fonciere	23 235	22 690
635450 - Autres taxes	175	250
CHARGES DE PERSONNEL	397 558	374 128
SALAIRES ET TRAITEMENTS	268 168	266 000
641100 - Salaires	250 129	229 903
641405 - Autres Indemnites non soumises	2 375	2 066

Descriptions	31/12/2015	31/12/2014
641470 - Indemnités départ retraite	13 853	20 288
641610 - Prov.conges payes	1 811	13 743
CHARGES SOCIALES	127 344	117 988
645100 - Cotisations URSSAF	94 850	84 536
645300 - Retraites cadres	13 479	12 971
645310 - Retraites maîtrise	12 999	9 916
645400 - Mutuelle non cadres	1 836	1 400
645610 - Charges s/prov. conges payes	1 454	6 494
647110 - Tickets restaurants	521	969
647200 - Comité d'Entreprise	1 342	1 048
647500 - Médecine du travail	864	655
AUTRES CHARGES DE PERSONNEL	2 047	-9 859
648000 - Autres charges de personnel	11 662	375
649000 - Crédit Impôt Compétitivité Emp	-9 615	-10 234
DOTATIONS D'EXPLOITATION	69 243	49 369
AMORTISSEMENTS IMMOBILISATIONS	25 252	44 869
681120 - Dot. Amort. Immo. corporelles	25 252	44 869
DEPRECIATIONS SUR ACTIF CIRCULANT	43 991	
681730 - Dot. Prov. dep. stocks MP	22 923	
681731 - Dot.Prov.dep.stocks PF	20 908	
681740 - Dot. Prov. depreciat.creances	160	
PROVISIONS		4 500
681500 - Dot. prov. risques & charges		4 500
AUTRES CHARGES	5	3
CHARGES DIV DE GESTION COURANTE	5	3
658000 - Charges diverses gest.courante	5	3
CHARGES FINANCIERES	7	
INTERETS ET CHARGES ASSIMILEES	7	
661600 - Interets bancaires	7	
CHARGES EXCEPTIONNELLES	38	1 105
DOT EXCEPT AUX AMORT DEPREC & PROVISIONS	38	1 105
687250 - Dot. Amort dérogatoires	38	1 105
PARTICIPATION SALAIRES EXPANSION		10 572
PARTICIPATION SALAIRES EXPANSION		10 572
691000 - Participation des salaires		10 572
IMPOTS SUR LES BENEFICES	12 153	38 448
IMPOTS SUR LES BENEFICES	12 153	38 448
695000 - Impôts sur les bénéfices	12 153	38 448
TOTAL	1 019 065	1 076 471