



**FINANCIAL STATEMENTS**

**SARL NP HUNGARIA EURO**

**THE YEAR ENDED 31/12/2014**

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# **I. BALANCE SHEET AND THE INCOME STATEMENT**

**A. Balance Sheet Assets**

Descriptions	Gross Amount	Accumulated dep.	31/12/2014	31/12/2013
Uncalled subscribed capital				
<b>INTANGIBLE ASSETS</b>				
Initial investment cost				
Research and development expenses				
Concessions, patents and similar rights	226 445	224 060	2 385	9881
Goodwill				
Other intangible assets				
Advances and deposits on intangible assets				
<b>TANGIBLE ASSETS</b>				
Land	422 219		422 219	460690
Buildings	5 557 845	2 186 990	3 370 855	3503672
Industrial fixtures, equipment and tooling	7 653 092	5 300 871	2 352 221	1984194
Other tangible assets	559 017	420 379	138 638	159680
In-progress fixed assets	22 811		22 811	86268
Advances and deposits				
<b>FINANCIAL ASSETS</b>				
Consolidated shares				
Investments				
Receivables related to investments				
Capitalized securities				
Loans				
Other financial assets				
<b>FIXED ASSETS</b>	<b>14 441 429</b>	<b>8 132 301</b>	<b>6 309 129</b>	<b>6204385</b>
<b>INVENTORIES AND UNDERGOING</b>				
Raw materials and supplies	1 347 766	75 878	1 271 888	1147271
Products undergoing processing				
Services undergoing processing				
Semi-finished and finished goods	1 180 891	46 807	1 134 085	1001553
Goods held for resale	215 451		215 451	194087
Advances and deposits paid to suppliers	43 557		43 557	13467
<b>RECEIVABLES</b>				
Accounts receivable and related accounts	4 738 452		4 738 452	4722060
Other receivables	2 708 972		2 708 972	2268491
Unpaid subscribed and called-up capital				
<b>MISCELLANEOUS</b>				
Investment securities (w hich treasury shares)				
Quick assets	168 017		168 017	60916
<b>REGULARIZATION ACCOUNTS</b>				
Prepaid expenses	14 011		14 011	5393
<b>CURRENT ASSETS</b>	<b>10 417 118</b>	<b>122 684</b>	<b>10 294 434</b>	<b>9413239</b>
Exp. amort. over more than one financ. year				
Premium on bond redemption				
Translation differential				
<b>GRAND TOTAL</b>	<b>24 858 548</b>	<b>8 254 985</b>	<b>16 603 563</b>	<b>15617624</b>

**B. Balance Sheet Liabilities**

Descriptions	2014	2013
Share capital (incl. paid-up capital : 4 000 000 )	4 000 000	2000000
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Legal reserve	191 835	191835
Statutory or contractual reserves		
Regulated reserves (incl. res. for prov. for price fluctuations: )		
Other reserves		
Retained earnings / losses	5 739 636	6695359
<b>NET INCOME OR LOSS</b>	<b>2 354 409</b>	<b>2244278</b>
Investment subsidies		
Regulated provisions		
<b>SHAREHOLDER'S EQUITY</b>	<b>12 285 880</b>	<b>11131472</b>
Yield from issuance of non voting shares		
Conditional advances		
<b>OTHER STOCKHOLDER'S EQUITY</b>		
Reserves for contingencies		
Provisions for liabilities and charges		
<b>RESERVES FOR CONTINGENCY / LIABILITY &amp; CHARGES</b>		
<b>FINANCIAL DEBTS</b>		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	1 814 708	2138986
Other financial loans and debts (incl : )		
Advances and deposits collected on orders in progress		
<b>OPERATING DEBTS</b>		
Accounts payable and related payables	2 221 588	1987143
Tax payable, payroll and debts to social institutions	281 386	340254
<b>OTHER DEBTS</b>		
Debts on fixed assets and related accounts		
Other liabilities		19769
<b>REGULARIZATIONS ACCOUNTS</b>		
Deferred income		
<b>LIABILITIES</b>	<b>4 317 682</b>	<b>4486152</b>
Translation differential		
<b>GRAND TOTAL</b>	<b>16 603 563</b>	<b>15617624</b>

## C. Income statement

Descriptions	France	YTD 2014 Export	Total	LYTD 2013
Sales of goods	391 028	1 122 056	1 513 084	619301
Sales of production goods	8 597 406	11 205 635	19 803 041	18090781
Sales of production services	22 215	233 568	255 783	278601
<b>NET TURNOVER</b>	<b>9 010 649</b>	<b>12 561 259</b>	<b>21 571 908</b>	<b>18988684</b>
Stored production			155 600	138003
Capitalized production				
Operating subsidies			112 548	108209
Depreciations and reserve reversals, expense transfer			190	5
Other operating income				
<b>OPERATING INCOME</b>			<b>21 840 246</b>	<b>19234900</b>
Purchase of goods (including customs duties)			1 154 070	505276
Changes in inventory (goods)			118 254	
Purchase of raw materials and other supplies (including customs duties)			8 759 615	7566365
Changes in inventory (raw materials and supplies)			-155 333	-108676
Other purchases and external expenses			4 346 907	4206371
Taxes and related payments			342 564	300638
Wages and salaries			2 495 032	2417465
Social security contributions			944 807	833635
OPERATING ALLOWANCES:				
Fixed assets : depreciation			923 301	794867
Fixed assets : provision				
Current assets : provision			143 827	91265
For contingencies provision				
Other expenses			4	23
<b>OPERATING EXPENSES</b>			<b>19 073 049</b>	<b>16607229</b>
<b>OPERATING RESULT</b>			<b>2 767 197</b>	<b>2627672</b>
<b>JOINT VENTURE</b>				
Attributed income or transferred loss				
Loss assumed or transferred income				
<b>FINANCIAL INCOME</b>			<b>186 425</b>	<b>138647</b>
Financial income from investments				
Income from other invest. securities and from receivables related to f.assets			76 642	72442
Other interest and related income				
Reserve reversals, expense transfer				
Profits on exchange rates			109 783	66204
Net gains on sales of investment securities				
<b>FINANCIAL EXPENSES</b>			<b>184 507</b>	<b>182174</b>
Financial allowances for depreciations and provisions				
Interest and assimilated expenses			52 561	53779
Loss on exchange rates			131 946	128395
Net loss on sales of investment securities				
<b>FINANCIAL RESULT</b>			<b>1 918</b>	<b>-43527</b>
<b>ORDINARY RESULT BEFORE TAX</b>			<b>2 769 115</b>	<b>2584144</b>
<b>EXTRAORDINARY INCOME</b>			<b>54 901</b>	<b>7126</b>
Extraordinary operating gains				
Extraordinary capital gains			54 901	7126
Depreciations and reserve reversals, expense transfer				
<b>EXTRAORDINARY EXPENSES</b>			<b>64 022</b>	<b>1200</b>
Extraordinary operating expenses			758	125
Extraordinary capital expenses			63 263	1075
Extraordinary depreciation expense and provisions				
<b>EXTRAORDINARY RESULT</b>			<b>-9 121</b>	<b>5926</b>
Employee profit sharing				
Income tax			405 586	345793
<b>TOTAL INCOME</b>			<b>22 081 572</b>	<b>19380672</b>
<b>TOTAL EXPENSES</b>			<b>19 727 163</b>	<b>17136395</b>
<b>PROFIT OR LOSS</b>			<b>2 354 409</b>	<b>2244278</b>

## **II. NOTES TO THE FINANCIAL STATEMENTS**

## A. Balance Sheet and Income Statement Information

### 1. Fixed assets

Descriptions	Opening Balance 31/12/2013	Acquisitions	Transfers	Disposals	Closing balance 31/12/2014
Start up costs, Research & Dev. Other intangible asset headings	223 644	2 801			226 445
<b>Total 1 Tangible Assets</b>	<b>223 644</b>	<b>2 801</b>	<b>0</b>	<b>0</b>	<b>226 445</b>
Land	460 690			38 471	422 219
Improvements to land owned	3 534 376				3 534 376
Leasehold improvements					
Plant Improvements to fixtures and fittings .....	1 821 040	202 429			2 023 469
Improvements to fixtures and fittings ...					
Plant, machinery and equipment	6 783 771	894 364		25 043	7 653 092
Transportation equipment	297 287	34 952		33 638	298 601
Office and computer equipment, and furniture	240 198	20 218			260 417
Returnable packaging and misc					
<b>Total 2 Intangible Assets</b>	<b>13 137 362</b>	<b>1 151 963</b>	<b>0</b>	<b>97 152</b>	<b>14 192 174</b>
Tangible assets in progress (1)	86 268	22 811	86 268		22 811
<b>Total 3 Tangible in progress</b>	<b>86 268</b>	<b>22 811</b>	<b>86 268</b>	<b>0</b>	<b>22 811</b>
Advances and downpayments					
<b>TOTAL</b>	<b>13 447 274</b>	<b>1 177 575</b>	<b>86 268</b>	<b>97 152</b>	<b>14 441 430</b>



## 2. Depreciation and Amortization

Descriptions	Opening balance 31/12/2013	Depr. charges	Depr. Written back	Closing balance 31/12/2014
Start up costs				
Other Intangible Assets	213 763	10 297		224 060
<b>Total 1</b>	<b>213 763</b>	<b>10 297</b>	<b>0</b>	<b>224 060</b>
Land				
Improvements to land owned	1 851 744	335 247		2 186 990
Improvements to fixtures and fittings				
Plant, machinery and equipment	4 799 577	503 627	2 333	5 300 871
Transportation equipment	181 980	51 951	31 557	202 374
Office and computer equipment and furniture	195 825	22 179		218 004
Returnable packaging and misc.				
<b>Total 2</b>	<b>7 029 126</b>	<b>913 004</b>	<b>33 890</b>	<b>7 908 239</b>
<b>TOTAL</b>	<b>7 242 889</b>	<b>923 301</b>	<b>33 890</b>	<b>8 132 299</b>

## 3. Financial fixed assets

Descriptions	Gross value 31/12/2013	Acquisitions and Transfer	Disposals and Transfer	Gross Value 31/12/2014	Provision	Net Book Value 31/12/2014
Other equity securities						
Other long-term investment securities						
Loans and other financial fixed assets						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 4. Provisions

##### ❖ Regulated provisions

Descriptions	Opening balance 31/12/2013	Prov. charges	Written back	Closing balance 31/12/2014
Excess tax depreciation				
Other regulated provisions				
<b>TOTAL</b>				

##### ❖ Contingency and loss provisions

Descriptions	Opening balance 31/12/2013	Prov. charges	Written back	Closing balance 31/12/2014
Provisions for disputes				
Provisions for foreign exchange losses				
Provisions for pensions and similar obligations				
Provisions for taxation				
Other contingency and loss provisions				
<b>TOTAL</b>				

##### ❖ Impairment provisions

Descriptions	Opening balance 31/12/2013	Prov. charges	Written back	Closing balance 31/12/2014
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	91 265	143 827	112 408	122 684
Provisions for bad debts				
Other impairment provisions				
<b>TOTAL</b>	<b>91 265</b>	<b>143 827</b>	<b>112 408</b>	<b>122 684</b>

## 5. Receivables

Descriptions	Gross Amount	Up to 1 year	More than 1 year
Receivable from controlled entities			
Loans			
Other financial fixed assets			
<b>FIXED ASSETS:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Accounts receivables	4 738 452	4 738 452	
Doubtful or contested receivables			
Personnel and related accounts	11 578	11 578	
Social security and other social bodies			
French State & other public authorities: Taxes	297 394	297 394	
Receivable from Group & associated companies	2 400 000	2 400 000	
Sundry receivables			
Prepaid expenses	14 011	14 011	
<b>CURRENT ASSETS:</b>	<b>7 461 435</b>	<b>7 461 435</b>	<b>0</b>
<b>TOTAL</b>	<b>7 461 436</b>	<b>7 461 436</b>	
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	3 801	3 801		
Long-term borrowings and debt	1 810 907	724 400	1 086 507	
Sundry loans and financial liabilities				
Accounts payable and related accounts	2 221 588	2 221 588		
Personnel and related accounts	137 806	137 806		
Social Security and other social bodies	143 581	143 581		
French State and other				
French State: income tax				
French State: VAT				
Guaranteed bonds				
Other taxes				
Payable on fixed assets and related accounts				
Payable to Group and associated companies				
Other debt				
Payable on borrowed securities				
Prepaid income				
<b>TOTAL</b>	<b>4 317 682</b>	<b>3 231 175</b>	<b>1 086 507</b>	
Loanstaken out in the period	500 000			
Loansrepaid in the period	824 400			

## 7. 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	4000000	2000000		
<b>TOTAL</b>	<b>4 000 000,00</b>	<b>2 000 000,00</b>		

## 8. Variation in the equity capital

<b>The opening situation of the fiscal year :</b>		<b>Balance</b>
Shareholder's equity before the distribution of the previous results		11131472
Distribution of the previous results		1200000
Shareholder's equity after the distribution of the previous results		9931472
<b>Variation in the fiscal year:</b>	<b>Less</b>	<b>Add</b>
Other variations		2354408
<b>The closing situation of the fiscal year :</b>		<b>Balance</b>
shareholders' equity before dividends		12285880

## B. Financial Commitments & Other Information

### 1. Cash Flow

	31/12/2014	31/12/2013
<b>Net total income of consolidated companies</b>	2 354 409	2 244 278
Elimination of non-cash and non-operating charges and income:	0	0
	0	0
Depreciation and provisions	923 300	794 867
Change in deferred taxes	0	0
Capital gains or losses on disposals	8 363	-6 051
Other non-cash charges and income	0	0
<b>Cash flow</b>	<b>3 286 072</b>	<b>3 033 094</b>
Change in operating working capital requirement	-218 285	-1 357 015
<b>Net cash flow generated by operating activities</b>	<b>3 067 787</b>	<b>1 676 079</b>
Acquisition of fixed assets	-1 091 308	-1 481 491
Disposal of fixed assets	0	0
Sales of fixed assets	54 901	7 126
Impact of changes in consolidation scope	0	0
<b>Net cash flow generated by (allocated to) investment activities</b>	<b>-1 036 407</b>	<b>-1 474 365</b>
Dividends paid by the parent company	-1 200 000	-1 000 000
Increase of capital	0	0
Loan issues	500 000	500 000
Current account	-400 000	1 000 000
Loan repayments	-824 400	-749 400
Change in other financial debts	121	-253
<b>Net cash flow generated by (allocated to) financing activities</b>	<b>-1 924 279</b>	<b>-249 653</b>
Impact of changes in foreign exchange rates	0	0
<b>Change in cash position</b>	<b>107 100</b>	<b>-47 939</b>
<b>Opening cash position</b>	<b>60 916</b>	<b>108 855</b>
Variation perimeter	0	0
<b>Closing cash position</b>	<b>168 017</b>	<b>60 916</b>

## 2. French Intermediate Income statement balances

Description	31/12/2014	%	31/12/2013	%
Sales of goods	1 513 084	100		
- Purchase cost of the sold goods	1 272 324	84,09		
<b>COMMERCIAL MARGIN</b>	<b>240 760</b>	<b>15,91</b>		
Sold production	20 058 824	92,32		
+ Stored production				
- Decrease in Finished products invent.	-155 600	-0,72		
+ Capitalized production				
<b>NET SOLD PRODUCTION</b>	<b>20 214 424</b>	<b>93,04</b>		
<b>OPERATING INCOME</b>	<b>21 727 508</b>	<b>100</b>		
- Purchase cost of the sold goods	1 272 324	5,86		
- Consumables for the financial year originating from third-parties	12 951 190	59,61		
<b>VALUE ADDED</b>	<b>7 503 994</b>	<b>34,54</b>		
+ Operating subsidies				
- Taxes and related payments	342 564	1,58		
- Personnel charges	3 439 839	15,83		
<b>GROSS OPERATING INCOME</b>	<b>3 721 592</b>	<b>17,13</b>		
+ Write-backs, expense transfers	112 548	0,52		
+ Other operating income	190			
- Depreciation and amortiz. expenses	1 067 128	4,91		
- Other expenses	4			
<b>OPERATING PROFIT (LOSS)</b>	<b>2 767 197</b>	<b>12,74</b>		
+ Share of profit/loss on joint-ventures				
+ Financial revenues	186 425	0,86		
- Share of profit/loss on joint-ventures				
- Financial charges	184 507	0,85		
<b>CURRENT INCOME BEFORE TAXES</b>	<b>2 769 115</b>	<b>12,74</b>		
Exceptional revenues	54 901	0,25		
- Extraordinary expenses	64 022	0,29		
<b>EXTRAORDINARY PROFIT (LOSS)</b>	<b>-9 121</b>	<b>-0,04</b>		
- Taxes due on the income				
- Income tax	405 586	1,87		
<b>PROFIT AND LOSS</b>	<b>2 354 409</b>	<b>10,84</b>		
Revenues from sales of fixed assets	54 901	0,25		
- Net book value of sold fixed assets	63 263	0,29		
<b>CAPITAL GAINS OR LOSSES FROM TRANSFERS</b>	<b>-8 362</b>	<b>-0,04</b>		

## 3. Average staff

Staff 2014	Average number of Staff at the arrangement	Average number of Staff at the arrangement
Managers	13	
Technicians	31	
Employees	31	
Workers	288	
<b>TOTAL</b>	<b>363</b>	<b>0</b>



### **III. BREAKDOWN OF ACCOUNTS**

## A. Detail assets account

Descriptions	31/12/2014	31/12/2013
<b>IMMOBILISATIONS INCORPORELLES</b>	<b>2 385</b>	<b>9 881</b>
CONCESSIONS, BREVETS, AUT DROITS	2 385	9 881
205000 - Concessions, brevets, licences	226 445	223 644
280500 - Amort. concessions, brevets...	-224 060	-213 763
<b>IMMOBILISATIONS CORPORELLES</b>	<b>6 306 744</b>	<b>6 194 504</b>
TERRAINS	422 219	460 690
211000 - Terrains	422 219	460 690
CONSTRUCTIONS	3 370 855	3 503 672
213100 - Constructions batiments	3 534 376	3 534 376
213500 - Instal./agencemt. construct.	2 023 469	1 821 040
281300 - Amort. des constructions	-1 283 642	-1 115 948
281350 - Amort.agenct constructions	-903 348	-735 796
INSTALLATIONS,MATERIEL,OUTILLAGE	2 352 221	1 984 194
215000 - Materiel et outillages	7 653 092	6 783 771
281500 - Amort. materiels & outillages	-5 300 871	-4 799 577
AUTRES IMMOBILISAT. CORPORELLES	138 638	159 680
218200 - Materiel de transport	298 601	297 287
218300 - Mobilier	260 417	169 836
218400 - Mobilier		70 363
281820 - Amort. materiel de Transport	-202 374	-181 980
281830 - Amort. mobilier	-218 004	-132 948
281840 - Amort. mobilier		-62 878
IMMOBILISATIONS EN COURS	22 811	86 268
231000 - Immo. corporelles en cours	22 811	86 268
<b>STOCKS</b>	<b>2 621 424</b>	<b>2 342 911</b>
MATIERES PREMIERES APPROVISIONNTS	1 271 888	1 147 271
310000 - Stocks matieres premieres	782 599	857 048
322000 - Stocks inserts	366 444	218 072
322100 - Stocks peinture	34 675	22 406
322200 - Stocks Semi Finis achetes	65 599	
326000 - Stocks Emballages	98 448	96 072
391000 - Prov. Dep. Stocks Mat. Prem.	-75 878	-46 326
PRODUITS INTERM. ET FINIS	1 134 085	1 001 553
355000 - Stocks Produits finis	1 180 891	1 046 492
395500 - Prov. Dep.Stocks prod. Finis	-46 807	-44 939
MARCHANDISES	215 451	194 087
370000 - Stocks outillages	192 981	192 817
371000 - Stocks negoces prod.finis	22 470	1 270

Descriptions	31/12/2014	31/12/2013
<b>AVANCES ET ACOMPTES /COMMANDES</b>	<b>43 557</b>	<b>13 467</b>
AVANCES ET ACOMPTES FOURNISSEURS	43 557	13 467
409100 - Fourn. - Acomptes Verses - HG	43 557	13 467
<b>CLIENTS ET DIVERS</b>	<b>4 738 452</b>	<b>4 722 060</b>
CLIENTS ET COMPTES RATTACHES	4 825 434	4 774 941
411000 - Clients pieces	4 568 019	4 541 737
411010 - Clients outillages groupe	257 415	233 204
411100 - Clients outillages		
411110 - Clients outillages g		
CLIENTS-PRODUITS NON FACTURES	-86 982	-52 881
419000 - prov client non deductible	-86 982	-52 881
<b>AUTRES CREANCES</b>	<b>2 708 972</b>	<b>2 268 491</b>
FOURNISSEURS DEBITEURS		2 512
409700 - Fourn. - RRR a obtenir		1 414
409800 - Fourn. - RRR a obten		1 097
PERSONNEL	11 578	7 485
422000 - Cheque Dejeuner	1 427	
425000 - Personnel - Avances & acomptes	4 753	4 991
428700 - Personnel Pdt a recevoir	5 398	2 494
SECURITE SOC. ET ORG SOCX		
437200 - PREV RETRAITE		
438600 - Formation a payer		
ETAT ET COLLECTIVITES	297 394	258 495
444000 - Etat - Impot sur les benefices	54 816	26 759
445660 - TVA deduct. s/biens & services		28
445662 - TVA deductible communautaire		
445670 - Credit de TVA a reporter	238 134	199 522
448600 - Etat charges a payer	573	
448700 - Etat produit a recevoir	3 871	32 186
GRUPE ET ASSOCIES	2 400 000	2 000 000
455000 - Compte courant débiteur	2 400 000	2 000 000
<b>TRESORERIE ET DIVERS</b>	<b>168 017</b>	<b>60 916</b>
DISPONIBILITES	168 017	60 916
512030 - Volksbank HUF	167 040	57 984
530000 - Caisse Euros	708	803
530005 - Caisse HUF	269	2 129
<b>COMPTES DE REGULARISATION</b>	<b>14 011</b>	<b>5 393</b>
CHARGES CONSTATEES D'AVANCE	14 011	5 393
486000 - Charges constatees d'avance	14 011	5 393
<b>TOTAL</b>	<b>16 603 563</b>	<b>15 617 624</b>

## B. Detail liabilities account

Descriptions	31/12/2014	31/12/2013
<b>CAPITAUX PROPRES</b>	<b>12 285 880</b>	<b>11 131 472</b>
CAPITAL	4 000 000	2 000 000
101000 - Capital social	4 000 000	2 000 000
RESERVE LEGALE	191 835	191 835
106100 - Reserve legale	191 835	191 835
REPORT A NOUVEAU	5 739 636	6 695 359
110000 - RAN (solde créditeur)	5 739 636	6 695 359
RESULTAT DE L'EXERCICE	2 354 409	2 244 278
120000 - Resultat -		
2051/DI - RESULTAT DE L'EXERCICE	2 354 409	2 244 278
<b>EMPRUNTS &amp; DETTES ETAB. DE CREDIT</b>	<b>1 814 708</b>	<b>2 138 986</b>
EMPRUNTS	1 810 907	2 135 307
164100 - Emprunts Ets. Credit	1 810 907	2 135 307
INTERETS COURUS	3 801	3 679
518600 - Interets courus	3 801	3 679
<b>EMPRUNTS &amp; DETTES FINANCIERES DIV</b>		
ASSOCIES CPTES CRTS BLOQUES		
455000 - Compte courant débiteur		
<b>FOURNISSEURS</b>	<b>2 221 588</b>	<b>1 987 143</b>
FOURNISSEURS ET COMPTES RATTACHES	1 754 951	1 663 082
401000 - Fournisseurs	1 302 857	1 204 309
401010 - Fournisseurs groupe	452 094	458 774
FOURNISSEURS FACT. NON PARVENUES	466 637	324 061
408000 - Fourn. Fact non parv.	466 637	324 061
408010 - Fourn. Fact non par		
<b>DETTES FISCALES ET SOCIALES</b>	<b>281 386</b>	<b>340 254</b>
PERSONNEL ET COMPTES RATTACHES	137 806	145 446
421000 - Personnel - Remunerations dues	132 445	129 250
422000 - Cheque Dejeuner		7 419
427000 - Personnel-Opposition	1 816	2 941
428200 - Dette prov. Conges a payer	3 545	5 836
SECURITE SOC ET ORGANISMES SOCX	143 581	177 755
431000 - SECURITE SOCIALE-CHOMAGE	124 373	152 057
438200 - Prov.Charges s/Conges payes	12 462	22 448
438600 - Formation a payer	2 911	2 910
438603 - Taxe de formation a		
438606 - Contribut. handicapes a payer	3 834	340
ETAT ET COLLECTIVITES		17 052

Descriptions	31/12/2014	31/12/2013
445200 - TVA collectee communautaire		
445710 - TVA collectee		
448600 - Etat charges a payer		17 052
<b>AUTRES DETTES</b>		<b>19 769</b>
EMBALLAGES CONSIGNES, RIST A ACC.		19 769
419800 - prov client non dedu		19 769
<b>TOTAL</b>	<b>16 603 563</b>	<b>15 617 624</b>

### C. Detail accrued assets account

Descriptions	31/12/2014	31/12/2013
<b>CHIFFRES D'AFFAIRES NET</b>	<b>21 571 908</b>	<b>18 988 684</b>
<b>VENTES DE MARCHANDISES - FRANCE</b>	<b>391 028</b>	<b>276 380</b>
707000 - Outillages soumis France	174 776	100 111
707100 - Negoce Pieces soumis		
707400 - Negoce Matiere Prem.soumis F.	212 764	156 442
707700 - Negoce inserts soumis France	2 630	13 676
707900 - Negoce emballage soumis France	857	6 151
<b>VENTES DE MARCHANDISES EXPORT</b>	<b>1 122 056</b>	<b>342 921</b>
707002 - Outillages Export	2 735	1 524
707003 - Outillages Hongrie	250 222	134 060
707102 - Negoce Pieces Export	3 514	
707103 - Negoce pieces Hongrie	462 767	101 435
707402 - Negoce Matiere Premiere Export	69 516	54 693
707403 - Negoce Matiere Premiere HU	268 518	20 567
707702 - Negoce inserts Expor		1 792
707703 - Negoce inserts Hongrie	1 768	1 357
707903 - Negoce Emballage Hongrie	63 016	27 494
<b>PRODUCTION VENDUE FRANCE</b>	<b>8 597 406</b>	<b>9 351 269</b>
701100 - Pieces plastiques soumis Fr.	8 594 106	9 346 365
703000 - Rebuts Hongrie	3 300	4 904
<b>PRODUCTION VENDUE EXPORT</b>	<b>11 205 635</b>	<b>8 739 513</b>
701102 - Pieces plastiques export	861 982	635 613
701103 - prov client prix non deduct	10 343 653	8 103 899
<b>PRODUCTION SERVICES - FRANCE</b>	<b>22 215</b>	<b>13 191</b>
708500 - Port et Frais fact. Soumis F.	12 795	12 945
708800 - Aut.Pdt Activ.Annexe Soum. F.	9 900	4 085
709900 - Retours clients France	-480	-3 839
<b>PRODUCTION SERVICES - EXPORT</b>	<b>233 568</b>	<b>265 411</b>
706403 - Prestation intra-groupe- CEE	224 671	250 977
708502 - Port et Frais fact. Export	8 761	3 407
708503 - Port et Frais fact. HU	4 047	8 364
708802 - Aut.Pdt Activ.Annexe Export	2 432	642
708803 - Aut.Pdt Activ.Annexe Hongrie	5 078	13 626
709902 - Retours clients EXPORT	195	
709903 - Retour clients hu	-11 615	-11 606
<b>AUTRES PRODUITS D'EXPLOITATION</b>	<b>268 338</b>	<b>246 217</b>

Descriptions	31/12/2014	31/12/2013
<b>PRODUCTION STOCKEE</b>	<b>155 600</b>	<b>138 003</b>
713300 - Variation stock Pdt finis	134 400	136 734
713370 - Variation stock Negoce PF	21 200	1 270
<b>REPRISES AMORT DEPREC PROV TRANSF CHARGE</b>	<b>112 548</b>	<b>108 209</b>
781730 - Reprises prov. dep. Stocks MP	64 432	56 171
781731 - Reprises prov. dep. Stocks	47 976	50 437
781740 - Reprises prov. dep.		
791000 - Transfert charges assurances	-582	1 016
791300 - Transferts chges exploitation	722	584
<b>AUTRES PRODUITS</b>	<b>190</b>	<b>5</b>
758000 - Prods divers gestion courante	190	5
<b>PRODUITS FINANCIERS</b>	<b>186 425</b>	<b>138 647</b>
<b>AUTRES INTERETS &amp; PROD ASSIMILES</b>	<b>76 642</b>	<b>72 442</b>
763000 - Interets compte courant	23 717	19 975
765000 - Escomptes Obtenus F.	34 483	38 214
768000 - Autres produits financiers HU	18 442	8 885
768003 - Autres produits fina		5 369
<b>DIFFERENCES POSITIVES DE CHANGE</b>	<b>109 783</b>	<b>66 204</b>
766000 - Gains de change	109 783	66 204
<b>PRODUITS EXCEPTIONNELS</b>	<b>54 901</b>	<b>7 126</b>
<b>PRODUITS EXCEPT EN CAPITAL</b>	<b>54 901</b>	<b>7 126</b>
775000 - Pds cession elements cedes F	22 952	1 075
775002 - Pdt cession elements		
775003 - Pdt cession elements cedes HU	31 949	6 051
<b>TOTAL</b>	<b>22 081 572</b>	<b>19 380 672</b>

## D. Detail revenue expenditure account

Descriptions	31/12/2014	31/12/2013
<b>ACHATS</b>	<b>9 876 607</b>	<b>7 962 965</b>
ACHATS DE MARCHANDISES	1 154 070	505 276
607000 - Achats outillages	154 634	122 620
607100 - Negoce pieces plastiques	449 378	101 402
607400 - Negoce matieres	491 567	227 720
607700 - Negoce inserts	4 398	16 940
607900 - Negoce emballages	54 093	36 595
VARIATION DE STOCK - MARCHANDISES	118 254	
603700 - Variations stocks outillages	118 254	
ACHATS MATIERES PREM & APPROVIS.	8 759 615	7 566 365
601100 - Achats de matieres premieres	5 217 837	5 064 899
602100 - Inserts	2 536 170	1 843 834
602200 - Semi-finis achetes	293 626	
602250 - Achats encre-solvant-peinture	141 640	130 041
602600 - Emballages	570 342	527 591
VARIATION STOCK - MAT PREM & APPR	-155 333	-108 676
603100 - Variation stocks Mat. 1eres	74 449	-45 701
603210 - Variation stocks inserts	-148 373	-50 782
603220 - Variation stocks SF achetes	-65 599	5 502
603250 - Variation stocks Peinture	-12 269	-6 979
603260 - Variation stocks emballages	-3 542	-10 716
AUTRES ACHATS ET CHARGES EXTERNES	4 346 907	4 206 371
ETUDES ET PRESTATIONS DE SERVICES	241 021	289 080
604100 - Sous traitance moola		73 717
604120 - Sous traitance finition	241 021	215 362
MATIERES ET FOURN. NON STOCKEES	986 115	967 453
606110 - Fourniture d'electricite	592 286	583 285
606120 - Eau	8 367	9 058
606140 - Essence	75 639	90 115
606310 - Prod d'entretien-consommables	604	
606320 - Petit outillages	279 185	255 651
606410 - Fournitures bureau	21 245	22 701
606420 - Fournitures informatique	8 788	6 643
SOUS-TRAITANCE GENERALE	66 472	24 937
611120 - Traduction	66 472	24 937
LOCATIONS	33 304	35 367



Descriptions	31/12/2014	31/12/2013
613200 - Location immobiliere	20 736	24 322
613510 - location mobiliere	12 568	11 044
<b>ENTRETIEN ET REPARATIONS</b>	<b>531 368</b>	<b>649 297</b>
615200 - Entretien Immeuble	79 003	130 589
615510 - Pieces de rechange	213 967	196 782
615513 - Entretien outillages	70 969	171 809
615520 - Entretien materiel transport	7 253	7 905
615540 - Dechets	16 300	16 855
615610 - Contrat de maintenanc materiel	50 457	47 939
615620 - Maintenance mat.Informatique	93 420	77 418
<b>PRIMES D'ASSURANCES</b>	<b>38 827</b>	<b>36 305</b>
616820 - Assurance materiel transport	3 355	3 038
616830 - Assurance industrielle	35 471	33 267
<b>DIVERS</b>	<b>12 550</b>	<b>10 369</b>
618100 - Documentation generale	1 050	2 010
628900 - Cout non qualite	11 499	8 359
<b>PERSONNEL EXTERIEUR A ENTREPRISE</b>	<b>1 375 794</b>	<b>1 308 898</b>
621400 - frais societe mere	1 375 794	1 308 898
<b>REMUNERATIONS INTERM, HONORAIRES</b>	<b>43 024</b>	<b>59 919</b>
622600 - Honoraires	43 024	59 919
<b>PUBLICITE, RELATIONS EXTERIEURES</b>	<b>2 878</b>	<b>4 281</b>
623100 - Annonces et insertions	1 030	2 002
623810 - Dons, pourboires	1 848	2 278
<b>TRANSPORTS BIENS ET DU PERSONNEL</b>	<b>773 898</b>	<b>608 124</b>
624100 - Transport sur achats prod	166 945	50 554
624110 - Transport achats	818	1 135
624120 - Transport personnel	99 005	104 964
624200 - Transport sur ventes Hongrie	507 130	451 472
<b>DEPLACTS, MISSIONS ET RECEPTIONS</b>	<b>138 456</b>	<b>124 265</b>
625100 - Taxi	106 551	95 122
625700 - Frais reception	31 905	29 142
<b>FRAIS POSTAUX, TELECOMMUNICATIONS</b>	<b>52 200</b>	<b>50 908</b>
626100 - Affranchissements	9 603	7 343
626200 - Telephones	42 597	43 565
<b>SERVICES BANCAIRES ET ASSIMILES</b>	<b>51 001</b>	<b>37 168</b>
627500 - Services bancaires et assimile	51 001	37 168
<b>IMPOTS, TAXES ET VERS. ASSIMILES</b>	<b>342 564</b>	<b>300 638</b>
<b>IMPOTS &amp; TAXES SUR REMUNERATIONS</b>	<b>70 190</b>	<b>67 294</b>
631200 - Taxe apprentissage	37 279	35 580
633300 - formation	32 911	31 714

Descriptions	31/12/2014	31/12/2013
<b>AUTRES IMPOTS ET TAXES</b>	<b>272 374</b>	<b>233 344</b>
635110 - Taxe professionnelle	233 027	216 250
635140 - Taxe sur vehicules de societes	1 894	1 885
635450 - Taxes emballages	26 870	9 990
635500 - Contibution handicapes	10 582	5 220
637100 - Organic		
<b>CHARGES DE PERSONNEL</b>	<b>3 439 839</b>	<b>3 251 100</b>
<b>SALAIRES ET TRAITEMENTS</b>	<b>2 495 032</b>	<b>2 417 465</b>
641100 - Salaires Ind transport	2 240 156	2 178 404
641110 - Conges payes pris	264 861	234 149
641610 - Prov.conges payes	-9 986	4 912
<b>CHARGES SOCIALES</b>	<b>754 489</b>	<b>658 576</b>
645100 - SECURITE SOC-MELEDIR NON REMB	119 921	643 544
645300 - SECURITE SOCIALE RETRAITE	628 835	166
645610 - Charges s/prov. conges payes	-2 292	2 691
647500 - Medecine du travail	8 025	12 175
<b>AUTRES CHARGES DE PERSONNEL</b>	<b>190 318</b>	<b>175 059</b>
648000 - vetement de travail	190 318	175 059
<b>DOTATIONS D'EXPLOITATION</b>	<b>1 067 128</b>	<b>886 132</b>
<b>AMORTISSEMENTS IMMOBILISATIONS</b>	<b>923 301</b>	<b>794 867</b>
681110 - Dot. Amt Immo. incorporelles	923 301	779 521
681120 - Dot. Amt Immo. incor		15 346
<b>DEPRECIATIONS SUR ACTIF CIRCULANT</b>	<b>143 827</b>	<b>91 265</b>
681730 - Dot. Prov. dep. stocks MP	93 983	46 326
681731 - Dot. Prov. dep stocks PF	49 844	44 939
<b>AUTRES CHARGES</b>	<b>4</b>	<b>23</b>
<b>CHARGES DIV DE GESTION COURANTE</b>	<b>4</b>	<b>23</b>
654000 - Pertes creances irre		
658000 - Charges diverses gest.courante	4	23
<b>CHARGES FINANCIERES</b>	<b>184 507</b>	<b>182 174</b>
<b>INTERETS ET CHARGES ASSIMILEES</b>	<b>52 561</b>	<b>53 779</b>
661100 - Interets sur prets	42 638	50 921
661600 - Interets bancaires	9 923	2 858
<b>DIFFERENCES NEGATIVES DE CHANGE</b>	<b>131 946</b>	<b>128 395</b>
666000 - Pertes de change	131 946	128 395
<b>CHARGES EXCEPTIONNELLES</b>	<b>64 022</b>	<b>1 200</b>
<b>CHARGES EXCEPT DE GESTION</b>	<b>758</b>	<b>125</b>
671100 - Penalites-amendes non deduct.	758	125
<b>CHARGES EXCEPT EN CAPITAL</b>	<b>63 263</b>	<b>1 075</b>
675000 - Valeur nette comptable	63 263	1 075

Descriptions	31/12/2014	31/12/2013
IMPOTS SUR LES BENEFICES	405 586	345 793
IMPOTS SUR LES BENEFICES	405 586	345 793
695000 - Impots sur les benefices	405 586	345 793
TOTAL	19 727 163	17 136 395

## **IV. LOCAL FINANCIAL** **STATEMENTS**