



**FINANCIAL STATEMENTS**

**SAS NP POLSKA ZŁOTY**

**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				
Goodwill				
Other intangible assets				
Advances and deposits on intangible assets				
<b>TANGIBLE ASSETS</b>				
Land	1 378 730		1 378 730	1378730
Buildings	9 735 117	2 560 901	7 174 216	7430516
Industrial fixtures, equipment and tooling	20 288 798	15 563 976	4 724 822	4258613
Other tangible assets	659 750	540 199	119 551	234921
In-progress fixed assets	211 841		211 841	55800
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>32 274 236</b>	<b>18 665 076</b>	<b>13 609 161</b>	<b>13358580</b>
<b>INVENTORIES AND UNDERGOING</b>				
Raw materials and supplies	2 828 406	308 578	2 519 828	2804755
Products undergoing processing				
Services undergoing processing				
Semi-finished and finished goods	3 013 927	268 591	2 745 336	2937780
Goods held for resale	68 825		68 825	500052
Advances and deposits paid to suppliers	48 995		48 995	
<b>RECEIVABLES</b>				
Accounts receivable and related accounts	8 220 911	643 493	7 577 418	5992177
Other receivables	585		585	1392
Unpaid subscribed and called-up capital				
<b>MISCELLANEOUS</b>				
Investment securities (w hich treasury shares)				
Quick assets	612 074		612 074	1018964
<b>REGULARIZATION ACCOUNTS</b>				
Prepaid expenses	9 385		9 385	11069
<b>CURRENT ASSETS</b>	<b>14 803 109</b>	<b>1 220 662</b>	<b>13 582 446</b>	<b>13266188</b>
Exp. amort. over more than one financ. year				
Premium on bond redemption				
Translation differential				
<b>GRAND TOTAL</b>	<b>47 077 345</b>	<b>19 885 738</b>	<b>27 191 607</b>	<b>26624768</b>

**B. Balance Sheet Liabilities**

Descriptions	2014	2013
Share capital (incl. paid-up capital : 4 000 000 )	4 000 000	4000000
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Legal reserve		
Statutory or contractual reserves		
Regulated reserves (incl. res. for prov. for price fluctuations: )		
Other reserves	4 052 736	4005630
Retained earnings / losses		
<b>NET INCOME OR LOSS</b>	<b>314 078</b>	<b>47106</b>
Investment subsidies		
Regulated provisions		
<b>SHAREHOLDER'S EQUITY</b>	<b>8 366 814</b>	<b>8052736</b>
Yield from issuance of non voting shares		
Conditional advances		
<b>OTHER STOCKHOLDER'S EQUITY</b>		
Reserves for contingencies	170 407	340815
Provisions for liabilities and charges	13 063	13063
<b>RESERVES FOR CONTINGENCY / LIABILITY &amp; CHARGES</b>	<b>183 471</b>	<b>353878</b>
<b>FINANCIAL DEBTS</b>		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	1 592 603	1664972
Other financial loans and debts (incl : )	11 183 000	12035000
Advances and deposits collected on orders in progress		
<b>OPERATING DEBTS</b>		
Accounts payable and related payables	4 031 778	3665388
Tax payable, payroll and debts to social institutions	1 167 458	852794
<b>OTHER DEBTS</b>		
Debts on fixed assets and related accounts	290 618	
Other liabilities		
<b>REGULARIZATIONS ACCOUNTS</b>		
Deferred income	375 865	
<b>LIABILITIES</b>	<b>18 641 322</b>	<b>18218154</b>
Translation differential		
<b>GRAND TOTAL</b>	<b>27 191 607</b>	<b>26624768</b>

## C. Income statement

Descriptions	France	YTD 2014 Export	Total	LYTD 2013
Sales of goods	992 610	1 466 343	2 458 953	3023199
Sales of production goods	4 977 533	29 323 156	34 300 689	32635942
Sales of production services	14 823	191 005	205 827	167266
<b>NET TURNOVER</b>	<b>5 984 966</b>	<b>30 980 504</b>	<b>36 965 470</b>	<b>35826408</b>
Stored production			-193 645	1848886
Capitalized production				
Operating subsidies				
Depreciations and reserve reversals, expense transfer			1 115 152	355111
Other operating income			4 991	18302
<b>OPERATING INCOME</b>			<b>37 891 968</b>	<b>38048706</b>
Purchase of goods (including customs duties)			1 718 821	1409568
Changes in inventory (goods)			68 714	
Purchase of raw materials and other supplies (including customs duties)			16 757 709	17903557
Changes in inventory (raw materials and supplies)			60 394	-52425
Other purchases and external expenses			8 083 051	7756243
Taxes and related payments			339 992	353146
Wages and salaries			5 657 406	5577354
Social security contributions			1 279 749	1278186
<b>OPERATING ALLOWANCES:</b>				
Fixed assets : depreciation			1 855 818	2214805
Fixed assets : provision				
Current assets : provision			1 062 885	451356
For contingencies provision				
Other expenses			22 246	33976
<b>OPERATING EXPENSES</b>			<b>36 906 785</b>	<b>36925767</b>
<b>OPERATING RESULT</b>			<b>985 183</b>	<b>1122940</b>
<b>JOINT VENTURE</b>				
Attributed income or transferred loss				
Loss assumed or transferred income				
<b>FINANCIAL INCOME</b>			<b>437 428</b>	<b>546596</b>
Financial income from investments				
Income from other invest. securities and from receivables related to f.assets				
Other interest and related income			0	136
Reserve reversals, expense transfer				
Profits on exchange rates			437 428	546460
Net gains on sales of investment securities				
<b>FINANCIAL EXPENSES</b>			<b>785 252</b>	<b>1044158</b>
Financial allowances for depreciations and provisions				
Interest and assimilated expenses			176 417	246263
Loss on exchange rates			608 835	797896
Net loss on sales of investment securities				
<b>FINANCIAL RESULT</b>			<b>-347 824</b>	<b>-497562</b>
<b>ORDINARY RESULT BEFORE TAX</b>			<b>637 359</b>	<b>625378</b>
<b>EXTRAORDINARY INCOME</b>			54 413	
Extraordinary operating gains				
Extraordinary capital gains			54 413	
Depreciations and reserve reversals, expense transfer				
<b>EXTRAORDINARY EXPENSES</b>			<b>377 694</b>	<b>522497</b>
Extraordinary operating expenses			1 439	199326
Extraordinary capital expenses			54 509	1425
Extraordinary depreciation expense and provisions			321 747	321747
<b>EXTRAORDINARY RESULT</b>			<b>-323 280</b>	<b>-522497</b>
Employee profit sharing				
Income tax				55774
<b>TOTAL INCOME</b>			<b>38 383 809</b>	<b>38595303</b>
<b>TOTAL EXPENSES</b>			<b>38 069 731</b>	<b>38548196</b>
<b>PROFIT OR LOSS</b>			<b>314 078</b>	<b>47106</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					
<b>Total 1 Tangible Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Land	1 378 730				1 378 730
Improvements to land owned	8 114 772	44 126			8 158 898
Leasehold improvements					
Plant Improvements to fixtures and fittings .....	1 568 818	7 400			1 576 218
Improvements to fixtures and fittings ...					
Plant, machinery and equipment	18 386 733	1 942 736		40 671	20 288 798
Transportation equipment	820 294	10 604		171 148	659 750
Office and computer equipment, and furniture					
Returnable packaging and misc					
<b>Total 2 Intangible Assets</b>	<b>30 269 347</b>	<b>2 004 866</b>	<b>0</b>	<b>211 819</b>	<b>32 062 394</b>
Tangible assets in progress (1)	55 800	211 841	55 800		211 841
<b>Total 3 Tangible in progress</b>	<b>55 800</b>	<b>211 841</b>	<b>55 800</b>	<b>0</b>	<b>211 841</b>
Advances and downpayments					
<b>TOTAL</b>	<b>30 325 147</b>	<b>2 216 707</b>	<b>55 800</b>	<b>211 819</b>	<b>32 274 235</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				
<b>Total 1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Land				
Improvements to land owned	2 253 075	307 826		2 560 901
Improvements to fixtures and fittings				
Plant, machinery and equipment	14 128 120	1 491 801	55 945	15 563 976
Transportation equipment	585 374	80 100	125 275	540 199
Office and computer equipment and furniture				
Returnable packaging and misc.				
<b>Total 2</b>	<b>16 966 569</b>	<b>1 879 727</b>	<b>181 220</b>	<b>18 665 076</b>
<b>TOTAL</b>	<b>16 966 569</b>	<b>1 879 727</b>	<b>181 220</b>	<b>18 665 076</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	13 063			13 063
Provisions for taxation				
Other contingency and loss provisions	340 815		170 407	170 407
<b>TOTAL</b>	<b>353 878</b>		<b>170 407</b>	<b>183 471</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	451 356	1 062 885	937 072	577 169
Provisions for bad debts	321 747	321 747		643 493
Other impairment provisions				
<b>TOTAL</b>	<b>773 103</b>	<b>1 384 632</b>	<b>937 072</b>	<b>1 220 662</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	7 469 938	7 469 938	
Doubtful or contested receivables	750 973	750 973	
Personnel and related accounts	585	585	
Social security and other social bodies			
French State & other public authorities: Taxes			
Receivable from Group & associated companies			
Sundry receivables			
Prepaid expenses	9 385	9 385	
<b>CURRENT ASSETS:</b>	<b>8 230 881</b>	<b>8 230 881</b>	<b>0</b>
<b>TOTAL</b>	<b>8 230 881</b>	<b>8 230 881</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				
Long-term borrowings and debt	1 592 603	555 356	1 037 247	
Sundry loans and financial liabilities				
Accounts payable and related accounts	4 031 778	4 031 778		
Personnel and related accounts	427 824	427 824		
Social Security and other social bodies	452 974	452 974		
French State and other				
French State: income tax				
French State: VAT	286 660	286 660		
Guaranteed bonds				
Other taxes				
Payable on fixed assets and related accounts	290 618	290 618		
Payable to Group and associated companies	11 183 000	11 183 000		
Other debt				
Payable on borrowed securities				
Prepaid income	375 865	375 865		
<b>TOTAL</b>	<b>18 641 322</b>	<b>17 604 075</b>	<b>1 037 247</b>	
Loanstaken out in the period	1 456 370			
Loansrepaid in the period	977 857			

## 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			
<b>TOTAL</b>	<b>4 000 000,00</b>			

## 8. Variation in the equity capital

The opening situation of the fiscal year :		Balance
Shareholder's equity before the distribution of the previous results		8 052 736
Distribution of the previous results		
Shareholder's equity after the distribution of the previous results		8 052 736
Variation in the fiscal year:	Less	Add
Other variations		314078
The closing situation of the fiscal year :		Balance
shareholders' equity before dividends		8 366 814

## B. Financial Commitments & Other Information

### 1. Cash Flow

	31/12/2014	31/12/2013
<b>Net total income of consolidated companies</b>	314 078	47 106
Elimination of non-cash and non-operating charges and income:	0	0
	0	0
Depreciation and provisions	1 685 410	2 179 760
Change in deferred taxes	0	0
Capital gains or losses on disposals	95	1 425
Other non-cash charges and income	0	0
<b>Cash flow</b>	<b>1 999 583</b>	<b>2 228 291</b>
Change in operating working capital requirement	333 771	-2 582 403
<b>Net cash flow generated by operating activities</b>	<b>2 333 354</b>	<b>-354 112</b>
Acquisition of fixed assets	-2 160 908	-1 451 237
Disposal of fixed assets	290 618	0
Sales of fixed assets	54 413	0
Impact of changes in consolidation scope	0	0
<b>Net cash flow generated by (allocated to) investment activities</b>	<b>-1 815 876</b>	<b>-1 451 237</b>
Dividends paid by the parent company	0	0
Increase of capital	0	0
Loan issues	1 281 150	0
Current account	-852 000	3 490 375
Loan repayments	-1 353 519	-1 686 190
Change in other financial debts	0	160
<b>Net cash flow generated by (allocated to) financing activities</b>	<b>-924 369</b>	<b>1 804 345</b>
Impact of changes in foreign exchange rates	0	0
<b>Change in cash position</b>	<b>-406 891</b>	<b>-1 003</b>
<b>Opening cash position</b>	<b>1 018 964</b>	<b>1 019 968</b>
Variation perimeter	0	0
<b>Closing cash position</b>	<b>612 074</b>	<b>1 018 964</b>

## 2. French Intermediate Income statement balances

Description	31/12/2014	%	31/12/2013	%
Sales of goods	2 458 953	100		
- Purchase cost of the sold goods	1 787 535	72,7		
<b>COMMERCIAL MARGIN</b>	<b>671 418</b>	<b>27,31</b>		
Sold production	34 506 516	93,84		
+ Stored production				
- Decrease in Finished products invent.	193 645	0,53		
+ Capitalized production				
<b>NET SOLD PRODUCTION</b>	<b>34 312 872</b>	<b>93,31</b>		
<b>OPERATING INCOME</b>	<b>36 771 825</b>	<b>100</b>		
- Purchase cost of the sold goods	1 787 535	4,86		
- Consumables for the financial year originating from third-parties	24 901 154	67,72		
<b>VALUE ADDED</b>	<b>10 083 136</b>	<b>27,42</b>		
+ Operating subsidies				
- Taxes and related payments	339 992	0,92		
- Personnel charges	6 937 155	18,87		
<b>GROSS OPERATING INCOME</b>	<b>2 805 989</b>	<b>7,63</b>		
+ Write-backs, expense transfers	1 115 152	3,03		
+ Other operating income	4 991	0,01		
- Depreciation and amortiz. expenses	2 918 703	7,94		
- Other expenses	22 246	0,06		
<b>OPERATING PROFIT (LOSS)</b>	<b>985 183</b>	<b>2,68</b>		
+ Share of profit/loss on joint-ventures				
+ Financial revenues	437 428	1,19		
- Share of profit/loss on joint-ventures				
- Financial charges	785 252	2,14		
<b>CURRENT INCOME BEFORE TAXES</b>	<b>637 359</b>	<b>1,73</b>		
Exceptional revenues	54 413	0,15		
- Extraordinary expenses	377 694	1,03		
<b>EXTRAORDINARY PROFIT (LOSS)</b>	<b>-323 280</b>	<b>-0,88</b>		
- Taxes due on the income				
- Income tax				
<b>PROFIT AND LOSS</b>	<b>314 078</b>	<b>0,85</b>		
Revenues from sales of fixed assets	54 413	0,15		
- Net book value of sold fixed assets	54 509	0,15		
<b>CAPITAL GAINS OR LOSSES FROM TRANSFERS</b>	<b>-95</b>			



**3. Average staff**

Staff 2014	Average number of Staff at the arrangement	Average number of Staff at the arrangement
Managers	7	
Technicians	60	
Employees	0	
Workers	94	
<b>TOTAL</b>	<b>0</b>	<b>0</b>

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

## A. Detail assets account

Descriptions	31/12/2014	31/12/2013
<b>IMMOBILISATIONS CORPORELLES</b>	<b>13 609 161</b>	<b>13 358 580</b>
TERRAINS	1 378 730	1 378 730
211000 - Terrains	1 378 730	1 378 730
<b>CONSTRUCTIONS</b>	<b>7 174 216</b>	<b>7 430 516</b>
213100 - Constructions batiments	8 158 898	8 114 772
213500 - Instal./agencemt. construct.	1 576 218	1 568 818
281300 - Amort. des constructions	-1 708 087	-1 500 736
281350 - Amort.agenct constructions	-852 814	-752 339
<b>INSTALLATIONS, MATERIEL, OUTILLAGE</b>	<b>4 724 822</b>	<b>4 258 613</b>
215000 - Materiel et outillages	20 288 798	18 386 733
281500 - Amort. materiels & outillages	-15 563 976	-14 128 120
<b>AUTRES IMMOBILISAT. CORPORELLES</b>	<b>119 551</b>	<b>234 921</b>
218200 - Materiel de transport	659 750	820 294
281820 - Amort. materiel de Transport	-540 199	-585 374
<b>IMMOBILISATIONS EN COURS</b>	<b>211 841</b>	<b>55 800</b>
231000 - Immo. corporelles en cours	211 841	55 800
<b>STOCKS</b>	<b>5 333 989</b>	<b>6 242 587</b>
<b>MATIERES PREMIERES APPROVISIONNNTS</b>	<b>2 519 828</b>	<b>2 804 755</b>
310000 - Stocks matieres premieres	1 779 085	1 815 211
322000 - Stocks inserts - METAL	956 481	1 078 719
326000 - Stocks Emballages	92 841	92 389
391000 - Prov. Dep. Stocks MP et compo	-308 578	-181 565
<b>PRODUITS INTERM. ET FINIS</b>	<b>2 745 336</b>	<b>2 937 780</b>
355000 - Stock Produits Finis	3 013 927	3 145 959
355500 - Stocks Produits fini		61 612
395500 - Prov. Dep.Stocks prod. Finis	-268 591	-269 792
<b>MARCHANDISES</b>	<b>68 825</b>	<b>500 052</b>
370000 - Stocks Outillages	68 825	500 052
<b>AVANCES ET ACOMPTES /COMMANDES</b>	<b>48 995</b>	
<b>AVANCES ET ACOMPTES FOURNISSEURS</b>	<b>48 995</b>	
409100 - Fourn. - Acomptes Verses - HG	48 995	
<b>CLIENTS ET DIVERS</b>	<b>7 577 418</b>	<b>5 992 177</b>
<b>CLIENTS ET COMPTES RATTACHES</b>	<b>7 469 938</b>	<b>6 313 923</b>
411000 - Clients pieces	6 645 204	6 051 063
411010 - Clients groupe pieces	354 474	24 592
411100 - Clients outillages	403 500	146 340
411110 - Clients outillages gpe	66 760	91 928
<b>CLIENTS-PRODUITS NON FACTURES</b>	<b>750 973</b>	

Descriptions	31/12/2014	31/12/2013
416000 - Clients douteux	750 973	
DEPRECIATIONS CLIENTS	-643 493	-321 747
491000 - Prov. dep. Comptes clients	-643 493	-321 747
AUTRES CREANCES	585	1 392
PERSONNEL	585	1 392
422000 - Comite d'entreprise	70	70
425000 - Personnel - Avances & acomptes	515	1 020
425100 - Personnel - Notes de frais		302
ETAT ET COLLECTIVITES		
445660 - TVA deduct. s/biens & services		
TRESORERIE ET DIVERS	612 074	1 018 964
DISPONIBILITES	612 074	1 018 964
512000 - banque		522 513
512010 - BANQUE	611 791	
517001 - Cpte courant Eurofac		496 221
530000 - Caisse PLN	283	231
COMPTES DE REGULARISATION	9 385	11 069
CHARGES CONSTATEES D'AVANCE	9 385	11 069
486000 - Charges constatees d'avance	9 385	11 069
TOTAL	27 191 607	26 624 768

## B. Detail liabilities account

Descriptions	31/12/2014	31/12/2013
<b>CAPITAUX PROPRES</b>	<b>8 366 814</b>	<b>8 052 736</b>
CAPITAL	4 000 000	4 000 000
101000 - Capital social	4 000 000	4 000 000
AUTRES RESERVES	4 052 736	4 005 630
106800 - Autres reserves	4 052 736	4 005 630
RESULTAT DE L'EXERCICE	314 078	47 106
120000 - Resultat - benefice		677 303
129000 - Compte de perte		-677 303
2051/DI - RESULTAT DE L'EXERCICE	314 078	47 106
<b>PROVISIONS</b>	<b>183 471</b>	<b>353 878</b>
PROVISIONS POUR RISQUES	170 407	340 815
151800 - Provisions pour risques	170 407	340 815
PROVISIONS POUR CHARGES	13 063	13 063
153000 - Pensions & obl. similaires	13 063	13 063
<b>EMPRUNTS &amp; DETTES ETAB. DE CREDIT</b>	<b>1 592 603</b>	<b>1 664 972</b>
EMPRUNTS	1 592 603	1 114 090
164100 - Emprunts Ets. Credit	1 592 603	1 114 249
168840 - intUrUts courus s/em		-160
BANQUES		54 662
512010 - BANQUE		54 662
AUTRES ORGANISMES FINANCIERS		496 221
517000 - Cpte courant Eurofac		496 221
<b>EMPRUNTS &amp; DETTES FINANCIERES DIV</b>	<b>11 183 000</b>	<b>12 035 000</b>
ASSOCIES CPTES CRTS BLOQUES	11 183 000	12 035 000
455000 - Compte Courant		12 035 000
455001 - Compte courant créditeur	11 183 000	
<b>FOURNISSEURS</b>	<b>4 031 778</b>	<b>3 665 388</b>
FOURNISSEURS ET COMPTES RATTACHES	2 573 305	2 734 479
401000 - Fournisseurs financiers	1 672 937	2 155 241
401010 - Fournisseurs groupe	900 368	579 239
FOURNISSEURS FACT. NON PARVENUES	1 458 473	930 909
408000 - Fourn. Fact non parv.	1 458 473	930 909
<b>DETTES FISCALES ET SOCIALES</b>	<b>1 167 458</b>	<b>852 794</b>
PERSONNEL ET COMPTES RATTACHES	427 824	604 860
421000 - Personnel - Remunerations dues	325 901	515 663
425000 - Personnel - Avances & acomptes		
427000 - Personnel-Opposition	3 618	
428200 - Dette prov. Conges a payer	98 304	89 197

Descriptions	31/12/2014	31/12/2013
<b>SECURITE SOC ET ORGANISMES SOCX</b>	<b>452 974</b>	<b>163 277</b>
431000 - URSSAF	432 950	144 956
438200 - Prov.Charges s/Conges payes	20 025	18 321
<b>ETAT ET COLLECTIVITES</b>	<b>286 660</b>	<b>84 656</b>
444000 - Etat - Impot sur les benefices		43 069
445200 - tva collectee intracomm	16 726	8 403
445670 - Credit de TVA a reporter	269 934	33 184
445710 - TVA collectee		
<b>DETTES SUR IMMOBILISATIONS</b>	<b>290 618</b>	
<b>FOURNISSEURS IMMOBILISATIONS</b>	<b>290 618</b>	
404000 - Fournisseurs d'immobilisations	290 618	
<b>AUTRES DETTES</b>		
<b>COMPTES D'ATTENTE</b>		
471000 - Compte d'attente		
<b>COMPTES DE REGULARISATION</b>	<b>375 865</b>	
<b>PRODUITS CONSTATES D'AVANCE</b>	<b>375 865</b>	
487000 - Produits constates d'avance	375 865	
<b>TOTAL</b>	<b>27 191 607</b>	<b>26 624 768</b>

### C. Detail accrued assets account

Descriptions	31/12/2014	31/12/2013
<b>CHIFFRES D'AFFAIRES NET</b>	<b>36 965 470</b>	<b>35 826 408</b>
<b>VENTES DE MARCHANDISES - FRANCE</b>	<b>992 610</b>	<b>769 940</b>
707000 - Outillages soumis France	775 293	358 599
707400 - Negoce Matiere Prem.soumis F.	162 275	188 303
707700 - Negoce inserts soumis F.	55 042	223 038
<b>VENTES DE MARCHANDISES EXPORT</b>	<b>1 466 343</b>	<b>2 253 260</b>
707003 - Outillages PL	774 965	1 234 198
707103 - Negoce pieces EE	5 781	
707402 - Negoce Matiere Premi		23 931
707403 - Negoce Matiere Premiere PL	121 067	625 098
707703 - Negoce Inserts PL	563 648	370 033
707903 - Negoce Emballages PL	882	
<b>PRODUCTION VENDUE FRANCE</b>	<b>4 977 533</b>	<b>5 186 779</b>

Descriptions	31/12/2014	31/12/2013
701100 - Vente Produit fini soumis Fr.	4 952 194	5 178 687
703000 - vente rebuts	25 339	8 091
<b>PRODUCTION VENDUE EXPORT</b>	<b>29 323 156</b>	<b>27 449 164</b>
701102 - Vente Produit fini export	194 486	350 064
701103 - Vente Produit fini PL	29 128 670	27 099 100
<b>PRODUCTION SERVICES - FRANCE</b>	<b>14 823</b>	<b>41 773</b>
708500 - Port et Frais fact. Soumis F.	14 823	9 251
708800 - Aut.Pdt Activ.Annexe		32 522
<b>PRODUCTION SERVICES - EXPORT</b>	<b>191 005</b>	<b>125 494</b>
708503 - Port et Frais fact. CEE	1 926	5 958
708802 - Aut.Pdt Activ.Annexe		11 346
708803 - Aut.Pdt Activ.Annexe PL	189 078	108 194
709903 - Retour clients CEE		-4
<b>AUTRES PRODUITS D'EXPLOITATION</b>	<b>926 498</b>	<b>2 222 299</b>
<b>PRODUCTION STOCKEE</b>	<b>-193 645</b>	<b>1 848 886</b>
713300 - Variation stock Pdt finis	-193 645	1 848 886
<b>REPRISES AMORT DEPREC PROV TRANSF CHARGE</b>	<b>1 115 152</b>	<b>355 111</b>
781500 - Reprises prov. risques&charges	170 407	31 531
781730 - Reprises prov. dep. Stocks MP	404 583	183 658
781731 - Reprises prov. dep. Stocks PF	532 490	139 803
791000 - Transferts chges exploitation	7 672	120
<b>AUTRES PRODUITS</b>	<b>4 991</b>	<b>18 302</b>
758000 - Prods divers gestion courante	4 991	18 302
<b>PRODUITS FINANCIERS</b>	<b>437 428</b>	<b>546 596</b>
<b>AUTRES INTERETS &amp; PROD ASSIMILES</b>		<b>136</b>
768000 - Autres produits financiers		136
<b>DIFFERENCES POSITIVES DE CHANGE</b>	<b>437 428</b>	<b>546 460</b>
766000 - Gains de change	437 428	546 460
<b>PRODUITS EXCEPTIONNELS</b>	<b>54 413</b>	
<b>PRODUITS EXCEPT EN CAPITAL</b>	<b>54 413</b>	
775003 - Pdt cession elements cedes CEE	54 413	
<b>TOTAL</b>	<b>38 383 809</b>	<b>38 595 303</b>

## D. Detail revenue expenditure account

Descriptions	31/12/2014	31/12/2013
<b>ACHATS</b>	<b>18 605 638</b>	<b>19 260 700</b>
ACHATS DE MARCHANDISES	1 718 821	1 409 568
607000 - Achats outillages	811 008	636 632
607100 - Negoce pieces plastiques	5 781	
607400 - Negoce matieres	283 342	554 504
607700 - Negoce inserts	618 690	218 432
VARIATION DE STOCK - MARCHANDISES	68 714	
603700 - Variations stocks outillages	68 714	
ACHATS MATIERES PREM & APPROVIS.	16 757 709	17 903 557
601100 - Achats de matieres premieres	9 796 556	11 148 818
602100 - Inserts	6 428 340	6 255 992
602600 - Emballages	532 813	498 747
VARIATION STOCK - MAT PREM & APPR	60 394	-52 425
603100 - Variation stocks Mat. 1eres	34 047	69 286
603210 - Variation stocks inserts	26 799	-105 770
603260 - Variation stocks emballages	-452	-15 941
<b>AUTRES ACHATS ET CHARGES EXTERNES</b>	<b>8 083 051</b>	<b>7 756 243</b>
ETUDES ET PRESTATIONS DE SERVICES	82 670	110 587
604120 - Sous traitance finition	82 670	110 587
MATIERES ET FOURN. NON STOCKEES	1 228 870	1 355 019
606110 - Fourniture d'electricite	866 586	1 032 556
606120 - Fourniture d'eau	13 200	14 526
606140 - Combustibles	36 084	38 763
606310 - Prod. d'entretien/consommables	274 035	181 093
606410 - Fournitures bureau	35 620	69 953
606420 - Fournitures Informatique	3 346	18 128
SOUS-TRAITANCE GENERALE	112 381	89 176
611000 - Prestations non admi		9 823
611120 - Autres prestations administrat	112 381	79 353
REDEVANCES DE CREDIT-BAIL		
612200 - Credit bail mobilier		
LOCATIONS	-30 444	28 855
613510 - Autres location mobiliere	-30 444	28 855
ENTRETIEN ET REPARATIONS	1 370 350	1 544 092
615200 - Securite environnement control	217 355	181 445
615510 - Entretien materiel	655 111	893 607



Descriptions	31/12/2014	31/12/2013
615513 - Entretien outillages	161 468	172 164
615520 - Entretien materiel transport	36 718	39 281
615540 - Dechets	35 362	24 959
615620 - Maintenance mat.Informatique	264 337	232 637
PRIMES D'ASSURANCES	135 835	152 896
616820 - Assurance materiel		26 875
616830 - Assurance industrielle	135 835	126 021
DIVERS	53 206	30 338
618100 - Documentation generale	2 736	1 273
628900 - Cout non qualite	50 471	29 064
PERSONNEL EXTERIEUR A ENTREPRISE	4 119 501	3 183 053
621100 - Personnel interimaire	725 840	685 055
621400 - Personnel detache	3 393 661	2 497 999
REMUNERATIONS INTERM, HONORAIRES	93 630	119 180
622600 - Honoraires	93 630	119 180
622700 - Frais actes et conte		
PUBLICITE, RELATIONS EXTERIEURES		10 317
623100 - Annonces et insertio		10 317
TRANSPORTS BIENS ET DU PERSONNEL	679 523	785 754
624100 - Transport sur achats prod	259 052	265 137
624200 - Transport sur ventes	420 471	520 617
DEPLACTS, MISSIONS ET RECEPTIONS	138 860	246 978
625100 - Frais de déplacements	78 224	94 798
625700 - Frais reception	60 636	152 180
FRAIS POSTAUX, TELECOMMUNICATIONS	50 066	56 423
626100 - Affranchissements	9 163	8 057
626200 - Frais de telecommunications	40 903	48 367
SERVICES BANCAIRES ET ASSIMILES	48 602	43 574
627500 - Services bancaires et assimile	48 602	43 574
IMPOTS, TAXES ET VERS. ASSIMILES	339 992	353 146
IMPOTS & TAXES SUR REMUNERATIONS	70 605	85 802
633300 - Formation continue	70 605	85 802
AUTRES IMPOTS ET TAXES	269 388	267 344
635120 - Taxe fonciere	195 151	193 601
635450 - Autres taxes	6 912	8 326
635500 - Contibution handicapes	67 325	65 417
CHARGES DE PERSONNEL	6 937 155	6 855 540
SALAIRES ET TRAITEMENTS	5 657 406	5 577 354
641100 - sick pay	4 788 765	5 363 440
641110 - CP PRIS	648 602	190 090

Descriptions	31/12/2014	31/12/2013
641130 - Bonus	210 931	
641610 - Prov.conges payes	9 108	23 824
<b>CHARGES SOCIALES</b>	<b>1 189 616</b>	<b>1 073 429</b>
645100 - TRANSPORT PERSONNEL	1 171 045	1 053 988
645300 - Retraites cadres		
645400 - Prevoyance/Mutuelle Santé	2 775	
645610 - Charges s/prov. conges payes	1 704	5 021
647500 - Medecine du travail	14 093	14 420
<b>AUTRES CHARGES DE PERSONNEL</b>	<b>90 132</b>	<b>204 758</b>
648000 - Autres charges de personnel	90 132	204 758
<b>DOTATIONS D'EXPLOITATION</b>	<b>2 918 703</b>	<b>2 666 162</b>
<b>AMORTISSEMENTS IMMOBILISATIONS</b>	<b>1 855 818</b>	<b>2 214 805</b>
681120 - Dot. Amt. Immo. corporelles	1 855 818	2 214 805
<b>DEPRECIATIONS SUR ACTIF CIRCULANT</b>	<b>1 062 885</b>	<b>451 356</b>
681730 - Dot. Prov. dep. stocks MP	531 596	181 565
681731 - Dot. Prov. dep. stocks PF	531 289	269 792
<b>PROVISIONS</b>		
681500 - Dot. prov. risques &		
<b>AUTRES CHARGES</b>	<b>22 246</b>	<b>33 976</b>
<b>CHARGES DIV DE GESTION COURANTE</b>	<b>22 246</b>	<b>33 976</b>
658000 - Charges diverses gest.courante	22 246	33 976
<b>CHARGES FINANCIERES</b>	<b>785 252</b>	<b>1 044 158</b>
<b>INTERETS ET CHARGES ASSIMILEES</b>	<b>176 417</b>	<b>246 263</b>
661100 - Interets sur prets	55 371	112 478
661510 - Interets sur compte		93 675
661600 - Interets sur compte courant	105 575	
665000 - Escomptes Obtenus F.	15 471	40 109
665003 - Escomptes CEE		
<b>DIFFERENCES NEGATIVES DE CHANGE</b>	<b>608 835</b>	<b>797 896</b>
666000 - Pertes de change	608 835	797 896
<b>CHARGES EXCEPTIONNELLES</b>	<b>377 694</b>	<b>522 497</b>
<b>CHARGES EXCEPT DE GESTION</b>	<b>1 439</b>	<b>199 326</b>
671100 - Penalites-amendes non deduct.	1 439	1 640
671200 - Penalites-amendes no		
671800 - Charges except. S/op		197 686
<b>CHARGES EXCEPT EN CAPITAL</b>	<b>54 509</b>	<b>1 425</b>
675000 - Valeur nette comptable	54 509	1 425
<b>DOT EXCEPT AUX AMORT DEPREC &amp; PROVISIONS</b>	<b>321 747</b>	<b>321 747</b>
687500 - Dot.Prov.p/risq. & chg. except	321 747	321 747
<b>IMPOTS SUR LES BENEFICES</b>		<b>55 774</b>
<b>IMPOTS SUR LES BENEFICES</b>		<b>55 774</b>

Descriptions	31/12/2014	31/12/2013
695000 - Impots sur les benef		55 774
<b>TOTAL</b>	<b>38 069 731</b>	<b>38 548 196</b>

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