



FINANCIAL STATEMENTS

SARL NP TUNISIA EURO

THE YEAR ENDED 31/12/2015

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I. 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	187 966	176 723	11 243	32 858
Goodwill				
Other intangible assets				
Advances and deposits on intangible assets				
TANGIBLE ASSETS				
Land	309 559		309 559	309 559
Buildings	4 199 811	1 665 119	2 534 691	2 752 402
Industrial fixtures, equipment and tooling	5 307 204	4 733 210	573 994	838 940
Other tangible assets	265 871	237 656	28 216	37 109
In-progress fixed assets	5 745		5 745	5 691
Advances and deposits				
FINANCIAL ASSETS				
Consolidated shares				
Investments				
Receivables related to investments				
Capitalized securities				
Loans				
Other financial assets	36 777		36 777	37 666
FIXED ASSETS	10 312 932	6 812 707	3 500 225	4 014 225
INVENTORIES AND UNDERGOING				
Raw materials and supplies	890 382	72 210	818 172	733 326
Products undergoing processing				
Services undergoing processing				
Semi-finished and finished goods	1 338 667	162 437	1 176 231	1 345 803
Goods held for resale	40 481		40 481	22 127
Advances and deposits paid to suppliers				
RECEIVABLES				
Accounts receivable and related accounts	3 690 030		3 690 030	2 674 163
Other receivables	1 729 483		1 729 483	2 844 785
Unpaid subscribed and called-up capital				
MISCELLANEOUS				
Investment securities (which treasury shares)				
Quick assets	39 277		39 277	208 093
REGULARIZATION ACCOUNTS				
Prepaid expenses	238		238	27 032
CURRENT ASSETS	7 728 558	234 646	7 493 912	7 855 329
Exp. amort. over more than one financ. year				
Premium on bond redemption				
Translation differential				
GRAND TOTAL	18 041 491	7 047 353	10 994 137	11 869 554

B. Balance Sheet Liabilities

Descriptions	2015	2014
Share capital (incl. paid-up capital : 2 142 548)	2 142 548	2 142 548
Issue premium, merger surplus, share premium		
Reevaluation surplus		
Legal reserve	205 949	159 177
Statutory or contractual reserves		
Regulated reserves (incl. res. for prov. for price fluctuations:)		
Other reserves	-89 965	-89 965
Retained earnings / losses	4 661 695	5 270 600
NET INCOME OR LOSS	1 197 950	1 437 868
Investment subsidies	85 226	171 797
Regulated provisions		
SHAREHOLDER'S EQUITY	8 203 404	9 092 025
Yield from issuance of non voting shares		
Conditional advances		
OTHER STOCKHOLDER'S EQUITY		
Reserves for contingencies	708	10 625
Provisions for liabilities and charges		
RESERVES FOR CONTINGENCY / LIABILITY & CHARGES	708	10 625
FINANCIAL DEBTS		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	605 714	1 018 857
Other financial loans and debts (incl :)	1 542	2 265
Advances and deposits collected on orders in progress		
OPERATING DEBTS		
Accounts payable and related payables	1 662 637	1 390 848
Tax payable, payroll and debts to social institutions	356 751	273 464
OTHER DEBTS		
Debts on fixed assets and related accounts		
Other liabilities	112 254	13
REGULARIZATIONS ACCOUNTS		
Deferred income	51 128	81 456
LIABILITIES	2 790 026	2 766 903
Translation differential		
GRAND TOTAL	10 994 137	11 869 554

C. Income statement

Descriptions	France	YTD 2015 Export	Total	LYTD 2014
Sales of goods	153 405	107 096	260 501	247 665
Sales of production goods	4 704 935	7 136 025	11 840 960	11 897 901
Sales of production services	40 103	28 051	68 154	86 536
NET TURNOVER	4 898 443	7 271 172	12 169 615	12 232 102
Stored production			-149 745	223 780
Capitalized production				
Operating subsidies				
Depreciations and reserve reversals, expense transfer			1 384	21 018
Other operating income			5 981	177
OPERATING INCOME			12 027 234	12 477 077
Purchase of goods (including customs duties)			170 902	116 120
Changes in inventory (goods)			-18 354	-20 777
Purchase of raw materials and other supplies (including customs duties)			5 511 315	5 860 266
Changes in inventory (raw materials and supplies)			-80 123	-21 290
Other purchases and external expenses			2 290 817	2 164 373
Taxes and related payments			27 562	26 538
Wages and salaries			1 881 018	1 820 598
Social security contributions			456 696	425 610
OPERATING ALLOWANCES:				
Fixed assets : depreciation			605 759	724 998
Fixed assets : provision				
Current assets : provision			33 707	13 966
For contingencies provision			-9 918	6 000
Other expenses			6 319	8 854
OPERATING EXPENSES			10 875 700	11 125 256
OPERATING RESULT			1 151 535	1 351 821
JOINT VENTURE				
Attributed income or transferred loss				
Loss assumed or transferred income				
FINANCIAL INCOME			42 744	47 249
Financial income from investments				
Income from other invest. securities and from receivables related to f.assets			8 332	18 878
Other interest and related income				
Reserve reversals, expense transfer				
Profits on exchange rates			34 412	28 371
Net gains on sales of investment securities				
FINANCIAL EXPENSES			41 147	30 949
Financial allowances for depreciations and provisions				
Interest and assimilated expenses			15 425	25 936
Loss on exchange rates			25 723	5 013
Net loss on sales of investment securities				
FINANCIAL RESULT			1 597	16 301
ORDINARY RESULT BEFORE TAX			1 153 132	1 368 121
EXTRAORDINARY INCOME			86 572	94 893
Extraordinary operating gains				
Extraordinary capital gains			86 572	94 893
Depreciations and reserve reversals, expense transfer				
EXTRAORDINARY EXPENSES				2 381
Extraordinary operating expenses				2 381
Extraordinary capital expenses				
Extraordinary depreciation expense and provisions				
EXTRAORDINARY RESULT			86 572	92 511
Employee profit sharing				
Income tax			41 753	22 765
TOTAL INCOME			12 156 550	12 619 219
TOTAL EXPENSES			10 958 600	11 181 351
PROFIT OR LOSS			1 197 950	1 437 868

II. NOTES TO THE FINANCIAL STATEMENTS

A. 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	187 966				187 966
Total 1 Tangible Assets	187 966	0	0	0	187 966
Land	309 559				309 559
Improvements to land owned	3 893 958				3 893 958
Leasehold improvements					
Plant Improvements to fixtures and fittings	305 853				305 853
Improvements to fixtures and fittings ...					
Plant, machinery and equipment	5 225 381	81 823			5 307 204
Transportation equipment	60 733				60 733
Office and computer equipment, and furniture	194 366	10 772			205 138
Returnable packaging and misc					
Total 2 Intangible Assets	9 989 850	92 595	0	0	10 082 445
Tangible assets in progress (1)	5 691	5 745	5 691		5 745
Total 3 Tangible in progress	5 691	5 745	5 691	0	5 745
Advances and downpayments					
TOTAL	10 183 507	98 340	5 691	0	10 276 156

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	155 108	21 615		176 723
Total 1	155 108	21 615	0	176 723
Land				
Improvements to land owned	1 447 409	217 710		1 665 119
Improvements to fixtures and fittings				
Plant, machinery and equipment	4 386 441	346 769		4 733 210
Transportation equipment	41 246	7 482		48 728
Office and computer equipment and furniture	176 745	12 183		188 928
Returnable packaging and misc.				
Total 2	6 051 841	584 144	0	6 635 985
TOTAL	6 206 949	605 759	0	6 812 708

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						
Loans and other financial fixed assets	37 666		889	36 777		36 777
TOTAL	37 666	0	889	36 777	0	36 777

4. Provisions

❖ Regulated provisions

Descriptions	Opening balance 31/12/2014	Prov. charges	Written back	Closing balance 31/12/2015
Excess tax depreciation				
Other regulated provisions				
TOTAL				

❖ 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				
Provisions for taxation				
Other contingency and loss provisions	10 625	10 350	20 267	708
TOTAL	10 625	10 350	20 267	708

❖ 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	202 323	33 707	1 384	234 646
Provisions for bad debts				
Other impairment provisions				
TOTAL	202 323	33 707	1 384	234 646

5. Receivables

Descriptions	Gross Amount	Up to 1 year	More than 1 year
Receivable from controlled entities			
Loans			
Other financial fixed assets	36 777		36 777
FIXED ASSETS:	36 777	0	36 777
Accounts receivables	3 690 030	3 690 030	
Doubtful or contested receivables			
Personnel and related accounts	29 483	29 483	
Social security and other social bodies			
French State & other public authorities: Taxes			
Receivable from Group & associated companies	1 700 000	1 700 000	
Sundry receivables			
Prepaid expenses	238	238	
CURRENT ASSETS:	5 419 751	5 419 751	0
TOTAL	5 456 529	5 419 752	36 777
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	605 714	413 143	192 571	
Sundry loans and financial liabilities	1 542	1 542		
Accounts payable and related accounts	1 662 637	1 662 637		
Personnel and related accounts	131 733	131 733		
Social Security and other social bodies	174 096	174 096		
French State and other				
French State: income tax	41 753	41 753		
French State: VAT				
Guaranteed bonds				
Other taxes	9 169	9 169		
Payable on fixed assets and related accounts				
Payable to Group and associated companies				
Other debt	112 254	112 254		
Payable on borrowed securities				
Prepaid income	51 128	51 128		
TOTAL	2 790 026	2 597 455	192 571	
Loans taken out in the period				
Loans repaid in the period	413 143			

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	214548			1
TOTAL	214 548,00			

8. Variation in the equity capital

The opening situation of the fiscal year :		Balance
Shareholder's equity before the distribution of the previous results		9 092 025
Distribution of the previous results		2 000 000
Shareholder's equity after the distribution of the previous results		7 092 025
Variation in the fiscal year:	Less	Add
Other variations	86 571	1 197 950
The closing situation of the fiscal year :		Balance
shareholders' equity before dividends		8 203 404

B. Financial Commitments & Other Information

1. Cash Flow

	31/12/2015	31/12/2014
Net total income of consolidated companies	1 197 950	1 437 868
Elimination of non-cash and non-operating charges and income:	0	0
	0	0
Depreciation and provisions	595 842	721 355
Capital gains or losses on disposals	889	0
Cash flow	1 794 681	2 159 223
Change in operating working capital requirement	-490 410	113 897
Net cash flow generated by operating activities	1 304 271	2 273 119
Acquisition of fixed assets	-92 649	-94 460
Sales of fixed assets	0	0
Net cash flow generated by (allocated to) investment activities	-92 649	-94 460
Dividends paid by the parent company	-2 000 000	-1 434 376
Increase of capital	0	0
Subsidies	-86 571	-94 893
Loan issues	0	0
Current account	1 120 000	-420 000
Loan repayments	-413 143	-413 143
Change in other financial debts	-723	-754
Net cash flow generated by (allocated to) financing activities	-1 380 437	-2 363 166
Impact of changes in foreign exchange rates	0	0
Change in cash position	-168 816	-184 507
Opening cash position	208 093	392 598
Variation perimeter	0	0
Closing cash position	39 277	208 093

2. French Intermediate Income statement balances

Description	31/12/2015	%	31/12/2014	%
Sales of goods	260 501	100	247 665	100
- Purchase cost of the sold goods	152 548	58,56	95 343	38,5
COMMERCIAL MARGIN	107 953	41,44	152 322	61,5
Sold production	11 909 114	99,08	11 984 437	96,22
+ Stored production				
- Decrease in Finished products invent.	149 745	1,25	-223 780	-1,8
+ Capitalized production				
NET SOLD PRODUCTION	11 759 369	97,83	12 208 217	98,01
OPERATING INCOME	12 019 870	100	12 455 882	100
- Purchase cost of the sold goods	152 548	1,27	95 343	0,77
- Consumables for the financial year originating from third-parties	7 722 009	64,24	8 003 349	64,25
VALUE ADDED	4 145 312	34,49	4 357 190	34,98
+ Operating subsidies				
- Taxes and related payments	27 562	0,23	26 538	0,21
- Personnel charges	2 337 714	19,45	2 246 208	18,03
GROSS OPERATING INCOME	1 780 037	14,81	2 084 444	16,73
+ Write-backs, expense transfers	1 384	0,01	21 018	0,17
+ Other operating income	5 981	0,05	177	
- Depreciation and amortiz. expenses	629 548	5,24	744 964	5,98
- Other expenses	6 319	0,05	8 854	0,07
OPERATING PROFIT (LOSS)	1 151 535	9,58	1 351 821	10,85
+ Share of profit/loss on joint-ventures				
+ Financial revenues	42 744	0,36	47 249	0,38
- Share of profit/loss on joint-ventures				
- Financial charges	41 147	0,34	30 949	0,25
CURRENT INCOME BEFORE TAXES	1 153 132	9,59	1 368 121	10,98
Exceptional revenues	86 572	0,72	94 893	0,76
- Extraordinary expenses			2 381	0,02
EXTRAORDINARY PROFIT (LOSS)	86 572	0,72	92 511	0,74
- Taxes due on the income				
- Income tax	41 753	0,35	22 765	0,18
PROFIT AND LOSS	1 197 950	9,97	1 437 868	11,54
Revenues from sales of fixed assets				
- Net book value of sold fixed assets				
CAPITAL GAINS OR LOSSES FROM TRANSFERS				

3. Average staff

Staff 2015	Average number of Staff at the arrangement	Average number of Staff at the arrangement
Managers	10	
Technicians	92	
Employees		
Workers	220	
TOTAL	322	0

III. BREAKDOWN OF ACCOUNTS

A. Detail assets account

Descriptions	31/12/2015	31/12/2014
IMMOBILISATIONS INCORPORELLES	11 243	32 858
CONCESSIONS, BREVETS, AUT DROITS	11 243	32 858
205000 - Logiciels	187 966	187 966
280500 - Amort. logiciel	-176 723	-155 108
IMMOBILISATIONS CORPORELLES	3 452 205	3 943 701
TERRAINS	309 559	309 559
211000 - Terrains	309 559	309 559
CONSTRUCTIONS	2 534 691	2 752 402
213100 - Constructions batiments	3 893 958	3 893 958
213500 - Instal./agencemt. construct.	305 853	305 853
281300 - Amort. des constructions	-1 390 991	-1 187 233
281350 - Amort.agenct constructions	-274 128	-260 175
INSTALLATIONS,MATERIEL,OUTILLAGE	573 994	838 940
215000 - Matériel et outillages	5 307 204	5 225 381
281500 - Amort. matériels & outillages	-4 733 210	-4 386 441
AUTRES IMMOBILISAT. CORPORELLES	28 216	37 109
218200 - Matériel de transport	60 733	60 733
218300 - Mobilier	205 138	194 366
281820 - Amort. matériel de Transport	-48 728	-41 246
281830 - Amort. mobilier	-188 928	-176 745
IMMOBILISATIONS EN COURS	5 745	5 691
231000 - Immo. corporelles en cours	5 745	5 691
IMMOBILISATIONS FINANCIERES	36 777	37 666
AUTRES IMMOBILISAT. FINANCIERES	36 777	37 666
275000 - Caution	36 777	37 666
STOCKS	2 034 884	2 101 256
MATIERES PREMIERES APPROVISIONNEMENTS	818 172	733 326
310000 - Stocks matieres premieres	620 884	542 631
322000 - Stocks inserts	228 633	199 232
322100 - Stocks peinture	21 722	21 766
326000 - Stocks Emballages	19 142	29 411
391000 - Prov. Dep. Stocks MP et compo	-72 210	-59 714
PRODUITS INTERM. ET FINIS	1 176 231	1 345 803
355000 - Stocks Produits finis	1 338 667	1 488 413
395500 - Prov. Dep.Stocks prod. Finis	-162 437	-142 609
MARCHANDISES	40 481	22 127
370000 - Stocks Outillages	40 481	22 127
CLIENTS ET DIVERS	3 690 030	2 674 163

Descriptions	31/12/2015	31/12/2014
CLIENTS ET COMPTES RATTACHES	3 689 976	2 679 174
411000 - Clients pieces	3 652 859	2 649 836
411010 - Clients groupe pieces	37 117	29 338
CLIENTS-PRODUITS NON FACTURES	54	-5 011
419000 - Clients HG avis de deb. pieces	54	-5 011
AUTRES CREANCES	1 729 483	2 844 785
PERSONNEL	29 483	20 518
421000 - Personnel - STC	27	
425000 - Personnel - Pret	28 068	18 909
425100 - Personnel - Notes de frais	1 389	1 609
GROUPE ET ASSOCIES	1 700 000	2 820 000
455000 - Compte courant	1 700 000	2 820 000
CPTES TRANSIT ET ATTENTE		4 267
471000 - Compte d'attente		4 267
TRESORERIE ET DIVERS	39 277	208 093
DISPONIBILITES	39 277	208 093
512030 - UBCI TND	24 222	
512050 - Banque de l'economie	4 198	29 258
512160 - STB TND IND		988
512170 - UBCI TND		71 483
512180 - UBCI EUR		88 193
530000 - CAISSE TND	10 856	167
530008 - CAISSE TND		18 005
COMPTES DE REGULARISATION	238	27 032
CHARGES CONSTATEES D'AVANCE	238	27 032
486000 - Charges constatees d'avance	238	27 032
TOTAL	10 994 137	11 869 554

B. Detail liabilities account

Descriptions	31/12/2015	31/12/2014
CAPITAUX PROPRES	8 203 404	9 092 025
CAPITAL	2 142 548	2 142 548
101000 - Capital social	2 142 548	2 142 548

Descriptions	31/12/2015	31/12/2014
RESERVE LEGALE	205 949	159 177
106100 - Reserve legale	205 949	159 177
AUTRES RESERVES	-89 965	-89 965
106800 - Reserve de conversion	-89 965	-89 965
REPORT A NOUVEAU	4 661 695	5 270 600
110000 - Resultats reportes	4 661 695	5 270 600
RESULTAT DE L'EXERCICE	1 197 950	1 437 868
120000 - Resultat - benefice		
2051/DI - RESULTAT DE L'EXERCICE	1 197 950	1 437 868
SUBVENTIONS D'INVESTISSEMENT	85 226	171 797
131000 - Subvention d'investissement	477 437	477 437
139000 - Subv d'invest compte resultat	-392 212	-305 640
PROVISIONS	708	10 625
PROVISIONS POUR RISQUES	708	10 625
151800 - Provisions pour risques-charge	708	10 625
EMPRUNTS & DETTES ETAB. DE CREDIT	605 714	1 018 857
EMPRUNTS	605 714	1 018 857
164100 - Emprunts Ets. Credit	605 714	1 018 857
EMPRUNTS & DETTES FINANCIERES DIV	1 542	2 265
AUTRES EMPRUNTS	1 542	2 265
168000 - interets courus s/emprunt	1 542	2 265
FOURNISSEURS	1 662 637	1 390 848
FOURNISSEURS ET COMPTES RATTACHES	1 578 203	1 281 195
401000 - Fournisseurs Outillages	1 351 195	1 085 319
401010 - Fournisseurs groupe	227 008	195 876
FOURNISSEURS FACT. NON PARVENUES	84 434	109 653
408000 - Fourn.Fact non parv outillage	84 434	109 653
DETTES FISCALES ET SOCIALES	356 751	273 464
PERSONNEL ET COMPTES RATTACHES	131 733	89 882
421000 - Personnel - STC		78
428200 - Dette prov. Conges payer expat	49 710	39 325
428300 - Prov Prime rendement	82 023	50 479
SECURITE SOC ET ORGANISMES SOCX	174 096	134 195
431000 - GARP ASSURANCE CHOMAGE	134 115	107 322
437140 - CGE-ALP	388	1 244
437310 - CRE IRCAFEX RETRAITE	20 758	10 787
438200 - Prov.Charges s/Conges payes	11 156	8 726
438301 - Prov. cs/Primes rendement	7 679	6 117
ETAT ET COLLECTIVITES	50 922	49 386
444000 - Etat - Impot sur les benefices	41 753	22 765
448600 - Retenue/contrib conjoncturelle	9 169	26 621
AUTRES DETTES	112 254	13
EMBALLAGES CONSIGNES, RIST A ACC.	112 254	

Descriptions	31/12/2015	31/12/2014
419800 - Clients - RRR a accorder	112 254	
COMPTES D'ATTENTE		13
468600 - Divers charges a payer		13
COMPTES DE REGULARISATION	51 128	81 456
PRODUITS CONSTATES D'AVANCE	51 128	81 456
487000 - Produits constatees d'avance	51 128	81 456
TOTAL	10 994 137	11 869 554

C. Detail accrued assets account

Descriptions	31/12/2015	31/12/2014
CHIFFRES D'AFFAIRES NET	12 169 615	12 232 102
VENTES DE MARCHANDISES - FRANCE	153 405	156 693
707000 - Outillages France	58 087	53 005
707010 - Divers Amt soumis France	50 689	55 504
707100 - Negoce Pieces France	6 563	29 848
707400 - Negoce Matiere Premiere Fr	29 171	17 691
707700 - Negoce inserts	1 975	150
707900 - Negoce Emballages local.	6 920	496
VENTES DE MARCHANDISES EXPORT	107 096	90 971
707002 - Outillages Local	76 551	81 325
707012 - Divers Amt soumis Local	13 534	
707102 - Negoce Pieces Local		30
707402 - Negoce Matiere Premiere Local	17 011	5 597
707702 - Negoce inserts Export		3 977
707902 - Negoce Emballages local		43
PRODUCTION VENDUE FRANCE	4 704 935	4 594 624
701100 - Vente Produit fini soumis Fr.	4 704 935	4 594 624
PRODUCTION VENDUE EXPORT	7 136 025	7 303 277
701102 - Vente Produit fini local	7 136 025	7 303 277
PRODUCTION SERVICES - FRANCE	40 103	39 981
706000 - Vente de Service - France		1 432
708500 - Port et Frais fact. Fr	29 186	37 879
708800 - Aut.Pdt Activ.Annexe Fr	14 356	646
709900 - Retours clients France	-3 438	24
PRODUCTION SERVICES - EXPORT	28 051	46 555
708502 - Port et Frais fact. local	27 040	49 987
708802 - Aut.Pdt Activ.Annexe Local	12 890	1 227
709902 - Retours clients Local	-11 879	-4 659
AUTRES PRODUITS D'EXPLOITATION	-142 381	244 975
PRODUCTION STOCKEE	-149 745	223 780
713300 - Variation stock Pdt finis	-149 745	223 780
REPRISES AMORT DEPREC PROV TRANSF CHARGE	1 384	21 018
781500 - Reprises prov. risques&charges		9 642
781731 - Reprises prov. dep. Stocks PF	1 384	4 356
781740 - Reprises prov. dep. creances		1 004
791000 - Transferts chges exploitation		6 016
AUTRES PRODUITS	5 981	177
758000 - Prods divers gestion courante	5 981	177

Descriptions	31/12/2015	31/12/2014
PRODUITS FINANCIERS	42 744	47 249
AUTRES INTERETS & PROD ASSIMILES	8 332	18 878
763000 - Interets compte courant	5 914	18 878
768000 - Produit Financier Local	2 419	
DIFFERENCES POSITIVES DE CHANGE	34 412	28 371
766000 - Gains de change	34 412	28 371
PRODUITS EXCEPTIONNELS	86 572	94 893
PRODUITS EXCEPT EN CAPITAL	86 572	94 893
777000 - quote part subv invest CR	86 572	94 893
TOTAL	12 156 550	12 619 219

D. Detail revenue expenditure account

Descriptions	31/12/2015	31/12/2014
ACHATS	5 583 740	5 934 319
ACHATS DE MARCHANDISES	170 902	116 120
607000 - Achats outillages	119 623	49 759
607100 - Negoce pieces plastiques	3 123	35 301
607400 - Negoce matieres	48 079	26 932
607700 - Negoce inserts	78	4 127
VARIATION DE STOCK - MARCHANDISES	-18 354	-20 777
603700 - Variations stocks outillages	-18 354	-20 777
ACHATS MATIERES PREM & APPROVIS.	5 511 315	5 860 266
601100 - Cout non qual imput fournis.	4 144 840	4 506 994
602100 - Inserts	928 822	964 269
602200 - Semi-finis achetes	113 619	29 039
602250 - Achats encre-solvant-peinture	36 424	47 217
602600 - Emballages	287 611	312 748
VARIATION STOCK - MAT PREM & APPR	-80 123	-21 290
603100 - Variation stocks Mat. 1eres	-78 253	-7 388
603210 - Variation stocks inserts	-10 538	-25 077
603250 - Variation stocks Peinture	-1 600	13 317
603260 - Variation stocks emballages	10 269	-2 142
AUTRES ACHATS ET CHARGES EXTERNES	2 290 817	2 164 373
ETUDES ET PRESTATIONS DE SERVICES	109 062	31 689
604110 - Sous traitance decoration	96 920	29 555
604120 - Sous traitance finition	12 142	2 134
MATIERES ET FOURN. NON STOCKEES	874 344	793 824
606110 - Fourniture d'electricite	415 104	389 891
606120 - Fourniture d'eau	4 000	2 193
606310 - Prod. d'entretien/consommables	316 569	264 343
606320 - Petit outillages / fournitures	115 698	117 156
606410 - Fournitures bureau	14 790	13 169
606420 - Fournitures Informatique	8 183	7 073
SOUS-TRAITANCE GENERALE	89 775	89 995
611000 - Prestations non administrative	14 321	1 030
611100 - Prestation informatique	6 256	5 139
611110 - Gardiennage	32 756	34 000
611120 - Autres prestations administrat	36 442	49 825
LOCATIONS	15 034	14 388
613520 - Location materiel transport	15 034	14 388
ENTRETIEN ET REPARATIONS	184 150	171 183

Descriptions	31/12/2015	31/12/2014
615200 - Entretien Immeuble	28 533	42 243
615510 - Entretien materiel	41 331	38 643
615513 - Entretien outillages	28 018	11 579
615520 - Entretien materiel transport	11 651	7 028
615530 - Entretien materiel bureau	1 743	1 711
615540 - Dechets	7 730	7 486
615610 - Maintenance materiel	15 914	13 755
615620 - Maintenance mat.Informatique	49 231	48 739
PRIMES D'ASSURANCES	34 674	39 462
616820 - Assurance materiel transport	2 186	1 579
616830 - Assurance industrielle	32 488	37 883
PERSONNEL EXTERIEUR A ENTREPRISE	597 553	674 212
621400 - Personnel detache	597 553	674 212
REMUNERATIONS INTERM, HONORAIRES	59 670	42 602
622600 - Honoraires	59 670	42 602
PUBLICITE, RELATIONS EXTERIEURES	10 336	3 232
623100 - Annonces et insertions	10 336	3 232
TRANSPORTS BIENS ET DU PERSONNEL	236 386	208 900
624100 - Transport achats production	94 417	87 142
624110 - Transport achats	23 435	10 862
624200 - Transport sur ventes	118 534	110 896
DEPLACTS, MISSIONS ET RECEPTIONS	38 692	47 775
625100 - Frais de déplacements	29 849	35 950
625700 - Frais reception	8 843	11 824
FRAIS POSTAUX, TELECOMMUNICATIONS	29 318	36 596
626100 - Affranchissements	4 038	4 383
626200 - Frais de telecommunications	25 280	32 213
SERVICES BANCAIRES ET ASSIMILES	11 823	10 516
627500 - Services bancaires et assimile	11 823	10 516
IMPOTS, TAXES ET VERS. ASSIMILES	27 562	26 538
IMPOTS & TAXES SUR REMUNERATIONS	15 147	12 102
633300 - Formation	15 147	12 102
AUTRES IMPOTS ET TAXES	12 415	14 436
635120 - Taxe fonciere		1 960
635450 - TCL Taxe communal locative	12 415	12 477
CHARGES DE PERSONNEL	2 337 714	2 246 208
SALAIRES ET TRAITEMENTS	1 881 018	1 820 598
641100 - Salaires EMP-FRANCE	1 466 524	1 393 062
641110 - Conges payes pris	84 301	89 209
641130 - Primes de rendement	198 844	142 675
641140 - Indemnites transports soumis	90 287	136 855
641610 - Prov.conges payes	10 010	5 809
641630 - Prov. primes de rendement	31 053	52 988
CHARGES SOCIALES	358 439	329 359

Descriptions	31/12/2015	31/12/2014
645100 - Charges GARP	310 882	278 651
645300 - Charges CRE IRCAFEX	28 064	27 826
645400 - Charges CGEE	6 646	8 665
645610 - Charges s/prov. conges payes	2 362	1 408
645630 - Charge s/prov. prime rendement	1 485	6 740
647500 - Frais Medicaux	9 000	6 070
AUTRES CHARGES DE PERSONNEL	98 256	96 251
648000 - Autres charges de personnel	98 256	96 251
DOTATIONS D'EXPLOITATION	629 548	744 964
AMORTISSEMENTS IMMOBILISATIONS	605 759	724 998
681110 - Dot. Amt. Immo. corporelles	605 759	724 998
DEPRECIATIONS SUR ACTIF CIRCULANT	33 707	13 966
681730 - Dot. Prov. dep. stocks MP	12 495	12 867
681731 - Dot. Prov. dep. stocks PF	21 211	9 949
681740 - Dot. Prov. depreciat.creances		-8 850
PROVISIONS	-9 918	6 000
681500 - Dot. prov. risques & charges	-9 918	6 000
AUTRES CHARGES	6 319	8 854
CHARGES DIV DE GESTION COURANTE	6 319	8 854
658000 - Charges diverses gest.courante	6 319	8 854
CHARGES FINANCIERES	41 147	30 949
INTERETS ET CHARGES ASSIMILEES	15 425	25 936
661100 - Interets sur prets	15 425	25 936
DIFFERENCES NEGATIVES DE CHANGE	25 723	5 013
666000 - Pertes de change	25 723	5 013
CHARGES EXCEPTIONNELLES		2 381
CHARGES EXCEPT DE GESTION		2 381
671100 - Penalites-amendes		2 381
IMPOTS SUR LES BENEFICES	41 753	22 765
IMPOTS SUR LES BENEFICES	41 753	22 765
695000 - Impots sur les benefices	41 753	22 765
TOTAL	10 958 600	11 181 351