



FINANCIAL STATEMENTS

SARL CAPELEM MAD

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	14 620	14 620		1 514
Research and development expenses				
Concessions, patents and similar rights	221 967	123 553	98 414	47 386
Goodwill	1 989 999		1 989 999	
Other intangible assets				
Advances and deposits on intangible assets				
TANGIBLE ASSETS				
Land	1 681 150		1 681 150	1 681 150
Buildings	17 564 228	7 854 069	9 710 159	10 404 086
Industrial fixtures, equipment and tooling	31 142 976	10 258 079	20 884 898	15 066 179
Other tangible assets	1 955 369	1 275 755	679 614	627 630
In-progress fixed assets	1 290 458		1 290 458	5 019 336
Advances and deposits				
FINANCIAL ASSETS				
Consolidated shares				
Investments				
Receivables related to investments				
Capitalized securities				
Loans				
Other financial assets	1 173 188		1 173 188	296 167
FIXED ASSETS	57 033 956	19 526 076	37 507 880	33 143 448
INVENTORIES AND UNDERGOING				
Raw materials and supplies	7 175 408		7 175 408	3 524 507
Products undergoing processing				
Services undergoing processing				
Semi-finished and finished goods	1 005 406		1 005 406	1 021 568
Goods held for resale				
Advances and deposits paid to suppliers	137 073		137 073	3 000
RECEIVABLES				
Accounts receivable and related accounts	20 588 417	948 750	19 639 667	13 294 807
Other receivables	10 396 467		10 396 467	8 102 294
Unpaid subscribed and called-up capital				
MISCELLANEOUS				
Investment securities (which treasury shares)				
Quick assets	12 184 124		12 184 124	4 973 980
REGULARIZATION ACCOUNTS				
Prepaid expenses	106 315		106 315	81 962
CURRENT ASSETS	51 593 210	948 750	50 644 460	31 002 119
Exp. amort. over more than one financ. year				
Premium on bond redemption				
Translation differential	58 708		58 708	50 129
GRAND TOTAL	108 685 874	20 474 826	88 211 048	64 195 695

B. Balance Sheet Liabilities

Descriptions	2015	2014
Share capital (incl. paid-up capital : 8 600 000)	8 600 000	7 100 000
Issue premium, merger surplus, share premium	3 800 000	
Reevaluation surplus		
Legal reserve	887 387	690 490
Statutory or contractual reserves		
Regulated reserves (incl. res. for prov. for price fluctuations:)		
Other reserves		
Retained earnings / losses	20 633 008	17 491 966
NET INCOME OR LOSS	9 878 502	3 937 938
Investment subsidies	6 528 279	4 390 670
Regulated provisions	319 321	348 571
SHAREHOLDER'S EQUITY	50 646 495	33 959 635
Yield from issuance of non voting shares		
Conditional advances		
OTHER STOCKHOLDER'S EQUITY		
Reserves for contingencies	58 708	50 129
Provisions for liabilities and charges		
RESERVES FOR CONTINGENCY / LIABILITY & CHARGES	58 708	50 129
FINANCIAL DEBTS		
Convertible bond loans		
Other bond loans		
Debts / loans granted by credit institutions	17 576 227	20 619 211
Other financial loans and debts (incl :)	110 000	110 000
Advances and deposits collected on orders in progress		
OPERATING DEBTS		
Accounts payable and related payables	15 810 626	7 906 154
Tax payable, payroll and debts to social institutions	3 230 902	1 518 834
OTHER DEBTS		
Debts on fixed assets and related accounts		
Other liabilities	734 422	
REGULARIZATIONS ACCOUNTS		
Deferred income		
LIABILITIES	37 462 176	30 154 199
Translation differential	43 668	31 733
GRAND TOTAL	88 211 048	64 195 695

C. Income statement

Descriptions	France	YTD 2015 Export	Total	LYTD 2014
Sales of goods				
Sales of production goods	103 481	80 824 882	80 928 364	51 156 065
Sales of production services		808 500	808 500	881 432
NET TURNOVER	103 481	81 633 382	81 736 864	52 037 497
Stored production			-16 162	275 523
Capitalized production				
Operating subsidies				
Depreciations and reserve reversals, expense transfer			63 960	121 867
Other operating income			230 064	157 975
OPERATING INCOME			82 014 726	52 592 863
Purchase of goods (including customs duties)				
Changes in inventory (goods)				
Purchase of raw materials and other supplies (including customs duties)			30 990 334	17 666 197
Changes in inventory (raw materials and supplies)			-3 613 741	-1 478 541
Other purchases and external expenses			17 013 820	12 574 928
Taxes and related payments			345 856	2 103 248
Wages and salaries			15 558 329	10 456 333
Social security contributions			3 138 595	2 303 058
OPERATING ALLOWANCES:				
Fixed assets : depreciation			4 512 518	3 054 938
Fixed assets : provision				
Current assets : provision			695 750	253 000
For contingencies provision			58 708	50 129
Other expenses			199 425	33 640
OPERATING EXPENSES			68 899 594	47 016 929
OPERATING RESULT			13 115 132	5 575 934
JOINT VENTURE				
Attributed income or transferred loss				
Loss assumed or transferred income				
FINANCIAL INCOME			616 835	118 583
Financial income from investments				
Income from other invest. securities and from receivables related to f.assets			32 654	
Other interest and related income				
Reserve reversals, expense transfer				
Profits on exchange rates			584 181	118 583
Net gains on sales of investment securities				
FINANCIAL EXPENSES			1 628 475	952 050
Financial allowances for depreciations and provisions				
Interest and assimilated expenses			1 024 145	855 466
Loss on exchange rates			604 331	96 583
Net loss on sales of investment securities				
FINANCIAL RESULT			-1 011 640	-833 466
ORDINARY RESULT BEFORE TAX			12 103 492	4 742 468
EXTRAORDINARY INCOME			591 520	765 445
Extraordinary operating gains				
Extraordinary capital gains			562 270	736 195
Depreciations and reserve reversals, expense transfer			29 250	29 250
EXTRAORDINARY EXPENSES			147 617	112 729
Extraordinary operating expenses			58 680	112 729
Extraordinary capital expenses			88 937	
Extraordinary depreciation expense and provisions				
EXTRAORDINARY RESULT			443 903	652 716
Employee profit sharing				
Income tax			2 668 892	1 457 246
TOTAL INCOME			83 223 081	53 476 891
TOTAL EXPENSES			73 344 579	49 538 953
PROFIT OR LOSS			9 878 502	3 937 938

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.	14 620				14 620
Other intangible asset headings	136 177	2 075 789			2 211 967
Total 1 Tangible Assets	150 797	2 075 789	0	0	2 226 587
Land	1 681 150				1 681 150
Improvements to land owned	12 005 226				12 005 226
Leasehold improvements					
Plant Improvements to fixtures and fittings	5 116 880	442 122			5 559 002
Improvements to fixtures and fittings ...					
Plant, machinery and equipment	20 803 259	10 339 717			31 142 976
Transportation equipment	126 388				126 388
Office and computer equipment, and furniture	1 566 107	262 874			1 828 981
Returnable packaging and misc					
Total 2 Intangible Assets	41 299 010	11 044 713	0	0	52 343 723
Tangible assets in progress (1)	5 019 336			3 728 878	1 290 458
Total 3 Tangible in progress	5 019 336	0	0	3 728 878	1 290 458
Advances and downpayments					
TOTAL	46 469 143	13 120 502	0	3 728 878	55 860 768

2. Depreciation and Amortization

Descriptions	Opening balance 31/12/2014	Depr. charges	Depr. Written back	Closing balance 31/12/2015
Start up costs	13 106	1 514		14 620
Other Intangible Assets	88 791	34 762		123 553
Total 1	101 897	36 276	0	138 173
Land				
Improvements to land owned	6 718 020	4 585 666	3 449 617	7 854 069
Improvements to fixtures and fittings				
Plant, machinery and equipment	5 737 080	4 520 998		10 258 079
Transportation equipment	18 958	25 278		44 236
Office and computer equipment and furniture	1 045 906	185 613		1 231 519
Returnable packaging and misc.				
Total 2	13 519 964	9 317 555	3 449 617	19 387 903
TOTAL	13 621 861	9 353 831	3 449 617	19 526 076

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	296 167	877 021		1 173 188		1 173 188
TOTAL	296 167	877 021	0	1 173 188	0	1 173 188

4. Provisions

❖ Regulated provisions

Descriptions	Opening balance 31/12/2014	Prov. charges	Written back	Closing balance 31/12/2015
Excess tax depreciation	348 571		29 250	319 321
Other regulated provisions				
TOTAL	348 571		29 250	319 321

❖ 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	50 129	8 579		58 708
Provisions for pensions and similar obligations				
Provisions for taxation				
Other contingency and loss provisions				
TOTAL	50 129	8 579		58 708

❖ 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				
Provisions for bad debts	253 000	695 750		948 750
Other impairment provisions				
TOTAL	253 000	695 750		948 750

5. Receivables

Descriptions	Gross Amount	Up to 1 year	More than 1 year
Receivable from controlled entities			
Loans			
Other financial fixed assets	1 173 188	1 028 133	145 055
FIXED ASSETS:	1 173 188	1 028 133	145 055
Accounts receivables	20 588 417	20 588 417	
Doubtful or contested receivables			
Personnel and related accounts	56 568	56 568	
Social security and other social bodies			
French State & other public authorities: Taxes	10 339 899	6 339 899	4 000 000
Receivable from Group & associated companies			
Sundry receivables			
Prepaid expenses	106 315	106 315	
CURRENT ASSETS:	31 086 634	27 086 634	4 000 000
TOTAL	32 264 387	28 119 332	4 145 055
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	17 576 227	3 202 227	11 374 000	3 000 000
Sundry loans and financial liabilities	110 000			110 000
Accounts payable and related accounts	15 810 626	15 810 626		
Personnel and related accounts	570 852	570 852		
Social Security and other social bodies	906 441	906 441		
French State and other				
French State: income tax	358 083	358 083		
French State: VAT	1 257 729	1 257 729		
Guaranteed bonds				
Other taxes	137 797	137 797		
Payable on fixed assets and related accounts				
Payable to Group and associated companies				
Other debt	734 422	734 422		
Payable on borrowed securities				
Prepaid income				
TOTAL	37 462 176	22 978 176	11 374 000	3 110 000
Loans taken out in the period				
Loans repaid in the period	3 042 984			

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	71000			100
TOTAL	71 000,00			

8. Variation in the equity capital

The opening situation of the fiscal year :		Balance
Shareholder's equity before the distribution of the previous results		33 959 635
Distribution of the previous results		-1 500 000
Shareholder's equity after the distribution of the previous results		33 659 635
Variation in the fiscal year:	Less	Add
Share capital		1 500 000
Other variations		14 578 501
	29 250	2 137 609
The closing situation of the fiscal year :		Balance
shareholders' equity before dividends		50 646 495

B. Financial Commitments & Other Information

1. Cash Flow

	31/12/2015	31/12/2014
Net total income of consolidated companies	9 878 502	3 937 938
Elimination of non-cash and non-operating charges and income:	0	0
	0	0
Depreciation and provisions	4 491 848	3 053 950
Capital gains or losses on disposals	88 937	0
Cash flow	14 459 287	6 991 888
Change in operating working capital requirement	-2 994 761	-5 516 388
Net cash flow generated by operating activities	11 464 526	1 475 500
Acquisition of fixed assets	-5 424 078	-10 278 347
Sales of fixed assets	0	0
Net cash flow generated by (allocated to) investment activities	-10 124 078	-10 278 347
Dividends paid by the parent company	0	0
Increase of capital	4 700 000	0
Subsidies	2 137 609	1 540 440
Loan issues	0	7 028 768
Current account	823 500	0
Loan repayments	-3 042 984	0
Change in other financial debts	0	0
Net cash flow generated by (allocated to) financing activities	4 618 125	8 569 208
Impact of changes in foreign exchange rates	0	0
Change in cash position	5 958 573	-233 639
Opening cash position	4 973 980	5 207 620
Variation perimeter	1 251 572	0
Closing cash position	12 184 125	4 973 981

2. French Intermediate Income statement balances

Description	31/12/2015	%	31/12/2014	%
Sales of goods				
- Purchase cost of the sold goods				
COMMERCIAL MARGIN				
Sold production	81 736 864	100,02	52 037 497	99,47
+ Stored production				
- Decrease in Finished products invent.	16 162	0,02	-275 523	-0,53
+ Capitalized production				
NET SOLD PRODUCTION	81 720 702	100	52 313 021	100
OPERATING INCOME	81 720 702	100	52 313 021	100
- Purchase cost of the sold goods				
- Consumables for the financial year originating from third-parties	44 390 412	54,32	28 762 584	54,98
VALUE ADDED	37 330 289	45,68	23 550 437	45,02
+ Operating subsidies				
- Taxes and related payments	345 856	0,42	2 103 248	4,02
- Personnel charges	18 696 924	22,88	12 759 391	24,39
GROSS OPERATING INCOME	18 287 509	22,38	8 687 798	16,61
+ Write-backs, expense transfers	63 960	0,08	121 867	0,23
+ Other operating income	230 064	0,28	157 975	0,3
- Depreciation and amortiz. expenses	5 266 976	6,45	3 358 066	6,42
- Other expenses	199 425	0,24	33 640	0,06
OPERATING PROFIT (LOSS)	13 115 132	16,05	5 575 934	10,66
+ Share of profit/loss on joint-ventures				
+ Financial revenues	616 835	0,75	118 583	0,23
- Share of profit/loss on joint-ventures				
- Financial charges	1 628 475	1,99	952 050	1,82
CURRENT INCOME BEFORE TAXES	12 103 492	14,81	4 742 468	9,07
Exceptional revenues	591 520	0,72	765 445	1,46
- Extraordinary expenses	147 617	0,18	112 729	0,22
EXTRAORDINARY PROFIT (LOSS)	443 903	0,54	652 716	1,25
- Taxes due on the income				
- Income tax	2 668 892	3,27	1 457 246	2,79
PROFIT AND LOSS	9 878 502	12,09	3 937 938	7,53
Revenues from sales of fixed assets			25 000	0,05
- Net book value of sold fixed assets	88 937	0,11		
CAPITAL GAINS OR LOSSES FROM TRANSFERS	-88 937	-0,11	25 000	0,05

3. Average staff

Staff 2015	Average number of Staff at the arrangement	Average number of Staff at the arrangement
Managers	13	
Technicians	13	
Employees	19	
Workers	135	
TOTAL	180	0

III. BREAKDOWN OF ACCOUNTS

A. Detail assets account

Descriptions	31/12/2015	31/12/2014
IMMOBILISATIONS INCORPORELLES	2 088 413	48 900
FRAIS D'ETABLISSEMENT		1 514
201000 - Frais d'etablissement	14 620	14 620
280100 - Amort. frais etablissement	-14 620	-13 106
CONCESSIONS, BREVETS, AUT DROITS	98 414	47 386
205000 - Logiciels	221 967	136 177
280500 - Amort. concessions, brevets...	-123 553	-88 791
FONDS COMMERCIAL	1 989 999	
207500 - Fonds commercial non amortis	1 989 999	
IMMOBILISATIONS CORPORELLES	34 246 279	32 798 381
TERRAINS	1 681 150	1 681 150
211000 - Terrains	1 681 150	1 681 150
CONSTRUCTIONS	9 710 159	10 404 086
213100 - Constructions batiments	12 005 226	12 005 226
213500 - Instal./agencemt. construct.	5 559 002	5 116 880
281310 - Constructions	-4 585 666	-3 985 405
281350 - Amort.agencet constructions	-3 268 403	-2 732 615
INSTALLATIONS,MATERIEL,OUTILLAGE	20 884 898	15 066 179
215000 - Materiel et outillages	31 142 976	20 803 259
281500 - Amort. materiels & outillages	-10 258 079	-5 737 080
AUTRES IMMOBILISAT. CORPORELLES	679 614	627 630
218200 - Materiel de transport	126 388	126 388
218300 - Mat. de bureau et informatique	667 378	529 595
218400 - Mobilier	1 161 603	1 036 512
281820 - Amort. materiel de Transport	-44 236	-18 958
281830 - Amort. mat. bureau et info.	-389 092	-298 621
281840 - Amort. mobilier	-842 428	-747 286
IMMOBILISATIONS EN COURS	1 290 458	5 019 336
231000 - Immo. corporelles en cours	1 290 458	5 019 336
IMMOBILISATIONS FINANCIERES	1 173 188	296 167
AUTRES IMMOBILISAT. FINANCIERES	1 173 188	296 167
275000 - Depots et cautionnements	1 173 188	296 167
STOCKS	8 180 814	4 546 075
MATIERES PREMIERES APPROVISIONNANTS	7 175 408	3 524 507
310000 - Stocks matieres premieres	6 951 497	3 326 296
326000 - Stocks Emballages	223 911	198 211
PRODUITS INTERM. ET FINIS	1 005 406	1 021 568

Descriptions	31/12/2015	31/12/2014
355000 - Stocks Produits finis	1 005 406	1 021 568
AVANCES ET ACOMPTES /COMMANDES	137 073	3 000
AVANCES ET ACOMPTES FOURNISSEURS	137 073	3 000
409100 - Fourn. - Acomptes Verses - HG	137 073	3 000
CLIENTS ET DIVERS	19 639 667	13 294 807
CLIENTS ET COMPTES RATTACHES	20 588 417	13 547 807
411000 - Clients pieces	79 732	657 979
411010 - Clients groupe pieces	20 508 685	12 889 828
DEPRECIATIONS CLIENTS	-948 750	-253 000
491000 - Prov. dep. Comptes clients	-948 750	-253 000
AUTRES CREANCES	10 396 467	8 357 558
PERSONNEL	56 568	355 990
425000 - Personnel - Avances & acomptes	56 568	355 990
ETAT ET COLLECTIVITES	10 339 899	7 173 503
445620 - TVA deductible sur immo.	758 276	18 012
445660 - TVA deduct. s/biens & services	872 029	292 888
445670 - Credit de TVA a reporter	8 709 594	6 862 602
GROUPE ET ASSOCIES		823 500
455000 - Compte courant		823 500
CPTES TRANSIT ET ATTENTE		4 565
471000 - Compte d'attente		4 565
TRESORERIE ET DIVERS	12 184 124	4 973 980
DISPONIBILITES	12 184 124	4 973 980
512030 - Banque Rhone Alpes	12 169 242	3 945 578
512101 - Societe Generale		1 009 558
530000 - Caisse Euros	14 881	18 844
COMPTES DE REGULARISATION	165 023	132 091
CHARGES CONSTATEES D'AVANCE	106 315	81 962
486000 - Charges constatees d'avance	106 315	81 962
ECARTS DE CONVERSION ACTIF	58 708	50 129
476100 - EC Actif dimin créances	28 669	50 129
476200 - EC Actif augm dettes	30 039	
TOTAL	88 211 048	64 450 959

B. Detail liabilities account

Descriptions	31/12/2015	31/12/2014
CAPITAUX PROPRES	50 646 495	33 959 635
CAPITAL	8 600 000	7 100 000
101000 - Capital social	8 600 000	7 100 000
PRIMES D'EMISSION, DE FUSION	3 800 000	
104200 - Prime de Fusion	3 800 000	
RESERVE LEGALE	887 387	690 490
106100 - Reserve legale	887 387	690 490
REPORT A NOUVEAU	20 633 008	17 491 966
110000 - RAN (solde crediteur)	20 633 008	17 491 966
RESULTAT DE L'EXERCICE	9 878 502	3 937 938
2051/DI - RESULTAT DE L'EXERCICE	9 878 502	3 937 938
SUBVENTIONS D'INVESTISSEMENT	6 528 279	4 390 670
131000 - Subvention d'investissement	6 528 279	4 390 670
PROVISIONS REGLEMENTEES	319 321	348 571
145000 - Amortissements derogatoires	319 321	348 571
PROVISIONS	58 708	50 129
PROVISIONS POUR RISQUES	58 708	50 129
151500 - Prov. pour pertes de change	58 708	50 129
EMPRUNTS & DETTES ETAB. DE CREDIT	17 576 227	20 619 211
EMPRUNTS	17 576 227	20 619 211
164100 - Emprunts Ets. Credit	17 576 227	20 619 211
EMPRUNTS & DETTES FINANCIERES DIV	110 000	110 000
DEPOTS ET CAUTIONNEMENTS RECUS	110 000	110 000
165000 - Retenue	110 000	110 000
FOURNISSEURS	15 810 626	7 906 154
FOURNISSEURS ET COMPTES RATTACHES	14 041 457	7 559 675
401000 - Fournisseurs	5 465 941	2 085 178
401010 - Fournisseurs groupe	8 575 516	5 474 497
FOURNISSEURS FACT. NON PARVENUES	1 769 169	346 479
408010 - Fourn. Fact non parv. G	1 769 169	346 479
DETTE FISCALE ET SOCIALES	3 230 902	1 774 098
PERSONNEL ET COMPTES RATTACHES	570 852	354 706
421000 - Personnel - Remunerations dues	24 696	8 333
428200 - Provision Congés payées	510 823	
428600 - Aut. Charges Pers.a payer		91 109
428700 - Personnel Pdt a recevoir	35 334	255 264
SECURITE SOC ET ORGANISMES SOCX	906 441	576 781
431000 - SECURITE SOCIALE-CHOMAGE	868 001	576 781

Descriptions	31/12/2015	31/12/2014
438200 - Provision Congés payées	38 440	
ETAT ET COLLECTIVITES	1 753 608	842 612
444000 - Etat - Impot sur les benefices	358 083	95 805
445710 - TVA collectee	1 257 729	468 445
448600 - Etat charges a payer	137 797	278 362
AUTRES DETTES	734 422	
AUTRES COMPTES CREDITEURS	734 422	
467000 - Debiteurs Divers	734 422	
COMPTES DE REGULARISATION	43 668	31 733
ECARTS DE CONVERSION PASSIF	43 668	31 733
477100 - EC Passif Augm creances	36 420	25
477200 - EC Passif dimin dettes	7 248	31 708
TOTAL	88 211 048	64 450 959

C. Detail accrued assets account

Descriptions	31/12/2015	31/12/2014
CHIFFRES D'AFFAIRES NET	81 736 864	52 037 497
PRODUCTION VENDUE FRANCE	103 481	
703000 - Vente de Pdt residuel	103 481	
PRODUCTION VENDUE EXPORT	80 824 882	51 156 065
701102 - Vente Produit fini export	80 824 882	51 156 065
PRODUCTION SERVICES - EXPORT	808 500	881 432
708302 - Location Mobiliere Export	808 500	825 000
708502 - Port et Frais fact. Export		56 432
AUTRES PRODUITS D'EXPLOITATION	277 862	555 366
PRODUCTION STOCKEE	-16 162	275 523
713300 - Variation stock Pdt finis	-16 162	275 523
REPRISES AMORT DEPREC PROV TRANSF CHARGE	63 960	121 867
781500 - Reprises prov. risques&charges	58 639	21 867
791000 - Transferts chges exploitation	5 321	100 000
AUTRES PRODUITS	230 064	157 975
758000 - Prods divers gestion courante	230 064	157 975
PRODUITS FINANCIERS	616 835	118 583
AUTRES INTERETS & PROD ASSIMILES	32 654	
764000 - Revenus valeur mobil placement	32 654	
DIFFERENCES POSITIVES DE CHANGE	584 181	118 583
766000 - Gains de change	584 181	118 583
PRODUITS EXCEPTIONNELS	591 520	765 445
PRODUITS EXCEPT EN CAPITAL	562 270	736 195
775000 - Pds cession elements cedes		25 000
777000 - quote part subv invest CR	562 270	711 195
REPRISES PROV DEPREC & TRANSF DE CHARGES	29 250	29 250
787250 - Rep. Amort dérogatoires	29 250	29 250
TOTAL	83 223 081	53 476 891

D. Detail revenue expenditure account

Descriptions	31/12/2015	31/12/2014
ACHATS	27 376 593	16 187 656
ACHATS MATIERES PREM & APPROVIS.	30 990 334	17 666 197
601100 - Achats de matieres premieres	27 789 680	15 533 152
602600 - Emballages	3 200 653	2 133 045
VARIATION STOCK - MAT PREM & APPR	-3 613 741	-1 478 541
603100 - Variation stocks Mat. 1eres	-3 588 042	-1 403 880
603260 - Variation stocks emballages	-25 699	-74 661
AUTRES ACHATS ET CHARGES EXTERNES	17 013 820	12 574 928
MATIERES ET FOURN. NON STOCKEES	3 184 873	2 290 695
606110 - Fourniture d'electricite	2 774 972	1 870 468
606120 - Fourniture d'eau	55 683	41 825
606310 - Prod. d'entretien/consommables	42 330	29 330
606320 - Petit outillages	133 069	178 341
606410 - Fournitures bureau	178 820	170 732
RABAIS, REMISES SUR AUTRES ACHATS	15 928	22 670
609900 - Cout non qual imput fournis.	15 928	22 670
SOUS-TRAITANCE GENERALE	1 082 982	378 968
611100 - Prestation informatique	1 082 982	378 968
LOCATIONS	367 297	232 912
613200 - Location immobiliere	99 500	3 150
613510 - Autres location mobiliere	129 797	110 429
613520 - Location immobiliere	138 000	119 333
ENTRETIEN ET REPARATIONS	1 672 019	2 166 264
615200 - Entretien Immeuble	141 770	124 039
615510 - Entretien materiel	1 417 956	2 019 613
615610 - Maintenance materiel	112 293	22 613
PRIMES D'ASSURANCES	190 291	108 935
616820 - Assurance materiel transport	983	4 913
616830 - Assurance industrielle	189 308	104 022
DIVERS	35 491	87 358
628100 - Cotisations	35 491	87 358
PERSONNEL EXTERIEUR A ENTREPRISE	1 541 010	1 390 652
621100 - Personnel interimaire	153 516	150 486
621400 - Personnel detache	1 387 494	1 240 166
REMUNERATIONS INTERM, HONORAIRES	513 145	344 327
622600 - Honoraires	513 145	344 327
PUBLICITE, RELATIONS EXTERIEURES	229 712	122 576
623100 - Annonces et insertions	21 500	1 700

Descriptions	31/12/2015	31/12/2014
623300 - Salons, expositions	195 212	117 306
623600 - Publicite (catalogues,imprime)		3 570
623810 - Dons, pourboires	13 000	
TRANSPORTS BIENS ET DU PERSONNEL	7 278 764	4 560 478
624100 - Transport sur achats prod	1 465 830	1 083 505
624110 - Transport achats	191 488	
624120 - Transport personnel	1 010 494	609 507
624200 - Transport sur ventes	4 610 953	2 867 466
DEPLACTS, MISSIONS ET RECEPTIONS	516 624	577 987
625100 - Frais de déplacements	314 328	411 742
625700 - Frais reception	202 296	166 245
FRAIS POSTAUX, TELECOMMUNICATIONS	121 293	36 227
626100 - Affranchissements	160	294
626200 - Frais de telecommunications	121 133	35 933
SERVICES BANCAIRES ET ASSIMILES	264 392	254 880
627500 - Services bancaires et assimile	264 392	254 880
IMPOTS, TAXES ET VERS. ASSIMILES	345 856	2 103 248
AUTRES IMPOTS ET TAXES	345 856	2 103 248
635110 - CET (Contrib eco territoriale)	42 957	105 169
635140 - Taxe sur vehicules de societes	700	625
635450 - Autres taxes	302 199	1 997 454
CHARGES DE PERSONNEL	18 696 924	12 759 391
SALAIRES ET TRAITEMENTS	15 558 329	10 456 333
641100 - Salaires	12 537 243	7 883 628
641110 - Conges payes pris	907 899	922 626
641130 - Primes payees	1 145 279	952 600
641140 - Indemnites	575 328	697 479
641610 - Provision Conges payes	392 580	
CHARGES SOCIALES	3 138 595	2 292 355
645100 - Cotisations URSSAF	1 737 523	1 316 072
645300 - Retraites cadres	360 556	300 086
645400 - Mutuelle non cadres	771 666	563 790
645610 - Charges s/prov. conges payes	118 243	
647500 - Medecine du travail	150 608	112 407
AUTRES CHARGES DE PERSONNEL		10 702
648000 - Autres taxes		10 702
DOTATIONS D'EXPLOITATION	5 266 976	3 358 066
AMORTISSEMENTS IMMOBILISATIONS	4 512 518	3 054 938
681110 - Dot. Amt Immo. incorporelles	36 276	20 067
681120 - Dot. Amt. Immo. corporelles	4 476 242	3 034 871
DEPRECIATIONS SUR ACTIF CIRCULANT	695 750	253 000
681740 - Dot. Prov. depreciat.creances	695 750	253 000
PROVISIONS	58 708	50 129

Descriptions	31/12/2015	31/12/2014
681500 - Dot. prov. risques & charges	58 708	50 129
AUTRES CHARGES	199 425	33 640
CHARGES DIV DE GESTION COURANTE	199 425	33 640
654000 - Pertes creances irrecoverables	199 425	26 432
658000 - Charges diverses gest.courante		7 208
CHARGES FINANCIERES	1 628 475	952 050
INTERETS ET CHARGES ASSIMILEES	1 024 145	855 466
661600 - Interets bancaires	1 024 145	855 466
DIFFERENCES NEGATIVES DE CHANGE	604 331	96 583
666000 - Pertes de change	604 331	96 583
CHARGES EXCEPTIONNELLES	147 617	112 729
CHARGES EXCEPT DE GESTION	58 680	112 729
671100 - Penalites-amendes deductibles	58 680	112 729
CHARGES EXCEPT EN CAPITAL	88 937	
675000 - Valeur nette comptable	88 937	
IMPOTS SUR LES BENEFICES	2 668 892	1 457 246
IMPOTS SUR LES BENEFICES	2 668 892	1 457 246
695000 - Impots sur les benefices	2 668 892	1 457 246
TOTAL	73 344 579	49 538 953