

# Graduation 2023

from 01/01/2023 to 31/03/2023

## EURL RHODES SARL

1 Theodore Monod aisle  
76160 SAINT MARTIN DU VIVIER  
Siret: 31352578400069

# Coffra group

Public limited company of French lawyers, accountants and auditors  
registered in the professional register of the Ordre des Experts-Comptables  
de Paris Ile-de-France

Registered office : 155 boulevard Haussmann F-75008 Paris

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# ***Balance sheet and income statement***

## Active

	Ugly	depreciation Value corrections	Net 31/03/2023	Net 31/12/2022
Subscribed uncalled capital contributions				
<b>CAPITAL ASSETS</b>				
<b>Intangible assets</b>				
up for start-up & expansion of business operations				
research and development costs				
Concessions, industrial property rights	12 228	12 228		
Company Value	147 945		147 945	147 945
Other intangible assets				
Advance payments made				
<b>Sachanlagen</b>				
plots				
buildings				
Technical equipment and machinery	1 132	1 132		
Other equipment, factory & office equipment	42 160	35 503	6 657	7 663
Construction in progress				
Advance payments made				
<b>financial assets</b>				
Investments (accounted for using the equity method)				
Other holdings				
Receivables from associated companies				
Other securities held as fixed assets				
loans				
Other financial assets	5 045		5 045	5 045
<b>TOTAL FIXED ASSETS</b>	<b>208 510</b>	<b>48 863</b>	<b>159 647</b>	<b>160 653</b>
<b>CURRENT ASSETS</b>				
<b>Stocks</b>				
Raw materials and supplies				
Work in progress, work in progress				
Intermediates and finished goods				
Were				
<b>Advance payments made on orders</b>				
requirements				
Requests from deliveries and services	78 135	7 235	70 900	345 139
Other assets	1 615 614		1 615 614	1 678 617
Pending Called-up Capital				
<b>Other Current Assets</b>				
securities				
Cash and cash equivalents	291 776		291 776	199 372
Active prepaid expenses	9 777		9 777	
<b>TOTAL CURRENT ASSETS</b>	<b>1 995 302</b>	<b>7 235</b>	<b>1 988 067</b>	<b>2 223 128</b>
Issue costs on loans				
Unease				
Activated exchange rate differences				
<b>TOTAL ASSETS</b>	<b>2 203 812</b>	<b>56 098</b>	<b>2 147 714</b>	<b>2 383 782</b>

## Passive

	31/03/2023	31/12/2022
<b>EQUITY CAPITAL</b>		
Subscribed capital	609 600	609 600
capital reserve	40 400	40 400
revaluation reserve		
legal reserve	60 960	60 960
Statutory Reserves		
Reserves regulated by law		
Other Reserves	571 578	491 783
Profit/Loss Carry Forward		
<b>NET PROFIT/DEFICIT</b>	<b>48 129</b>	<b>79 795</b>
investment grants		
Special item with reserve share		
<b>TOTAL EQUITY</b>	<b>1 330 667</b>	<b>1 282 538</b>
<b>OTHER ITEMS WITH AN EQUITY CHARACTER</b>		
Participation Loans		
Conditionally repayable loans		
<b>TOTAL OTHER ITEMS WITH EQUITY CHARACTER</b>		
<b>ACCRUALS</b>		
Provisions for impending losses	2 746	2 746
Other provisions		
<b>TOTAL PROVISIONS</b>	<b>2 746</b>	<b>2 746</b>
<b>LIABILITIES</b>		
convertible bonds		
Other Debt Securities		
Liabilities to credit institutions		
Other financial liabilities		
Advance payments received on orders		
liabilities from goods and services	494 579	412 377
Liabilities from taxes and towards staff and social security funds	157 994	168 789
Liabilities to equipment suppliers		
Other liabilities	161 729	517 332
Deferred income		
<b>TOTAL LIABILITIES</b>	<b>814 302</b>	<b>1 098 498</b>
Passive exchange rate differences		
<b>TOTAL LIABILITIES</b>	<b>2 147 714</b>	<b>2 383 782</b>

## Profit and loss account part 1

	Inland	Abroad	31/03/2023	31/12/2022
<b>Operating Income</b>				
Revenue - Goods	704 988		704 988	2 302 116
Revenue - Products				
Revenues - Services	14 750		14 750	100 843
<b>Net Sales</b>	<b>719 738</b>		<b>719 738</b>	<b>2 402 959</b>
Increase and decrease in inventories of finished goods and work in progress				
Capitalized own work grants				
Dissolution or consumption of residues, value and Depreciation; Shifting expenses Other income			1 405	16 578
<b>Total operating income (I)</b>			<b>721 144</b>	<b>2 419 560</b>
<b>Operating Expenses</b>				
Purchased goods			405 641	1 477 364
Inventory change (goods)				
Expenditures for raw materials, consumables and supplies			326	37 883
Change in inventories (raw materials, consumables and supplies)				
Other purchases of materials and third-party services			136 036	343 723
Taxes and duties			1 724	8 150
Wages and salaries			77 642	307 654
Social security contributions to			29 963	110 683
- Depreciation of property, plant and equipment			1 006	4 506
- Value adjustments on property, plant and equipment				
- Value adjustments on current assets				
- Accruals				
Other expenses <b>Total</b>			<b>5</b>	<b>1 091</b>
<b>operating expenses (II)</b>			<b>652 342</b>	<b>2 291 053</b>
<b>OPERATING RESULT (I-II)</b>			<b>68 803</b>	<b>128 507</b>
<b>Share of earnings from joint ventures</b>				
<b>Assumption of Profit or Transfer of Loss (III)</b>				
<b>Loss assumption or profit transfer (IV)</b>				
<b>financial income</b>				
investment income				
Income from other securities and loans held as fixed assets Other interest and similar income			5 295	
Resolution or consumption of residue. and Wertb.; Effort shifting				
Currency Gains				
Income from the sale of marketable securities				
<b>Total financial income (V)</b>			<b>5 295</b>	
<b>financial expenses</b>				
Additions to depreciation, value adjustments and provisions				
Interest and similar expenses Exchange rate losses			9 508	27 621
Loss from the sale of marketable securities				
<b>Total financial expenses (VI)</b>			<b>9 508</b>	<b>27 621</b>
<b>FINANCIAL RESULT (V-VI)</b>			<b>-4 213</b>	<b>-27 621</b>
<b>RESULT from ORDINARY ACTIVITIES before tax (I-II+III-IV+V-VI)</b>			<b>64 590</b>	<b>100 885</b>

## Profit and loss account part 2

	31/03/2023	31/12/2022
<b>extraordinary income</b>		
Income from operations		
Proceeds from asset disposals		
Resolutions or consumption of residue. and Wertb.; Effort shifting		
<b>Total extraordinary income (VII)</b>		
<b>Extraordinary expenses</b>		
Expenses from operational processes		
Book value of asset disposals		
Additions to depreciation, value adjustments and provisions		
<b>Total extraordinary expenses (VIII)</b>		
<b>EXTRAORDINARY RESULT (VII-VIII)</b>		
Employee Profit Sharing (IX)		
Corporate Income Tax (X)	16 461	21 090
<b>Sum of income (I+III+V+VII)</b>	<b>726 439</b>	<b>2 419 560</b>
<b>Sum of expenses (II+IV+VI+VIII+IX+X)</b>	<b>678 311</b>	<b>2 339 765</b>
<b>NET PROFIT/DEFICIT</b>	<b>48 129</b>	<b>79 795</b>

## ***Proof of Account***



## Active

	Ugly	depreciation Value corrections	Net 31/03/2023	Net 31/12/2022
Subscribed uncalled capital contributions				
<b>CAPITAL ASSETS</b>				
<b>Intangible assets</b>				
up for start-up & expansion of business operations				
research and development costs				
Concessions, industrial property rights				
205000 - concessions, licenses	12 228,30		12 228,30	12 228,30
280500 - Depreciation Concessions and Licenses		12 228,30	-12 228,30	-12 228,30
	12 228,30	12 228,30		
Company Value				
207000 - Goodwill	60 979,61		60 979,61	60 979,61
207100 - Customer Purchase	86 965,79		86 965,79	86 965,79
	147 945,40		147 945,40	147 945,40
Other intangible assets				
Advance payments made				
<b>Sachanlagen</b>				
plots				
buildings				
Technical equipment and machinery				
215000 - Small appliances and tools	1 132,17		1 132,17	1 132,17
281500 - Depreciation small appliances and tools		1 132,17	-1 132,17	-1 132,17
	1 132,17	1 132,17		
Other equipment, factory & office equipment				
218100 - Operating and office equipment	27 912,16		27 912,16	27 912,16
218300 - Office machines and computer equipment	14 247,86		14 247,86	14 247,86
281810 - Depreciation of Office Equipment		22 831,34	-22 831,34	-22 152,83
281830 - Depreciation of office machines, IT		12 671,43	-12 671,43	-12 343,90
	42 160,02	35 502,77	6 657,25	7 663,29
Construction in progress				
Advance payments made				
<b>financial assets</b>				
Investments (accounted for using the equity method)				
Other holdings				
Receivables from associated companies				
Other securities held as fixed assets				
loans				
Other financial assets				
275000 - Deposits and deposits paid	1 599,23		1 599,23	1 599,23
275100 - Bails and deposits paid	3 445,33		3 445,33	3 445,33
	5 044,56		5 044,56	5 044,56
<b>TOTAL FIXED ASSETS</b>	<b>208 510,45</b>	<b>48 863,24</b>	<b>159 647,21</b>	<b>160 653,25</b>
<b>CURRENT ASSETS</b>				
<b>Stocks</b>				
Raw materials and supplies				
Work in progress, work in progress				
Intermediates and finished goods				
Were				
<b>Advance payments made on orders</b>				
requirements				
Requests from deliveries and services				
411100 - France VAT Customer Group	50 485,98		50 485,98	318 097,53
411500 - Claims L&L RQS	18 966,99		18 966,99	25 594,23

## Active

	Ugly	depreciation Value corrections	Net 31/03/2023	Net 31/12/2022
416000 - Doubtful receivables 491000 - WB receivables Deliveries and services	8 681,67		8 681,67	8 681,67
		7 234,72	-7 234,72	-7 234,72
	78 134,64	7 234,72	70 899,92	345 138,71
<b>Other assets</b>				
401300 - Liabilities from L&L Frs Diver	14 744,62		14 744,62	13 214,36
425000 - receivables/payables RK workers	15 814,43		15 814,43	10 854,00
444000 - Receivables/Liabilities from KSt	52 462,67		52 462,67	62 300,67
445660 - VorSt from other supplies and services.	1 816,67		1 816,67	2 983,64
445860 - Tax on invoices to be received 445870 -	8 820,46		8 820,46	8 042,72
VAT on invoices to be issued	26 954,80		26 954,80	86 222,03
455100 - Shareholder current account	1 495 000,00		1 495 000,00	1 495 000,00
	1 615 613,65		1 615 613,65	1 678 617,42
<b>Pending Called-up Capital</b>				
<b>Other Current Assets</b>				
<b>securities</b>				
<b>Cash and cash equivalents</b>				
511300 - bill of exchange (debt collection)	5 754,04		5 754,04	11 028,25
512100 - Commerzbank Allemagne Rhodes	278 150,18		278 150,18	179 931,12
512400 - Foreign exchange accounts				2 316,84
530000 - cash register in local currency				24,07
580100 - Prepaid credit cards	7 872,01		7 872,01	6 072,01
	291 776,23		291 776,23	199 372,29
<b>Active prepaid expenses</b>				
486000 - Prepaid expenses	9 777,30		9 777,30	
	9 777,30		9 777,30	
<b>TOTAL CURRENT ASSETS</b>	<b>1 995 301,82</b>	<b>7 234,72</b>	<b>1 988 067,10</b>	<b>2 223 128,42</b>
Issue costs on loans				
Unease				
Activated exchange rate differences				
<b>TOTAL ASSETS</b>	<b>2 203 812,27</b>	<b>56 097,96</b>	<b>2 147 714,31</b>	<b>2 383 781,67</b>

## Passive

	31/03/2023	31/12/2022
<b>EQUITY CAPITAL</b>		
Subscribed capital		
101300 - sign. Cap.-requested, paid in	609 600,00	609 600,00
	<b>609 600,00</b>	<b>609 600,00</b>
capital reserve		
104100 - Comfortable	40 400,00	40 400,00
	<b>40 400,00</b>	<b>40 400,00</b>
revaluation reserve		
legal reserve		
106100 - Legal reserve	60 960,00	60 960,00
	<b>60 960,00</b>	<b>60 960,00</b>
Statutory Reserves		
Reserves regulated by law		
Other Reserves		
106800 - Other Reserves	571 578,00	491 783,00
	<b>571 578,00</b>	<b>491 783,00</b>
Profit/Loss Carry Forward		
<b>NET PROFIT/DEFICIT</b>	<b>48 128,54</b>	<b>79 795,03</b>
investment grants		
Special item with reserve share		
<b>TOTAL EQUITY</b>	<b>1 330 666,54</b>	<b>1 282 538,03</b>
<b>OTHER ITEMS WITH AN EQUITY CHARACTER</b>		
Participation Loans		
Conditionally repayable loans		
<b>TOTAL OTHER ITEMS WITH EQUITY CHARACTER</b>		
<b>ACCRUALS</b>		
Provisions for impending losses		
151100 - Provisions for Complaints	2 745,60	2 745,60
	<b>2 745,60</b>	<b>2 745,60</b>
Other provisions		
<b>TOTAL PROVISIONS</b>	<b>2 745,60</b>	<b>2 745,60</b>
<b>LIABILITIES</b>		
convertible bonds		
Other Debt Securities		
Liabilities to credit institutions		
Other financial liabilities		
Advance payments received on orders		
liabilities from goods and services		
401100 - Liabilities from L&L Frs RQS	416 881,34	339 345,35
408000 - Pending invoices	77 697,97	73 031,53
	<b>494 579,31</b>	<b>412 376,88</b>
Liabilities from taxes and towards staff and social security funds		
428200 - Unused leave entitlements	43 588,56	38 103,80
428600 - Other. Liability from wages and salaries	49 476,90	45 350,47
431000 - Social Security	10 103,70	12 162,44
437100 - Pension Insurance ARRCO	2 828,84	3 684,60
437300 - Contingency Insurance	3 518,46	3 464,21
437800 - Joint contribution	150,00	
438200 - Social Security Contributions to Accr.	18 743,08	16 384,63
438600 - Other reset. for social security contributions	21 272,54	19 498,18

## Passive

	31/03/2023	31/12/2022
442100 - Liability from withheld income tax	1 844,86	1 862,56
445510 - Sales Tax Liability	5 647,00	27 229,00
448600 - Other liabilities from taxes	820,12	1 049,09
	157 994,06	168 788,98
Liabilities to equipment suppliers		
Other liabilities		
419800 - conn. /to be issued credits	161 728,80	517 332,18
	161 728,80	517 332,18
Deferred income		
<b>TOTAL LIABILITIES</b>	<b>814 302,17</b>	<b>1 098 498,04</b>
Passive exchange rate differences		
<b>TOTAL LIABILITIES</b>	<b>2 147 714,31</b>	<b>2 383 781,67</b>

## Profit and Loss Account

	from 01.01.23 until 03/31/23 3 Fun	% of 1/1/22 until 12/31/22 12 Fun	%	Abv.	Abv. %	
<b>OPERATING INCOME</b>						
Sales of merchandise						
707000 - Sales of products	829 798,12	115,29	2 744 009,92	114,19	-1 914 211,80	-69,76
709000 - Granted rebates, bonuses, rebates	-421 146,04	-58,51	-10 783,90	-0,45	-410 362,14 NS	
709101 - RRR Granted Monthly	296 336,15	41,17	-431 110,15	-17,94	727 446,30	-168,74
	<b>704 988,23</b>	<b>97,95</b>	<b>2 302 115,87</b>	<b>95,80</b>	<b>-1 597 127,64</b>	<b>-69,38</b>
Sales of goods and services						
706100 - Export Commission	13 672,20	1,90	97 338,59	4,05	-83 666,39	-85,95
708500 - Charged additional costs	1 078,00	0,15	3 504,60	0,15	-2 426,60	-69,24
	<b>14 750,20</b>	<b>2,05</b>	<b>100 843,19</b>	<b>4,20</b>	<b>-86 092,99</b>	<b>-85,37</b>
<b>Net Sales</b>	<b>719 738,43</b>	<b>100,00</b>	<b>2 402 959,06</b>	<b>100,00</b>	<b>-1 683 220,63</b>	<b>-70,05</b>
Resolution or consumption of residue. and up						
781500 - Reprise s/ prov. d'exploitation			8 500,00	0,35	-8 500,00	-100,00
781740 - Proceeds ed. WB on Ford.			1 081,44	0,05	-1 081,44	-100,00
791000 - Publisher. v. operational expenses	1 405,02	0,20	6 996,24	0,29	-5 591,22	-79,92
	<b>1 405,02</b>	<b>0,20</b>	<b>16 577,68</b>	<b>0,69</b>	<b>-15 172,66</b>	<b>-91,52</b>
Other income						
758000 - Other income	0,89		23,14		-22,25	-96,15
	<b>0,89</b>		<b>23,14</b>		<b>-22,25</b>	<b>-96,15</b>
<b>total</b>	<b>721 144,34</b>	<b>100,20</b>	<b>2 419 559,88</b>	<b>100,69</b>	<b>-1 698 415,54</b>	<b>-70,20</b>
<b>OPERATING EXPENSES</b>						
related goods						
607001 - Expenses for purchased trade	405 640,79	56,36	1 477 364,15	61,48	-1 071 723,36	-72,54
	<b>405 640,79</b>	<b>56,36</b>	<b>1 477 364,15</b>	<b>61,48</b>	<b>-1 071 723,36</b>	<b>-72,54</b>
Expenditures for raw materials and supplies						
610100 - External Services	326,00	0,05	37 883,00	1,58	-37 557,00	-99,14
	<b>326,00</b>	<b>0,05</b>	<b>37 883,00</b>	<b>1,58</b>	<b>-37 557,00</b>	<b>-99,14</b>
external services						
604100 - External Services Parent Company	12 282,00	1,71	12 282,00	0,51		
	<b>12 282,00</b>	<b>1,71</b>	<b>12 282,00</b>	<b>0,51</b>		
Materials and Substances						
606110 - Electricity Costs	280,71	0,04	1 090,06	0,05	-809,35	-74,25
606300 - Maintenance material and small tools	65,83	0,01	354,81	0,01	-288,98	-81,45
606400 - Stationery	1 487,49	0,21	4 669,08	0,19	-3 181,59	-68,14
606900 - Fuels	5 093,96	0,71	14 236,46	0,59	-9 142,50	-64,22
	<b>6 927,99</b>	<b>0,96</b>	<b>20 350,41</b>	<b>0,85</b>	<b>-13 422,42</b>	<b>-65,96</b>
wages and processing						
611020 - Eco Packaging			405,87	0,02	-405,87	-100,00
			<b>405,87</b>	<b>0,02</b>	<b>-405,87</b>	<b>-100,00</b>
leasing installments						
612200 - Mobilienleasing	12 440,23	1,73	43 703,15	1,82	-31 262,92	-71,53
	<b>12 440,23</b>	<b>1,73</b>	<b>43 703,15</b>	<b>1,82</b>	<b>-31 262,92</b>	<b>-71,53</b>
Rent and ancillary rental costs						
613000 - Rent	8 102,05	1,13	21 286,40	0,89	-13 184,35	-61,94
613500 - Machines and other rentals	172,25	0,02	761,07	0,03	-588,82	-77,37
614000 - ancillary rental costs	774,99	0,11	3 228,73	0,13	-2 453,74	-76,00
	<b>9 049,29</b>	<b>1,26</b>	<b>25 276,20</b>	<b>1,05</b>	<b>-16 226,91</b>	<b>-64,20</b>
maintenance and repairs						
615020 - Maintenance and Repairs AA	630,06	0,09	1 681,02	0,07	-1 050,96	-62,52

## Profit and Loss Account

	from 01.01.23 until 03/31/23 3 Fun	% of 1/1/22 until 12/31/22 12 Fun	%	Abv.	Abv. %
615040 - Maintenance and repairs M&O	58,33	0,01		58,33	
615080 - Car maintenance and repairs	5 628,12	0,78	8 089,69	0,34	-2 461,57 -30,43
615600 - Maintenance	259,55	0,04	2 711,73	0,11	-2 452,18 -90,43
	6 576,06	0,91	12 482,44	0,52	-5 906,38 -47,32
insurance premiums					
616100 - Combined Insurance			683,02	0,03	-683,02 -100,00
616400 - business interruption insurance	1 654,21	0,23	6 849,63	0,29	-5 195,42 -75,85
616500 - Credit Insurance			653,44	0,03	-653,44 -100,00
616600 - Car Insurance	818,52	0,11	2 254,01	0,09	-1 435,49 -63,69
	2 472,73	0,34	10 440,10	0,43	-7 967,37 -76,32
Documentation and Miscellaneous					
618100 - Magazines, specialist literature			78,35		-78,35 -100,00
618500 - Seminars and Conferences	488,42	0,07	8 070,68	0,34	-7 582,26 -93,95
	488,42	0,07	8 149,03	0,34	-7 660,61 -94,01
Commissions and fees					
622220 - Placement Commissions	24 172,58	3,36	51 106,21	2,13	-26 933,63 -52,70
622600 - Fees for accounting/tax advice	160,20	0,02	895,67	0,04	-735,47 -82,11
622700 - Legal fees/costs for collection proceedings	1 350,00	0,19	8 381,14	0,35	-7 031,14 -83,89
	25 682,78	3,57	60 383,02	2,51	-34 700,24 -57,47
fees					
622300 - Honorary expert accountant	11 950,00	1,66	25 200,00	1,05	-13 250,00 -52,58
	11 950,00	1,66	25 200,00	1,05	-13 250,00 -52,58
advertising and public relations					
623000 - Miscellaneous advertising and publicity	16 115,58	2,24	10 216,12	0,43	5 899,46 57,75
623300 - Fairs and Exhibitions	8 840,94	1,23	5 650,00	0,24	3 190,94 56,48
623400 - Customer Gifts	259,87	0,04	38 607,68	1,61	-38 347,81 -99,33
	25 216,39	3,50	54 473,80	2,27	-29 257,41 -53,71
Freight					
624200 - Outgoing Freight	180,74	0,03	2 313,67	0,10	-2 132,93 -92,19
	180,74	0,03	2 313,67	0,10	-2 132,93 -92,19
travel and entertainment expenses					
625100 - Travel expenses (car, train, flight...)	3 626,09	0,50	11 689,21	0,49	-8 063,12 -68,98
625110 - Travel and travel			17,00		-17,00 -100,00
625300 - Travel Expenses	1 167,70	0,16	3 139,03	0,13	-1 971,33 -62,80
625400 - Travel Expenses	6 875,73	0,96	12 618,77	0,53	-5 743,04 -45,51
625500 - Moving Expenses	59,76	0,01			59,76
625700 - Hospitality expenses and receptions	1 836,24	0,26	2 846,91	0,12	-1 010,67 -35,50
	13 565,52	1,88	30 310,92	1,26	-16 745,40 -55,25
postage and telecommunications					
626100 - Porto	433,69	0,06	9 228,01	0,38	-8 794,32 -95,30
626300 - Telecommunications	5 791,92	0,80	15 805,20	0,66	-10 013,28 -63,35
	6 225,61	0,86	25 033,21	1,04	-18 807,60 -75,13
Additional costs of money transactions					
627800 - Additional costs of money transactions	1 693,55	0,24	6 745,25	0,28	-5 051,70 -74,89
	1 693,55	0,24	6 745,25	0,28	-5 051,70 -74,89
Miscellaneous					
628000 - Affiliate fees	1 284,50	0,18	5 582,00	0,23	-4 297,50 -76,99
628400 - Recruitment Costs			591,59	0,02	-591,59 -100,00
	1 284,50	0,18	6 173,59	0,26	-4 889,09 -79,19
<b>Other purchases of goods</b>	<b>136 035,81</b>	<b>18,90</b>	<b>343 722,66</b>	<b>14,30</b>	<b>-207 686,85 -60,42</b>
taxes and expenses					
631200 - Training levy (tax office)	461,25	0,06	1 753,82	0,07	-1 292,57 -73,70

## Profit and Loss Account

	from 01.01.23 until 03/31/23 3 Fun	% of 1/1/22 until 12/31/22 12 Fun	%	Abv.	Abv. %	
633300 - Continuing education levy	355,64	0,05	2 480,75	0,10	-2 125,11	-85,66
635110 - Business Tax	625,00	0,09	2 718,00	0,11	-2 093,00	-77,01
635140 - Road Tax	281,98	0,04	1 197,42	0,05	-915,44	-76,45
	1 723,87	0,24	8 149,99	0,34	-6 426,12	-78,85
Wages and salaries						
641100 - Wages and Salaries	66 351,81	9,22	252 608,51	10,51	-186 256,70	-73,73
641108 - Commission bonus during the year	1 895,69	0,26	26 396,98	1,10	-24 501,29	-92,82
641109 - 13th monthly salary	2 230,74	0,31			2 230,74	
641250 - Holiday accruals 641300 - Fare and other benefits 641400 - Fare and other benefits	5 484,76	0,76	8 131,55	0,34	-2 646,79	-32,55
	1 478,59	0,21	5 310,24	0,22	-3 831,65	-72,16
	200,00	0,03	15 206,40	0,63	-15 006,40	-98,68
	77 641,59	10,79	307 653,68	12,80	-230 012,09	-74,76
social taxes						
645100 - Social security health and pension insurance	18 486,38	2,57	68 714,73	2,86	-50 228,35	-73,10
645300 - pension insurance 645310 - pension insurance Cadre/Mornay 645800 - other social security institutions 645820 - AG share of leave	4 971,10	0,69	20 675,38	0,86	-15 704,28	-75,96
	1 771,05	0,25	6 141,52	0,26	-4 370,47	-71,16
	150,00	0,02			150,00	
entitlements SK 647300 - allocation to the occupational safety committee	4 132,81	0,57	14 843,75	0,62	-10 710,94	-72,16
	451,51	0,06	307,28	0,01	144,23	46,94
	29 962,85	4,16	110 682,66	4,61	-80 719,81	-72,93
Allocations to depreciation and reserves.						
681120 - Depreciation of property, plant and equipment	1 006,04	0,14	4 505,68	0,19	-3 499,64	-77,67
	1 006,04	0,14	4 505,68	0,19	-3 499,64	-77,67
other expenditures						
654000 - Write-off bad debts			1 081,44	0,05	-1 081,44	-100,00
658000 - Other expenses			10,05		-10,05	-100,00
658100 - Markdown unknown	4,78				4,78	
	4,78		1 091,49	0,05	-1 086,71	-99,56
<b>total</b>	<b>652 341,73</b>	<b>90,64</b>	<b>2 291 053,31</b>	<b>95,34</b>	<b>-1 638 711,58</b>	<b>-71,53</b>
<b>OPERATING RESULT</b>	<b>68 802,61</b>	<b>9,56</b>	<b>128 506,57</b>	<b>5,35</b>	<b>-59 703,96</b>	<b>-46,46</b>
Income from other securities and loans						
762400 - Income from loans	5 294,79	0,74			5 294,79	
	5 294,79	0,74			5 294,79	
financial income	5 294,79	0,74			5 294,79	
Interest and similar expenses						
661100 - Interest on loans			42,19		-42,19	-100,00
661500 - Interest on clearing accounts			-2 158,96	-0,09	2 158,96	-100,00
665000 - Customer accounts	9 507,86	1,32	29 737,98	1,24	-20 230,12	-68,03
	9 507,86	1,32	27 621,21	1,15	-18 113,35	-65,58
financial expenses	9 507,86	1,32	27 621,21	1,15	-18 113,35	-65,58
<b>FINANCIAL RESULT</b>	<b>-4 213,07</b>	<b>-0,59</b>	<b>-27 621,21</b>	<b>-1,15</b>	<b>23 408,14</b>	<b>-84,75</b>
<b>RESULT OF ORDINARY BUSINESS 64 589.54</b>		<b>8,97</b>	<b>100 885,36</b>	<b>4,20</b>	<b>-36 295,82</b>	<b>-35,98</b>
<b>EXTRAORDINARY RESULT</b>						
Corporation tax						
695100 - Taxes applicable in France	16 461,00	2,29	21 090,33	0,88	-4 629,33	-21,95
	16 461,00	2,29	21 090,33	0,88	-4 629,33	-21,95

## Profit and Loss Account

	from 01.01.23 until 03/31/23 3 Fun	% of 1/1/22 until 12/31/22 12 Fun	%	Abv.	Abv. %	
NET PROFIT/DEFICIT	48 128,54	6,69	79 795,03	3,32	-31 666,49	-39,68