

# FINANCIAL STATEMENTS

From 01/01/2022 to 31/12/2022

Association EUROPEAN IMPLEMENTATION NETWORK

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Exercice du 01/01/2022 au 31/12/2022

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## ASSETS BALANCE SHEET

		31/12/2022			31/12/2021
		Brut	Depreciations and	Provisions	Net
Uncalled share capital (I)					
<b>FIXED ASSETS</b>	<b>INTANGIBLE FIXED ASSETS</b>				
	Formation expenses				
	Research and development expenses				
	Concessions, patents, licences, trade marks				
	Goodwill (1)				
	Other intangible assets				
	Advances and deposits on intangible assets				
	<b>TANGIBLE FIXED ASSETS</b>				
	Lands				
	Buildings				
	Machinery and equipment				
	Other tangible fixed assets	2 186		2 186	
	Fixed assets in progress				
Advances and deposits on intangible assets					
<b>FINANCIAL ASSETS (2)</b>					
Shares in group companies					
Other investments					
Amounts owed by group and related companies					
Other financial investments					
Loans					
Other financial assets				1 100	
<b>TOTAL (II)</b>		<b>2 186</b>		<b>2 186</b>	<b>1 100</b>
<b>CURRENT ASSETS</b>	<b>INVENTORIES</b>				
	Raw materials, supplies				
	Goods in progress				
	Services in progress				
	Intermediate products and finished products				
	Goods for resale				
	<b>Advances and deposits on orders</b>				
	<b>DEBTORS (3)</b>				
	Trade debtors and related accounts	2 820		2 820	7 230
	Other debtors				
Called up share capital unpaid					
<b>VALEURS MOBILIERES DE PLACEMENT</b>					
<b>DISPONIBILITES</b>	244 341		244 341	329 562	
<b>Accounts- PREPAID</b>	Prepayments				
	<b>TOTAL (III)</b>	<b>247 161</b>		<b>247 161</b>	<b>336 792</b>
	Costs to be spread over several years (IV)				
Redeemed debentures premium (V)					
Unrealized loss on exchange adjustments (VI)					
<b>TOTAL ASSETS (I - IV)</b>		<b>249 347</b>		<b>249 347</b>	<b>337 892</b>

(1) Including lease right

(2) Including less than one year

(3) Including more than one year

## Liability Balance Sheet

		31/12/2022	31/12/2021
<b>Shareholders Equity</b>	Share capital		
	Share premium account		
	Reevaluation surplus		
	<b>RESERVES</b>		
	Legal reserves		
	Statutory reserves		
	Regulated reserves		
Other reserves			
Profit or loss brought forward	105 029	882	
<b>Net result of the exercise</b>	<b>26 788</b>	<b>104 147</b>	
Governments grants			
Statutory provisions			
<b>TOTAL (I)</b>		<b>131 817</b>	<b>105 029</b>
<b>Other capital funds</b>	Income from financial investments		
	Conditional state advances		
<b>TOTAL (II)</b>			
<b>Provisions</b>	Provisions for risks		
	Provisions for charges		
<b>TOTAL (III)</b>			
<b>CREDITORS (1)</b>	<b>FINANCIAL LIABILITIES</b>		
	Convertible debenture loans		
	Other debenture loans		
	Bank borrowings (2)		
	Emprunts et dettes financières divers (3)		
	Advances and deposits paid for orders in progress	2 599	
	<b>OPERATING LIABILITIES</b>		
	Trade creditors and related accounts	12 005	11 896
	Tax and social security creditors	14 006	18 983
	<b>SEVERAL LIABILITIES</b>		
Amounts owed for fixed assets and related accounts			
Other liabilities			
Deferred income (1)	88 919	201 984	
<b>TOTAL</b>		<b>117 529</b>	<b>232 863</b>
Unrealised profit on exchange adjustment			
<b>TOTAL LIABILITIES</b>		<b>249 347</b>	<b>337 892</b>
Résultat de l'exercice exprimé en centimes		26 788,27	104 147,13
(1) Including less than one year		114 930	232 863
(2) Including bank overdraft and bank credit balance			
(3) Dont emprunts participatifs			

## Profit and loss account 1/2

				31/12/2022	31/12/2021
		France	Export	12 Month	12 Month
<b>OPERATING INCOME</b>	Sales of goods				
	Sales of finished products				
	Sales of finished services	10 226		10 226	7 230
	<b>Net turnover</b>	<b>10 226</b>		<b>10 226</b>	<b>7 230</b>
	Manufactured products inventory variance				
	Production capitalised				
	Operating grants			172 304	168 012
	Depreciations and provisions adjustments				
	Other income			119 082	149 367
	<b>Total operating income (1)</b>				<b>301 612</b>
<b>OPERATING EXPENSES</b>	Purchases of goods				
	Stock variation of goods				
	Purchases of raw materials				
	Stock variation of goods				
	Other purchases and expenses			114 768	46 918
	Taxes, levies and similar payments				
	Wages and salaries			106 825	120 056
	Social security charges			42 949	47 860
	Operating personal contributions				
	Depreciations :				
	- sur immobilisations				
	Charges to be allocated				
	Depreciations :				
- sur immobilisations					
- sur actif circulant					
Operating provisions					
Other expenses			10 948	6 107	
<b>Total operating expenses (2)</b>				<b>275 489</b>	<b>220 940</b>
<b>OPERATING PROFIT</b>				<b>26 123</b>	<b>103 669</b>

## Profit and loss account 2/2

		31/12/2022	31/12/2021
<b>OPERATING PROFIT</b>		<b>26 123</b>	<b>103 669</b>
Share of joint v.	Attributable profit or loss transferred Profit or loss transferred		
INCOME FINANCIAL	Income from investments (3) Income from other financial assets (3) Other interests and similar income (3) Provisions written back : extraordinary income Profit on exchange Net income on disposal of stocks and shares	1 191	478
	<b>Total of financial income</b>	<b>1 191</b>	<b>478</b>
EXPENSES FINANCIAL	Depreciations and provisions Interests payable (4) Loss on exchange Net book value of fixed assets disposed		
	<b>Total of financial expenses</b>		
<b>FINANCIAL INCOME</b>		<b>1 191</b>	<b>478</b>
<b>CURRENT INCOME BEFORE TAXES</b>		<b>27 313</b>	<b>104 147</b>
INCOME EXTRAORDINARY	On trading activities Extraordinary income on capital transactions Provisions written back : extraordinary income		
	<b>Total of extraordinary income</b>		
EXPENSES EXTRAORDINARY	On trading activities Extraordinary income on capital transactions Depreciations and provisions	525	
	<b>Total of extraordinary expenses</b>	<b>525</b>	
<b>NET EXTRAORDINARY INCOME</b>		<b>(525)</b>	
EMPLOYEE PROFIT SHARE CORPORATE INCOME TAX			
<b>TOTAL INCOMES</b>		<b>302 803</b>	<b>325 087</b>
<b>TOTAL EXPENSES</b>		<b>276 014</b>	<b>220 940</b>
<b>NET PROFIT OR LOSS</b>		<b>26 788</b>	<b>104 147</b>

- (1) Of which income relating to prior periods  
(2) Of which charges relating to prior periods  
(3) Including produce concerning related companies  
(4) Including interest concerning related companies

## Details assets balance sheet

	01/01/2022 31/12/2022	12 mois	01/01/2021 31/12/2021	12 mois	Variations	%
Uncalled share capital						
<b>TOTAL II - Net fixed assets</b>	<b>2 185,64</b>	<i>0,88</i>	<b>1 100,00</b>	<i>0,33</i>	<b>1 085,64</b>	<i>98,69</i>
<b>Other tangible fixed assets</b>	<b>2 185,64</b>	<i>0,88</i>			<b>2 185,64</b>	
21830000 Other fixed assets-Office	2 185,64	<i>0,88</i>			2 185,64	
<b>Other financial assets</b>			<b>1 100,00</b>	<i>0,33</i>	<b>(1 100,00)</b>	<i>-100,00</i>
27513000 Deposit advanced			1 100,00	<i>0,33</i>	(1 100,00)	<i>-100,00</i>
<b>TOTAL III - Net current assets</b>	<b>247 160,97</b>	<i>99,12</i>	<b>336 792,04</b>	<i>99,67</i>	<b>(89 631,07)</b>	<i>-26,61</i>
<b>Trade debtors and related accounts</b>	<b>2 820,00</b>	<i>1,13</i>	<b>7 230,00</b>	<i>2,14</i>	<b>(4 410,00)</b>	<i>-61,00</i>
41100000 Accounts receivable	2 820,00	<i>1,13</i>			2 820,00	
41810000 Invoices to be issued			7 230,00	<i>2,14</i>	(7 230,00)	<i>-100,00</i>
<b>Other debtors</b>			<b>0,20</b>		<b>(0,20)</b>	<i>-100,00</i>
44190000 Advances on subsidies			0,20		(0,20)	<i>-100,00</i>
<b>Banks and financial accounts</b>	<b>244 340,97</b>	<i>97,99</i>	<b>329 561,84</b>	<i>97,53</i>	<b>(85 220,87)</b>	<i>-25,86</i>
51210000 Credit Mutuel account	11 570,78	<i>4,64</i>	7 982,38	<i>2,36</i>	3 588,40	<i>44,95</i>
51214000 Livret bleu 20858804	232 770,19	<i>93,35</i>	321 579,46	<i>95,17</i>	(88 809,27)	<i>-27,62</i>
<b>TOTAL ASSETS BALANCE SHEET</b>	<b>249 346,61</b>	<i>100,00</i>	<b>337 892,04</b>	<i>100,00</i>	<b>(88 545,43)</b>	<i>-26,21</i>

## Details liability balance sheet

	01/01/2022 31/12/2022	12 mois	01/01/2021 31/12/2021	12 mois	Variations	%
<b>TOTAL I - Shareholders Equity</b>	<b>131 817,22</b>	<i>52,87</i>	<b>105 028,95</b>	<i>31,08</i>	<b>26 788,27</b>	<i>25,51</i>
<b>Profit or loss brought forward</b>	<b>105 028,95</b>	<i>42,12</i>	<b>881,82</b>	<i>0,26</i>	<b>104 147,13</b>	<i>N/S</i>
11000000 Retained earnings credit	105 028,95	<i>42,12</i>	881,82	<i>0,26</i>	104 147,13	<i>N/S</i>
<b>Net result of the exercise</b>	<b>26 788,27</b>	<i>10,74</i>	<b>104 147,13</b>	<i>30,82</i>	<b>(77 358,86)</b>	<i>-74,28</i>
<b>TOTAL II</b>						
<b>TOTAL III - Total provisions</b>						
<b>TOTAL IV - Total liabilities</b>	<b>117 529,39</b>	<i>47,13</i>	<b>232 863,09</b>	<i>68,92</i>	<b>(115 333,70)</b>	<i>-49,53</i>
<b>Advances and deposits paid for orders in progress</b>	<b>2 599,00</b>	<i>1,04</i>			<b>2 599,00</b>	
41910000 Creditors - deposits	2 599,00	<i>1,04</i>			2 599,00	
<b>Trade creditors and related accounts</b>	<b>12 005,03</b>	<i>4,81</i>	<b>11 896,12</b>	<i>3,52</i>	<b>108,91</b>	<i>0,92</i>
40811100 Suppliers - Invoices outstanding	12 005,03	<i>4,81</i>	11 896,12	<i>3,52</i>	108,91	<i>0,92</i>
<b>Tax and social security creditors</b>	<b>14 005,99</b>	<i>5,62</i>	<b>18 983,10</b>	<i>5,62</i>	<b>(4 977,11)</b>	<i>-26,22</i>
42110000 Personnel-salaries payable			0,01		(0,01)	<i>-100,00</i>
42820000 Personnel-Accrued vacations payable	6 267,00	<i>2,51</i>	7 479,00	<i>2,21</i>	(1 212,00)	<i>-16,21</i>
43110000 Social Security	2 406,00	<i>0,96</i>	4 622,00	<i>1,37</i>	(2 216,00)	<i>-47,94</i>
43720000 Other social agenceie REUNICA	151,30	<i>0,06</i>	1 109,08	<i>0,33</i>	(957,78)	<i>-86,36</i>
43760000 Other social agenceie - Healthcare	1 739,69	<i>0,70</i>	1 554,19	<i>0,46</i>	185,50	<i>11,94</i>
43820000 Social agenceie- Accrued vacations	3 134,00	<i>1,26</i>	3 740,00	<i>1,11</i>	(606,00)	<i>-16,20</i>
44210000 PAS - withholding income tax	308,00	<i>0,12</i>	108,00	<i>0,03</i>	200,00	<i>185,19</i>
44861000 State-Accued employee developm			370,82	<i>0,11</i>	(370,82)	<i>-100,00</i>
<b>Deferred income</b>	<b>88 919,37</b>	<i>35,66</i>	<b>201 983,87</b>	<i>59,78</i>	<b>(113 064,50)</b>	<i>-55,98</i>
48700000 Deferred revenue OAK	43 328,00	<i>17,38</i>	43 328,00	<i>12,82</i>		
48710000 Deferred revenue OSF			112 975,20	<i>33,44</i>	(112 975,20)	<i>-100,00</i>
48720000 Deferred revenue Sigrid Rausin	34 644,37	<i>13,89</i>	35 041,67	<i>10,37</i>	(397,30)	<i>-1,13</i>
48730000 Deferred rev. Grants Luxemb.			4 532,00	<i>1,34</i>	(4 532,00)	<i>-100,00</i>
19430000 Dedicared funds Grant Netherlands	10 947,00	<i>4,39</i>	3 675,00	<i>1,09</i>	7 272,00	<i>197,88</i>
19440000 Dedicated funds Grant Luxembourg			2 432,00	<i>0,72</i>	(2 432,00)	<i>-100,00</i>
<b>TOTAL LIABILITY BALANCE SHEET</b>	<b>249 346,61</b>	<i>100,00</i>	<b>337 892,04</b>	<i>100,00</i>	<b>(88 545,43)</b>	<i>-26,21</i>



## Details profit and loss account

	01/01/2022 31/12/2022	12 mois	01/01/2021 31/12/2021	12 mois	Variations	%
<b>Total operating income</b>	<b>301 611,98</b>	N/S	<b>324 609,13</b>	N/S	<b>(22 997,15)</b>	-7,08
<b>Sales of goods</b>						
<b>Sales of finished products</b>						
<b>Sales of finished services</b>	<b>10 226,00</b>	100,00	<b>7 230,00</b>	100,00	<b>2 996,00</b>	41,44
<b>Sales of finished services - France</b>	<b>10 226,00</b>	100,00	<b>7 230,00</b>	100,00	<b>2 996,00</b>	41,44
70600000 Services sales-France	10 226,00	100,00	7 230,00	100,00	2 996,00	41,44
<b>Net Turnover</b>	<b>10 226,00</b>	100,00	<b>7 230,00</b>	100,00	<b>2 996,00</b>	41,44
<b>Operating grants</b>	<b>172 303,77</b>	N/S	<b>168 011,66</b>	N/S	<b>4 292,11</b>	2,55
74000000 Operating grants OAK	64 992,00	635,56	76 664,00	N/S	(11 672,00)	-15,22
74110000 Operating grants Sigrid Rausin	69 686,04	681,46	35 041,66	484,67	34 644,38	98,87
74120000 Operating grants other	9 296,00	90,91			9 296,00	
74140000 Operating grants Lxembourg proj.	4 532,00	44,32	13 598,00	188,08	(9 066,00)	-66,67
74150000 Operating grants Netherlands	23 797,73	232,72	36 108,00	499,42	(12 310,27)	-34,09
74160000 Operating grants B&S Europe			6 600,00	91,29	(6 600,00)	-100,00
<b>Other operating incomes</b>	<b>119 082,21</b>	N/S	<b>149 367,47</b>	N/S	<b>(30 285,26)</b>	-20,28
75420000 Patronage (Mécénat)	112 975,20	N/S	56 487,60	781,29	56 487,60	100,00
75800000 Other current operating income	0,01		0,10		(0,09)	-90,00
78900000 Recovery of trust funds SRT			65 705,01	908,78	(65 705,01)	-100,00
78910000 Recovery of trust funds OSF			27 174,76	375,86	(27 174,76)	-100,00
78930000 Recovery of dedicated funds grant Netherlan	3 675,00	35,94			3 675,00	
78940000 Recovery of dedicated funds grant Luxembourg	2 432,00	23,78			2 432,00	
<b>Total operating expenses</b>	<b>275 489,44</b>	N/S	<b>220 939,83</b>	N/S	<b>54 549,61</b>	24,69
<b>Other purchases and expenses</b>	<b>114 767,96</b>	N/S	<b>46 917,53</b>	648,93	<b>67 850,43</b>	144,62
60630000 Non-inventory materials-mainte	274,76	2,69	728,43	10,08	(453,67)	-62,28
60640000 Non-inventory materials-admini	2 059,32	20,14	716,52	9,91	1 342,80	187,41
61320000 Property Rental	10 014,00	97,93	10 218,00	141,33	(204,00)	-2,00
61560000 Maintenance IT equipment	2 160,13	21,12	3 379,97	46,75	(1 219,84)	-36,09
61610000 Insurance-risk	2 073,00	20,27	1 911,95	26,44	161,05	8,42
61850000 Admin management travel	473,24	4,63	83,65	1,16	389,59	465,74
62260000 Personnel : payroll services	684,00	6,69	648,00	8,96	36,00	5,56
62261000 Personnel :consultancies : tec	6 915,00	67,62			6 915,00	
62263000 Audit fees	6 177,00	60,40	5 894,42	81,53	282,58	4,79
62264000 Translation	4 816,00	47,10	441,73	6,11	4 374,27	990,26
62265000 Personnel :consultancies : tec	6 700,00	65,52	7 110,00	98,34	(410,00)	-5,77
62311000 Announcements and advertisemen	2 947,90	28,83	550,00	7,61	2 397,90	435,98
62361000 Catalogues and printed materials	65,76	0,64	62,18	0,86	3,58	5,76
62480000 Transport of goods-other	624,00	6,10			624,00	
62510000 Journeys and Business travel	1 318,02	12,89			1 318,02	
62510100 EIN briefings Strasbourg	10 426,01	101,96	85,60	1,18	10 340,41	N/S
62510300 Governance meetings	45 832,10	448,19	4 525,46	62,59	41 306,64	912,76
62511300 Trainings	6 075,42	59,41	4 330,22	59,89	1 745,20	40,30
62511500 Journeys and Business OTHER	78,30	0,77	4,00	0,06	74,30	N/S
62560000 Receptions	165,60	1,62	56,40	0,78	109,20	193,62
62561000 Business travel-Missions	328,00	3,21			328,00	
62622000 Postage costs	200,45	1,96	197,46	2,73	2,99	1,51
62622100 Mobile Telephone	477,95	4,67	3 062,28	42,36	(2 584,33)	-84,39
62622200 Internet	2 144,57	20,97			2 144,57	
62789000 Other bank expenses and commis	1 737,43	16,99	1 418,44	19,62	318,99	22,49
62810000 Contributions to professional			1 492,82	20,65	(1 492,82)	-100,00

## Details profit and loss account

	01/01/2022 31/12/2022	12 mois	01/01/2021 31/12/2021	12 mois	Variations	%
<b>Wages and salaries</b>	<b>106 824,99</b>	<i>N/S</i>	<b>120 055,58</b>	<i>N/S</i>	<b>(13 230,59)</b>	<i>-11,02</i>
64110000 Personnel wages and salaries	108 036,99	<i>N/S</i>	117 969,58	<i>N/S</i>	(9 932,59)	<i>-8,42</i>
64120000 Salaries-holiday pay	(1 212,00)	<i>-11,85</i>	2 086,00	<i>28,85</i>	(3 298,00)	<i>-158,10</i>
<b>Social security charges</b>	<b>42 948,75</b>	<i>420,00</i>	<b>47 859,72</b>	<i>661,96</i>	<b>(4 910,97)</b>	<i>-10,26</i>
64510000 Social security contribution	31 448,14	<i>307,53</i>	33 985,35	<i>470,06</i>	(2 537,21)	<i>-7,47</i>
64520000 Salaries-holiday pay taxes	(606,00)	<i>-5,93</i>	1 044,00	<i>14,44</i>	(1 650,00)	<i>-158,05</i>
64524000 Mutual contributions	4 021,24	<i>39,32</i>	4 004,33	<i>55,38</i>	16,91	<i>0,42</i>
64531000 Pension fund contribution REUNICA	7 080,47	<i>69,24</i>	7 980,07	<i>110,37</i>	(899,60)	<i>-11,27</i>
64710000 Other direct allowances	631,80	<i>6,18</i>	433,00	<i>5,99</i>	198,80	<i>45,91</i>
64751000 work-medicine & pharmacy costs	373,10	<i>3,65</i>	412,97	<i>5,71</i>	(39,87)	<i>-9,65</i>
<b>Autres charges de gestion courante</b>	<b>10 947,74</b>	<i>107,06</i>	<b>6 107,00</b>	<i>84,47</i>	<b>4 840,74</b>	<i>79,27</i>
65800000 Miscellaneous difference	0,74	<i>0,01</i>			0,74	
68930000 Carry forward in dedicated G N	10 947,00	<i>107,05</i>	3 675,00	<i>50,83</i>	7 272,00	<i>197,88</i>
68940000 Carry forward in dedicated G L			2 432,00	<i>33,64</i>	(2 432,00)	<i>-100,00</i>
<b>Operating profit</b>	<b>26 122,54</b>	<i>255,45</i>	<b>103 669,30</b>	<i>N/S</i>	<b>(77 546,76)</b>	<i>-74,80</i>
<b>Total of financial income</b>	<b>1 190,73</b>	<i>11,64</i>	<b>477,83</b>	<i>6,61</i>	<b>712,90</b>	<i>149,20</i>
<b>Other interests and similar income</b>	<b>1 190,73</b>	<i>11,64</i>	<b>477,83</b>	<i>6,61</i>	<b>712,90</b>	<i>149,20</i>
76800000 Other financial products	1 190,73	<i>11,64</i>	477,83	<i>6,61</i>	712,90	<i>149,20</i>
<b>Total of financial expenses</b>						
<b>Financial income</b>	<b>1 190,73</b>	<i>11,64</i>	<b>477,83</b>	<i>6,61</i>	<b>712,90</b>	<i>149,20</i>
<b>Current income before taxes</b>	<b>27 313,27</b>	<i>267,10</i>	<b>104 147,13</b>	<i>N/S</i>	<b>(76 833,86)</b>	<i>-73,77</i>
<b>Total of extraordinary income</b>						
<b>Total of extraordinary expenses</b>	<b>525,00</b>	<i>5,13</i>			<b>525,00</b>	
<b>Extraordinary expenses on management transactions</b>	<b>525,00</b>	<i>5,13</i>			<b>525,00</b>	
67120000 Tax and financial penalties	525,00	<i>5,13</i>			525,00	
<b>Extraordinary profit and loss</b>	<b>(525,00)</b>	<i>-5,13</i>			<b>(525,00)</b>	
<b>Net result of the exercise</b>	<b>26 788,27</b>	<i>261,96</i>	<b>104 147,13</b>	<i>N/S</i>	<b>(77 358,86)</b>	<i>-74,28</i>