

ACA GROUP

UNAUDITED CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT PREPARED IN FRENCH GAAP FOR THE HALF-YEAR ENDED JUNE 30, 2022

BALANCE SHEET

Stated in €k

Assets	30/06/2022
Intangible assets	18 778
<i>Of which Goodwill</i>	12 349
Property, plant and equipment	467 197
Long-term investments	3 440
Fixed assets	489 415
Inventories	1 734
Trade and other receivables	32 586
Other receivables and adjustment accounts	90 443
Cash and cash equivalents	61 233
Current assets	185 995
Total assets	675 410

Equity and liabilities	30/06/2022
Capital	148
Share premiums	-
Consolidated reserves	103 140
Consolidated earnings	6 280
Investment grants	3 204
Equity	112 772
Other equity	132 722
Provisions	7 402
Loans and various debt	277 718
Trade and other payables	21 341
Other payables and accruals	123 455
Payables	422 514
Total equity and liabilities	675 410

INCOME STATEMENT

Stated in €k

	30/06/2022
Sales	114 770
Cost of purchasing goods sold	(4 961)
Cost of purchasing raw materials	(357)
Other external consumables	(44 383)
Employee expenses	(22 393)
Taxes and duties	(1 836)
Net depreciations and amortizations	(28 270)
Other operating income and expenditure	(3 008)
Operating profit before provisions for amort. of goodwill	9 562
Provisions for amortisation of goodwill	-
Operating profit after provisions for amort. of goodwill	9 562
Financial profit/loss	(2 732)
Income from consolidated companies	6 830
Extraordinary profit	1 342
Income tax	(1 892)
Net income from consolidated companies	6 280
Profit/loss from non-controlling interests	-
Net profit/loss (Group Share)	6 280
	-
Number of shares before dilution	148 000
Net earnings per share (in euros)	42,43
Diluted net earnings per share (in euros)	42,43
	-
EBITDA	37 831

EBITDA corresponds to «Operating profit before provisions for amort. of goodwill» adjusted for Net depreciations and amortizations».