

ACA GROUP

UNAUDITED CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT PREPARED IN FRENCH GAAP FOR THE HALF-YEAR ENDED JUNE 30, 2023

BALANCE SHEET

Stated in €k

Assets	30/06/2023
Intangible assets	19 084
<i>Of which Goodwill</i>	12 349
Property, plant and equipment	474 058
Long-term investments	5 028
Fixed assets	498 169
Inventories	1 765
Trade and other receivables	38 989
Other receivables and adjustment accounts	86 718
Cash and cash equivalents	87 924
Current assets	215 396
Total assets	713 565

Equity and liabilities	30/06/2023
Capital	148
Share premiums	-
Consolidated reserves	86 889
Consolidated earnings	11 147
Investment grants	3 605
Equity	101 789
Other equity	144 014
Provisions	6 620
Loans and various debt	309 458
Trade and other payables	25 348
Other payables and accruals	126 337
Payables	461 142
Total equity and liabilities	713 565

INCOME STATEMENT

Stated in €k

	30/06/2023
Sales	136 121
Cost of purchasing goods sold	(3 968)
Cost of purchasing raw materials	(425)
Other external consumables	(53 118)
Employee expenses	(25 129)
Taxes and duties	(1 870)
Net depreciations and amortizations	(30 695)
Other operating income and expenditure	(3 120)
Operating profit before provisions for amort. of goodwill	17 796
Provisions for amortisation of goodwill	-
Operating profit after provisions for amort. of goodwill	17 796
Financial profit/loss	(1 994)
Income from integrated companies	15 802
Extraordinary profit	(177)
Income tax	(3 933)
Net income from integrated companies	11 693
Profit/loss from companies consolidated by the equity method	(546)
Consolidated net income	11 147
Profit/loss from non-controlling interests	-
Net profit/loss (Group Share)	11 147
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Number of shares before dilution	148 000
Net earnings per share (in euros)	75,32
Diluted net earnings per share (in euros)	75,32
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EBITDA	48 491

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