

# WIPRO 4 C CONSULTING FRANCE

Simplified joint-stock company with a capital of €4,268,904

**Head office:**

**77 Esplanade du GENERAL DE GAULLE  
92,800 PUTEAUX**

## STATUTORY AUDITOR'S REPORT ON THE ANNUAL ACCOUNTS Year ended January 31, 2025

**This is an indicative english translated copy  
(Original document is signed in French)**

# STATUTORY AUDITOR'S REPORT ON THE ANNUAL ACCOUNTS

Year ended January 31, 2025

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To the Sole Shareholder,

## Opinion

In fulfilment of the mission entrusted to us, we have audited the annual financial statements of **WIPRO 4 C CONSULTING FRANCE** for the year ended January 31, 2025, as attached to this report, characterized by the following elements:

<b>Turnover:</b>	<b>€1,277,524</b>
<b>Total balance sheet:</b>	<b>€1,593,749</b>
<b>Result:</b>	<b>€72,358</b>

We certify that the annual accounts are, in accordance with French accounting rules and principles, regular and fair and give a true and fair view of the result of operations for the past financial year as well as the financial situation and assets of the company at the end of that financial year.

## Basis for the opinion

### *Audit Repository*

We conducted our audit in accordance with the standards of professional practice applicable in France. We believe that the evidence we have gathered is sufficient and appropriate to base our opinion.

Our responsibilities under these standards are set out in the section "Responsibilities of the External Auditor in relation to the audit of the annual financial statements" of this report.

### *Independence*

We carried out our audit mission in compliance with the rules of independence provided for by the Commercial Code and the Code of Ethics of the Statutory Auditor profession, over the period from February 1, 2024 to the date of issue of our report.

## **Justification of the assessments**

Pursuant to the provisions of Articles L. 823-9 and R.823-7 of the French Commercial Code relating to the justification of our assessments, We bring to your attention the following assessments which, in our professional judgment, were the most important for the audit of the annual financial statements for the financial year.

The assessments thus made are part of the context of the audit of the annual accounts taken as a whole and the formation of our opinion expressed above. We do not express an opinion on individual elements of these annual accounts.

## **Accounting policies and policies**

The notes set out the accounting policies and policies for the accounting of transactions.

As part of our assessment of the accounting policies and policies followed by your company, we have verified the appropriateness of the accounting policies applied and the disclosures provided in the notes to the notes to the notes and have ensured that they are correctly applied.

## **Going concern**

We ensured going concern despite negative shareholders' equity.

## **Verification of the management report and other documents addressed to the sole shareholder**

We have also carried out, in accordance with the standards of professional practice applicable in France, the specific verifications provided for by law.

We have no comments to make on the fairness and consistency with the annual accounts of the information given in the annual report and in the other documents sent to the sole shareholder on the financial position and the annual accounts.

## **Information resulting from other legal and regulatory obligations**

In accordance with the law, we would like to inform you that the equity of your company has not been reconstituted in accordance with Article L 225-248 of the French Commercial Code

## **Responsibilities of management and corporate governance in relation to the annual financial statements**

It is the responsibility of the management to draw up annual financial statements presenting a true and fair view in accordance with French accounting rules and principles and to put in place the internal control that it deems necessary for the preparation of annual financial statements that do not contain material misstatement, whether due to fraud or error.

When preparing the annual financial statements, it is the responsibility of management to assess the company's ability to continue as a going concern, to present in these accounts, where appropriate, the necessary information relating to going concern and to apply the going concern accounting policy, unless it is planned to liquidate the company or cease operations.

The annual accounts were approved by the president.

## **Responsibilities of the External Auditor in relation to the audit of the annual accounts**

It is up to us to draw up a report on the annual accounts. Our objective is to obtain reasonable assurance as to whether the annual financial statements as a whole are free from material misstatement. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with the standards of professional practice will consistently detect material misstatement. Misstatements may result from fraud or error and are considered material where they can reasonably be expected to influence, individually or in aggregate, the economic decisions that users of the accounts make based on the accounts.

As specified by Article L.823-10-1 of the French Commercial Code, our mission of certifying the accounts does not consist in guaranteeing the viability or quality of the management of your company.

In the context of an audit carried out in accordance with the standards of professional practice applicable in France, the statutory auditor exercises his or her professional judgment throughout the audit. Besides:

- It identifies and assesses the risks of material misstatement of the annual accounts, whether due to fraud or error, defines and implements audit procedures to address those risks, and collects such information as it considers sufficient and appropriate to form the basis of its opinion. The risk of not detecting a material misstatement due to fraud is higher than the risk of a material misstatement resulting from an error, as fraud can involve

collusion, falsification, wilful omissions, misrepresentation, or circumvention of internal control;

- it is aware of the internal control relevant to the audit in order to define audit procedures that are appropriate in the circumstances, and not for the purpose of expressing an opinion on the effectiveness of internal control;
- it assesses the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as the related information provided in the annual financial statements;
- It assesses the appropriateness of management's application of the going concern accounting policy and, depending on the information collected, the existence or absence of a material uncertainty related to events or circumstances that may affect the Company's ability to continue as a going concern. This assessment is based on the information collected up to the date of its report, bearing in mind, however, that subsequent circumstances or events could jeopardise going concern. If it concludes that there is a material uncertainty, it draws the attention of the readers of its report to the information provided in the annual accounts about this uncertainty or, if this information is not provided or is not relevant, it makes a qualified certification or a refusal to certify;
- It assesses the overall presentation of the annual financial statements and assesses whether the annual financial statements reflect the underlying transactions and events in such a way as to give a true and fair view.

Done in Paris, June 05, 2025

**SD/-**

**FIDUCAC AUDIT**  
Philippe BEDDOK  
Statutory Auditor

# **WIPRO 4C CONSULTING FRANCE**

## **Balance sheet**

## Balance sheet

Presented in Euros

ACTIVE	Year ended 31/01/2025 (12 months)			Previous Fiscal Year 31/01/2024 (12 months)	Variation
	Crude	Amort.prov.	Net	Net	
Uncalled subscribed capital (0)					
<b>Fixed assets</b>					
Start-up costs Research and development	32 240	27 135	5 105	8 329	- 3 224
Concessions, patents, similar rights	17 943	17 943			
Goodwill	284 000		284 000	284 000	
Other intangible assets					
Advances and interim payments on intangible assets					
Land Buildings					
Technical installations, industrial equipment and tools					
Other tangible fixed assets					
Capital assets under construction	50 712	50 712	-0	215	- 215
Advances and Advance Payments					
Investments accounted for using the equity method					
Other investments					
Receivables related to equity Other fixed assets					
Loans					
Other financial assets	30 600	30 600		16 218	- 16 218
<b>TOTAL (I)</b>	<b>415 495</b>	<b>126 390</b>	<b>289 105</b>	<b>308 761</b>	<b>- 19 656</b>
<b>Current asset</b>					
Raw materials, supplies					
Work in progress of goods					
Work in progress of services					
Intermediates and finished products					
Wares					
Advances and advance payments made on orders					
Clients and Attached Accounts	166 990		166 990	631 527	- 464 537
Other receivables					
. Debtor suppliers					
. Staff				3 548	- 3 548
. Social organizations	187 270		187 270	153 172	34 098
. State, taxes on profits					
. State, turnover taxes	50 352		50 352	173 482	- 123 130
. Other				17 050	- 17 050
Subscribed and called capital, not paid					
Investment securities					
Cash	900 032		900 032	759 212	140 820
Futures Financial Instruments and Tokens Held					
Unrealized expenses					
<b>TOTAL (II)</b>	<b>1 304 645</b>		<b>1 304 645</b>	<b>1 737 991</b>	<b>- 433 346</b>
Expenses to be spread over several financial years (III)					
Bond redemption premiums (IV)					
Translation differences and active valuation differences (V)					
<b>TOTAL ASSETS (0 to V)</b>	<b>1 720 139</b>	<b>126 390</b>	<b>1 593 749</b>	<b>2 046 752</b>	<b>- 453 003</b>

**Balance sheet (continued)**

Presented in Euros

<b>PASSIVE</b>	Year ended <b>31/01/2025</b> (12 months)	Previous Fiscal Year <b>31/01/2024</b> (12 months)	<b>Variation</b>
<b>Equity</b>			
Share or individual capital (of which paid: 4,268,904) Premiums for issue, merger, contribution, etc.	4 268 904	837 040	3 431 864
Revaluation differences Legal reserve	21 402	21 402	
Statutory or contractual reserves Regulated reserves			
Other Reservations	-6 590 135	-5 714 034	- 876 101
Postponement again			
Result for the year	72 358	-876 101	948 459
Investment subsidies			
Regulated provisions			
Previous year's result to be allocated			
<b>TOTAL (I)</b>	<b>-2 227 471</b>	<b>-5 731 693</b>	<b>3 504 222</b>
Income from issues of participating securities			
Conditional advances			
<b>TOTAL (II)</b>			
<b>Provisions for liabilities and charges</b>			
Provisions for risks			
Provisions for charges			
<b>TOTAL (III)</b>			
<b>Borrowing and debt</b>			
Convertible bonds			
Other Bond issues			
Loans and debts from credit institutions			
. Loans			
. Overdrafts, bank loans			
Miscellaneous borrowings and financial debts			
. Diverse	3 342 531	3 331 918	10 613
. Related		3 256 052	-3 256 052
Advances and advance payments received on open orders			
Accounts payable and related accounts	55 150	874 290	- 819 140
Tax and social security debts			
. Staff	233 351	63 146	170 205
. Social organizations	77 712	71 177	6 535
. State, taxes on profits			
. State, turnover taxes	68 265	143 453	- 75 188
. State, bonded bonds			
. Other taxes and similar	18 991	12 890	6 101
Debts on fixed assets and related accounts			
Other liabilities	25 220	25 520	- 300
Forward Financial Instruments			
Deferred revenue			
<b>TOTAL (IV)</b>	<b>3 821 220</b>	<b>7 778 446</b>	<b>-3 957 226</b>
Translation Difference and Differences in Passive Valuation(V)			
<b>TOTAL LIABILITIES (I to V)</b>	<b>1 593 749</b>	<b>2 046 752</b>	<b>- 453 003</b>



# **WIPRO 4C CONSULTING FRANCE**

## **Income statement**

## Income statement

Presented in Euros

	Year ended 31/01/2025 (12 months)		Previous Fiscal Year 31/01/2024 (12 months)	Absolute variation	%
	France	Exports	Total	Total	
Sales of goods Production sold goods Production sold services					
	1 163 113	114 411	1 277 524	1 039 309	238 215 22,92
<b>Net Revenues</b>	<b>1 163 113</b>	<b>114 411</b>	<b>1 277 524</b>	<b>1 039 309</b>	<b>238 215 22,92</b>
Stored production					
Capitalized production					
Operating subsidies					
Reversals on amort. and prov., transfer of charges				50 742	- 50 742 -100
Other income		500	113	387	342,48
<b>Total Operating Revenues (I)</b>			<b>1 278 024</b>	<b>1 090 164</b>	<b>187 860 17,23</b>
Purchases of goods (including customs duties)					
Change in inventory (goods)					
Purchases of raw materials and other supplies					
Change in inventory (raw materials and other supplies)					
Other purchases and external expenses			178 751	275 861	- 97 110 -35,20
Taxes and similar payments			22 300	48 802	- 26 502 -54,31
Wages and salaries			403 188	1 055 045	- 651 857 -61,78
Social security contributions			179 740	446 764	- 267 024 -59,77
Depreciation and amortization			3 439	9 387	- 5 948 -63,36
Provisions on fixed assets					
Provisions on current assets					
Provisions for liabilities and charges					
Other expenses			26 263	48 147	- 21 884 -45,45
<b>Total operating expenses (II)</b>			<b>813 680</b>	<b>1 884 006</b>	<b>-1 070 326 -56,81</b>
<b>OPERATING INCOME (I-II)</b>			<b>464 344</b>	<b>-793 842</b>	<b>1 258 186 158,49</b>
Shares of profit or loss on joint operations Profit attributed or loss transferred (III)					
Loss incurred or profit transferred (IV)					
Financial income from participations			328	328	N/A
Income from other securities and receivables Other interest and similar income			2 958	8 536	- 5 578 -65,35
Reversals of provisions and transfers of charges					
Positive exchange rate differences			173	1 999	- 1 826 -91,35
Net income on disposals of securities and investments					
<b>Total financial income (V)</b>			<b>3 459</b>	<b>10 535</b>	<b>- 7 076 -67,17</b>
Depreciation and amortization and provisions Interest and similar charges			150 914	107 854	43 060 39,92
Negative exchange rate differences			41 794	4	41 790 N/A
Net charges on disposals of investment securities					
<b>Total finance expenses (VI)</b>			<b>192 709</b>	<b>107 858</b>	<b>84 851 78,67</b>
<b>FINANCIAL RESULT (V-VI)</b>			<b>-189 250</b>	<b>-97 323</b>	<b>- 91 927 94,46</b>
<b>CURRENT PROFIT BEFORE TAX (I-II+III-IV+V-VI)</b>			<b>275 094</b>	<b>-891 165</b>	<b>1 166 259 130,87</b>

## Income statement (continued)

Presented in Euros

	Year ended 31/01/2025 (12 months)	Previous Fiscal Year 31/01/2024 (12 months)	Absolute variation	%
Exceptional income from management operations				
Exceptional income from capital operations Reversals of provisions and transfers of expenses	300	15 064	- 14 764	-98,01
<b>Total exceptional income (VII)</b>	<b>300</b>	<b>15 064</b>	<b>- 14 764</b>	<b>-98,01</b>
Exceptional expenses on management operations	203 036		203 036	N/A
Exceptional expenses on capital operations Exceptional depreciation and provisions				
<b>Total exceptional expenses (VIII)</b>	<b>203 036</b>		<b>203 036</b>	<b>N/A</b>
<b>OUTSTANDING RESULT (VII-VIII)</b>	<b>-202 736</b>	<b>15 064</b>	<b>- 217 800</b>	<b>N/A</b>
Employee participation (IX) Income taxes (X)				
<b>Total Revenues (I+III+V+VII)</b>	<b>1 281 783</b>	<b>1 115 762</b>	<b>166 021</b>	<b>14,88</b>
<b>Total expenses (II+IV+VI+VII+IX+X)</b>	<b>1 209 425</b>	<b>1 991 863</b>	<b>- 782 438</b>	<b>-39,28</b>
<b>NET INCOME</b>	<b>72 358</b>	<b>-876 101</b>	<b>948 459</b>	<b>108,26</b>
Of which Furniture leasing				
Of which Real estate leasing				

# **WIPRO 4C CONSULTING FRANCE**

## **Legal Appendices 2025**

## Legal Appendices 2025

In the balance sheet before distribution for the year ended 31/01/2025, the total of which is 1,593,749.40 E and in the income statement for the year showing a result of €72,358.12, presented in the form of a list. The

exercise has a duration of 12 months, covering the period from 01/02/2024 to 31/01/2025.

The notes and tables below form an integral part of the annual accounts.

The previous financial year had a duration of 12 months covering the period from 01/02/2023 to 31/01/2024.

## SUMMARY

### ACCOUNTING POLICIES AND METHODS

- Accounting policies and policies
- Changes in method
- Additional information to give a true picture

### ADDITIONAL INFORMATION RELATING TO THE BALANCE SHEET AND INCOME STATEMENT

- Statement of fixed assets
- Statement of depreciation
- Statement of provisions
- Statement of maturities of receivables and payables

Information and comments on:

- Items under several balance sheet items
- Accrued liabilities and accrued credits
- Composition of the share capital

### Accounting policies and policies

General accounting policies have been applied in a prudent manner consistent with the underlying assumptions:

- going concern,
- consistency of accounting policies from one year to the next,
- independence of exercises,

and in accordance with the general rules for the preparation and presentation of annual accounts.

The basic method used for the valuation of items recorded in accounting is the embedded cost method.

The main methods used are:

### INTANGIBLE AND TANGIBLE ASSETS

Tangible capital assets are valued at their acquisition or production cost, taking into account the costs necessary to put them in a state of readiness for use, and after deduction of commercial discounts, rebates and settlement discounts obtained.

The following decisions have been taken regarding the presentation of the annual accounts:

- decomposable fixed assets: the company has not been able to define the decomposable fixed assets or the decomposition of these does not have a significant impact,
- Non-decomposable fixed assets: benefiting from the tolerance measures, the company has opted to maintain the useful lives for the depreciation of non-decomposed assets.

Interest on borrowings specific to the production of capital assets is not included in the cost of production of these fixed assets.

Depreciation for depreciation is calculated on a straight-line or declining balance basis depending on the expected service life:

Computer Software	from 01 to 03 years old
Patents	07 years old
Layouts, land development	from 06 to 10 years old
Buildings	10 to 20 years
Layout of the buildings	12 years
Industrial equipment and tools	05 years
Layouts, fittings, installations	from 06 to 10 years old
Transportation Equipment	04 years old
Office and computer equipment	from 03 to 10 years old
Furniture	from 05 to 10 years old

### FINANCIAL FIXED ASSETS AND INVESTMENT SECURITIES

The gross value is made up of the purchase cost excluding ancillary costs. When the inventory value is lower than the gross value, an impairment is recorded for the amount of the difference.

### RECEIVABLES AND DEBTS

Receivables and debts are valued at their nominal value. Depreciation is practiced when the inventory value is lower than the book value.

### Changes in method

The methods of valuation and presentation of the annual accounts adopted for this financial year have not changed compared with the previous year.

Preparation of financial statements in accordance with:

- the regulation of the Accounting Standards Authority No. 2017-01 of May 5, 2017, amended by the ANC Regulation No. 2017-03 of November 3, 2017
- Articles L123-12 to L123-28 of the 2017 Commercial Code and updated with the various additional regulations on the date of preparation of the annual accounts.

### Additional information to give a true picture



## Statement of fixed assets

	Gross value of fixed assets at the beginning of the fiscal year	Increases	
		In-year reassessment	Acquisitions Creations, transfers PST to PST
Start-up costs, research and development	32 240		
Other intangible assets	301 943		
Land			
Buildings on clean land Buildings on other people's land			
General installations, fixtures, fittings and fittings			
Technical installations, industrial equipment and tools			
Other installations, fixtures, fittings Transport equipment			
Office equipment, data processing, furniture Recoverable packaging and miscellaneous Tangible fixed assets in progress Advances and payments on account	50 712		
<b>TOTAL</b>	<b>50 712</b>		
Investments Valued by Equivalence			
Other Investments			
Other fixed securities			
Loans and other financial assets	46 818		
<b>TOTAL</b>	<b>46 818</b>		
<b>GRAND TOTAL</b>	<b>431 712</b>		

	Decreases		Gross value immob. year- end	Reev. Parl. Valley. Origin to end of year
	By transfer from pst to pst	By assignment or HS		
Start-up costs, research and development			32 240	32 240
Other intangible assets			301 943	
Land				
Buildings on clean land Buildings on other people's land				
General installations, fixtures, fittings and fittings				
Technical installations, industrial equipment and tools				
Other installations, fixtures, fittings Transport equipment				
Office equipment, data processing, furniture Recoverable packaging and miscellaneous Tangible fixed assets in progress Advances and payments on account			50 712	50 712
<b>TOTAL</b>			<b>50 712</b>	<b>50 712</b>
Investments Valued by Equivalence				
Other Investments				
Other fixed securities				
Loans and other financial assets	16 218		30 600	
<b>TOTAL</b>	<b>16 218</b>		<b>30 600</b>	
<b>GRAND TOTAL</b>	<b>16 218</b>		<b>415 495</b>	<b>82 952</b>

## Statement of depreciation

	Exercise situations and movements			
	Early Fiscal Year	Fiscal year allocations	Items out and back	End of year
Start-up costs, research	23 911	3 224		27 135
Other intangible assets	17 943			17 943
Land Buildings on clean land Buildings on other people's land General installations, construction fixtures Technical installations, industrial equipment and tools General installations, miscellaneous fittings Transportation Equipment Office equipment, computers, furniture Recoverable packaging and miscellaneous	50 497	215		50 712
<b>TOTAL</b>	<b>50 497</b>	<b>215</b>		<b>50 712</b>
<b>GRAND TOTAL</b>	<b>92 351</b>	<b>3 439</b>		<b>95 790</b>

	Breakdown of depreciation and amortization for the year			Movements affecting the provision for depreciation. derogation.	
	Linear	Decreasing	Exception.	Appropriations	Times
Start-up costs, research	3 224				
Other intangible assets					
Land Buildings on clean land Buildings on other people's land General installations, fixtures and fittings Technical installations, industrial equipment and tools General installations, miscellaneous arrangements Transport equipment Office equipment, computers, furniture Recoverable and miscellaneous packaging	215				
<b>TOTAL</b>	<b>215</b>				
<b>GRAND TOTAL</b>	<b>3 439</b>				

Movements in the year affecting expenses spread over several years	Net amount start	Increase	Depreciation grants.	Net amount at the end
Expenses to be spread over several years Bond redemption premiums				

## Statement of provisions

PROVISIONS	Early Fiscal Year	Increases in endowments	Decreases Reversals	End of year
For reconstitution deposits For investment For price increases Derogatory depreciation Of which exceptional increases of 30% For establishments abroad before 1.1.92 For establishments abroad after 1.1.92 For installation loans Other regulated provisions				
<b>TOTAL Regulated Provisions</b>				
For disputes For customer data guarantees For losses on futures markets For fines and penalties For exchange losses For pensions and bonds For taxes For capital renewal For major repairs For expenses on paid leave Other provisions				
<b>TOTAL Provisions</b>				
Intangible assets Property, plant and equipment Equity accounted securities Equity securities On other financial assets On inventories and work-in-progress On accounts receivable Other impairments	30 600			30 600
<b>TOTAL Impairment</b>	<b>30 600</b>			<b>30 600</b>
<b>GRAND TOTAL</b>	<b>30 600</b>			<b>30 600</b>
Of which grants and takeovers: - operating - Financial - Exceptional				

## Statement of maturities of receivables and payables

STATEMENT OF RECEIVABLES	Gross amount	One year at most	More than a year
Receivables related to equity interests			
Loans			
Other financial assets	30 600		30 600
Dubious or contentious customers			
Other trade receivables	166 990	166 990	
Receivables representing securities lent			
Staff and related accounts			
Social security, other social organizations	187 270	187 270	
State and other public authorities:			
- Income taxes			
-VAT	50 352	50 352	
- Other taxes, levies, payments and similar			
-Diverse			
Group and partners			
Sundry accounts receivable			
Unrealized expenses			
<b>GRAND TOTAL</b>	<b>435 213</b>	<b>404 613</b>	<b>30 600</b>
Amount of loans granted in the year			
Repayments of loans in the year			
Loans and advances to partners			

STATEMENT OF DEBTS	Gross amount	At most one year	More than 1 year 5 years or less	Over 5 years old
Convertible bonds				
Other bonds				
Loans and debts from the institutions of credits:				
- at 1 year maximum				
- more than one year				
Miscellaneous borrowings and financial debts	3 342 531	0		3 342 531
Suppliers and Attached Accounts	55 150	55 150		
Staff and related accounts	233 351	233 351		
Social security and other social organizations	77 712	77 712		
State and other public authorities:				
- Income taxes				
-VAT	68 265	68 265		
- Bonded bonds				
- Other taxes	18 991	18 991		
Debts on fixed assets and related accounts				
Group and partners				
Other liabilities	25 220	25 220		
Debt representing borrowed securities				
Deferred revenue				
<b>GRAND TOTAL</b>	<b>3 821 220</b>	<b>478 689</b>		<b>3 342 531</b>
Borrowings taken out during the year	108 695			
Borrowings repaid during the year	98 081			
Loans and debts contracted with partners				

### Items under several balance sheet items

(affiliated companies or with which the company has an equity relationship)

	Amount for businesses		Amount of debts and receivables represented by bills of exchange commerce
	Related	with which the company has a participating relationship	
Uncalled subscribed capital			
Advances and interim payments on intangible assets			
Advances and payments on account of tangible fixed assets			
Participation			
Receivables related to equity interests			
Loans			
Other fixed securities			
Other financial assets			
Advances and advance payments made on orders			
Trade receivables and related accounts	69 897		
Other receivables			
Unpaid subscribed and called capital			
Investment securities			
Cash			
Convertible bonds			
Other bonds			
Loans and debts from credit institutions			
Miscellaneous borrowings and financial debts	3 342 531		
Advances and advance payments received on open orders			
Accounts payable and related accounts	10 321		
Tax and social security debts			
Debts on fixed assets and related accounts			
Other liabilities			
Participation products			
Other financial products			
Financial charges			

### Accrued liabilities and accrued credits

Accrued liabilities and accrued credits included in the following balance sheet items	Amount incl. VAT
Convertible bonds Other bonds	
Borrowings and debts from credit institutions Miscellaneous borrowings and financial debts	
Supplier debts and related accounts Tax and social security debts	29 806
Debts on fixed assets and related accounts	249 142
Other debts (of which assets to be established: )	
<b>TOTAL</b>	<b>278 948</b>

**Composition of the share capital**

	Number	Face value
Shares/shares making up the share capital at the beginning of the financial year	83 704	10,00
Shares/shares issued during the financial year		
Shares/shares redeemed during the year		
Shares/shares making up the share capital at the end of the financial year	83 704	10,00