

## Association Internationale de Signalisation Maritime

Assets			Current year			Prior year
			Gross	Amort./Dep. or Prov.	net	As at: 31/12/2018
Fixed assets	Intangible assets	Start-up costs				
		Research and development costs				
		Concessions, software and similar rights	133 792	108 424	25 368	44 094
		Business goodwill (1)				
		Other intangible assets				
		Intangible assets in progress				
		Advances				
		<b>TOTAL</b>	<b>133 792</b>	<b>108 424</b>	<b>25 368</b>	<b>44 094</b>
	Property, plant and equipment	Land	240 551		240 551	240 551
		Buildings	1 167 138	236 348	930 790	957 537
		Technical plant, equipment and industrial tooling	291 784	128 915	162 869	177 458
		Other property, plant and equipment	1 588 376	952 183	636 193	748 829
		Encumbered assets				
		Work in progress				
		Advances and down payments				
		<b>TOTAL</b>	<b>3 287 852</b>	<b>1 317 446</b>	<b>1 970 405</b>	<b>2 124 378</b>
	Financial assets (2)	Equity investments				
		Loans related to equity investments				
		Long-term portfolio securities				
		Other long-term investments				
Current assets	Inventories and work in progress	Loans	2 730		2 730	7 730
		Other financial assets	10 177		10 177	9 417
		<b>TOTAL</b>	<b>12 907</b>		<b>12 907</b>	<b>17 147</b>
		<b>Total I</b>	<b>3 434 552</b>	<b>1 425 871</b>	<b>2 008 681</b>	<b>2 185 620</b>
	Accounts receivable (3)	Raw materials and supplies				
		Work in progress - goods and services				
		Intermediate and finished goods				
		Merchandise				
		<b>TOTAL</b>				
	Other	Advances and prepayments to suppliers				
		Receivables from users and related accounts	943 487		943 487	1 425 345
		Other receivables	2 172		2 172	23 884
		<b>TOTAL</b>	<b>945 659</b>		<b>945 659</b>	<b>1 449 229</b>
	Investments	Marketable securities				
		Cash equivalents				
		Cash	3 358 923		3 358 923	2 468 892
		Prepaid expenses (4)	77 815		77 815	35 166
		<b>TOTAL II</b>	<b>4 382 397</b>		<b>4 382 397</b>	<b>3 953 287</b>
	Deferred expenses	III				
		Redemption premiums				
		Unrealized foreign exchange losses				
		<b>TOTAL ASSETS (I+II+III+IV+V)</b>	<b>7 816 950</b>	<b>1 425 871</b>	<b>6 391 078</b>	<b>6 138 908</b>
references	(1) Of which leaseholds (2) Of which current portion (gross) of financial assets (3) and (4) Of which non-current portion (gross)					
Commitments received	Legacies and bequests net of duties approved by legally competent bodies Legacies and bequests net of duties authorized by trustees In-kind donations for resale Other					

## Association Internationale de Signalisation Maritime

Liabilities & Net Assets (before allocation)		Current year	Prior year
Not-for-profit funds	Permanent endowment funds		
	Not-for-profit permanent funds (bequests, gifts, investment grants)		
	Revaluation reserve	3 131 651	2 951 653
	Other reserves		
	Retained earnings		
	Fonds associatifs sans droit de repr		
	Net results	-568 730	
		180 146	179 998
	Other funds		
	Fonds associatifs avec droit de repr		
Provisions and designated funds	Not-for-profit non-permanent funds		
	Contributions and investment grants		
	Legacies, bequests and gifts		
	Income controlled by third-parties		
	Revaluation surplus	720 719	752 308
	Other investment grants		
	Regulated provisions		
	Ownership rights (loan for use)		
	Total I	3 463 787	3 883 959
Liabilities	Provisions for contingencies		
	Provisions pour charges	746 446	652 465
	Designated funds - operating grants		11 345
	Designated funds - other resources (contributions, donations, bequests and gifts)	272 072	
	Total II	1 018 519	663 810
References	Convertible bonds		
	Other bonds		
	Bank loans and borrowings (2)		
	Other loans and borrowings (3)		
	Advances and down payments on orders in progress Trade		
	payables and related accounts	62 987	90 481
	Payroll-related and tax payables	389 345	219 218
	Payables to suppliers of assets and related accounts		
	Other payables	12 304	468 237
	Cash instruments		
Commitments given	Prepaid income (1)	1 444 135	813 200
	Total III	1 908 771	1 591 137
	Unrealized foreign exchange gains IV		
	TOTAL LIABILITIES (I+II+III+IV)	6 391 078	6 138 908
	(1) Of which non-current		
References	Of which current	1 908 771	1 591 137
	(2) Of which bank overdrafts and account credit balances		
	(3) Of which participating loans		
Commitments given	On		
	accepted		
	bequests		
Commitments given	Other		

# Association Internationale de Signalisation Maritime

Current year 01/01/2019 31/12/2019  
Prior year 01/01/2018 31/12/2018

Voir l'attestation

		Current year	Prior year
Operating income	Sales of merchandise		
	Revenue : Sales of goods	13 647	2 453 521
	Grants and income - special pricing	23 827	25 650
	Other services	61 327	90 437
	Sub-total )	98 802	2 569 608
	Production held in inventory		
	Capitalized production		
	Net proceeds from progress billings on long-term operations		
	Contributions	2 344 368	
	Donations		
	Bequests and gifts		922 262
	Operating grants		
Operating expenses	Income related to regulatory financing		
	Sales of in-kind donations		
	Reversals of amortization, depreciation & provisions, transfers of expenses	140 632	136 815
	Voluntary contributions	1 052 937	93 144
	Total operating income I	3 636 740	3 721 830
	Merchandise Purchases		
	Increase (decrease) in inventory		
	Raw materials and other supplies Purchases Increase	37 868	121 805
	(decrease) in inventory		
	Other purchases and external expenses (1)	1 136 070	1 705 433
	Tax, duties and related expenses	156 981	119 279
	Wages and salaries	1 061 021	804 218
Financial income	Social security contributions	548 616	454 129
	• non-current assets depreciation and amortization	192 957	216 905
	Operating allowances		
	• current assets: provisions		
	• provisions for contingencies and liabilities	93 981	183 515
	Subsidies granted by the not-for-profit		116 546
	Other expenses	609	157 470
	Total operating income II	3 228 106	3 879 302
	Operating income (loss)	408 634	-157 472
	Joint operations		
	Profit or loss transferred III		
	Loss or profit transferred IV		
Financial expense	Financial income from equity investments		
	Income from marketable securities and long-term investments	14 692	17 222
	Other interest and related income		
	Provision reversals and expenses transferred		
	Foreign exchange gains	3 130	155
	Proceeds from disposals of marketable securities		
References	Total financial income V	17 822	17 378
	Amortization and provisions		
	Interest and related expense	588	361
	Foreign exchange losses	3 601	2 610
	Net expense on disposals of marketable securities		
	Total financial expense VI	4 189	2 971
Net financial income or expense (V-VI)		13 632	14 406
Pre-tax income (loss) from recurring operations (I-II+III-IV+V-VI)		422 267	-143 066
References	(1) Including finance lease payments : equipment property	35 560	40 088

## Association Internationale de Signalisation Maritime

Current year 01/01/2019 31/12/2019  
Prior year 01/01/2018 31/12/2018  
Voir l'attestation

		Current year	Prior year
Non-recurring income	Non-recurring income from operating activities		299 802
	Non-recurring income from investing activities	31 589	31 589
	Provision reversals and expenses transferred		
	Income from non-recurring items VII	31 589	331 391
Non-recurring expenses	Non-recurring expenses from operating activities		1 350
	Non-recurring expenses from investing activities	11 917	3 167
	Non-recurring amortization, depreciation and provisions		
	Expenses from non-recurring items VIII	11 917	4 517
Income (expense) from non-recurring items (VII-VIII)		19 671	326 874
Employee profit-sharing IX			
Income tax X		1 064	1 250
Unused resources from prior years XI		437	8 785
Commitments on allocated resources XII		261 165	11 345
Total income (I+III+V+VII+XI) XIII		3 686 590	4 079 385
Total expenses (II+IV+VI+VIII+IX+X+XII) XIV		3 506 443	3 899 386
Benefit or loss (XIII-XIV)		180 146	179 998
Measurement of voluntary contributions in kind			
Income			
Volunteer work			
Services in kind			
In-kind donations			
Expenses			
In-kind assistance			
Provision of goods and services			
Volunteer staff			