

ACA GROUP

UNAUDITED CONSOLIDATED BALANCE SHEET AND INCOME STATEMENT PREPARED
IN FRENCH GAAP FOR THE HALF-YEAR ENDED
JUNE 30, 2024

BALANCE SHEET

Stated in €k

Assets	30/06/2024
Intangible assets	12 970
<i>Of which Goodwill</i>	6 281
Property, plant and equipment	523 265
Long-term investments	3 149
Fixed assets	539 384
Inventories	1 912
Trade and other receivables	37 087
Other receivables and adjustment accounts	90 732
Cash and cash equivalents	46 097
Current assets	175 828
Total assets	715 212
Equity and liabilities	30/06/2024
Capital	148
Share premiums	-
Consolidated reserves	81 257
Consolidated earnings	12 112
Investment grants	4 064
Equity	97 581
Other equity	156 619
Provisions	6 453
Loans and various debt	287 362
Trade and other payables	25 000
Other payables and accruals	142 199
Payables	454 560
Total equity and liabilities	715 212

INCOME STATEMENT

Stated in €k

	30/06/2024
Sales	145 402
Cost of purchasing goods sold	(4 338)
Cost of purchasing raw materials	(499)
Other external consumables	(56 130)
Employee expenses	(24 666)
Taxes and duties	(4 421)
Net depreciations and amortizations	(32 519)
Other operating income and expenditure	(2 208)
Operating profit before provisions for amort. of goodwill	20 621
Provisions for amortisation of goodwill	-
Operating profit after provisions for amort. of goodwill	20 621
Financial profit/loss	(1 919)
Income from integrated companies	18 701
Extraordinary profit	(1 122)
Income tax	(5 097)
Net income from integrated companies	12 483
Profit/loss from companies consolidated by the equity method	(371)
Consolidated net income	12 112
Profit/loss from non-controlling interests	-
Net profit/loss (Group Share)	12 112
Number of shares before dilution	148 000
Net earnings per share (in euros)	81,83
Diluted net earnings per share (in euros)	81,83
EBITDA	53 140

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