

RAPPORT SUR LES COMPTES ANNUELS AU 31/12/2020

Les comptes annuels de

European Implementation Network
2 allée René Cassin
67000 STRASBOURG

arrêtés au 31/12/2020 ont été établis à partir de pièces et informations fournies par l'Association

Total bilan	208 832 €
Ressources-subventions	304 950 €
Résultat	440 €

Nous avons conduit nos travaux dans le respect des règles de diligences normales de la profession d'Expert-Comptable.

Les comptes annuels donnent une image fidèle de la situation du patrimoine et des opérations de l'exercice écoulé.

Fait à Strasbourg, le 18 février 2021

CABINET GROSS-HUGEL

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Claude Karli

Le cabinet Gross-Hugel est membre du réseau PKF International Limited, une association de cabinets indépendants

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Société anonyme au capital de 264 000 € - R.C.S. Strasbourg B 434 220 711 - SIRET 434 220 711 00015 - TVA FR 63 434 220 711
BNP PARIBAS Strasbourg-Meinau 30004 00474 000100112261 68 - IBAN FR76 3000 4004 7409 0100 1226 168 - BIC BNPAFRPPSTR

REPORT OF FINANCIAL STATEMENTS AS OF 31/12/2020

The figures of

European Implementation Network
2 allée René Cassin
67000 STRASBOURG

as of 31/12/2020 are established in accordance with documents and informations provide by the association.

Total assets	208 832 €
Revenues-operating subsidy	304 950 €
Earning	440 €

We conduct our engagement in accordance with professional standards of Chartered accountant organisation.

The financial statements give a true and fair view of the net assets, financial position and result of operations of the year.

Strasbourg, 18 February 2021

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COMPTES ANNUELS AU 31 DECEMBRE 2020

	Page
- <i>Assets-Liability balance sheet</i>	<i>1 and 2</i>
- <i>Profit and loss account</i>	<i>3 and 4</i>
- <i>Details balance sheet</i>	<i>5 and 6</i>
- <i>Details profit and loss account</i>	<i>7 and 8</i>

Cabinet GROSS-HUGEL
53 RUE DU GENERAL OFFENSTEIN

67100 STRASBOURG
03.90.40.17.17

ASSETS BALANCE SHEET

ASSETS		Exercice N 31/12/2020 12			Exercice N-1 31/12/2019 12		Surplus N / N-1	
		Gross	Depreciations and Provisions	Net	Net	Euros	%	
FIXED ASSETS	Uncalled share capital							
	INTANGIBLE FIXED ASSETS							
	Formation expenses							
	Research and development expenses							
	Concessions, patents, licences, trade marks							
	Goodwill (1)							
	Other intangible assets							
	Advances and deposits on intangible assets							
	TANGIBLE FIXED ASSETS							
	Lands							
	Buildings							
	Machinery and equipment							
	Other tangible fixed assets							
	Fixed assets in progress							
	Advances and deposit payments							
	FINANCIAL ASSETS (2)							
	Shares in group companies							
Other investments								
Amounts owed by group and related companies								
Other financial investments								
Loans								
Other financial assets								
	TOTAL I							
CURRENT ASSETS	INVENTORIES							
	Raw materials, supplies							
	Goods in progress							
	Services in progress							
	Intermediate products and finished products							
	Goods for resale							
	Advances and deposits on orders							
	DEBTORS (3)							
	Trade debtors and related accounts							
	Other debtors	64		64		64		
Called up share capital unpaid								
Stocks and shares								
Banks and financial accounts	208 728		208 728	114 987	93 741	81.52		
Prepayments (3)	40		40	712	672	94.37		
	TOTAL II	208 832		208 832	115 699	93 133	80.50	
Prepaid expenses	Costs to be spread over several years (III)							
	Redeemed debentures premium (IV)							
	Unrealized loss on exchange adjustments (V)							
	TOTAL ASSETS (I+II+III+IV+V)	208 832		208 832	115 699	93 133	80.50	

(1) Including lease right

(2) Including less than one year

(3) Including more than one year

LIABILITY BALANCE SHEET

LIABILITIES		Exercice N		Exercice N-1		Surplus N / N-1	
		31/12/2020	12	31/12/2019	12	Euros	%
SHAREHOLDER'S EQUITY	Share capital						
	Share premium account						
	Reevaluation surplus						
	RESERVES						
	Legal reserves						
	Statutory reserves						
	Regulated reserves						
	Other reserves						
	Profit or loss brought forward		442			442	
	NET RESULT OF THE EXERCICE		440		442	2	0.49
Governments grants							
Statutory provisions							
	TOTAL I		882		442	440	99.51
OTHER EQUITY	Income from financial investments						
	Conditional state advances						
	TOTAL II						
PROVISIONS FOR RISKS AND CHARGES	Provisions for risks						
	Provisions for charges						
	TOTAL III						
CREDITORS (1)	FINANCIAL LIABILITIES						
	Convertible debenture loans						
	Other debenture loans						
	Bank borrowings (2)						
	Other loans and similar debts						
	Advances and deposits paid for orders in progress						
	OPERATING LIABILITIES						
	Trade creditors and related accounts		14 473		9 829	4 644	47.25
Tax and social security creditors		45 597		6 120	39 477	645.04	
Amounts owed for fixed assets and related accounts							
Other liabilities		92 880			92 880		
Prepaid expenses	Deferred income		55 000		99 308	44 308	44.62
	TOTAL IV		207 950		115 257	92 693	80.42
	Unrealised profit on exchange adjustment (V)						
	TOTAL LIABILITIES (I+II+III+IV+V)		208 832		115 699	93 133	80.50

(1) Including less than one year

(2) Including bank overdraft and bank credit balance

115 070

115 257

PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2020 12			Exercice N-1 31/12/2019 12		Surplus N / N-1	
	France	Export	Total			Euros	%
OPERATING INCOME (1)							
Sales of goods							
Sales of finished products							
Sales of finished services							
NET TURNOVER							
Manufactured products inventory variance							
Production capitalised							
Operating grants			304 950	129 360	175 589	135.74	
Depreciations and provisions adjustments			326		326		
Other income			14		14		
TOTAL OPERATING INCOME (I)			305 289	129 360	175 929	136.00	
OPERATING EXPENSES (2)							
Purchases of goods							
Stock variation of goods							
Purchases of raw materials							
Stock variation of raw materials							
Other purchases and expenses *			65 078	32 938	32 141	97.58	
Miscellaneous taxes							
Wages and salaries			104 769	69 662	35 107	50.40	
Social security charges			42 562	26 761	15 801	59.05	
Operating depreciation or provision							
Depreciations on assets							
Provisions on assets							
Provisions on current assets							
Provisions for contingency							
Other expenses							
TOTAL OPERATING EXPENSES (II)			212 409	129 360	83 049	64.20	
1 - OPERATING PROFIT (I-II)			92 880	0	92 880	NS	
NET RESULT FROM JOINT VENTURES							
Attributable profit or loss transferred (III)							
Profit or loss transferred (IV)							

(1) Including produce relating to previous exercise

(2) Including charges relating to previous exercise

PROFIT AND LOSS ACCOUNT

	Exercice N		Exercice N-1		Surplus N / N-1	
	31/12/2020	12	31/12/2019	12	Euros	%
NET FINANCIAL INCOME						
Income from investments (3)						
Income from other financial assets (3)						
Other interests and similar income (3)		440		442	2	0.54
Provisions written back and deferred financial expenses						
Profit on exchange						
Net income on disposal of stocks and shares						
TOTAL V		440		442	2	0.54
FINANCIAL EXPENSES						
Financial depreciations and provisions						
Interests payable (4)						
Loss on exchange						
Net book value of fixed assets disposed						
TOTAL VI						
2. FINANCIAL INCOME (V-VI)		440		442	2	0.54
3. CURRENT INCOME BEFORE TAXES (I-II+III-IV+V-VI)		93 320		442	92 878	NS
EXTRAORDINARY INCOME						
Extraordinary income						
Extraordinary income on capital transactions						
Provisions written back : extraordinary income						
TOTAL VII						
EXTRAORDINARY EXPENSES						
Extraordinary costs on trading activities						
Extraordinary costs on capital transactions						
Extraordinary costs for depreciations and provisions						
TOTAL VIII						
4. NET EXTRAORDINARY INCOME (VII-VIII)						
Employees' share scheme (IX)						
Corporate income tax (X)		92 880			92 880	
TOTAL INCOMES (I+III+V+VII)		305 729		129 802	175 927	135.53
TOTAL EXPENSES (II+IV+VI+VIII+IX+X)		305 289		129 360	175 929	136.00
5. NET PROFIT OR LOSS		440		442	2	0.49

Including : Equipment leasing
: Real estate leasing

(3) Including produce concerning related companies

(4) Including interest concerning related companies

DETAILS ASSETS BALANCE SHEET

ASSETS	Exercice N		Exercice N-1		Surplus N / N-1	
	31/12/2020	12	31/12/2019	12	Euros	%
TOTAL I						
OTHER DEBTORS		64			64	
44210000 PAS		64			64	
BANKS AND FINANCIAL ACCOUNTS	208 728		114 987		93 741	81.52
51210000 Credit Mutuel account	2 626		2 325		301	12.96
51214000 IIVRET BLEU 20858804	206 102		112 662		93 440	82.94
PREPAYMENTS	40		712		672	94.37
48600000 Prepaid suppliers purchases pa	40		712		672	94.37
TOTAL II	208 832		115 699		93 133	80.50
TOTAL ASSETS	208 832		115 699		93 133	80.50

DETAILS LIABILITY BALANCE SHEET

LIABILITIES	Exercice N	Exercice N-1	Surplus N / N-1	
	31/12/2020 12	31/12/2019 12	Euros	%
PROFIT OR LOSS BROUGHT FORWARD	442		442	
11000000 Retained earnings credit	442		442	
NET RESULT OF THE EXERCISE	440	442	2	0.49
TOTAL I	882	442	440	99.51
TRADE CREDITORS AND RELATED ACCOUNTS	14 473	9 829	4 644	47.25
40811100 Suppliers - Invoices outstandi	14 473	9 829	4 644	47.25
TAX AND SOCIAL SECURITY CREDITORS	45 597	6 120	39 477	645.04
42110000 Personnel-salaries payable	0		0	
42820000 Personnel-Accrued charges paya	5 393		5 393	
43110000 Social Security	4 569	3 310	1 259	38.02
43720000 Other social agence reunica	1 069	1 921	852	44.35
43760000 Other social agence CGIC-pens	865	889	24	2.64
43820000 Social agence-Contributions f	2 696		2 696	
44190000 Advances on subsidies	31 005		31 005	
OTHER LIABILITIES	92 880		92 880	
19400000 Dedicated funds RST	65 705		65 705	
19410000 Dedicated funds OSF	27 175		27 175	
DEFERRED INCOME	55 000	99 308	44 308	44.62
48700000 Deferred revenue OAK	55 000	50 510	4 490	8.89
48710000 Deferred revenue OSF		14 389	14 389	100.00
48720000 Deferred revenue Sigrid Rausin		34 409	34 409	100.00
TOTAL IV	207 950	115 257	92 693	80.42
TOTAL LIABILITIES	208 832	115 699	93 133	80.50

DETAILS PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2020 12	Exercice N-1 31/12/2019 12	Surplus N / N-1	
			Euros	%
NET TURNOVER				
OPERATING GRANTS	304 950	129 360	175 589	135.74
74000000 Operating grants OAK	50 510	70 000	19 490	27.84
74100000 Operating grants OSF	79 078	48 000	31 078	64.75
74110000 Operating grants Sigrid Rausin	100 114	4 328	95 786	NS
74120000 Operating grants other	1 000	7 032	6 032	85.78
74130000 Operating grants Swedish Proj.	74 247		74 247	
DEPRECIATIONS AND PROVISIONS ADJUSTMENTS	326		326	
79100000 Charges transferred	326		326	
OTHER INCOME	14		14	
75800000 Other current operating income	14		14	
TOTAL OPERATING INCOME	305 289	129 360	175 929	136.00
OTHER PURCHASES AND EXPENSES	65 078	32 938	32 141	97.58
60630000 Non-inventory materials-mainte	2 792	1 880	911	48.46
60640000 Non-inventory materials-admini	2 094	1 136	958	84.29
61320000 Property Rental	6 750	5 400	1 350	25.00
61551000 Maintenance and repairs on pla	334		334	
61560000 Maintenance IT equipment	4 070	2 069	2 001	96.70
61610000 Insurance-risk	1 527	1 423	104	7.33
61850000 Admin management travel		3	3	100.00
62260000 Personnel : payroll services	581	605	23	3.87
62261000 Personnel :consultancies : tec	240		240	
62263000 Audit fees	6 922	2 449	4 473	182.68
62264000 Translation	4 379		4 379	
62265000 Personnel :consultancies : tec	19 700		19 700	
62311000 Announcements and advertisemen	550	2 012	1 462	72.67
62361000 Catalogues and printed materia	150	36	114	317.06
62510000 Journeys and Business travel		747	747	100.00
62510100 EIN BRIEFINGS STBG	948	5 337	4 390	82.25
62510300 GOVERNANCE MEETINGS	1 991		1 991	
62511300 TRAININGS	9 499	6 931	2 569	37.07
62511600 Journeys and Business travel-a	41		41	
62560000 Receptions	36	12	24	201.42
62622000 Postage costs	160	355	195	54.99
62622100 Mobile Telephone	1 505	1 301	204	15.70
62789000 Other bank expenses and commis	810	870	60	6.89
62810000 Contributions to professional		378	378	100.00
WAGES AND SALARIES	104 769	69 662	35 107	50.40
64110000 Personnel wages and salaries	99 376	69 662	29 714	42.65
64120000 Salaries-holiday pay	5 393		5 393	
SOCIAL SECURITY CHARGES	42 562	26 761	15 801	59.05
64510000 Social security contribution (29 269	18 119	11 150	61.54
64520000 Salaries-holiday pay taxes	2 696		2 696	
64524000 Mutual contribution-all salari	3 431	3 641	210	5.77
64531000 Pension fund contribution(ARPE	6 844	4 620	2 224	48.14
64751000 work-medecine pharmacy cost	322	381	59	15.37

DETAILS PROFIT AND LOSS ACCOUNT

	Exercice N		Exercice N-1	
	31/12/2020	12	31/12/2019	12
			Surplus N / N-1	
			Euros	%
TOTAL OPERATING EXPENSES	212 409		129 360	64.20
OPERATING PROFIT	92 880		0	NS
OTHER INTERESTS AND SIMILAR INCOME	440		442	2
76800000 Other financial products	440		442	2
TOTAL FINANCIAL INCOME	440		442	2
FINANCIAL INCOME	440		442	2
CURRENT INCOME BEFORE TAXES	93 320		442	92 878
CORPORATE INCOME TAX	92 880			92 880
68900000 Carry forward in dedicated RST	65 705			65 705
68910000 Carry forward in dedicated OSF	27 175			27 175
TOTAL INCOMES	305 729		129 802	175 927
TOTAL EXPENSES	305 289		129 360	175 929
NET PROFIT OR LOSS	440		442	2
				0.49