

## Association Internationale de Signalisation Maritime

Assets			At 31/07/2025			At 31/12/2024
			Gross	Amort./Dep. or Prov.	Net	
Fixed assets	Intangible assets	Start-up costs				
		Research and development costs				
		Temporary usufruct donations				
		Concessions, patents, licences, trade marks, software and similar rights <sup>(1)</sup>	87 103	86 680	423	629
		Other intangible assets in progress				
		Advances and deposits on intangible assets				
		TOTAL	87 103	86 680	423	629
	Property, plant and equipment	Lands	240 551		240 551	240 551
		Buildings	1 167 138	385 618	781 520	797 055
		Technical plant, equipment and industrial tooling	1 791 178	1 548 682	242 496	264 148
		Fixed assets in progress				
		Advances and down payments				
	TOTAL	3 198 869	1 934 300	1 264 568	1 301 755	
In-kind donations for resale						
Financial assets (2)	Equity investments and loans related to equity invt.					
	Other long-term investments					
	Loans					
	Other financial assets	37 550		37 550	34 490	
TOTAL		37 550		37 550	34 490	
		Total I	3 323 523	2 020 980	1 302 542	1 336 875
Current assets	Inventories and work in progress (goods and services)					
	Receivables <sup>a</sup>	Receivables from customers and related accounts	5 388		5 388	11 144
		Legacies, bequests and gifts				
		Other receivables	6 013		6 013	12 198
		TOTAL	11 401		11 401	23 342
	Others	Marketable securities	4 054 013		4 054 013	3 998 863
		Cash instruments				
		Available funds	2 206 729		2 206 729	1 839 897
		Prepaid expenses <sup>(4)</sup>	3 620		3 620	114 817
		Total II	6 275 766		6 275 766	5 976 921
Loan issuance costs III						
Redemption on redemption of borrowings IV						
Exchange rate differences assets V						
		TOTAL ASSETS (I+II+III+IV+V)	9 599 289	2 020 980	7 578 308	7 313 796
References	(1) Of which leaseholds (2) Of which current portion (gross) of financial assets (3) and (4) Of which non-current portion (gross)					

## Association Internationale de Signalisation Maritime

Liabilities		At 31/07/2025	At 31/12/2024
Not-for-profit funds	Not-for-profit permanent funds :		
	Statutory funds		
	Additional funds	4 451 402	3 940 587
	Not-for-profit non-permanent funds :		
	Statutory funds		
	Additional funds		
	Revaluation variance		
	Reserves :		
	Statutory or contractual reserves		
	Restricted project-related reserves		
	Other		
	Profit and loss account brought forward		
	Result for the financial year (profit or loss)	1 709 187	510 815
	Clear situation (sub-total)	6 160 590	4 451 402
	Expendable endowment funds		
	Investment grants	544 347	562 774
	Regulated provisions		
Total I		6 704 937	5 014 176
Other funds		Total I bis	
Retained and designated funds	Retained funds relating to legacies, bequests and gifts		
	Designated funds	338 711	273 246
Total II		338 711	273 246
Provisions	Provisions for risks	177 298	177 298
	Provisions for charges		794 298
Total III		177 298	971 596
Debts	Convertible and other bonds		
	Bank loans and borrowings <sup>(1)</sup>		
	Other loans and borrowings <sup>(2)</sup>		
	Trade payables and related accounts		108 584
	On accepted bequests		
	Payroll-related and tax payables	5 373	369 120
	Payables to suppliers of assets and related accounts		
	Other debts	221 364	
	Cash instruments		
	Income recorded in advance	130 625	577 072
Total IV		357 362	1 054 776
Exchange rate differences liabilities (V)			
TOTAL LIABILITIES (I+I bis+II+III+IV+V)		7 578 308	7 313 796
References	(1) Of which bank overdrafts and account credit balances		
	(2) Of which participating loans		

## Association Internationale de Signalisation Maritime

		From 01/01/2025 At 31/07/2025 7 months	From 01/01/2024 At 31/12/2024 12 months
Operating income	Contributions	2 123 744	2 728 701
	Sales of goods and services		
	Sales of goods	46 709	12 368
	Including sales of in-kind donations		
	Sales of services	38 450	100 358
	Including corporate sponsorship		
	Income from third parties		
	Public subsidies and operating grants	182 875	355 000
	Founder investments or use of expendable endowment funds		
	Donations from the general public		
	Lifetime gifts		
	Corporate patronage		
	Bequests, gifts, life insurance		
	Financial contributions	173 750	730 784
	Reversals of amortisation, depreciation & provisions, transfers of expenses	477 065	89 395
	Use of designated funds	65 844	189 977
	Other incomes	75	613
Total operating income I		<b>3 108 514</b>	<b>4 207 198</b>
Operating expenses	Purchases of merchandise		
	Increase (decrease) in inventory of merchandise		
	Other purchases and external expenses <sup>(1)</sup>	704 925	1 500 935
	Financial aid		
	Tax, duties and related expenses	50 527	183 977
	Wages and salaries	350 204	1 324 161
	Social security contributions	146 175	628 885
	Depreciation and amortisation provisions	71 931	133 222
	Subsidies granted by the not-for-profit		97 069
	Designated funds	131 308	8 473
	Other purchases and expenses	231	
Total operating expenses II		<b>1 455 304</b>	<b>3 876 726</b>
1. Operating profit (I-II)		<b>1 653 209</b>	<b>330 472</b>

## Association Internationale de Signalisation Maritime

		From 01/01/2025 At 31/07/2025 7 months	From 01/01/2024 At 31/12/2024 12 months
Financial income	From shares in group companies		
	From other investments		
	Interests and similar incomes	53 729	175 774
	Write back of provisions and transferred charges		
	Exchange gain	481	1 556
	Net profit on disposals of current financial investments		
	TOTAL OPERATING INCOME III	54 211	177 331
Financial expense	Increase of provisions against financial assets		
	Interests payable and similar charges		196
	Exchange loss	11 287	6 461
	Net losses on disposals of current financial investments		
	TOTAL OPERATING EXPENSE IV	11 287	6 658
	2. Net financial result (III-IV)	42 924	170 672
	3. Current income before corporate tax on profit (I-II+III-IV)	1 696 133	501 145
Exceptional income	On operating items		
	On capital items		
	Write back of provisions and transferred charges	18 427	31 589
	TOTAL EXCEPTIONAL INCOME V	18 427	31 589
Exceptional expense	On operating items		
	On capital items		0
	Depreciation and provisions		
	TOTAL EXCEPTIONAL EXPENSE VI		0
	4. Net exceptional result (V-VI)	18 427	31 588
	Employee profit sharing plan VII		
	Corporate tax on profit VIII	5 373	21 918
	Unused resources from prior years IX		
	Commitments on allocated resources X		
	Total income (I + III + V + IX)	3 181 152	4 416 118
	Total expense (II + IV + VI + VII + VIII + X)	1 471 965	3 905 303
	PROFIT OR LOSS	1 709 187	510 815
Measurement of voluntary contributions in kind			
Income			
	Volunteer work		
	Services in kind		2 543 470
	In-kind donations		
	TOTAL		2 543 470
Expense			
	In-kind assistance		
	Provision of goods and services		
	Services in kind		
	Volunteer staff		
	TOTAL		2 543 470