

Financial statements

OIANM

Assets			At 31/12/2025			
			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 ⁽¹⁾	87 103	86 854	249	
		Other intangible assets in progress				
		Advances and deposits on intangible assets				
	TOTAL		87 103	86 854	249	
	Property, plant and equipment	Lands	240 551		240 551	
		Buildings	1 167 138	405 770	761 368	
		Technical plant, equipment and industrial tooling	1 799 258	1 622 204	177 053	
Fixed assets in progress						
Advances and down payments						
TOTAL		3 206 949	2 027 974	1 178 974		
In-kind donations for resale						
Financial assets (2)	Equity investments and loans related to equity invt.					
	Other long-term investments					
	Loans					
	Other financial assets	3 060		3 060		
TOTAL		3 060		3 060		
		Total I	3 297 112	2 114 829	1 182 283	
Current assets	Inventories and work in progress (goods and services)					
	Receivables ^a	Receivables from customers and related accounts	11 892		11 892	
		Legacies, bequests and gifts				
		Other receivables	10 259		10 259	
		TOTAL		22 152		22 152
	Others	Marketable securities	4 099 395		4 099 395	
		Cash instruments				
		Available funds	3 056 342		3 056 342	
Prepaid expenses ⁽⁴⁾		76 444		76 444		
		Total II	7 254 335		7 254 335	
Loan issuance costs III						
Redemption on redemption of borrowings IV						
Exchange rate differences assets V						
		TOTAL ASSETS (I+II+III+IV+V)	10 551 447	2 114 829	8 436 618	
References	(1) Of which leaseholds (2) Of which current portion (gross) of financial assets (3) and (4) Of which non-current portion (gross)					

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Liabilities		At 31/12/2025	
Not-for-profit funds	Not-for-profit permanent funds :		
	Statutory funds		
	Additional funds	6 160 590	
	Not-for-profit non-permanent funds :		
	Statutory funds		
	Additional funds		
	Revaluation variance		
	Reserves :		
	Statutory or contractual reserves		
	Restricted project-related reserves		
Other funds	Other		
	Profit and loss account brought forward		
	Result for the financial year (profit or loss)	-1 027 265	
	Clear situation (sub-total)	5 133 325	
	Expendable endowment funds		
	Investment grants	531 185	
	Regulated provisions		
	Total I	5 664 510	
	Total I bis		
Retained and designated funds	Retained funds relating to legacies, bequests and gifts		
	Designated funds	251 567	
	Total II	251 567	
Provisions	Provisions for risks	177 298	
	Provisions for charges	432 316	
	Total III	609 614	
Debts	Convertible and other bonds		
	Bank loans and borrowings ⁽¹⁾		
	Other loans and borrowings ⁽²⁾		
	Trade payables and related accounts	89 474	
	On accepted bequests		
	Payroll-related and tax payables	282 872	
	Payables to suppliers of assets and related accounts		
	Other debts	600 000	
	Cash instruments		
	Income recorded in advance	938 579	
Exchange rate differences liabilities (V)	Total IV	1 910 926	
	Exchange rate differences liabilities (V)		
	TOTAL LIABILITIES (I+I bis+II+III+IV+V)	8 436 618	
References	(1) Of which bank overdrafts and account credit balances		
	(2) Of which participating loans		

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		From 01/03/2025 At 31/12/2025	
Operating income	Contributions	672 659	
	Sales of goods and services		
	Sales of goods	5 350	
	Including sales of in-kind donations		
	Sales of services	74 200	
	Including corporate sponsorship		
	Income from third parties		
	Public subsidies and operating grants	163 787	
	Founder investments or use of expendable endowment funds		
	Donations from the general public		
	Lifetime gifts		
	Corporate patronage		
	Bequests, gifts, life insurance		
	Financial contributions	605 474	
Operating expenses	Reversals of amortisation, depreciation & provisions, transfers of expenses		
	Use of designated funds	173 808	
	Other incomes	50 442	
	Total operating income I	1 745 722	
	Purchases of merchandise		
	Increase (decrease) in inventory of merchandise		
	Other purchases and external expenses ⁽¹⁾	697 569	
	Financial aid		
	Tax, duties and related expenses	14 418	
	Wages and salaries	1 340 988	
	Social security contributions	518 394	
	Depreciation and amortisation provisions	93 848	
	Subsidies granted by the not-for-profit	85 083	
	Designated funds	86 664	
	Other purchases and expenses	2 711	
	Total operating expenses II	2 839 679	
	1. Operating profit (I-II)	-1 093 956	

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		From 01/03/2025 At 31/12/2025	
Financial income	From shares in group companies		
	From other investments		
	Interests and similar incomes	67 530	
	Write back of provisions and transferred charges		
	Exchange gain	14	
	Net profit on disposals of current financial investments		
	TOTAL OPERATING INCOME III	67 544	
Financial expense	Increase of provisions against financial assets		
	Interests payable and similar charges		
	Exchange loss	853	
	Net losses on disposals of current financial investments		
	TOTAL OPERATING EXPENSE IV	853	
	2. Net financial result (III-IV)	66 691	
	3. Current income before corporate tax on profit (I-II+III-IV)	-1 027 265	
Exceptional income	On operating items		
	On capital items		
	Write back of provisions and transferred charges		
	TOTAL EXCEPTIONAL INCOME V		
Exceptional expense	On operating items		
	On capital items		
	Depreciation and provisions		
	TOTAL EXCEPTIONAL EXPENSE VI		
	4. Net exceptional result (V-VI)		
	Employee profit sharing plan VII		
	Corporate tax on profit VIII		
	Unused resources from prior years IX		
	Commitments on allocated resources X		
	Total income (I + III + V + IX)	1 813 267	
	Total expense (II + IV + VI + VII + VIII + X)	2 840 532	
	PROFIT OR LOSS	-1 027 265	
Measurement of voluntary contributions in kind			
Income			
	Volunteer work		
	Services in kind		
	In-kind donations		
	TOTAL		
Expense			
	In-kind assistance		
	Provision of goods and services		
	Services in kind		
	Volunteer staff		
	TOTAL		