

BALANCE SHEET

Association Internationale de Signalisation Maritime

* Mission de Présentation-Voir le rapport de l'Expert Comptable

Assets			Current year			Prior year
			Gross	Amort./Dep. or Prov.	net	As at: 31/12/2017
Fixed assets	Intangible assets	Start-up costs	140 979	96 884	44 094	61 482
		Research and development costs				
	Concessions, software and similar rights					
	Business goodwill (1)					
	Other intangible assets					
	Intangible assets in progress					
	Advances					
	TOTAL	140 979	96 884	44 094	61 482	
	Property, plant and equipment	Land	240 551		240 551	240 551
		Buildings	1 167 138	209 601	957 537	984 284
		Technical plant, equipment and industrial tooling	291 784	114 325	177 458	192 048
		Other property, plant and equipment	1 578 495	829 665	748 829	864 082
Encumbered assets						
Work in progress						
Advances and down payments						
TOTAL	3 277 971	1 153 593	2 124 378	2 280 967		
Financial assets (2)	Equity investments					
	Loans related to equity investments					
	Long-term portfolio securities					
	Other long-term investments					
	Loans	7 730		7 730	11 980	
Other financial assets						
	9 417		9 417	4 289		
TOTAL	17 147		17 147	16 269		
Total I			3 436 097	1 250 477	2 185 620	2 358 718
Current assets	Inventories and work in progress	Raw materials and supplies				
		Work in progress - goods and services				
		Intermediate and finished goods				
		Merchandise				
	TOTAL					
	Advances and prepayments to suppliers					
	Accounts receivable (3)	Receivables from users and related accounts	1 668 956	243 611	1 425 345	441 651
		Other receivables	23 884		23 884	2 833
		TOTAL	1 692 840	243 611	1 449 229	444 484
	Other	Investments				
		Marketable securities				
		Cash equivalents				
Cash		2 468 892		2 468 892	3 238 283	
Prepaid expenses (4)		35 166		35 166	40 625	
Total II			4 196 898	243 611	3 953 287	3 723 393
Deferred expenses III						
Redemption premiums IV						
Unrealized foreign exchange losses V						
TOTAL ASSETS (I+II+III+IV+V)			7 632 996	1 494 088	6 138 908	6 082 112
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					

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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	2 951 653	2 752 040
	Other reserves		
	Retained earnings		
	Net results		
	Fonds associatifs sans droit de repr		
		179 998	199 612
	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	752 308	783 897
	Other investment grants		
	Regulated provisions		
	Ownership rights (loan for use)		
Total I		3 883 959	3 735 550
Liabilities	Provisions for contingencies		
	Provisions pour charges	652 465	535 919
	Designated funds - operating grants	11 345	8 785
	Designated funds - other resources (contributions, donations, bequests and gifts)		
	Total II	663 810	544 705
Liabilities	Convertible bonds		
	Other bonds		
	Bank loans and borrowings (2)		
	Other loans and borrowings (3)		500
	Advances and down payments on orders in progress Trade		
	payables and related accounts	90 481	67 976
	Payroll-related and tax payables	219 218	299 759
	Payables to suppliers of assets and related accounts		
	Other payables	468 237	754 438
	Cash instruments		
References	Prepaid income (1)	813 200	679 182
Total III		1 591 137	1 801 856
Unrealized foreign exchange gains IV			
TOTAL LIABILITIES (I+II+III+IV)		6 138 908	6 082 112
Commitments given	(1) Of which non-current		
	Of which current	1 591 137	1 801 856
	(2) Of which bank overdrafts and account credit balances		
References	(3) Of which participating loans		
Commitments given	On accepted bequests		
	Other		

INCOME STATEMENT

Association Internationale de Signalisation Maritime

Current year 01/01/2018 31/12/2018

Prior year 01/01/2017 31/12/2017

* Mission de Présentation

Voir le rapport

		Current year	Prior year
Operating income	Sales of merchandise		
	Revenue : Sales of goods	2 453 521	2 310 559
	Grants and income - special pricing	25 650	
	Other services	90 437	156 323
	Sub-total)	2 569 608	2 466 882
	Production held in inventory		
	Capitalized production		
	Net proceeds from progress billings on long-term operations		
	Contributions		
	Donations		
	Bequests and gifts		
	Operating grants	922 262	988 235
Operating expenses	Income related to regulatory financing		
	Sales of in-kind donations		
	Reversals of amortization, depreciation & provisions, transfers of expenses	136 815	350 676
	Voluntary contributions	93 144	1 044
	Total operating income I	3 721 830	3 806 838
	Merchandise Purchases		
	Increase (decrease) in inventory		
	Raw materials and other supplies	121 805	189 864
	Purchases Increase (decrease) in inventory		
	Other purchases and external expenses (1)	1 705 433	1 573 626
	Tax, duties and related expenses	119 279	121 611
	Wages and salaries	804 218	808 075
Financial income	Social security contributions	454 129	432 240
	• non-current assets depreciation and amortization	216 905	214 843
	Operating allowances		30 000
	• current assets: provisions	183 515	139 675
	• provisions for contingencies and liabilities	116 546	892
	Subsidies granted by the not-for-profit	157 470	137 005
	Other expenses		
	Total operating income II	3 879 302	3 647 834
	Operating income (loss)	-157 472	159 003
	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	17 222	17 985
	Other interest and related income		
	Provision reversals and expenses transferred		
	Foreign exchange gains	155	604
References	Proceeds from disposals of marketable securities		
	Total financial income V	17 378	18 590
	Amortization and provisions		
	Interest and related expense	361	697
	Foreign exchange losses	2 610	3 954
	Net expense on disposals of marketable securities		
	Total financial expense VI	2 971	4 652
	Net financial income or expense (V-VI)	14 406	13 938
	Pre-tax income (loss) from recurring operations (I-II+III-IV+V-VI)	-143 066	172 942
	(1) Including finance lease payments : equipment property	40 088	18 524

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INCOME STATEMENT

Current year 01/01/2018 31/12/2018
Prior year 01/01/2017 31/12/2017

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		Current year	Prior year
Non-recurring income	Non-recurring income from operating activities	299 802	949
	Non-recurring income from investing activities	31 589	36 472
	Provision reversals and expenses transferred		
	Income from non-recurring items VII	331 391	37 422
Non-recurring expenses	Non-recurring expenses from operating activities	1 350	52 530
	Non-recurring expenses from investing activities	3 167	7 165
	Non-recurring amortization, depreciation and provisions		
	Expenses from non-recurring items VIII	4 517	59 696
Income (expense) from non-recurring items (VII-VIII)		326 874	-22 274
Employee profit-sharing IX			
Income tax X		1 250	3 048
Unused resources from prior years XI		8 785	51 992
Commitments on allocated resources XII		11 345	
Total income (I+III+V+VII+XI) XIII		4 079 385	3 914 844
Total expenses (II+IV+VI+VIII+IX+X+XII) XIV		3 899 386	3 715 231
Benefit or loss (XIII-XIV)		179 998	199 612
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			