

COMPTES ANNUELS AU 31 DECEMBRE 2025

	Page
- <i>Compte rendu de mission</i>	<i>1</i>
- <i>Assets-Liability balance sheet</i>	<i>2 and 3</i>
- <i>French intermediate income statement balances</i>	<i>4</i>
- <i>Profit and loss account</i>	<i>5 and 6</i>
- <i>Details balance sheet</i>	<i>7 and 8</i>
- <i>Details french intermediate income statement bal</i>	<i>9 and 10</i>
- <i>Details profit and loss account</i>	<i>11</i>

COGERA EXPERTISE

3 CHEMIN DE L OREE DU BOIS

69570 DARDILLY

**COMPTE RENDU DE MISSION POUR L'ETABLISSEMENT
DE LA SITUATION INTERMEDIAIRE ARRETEE AU 31/12/2025**

La situation intermédiaire de l'entreprise

Association EUROPEAN FRATERNITY
7 RUE VASCO DE GAMA

75015 PARIS

couvrant la période du 01/01/2025 au 31/12/2025 a été établie à partir des pièces, documents et informations fournis par l'entreprise. Elle se caractérise par les données suivantes :

-Total du bilan,	107 173 Euros
-Chiffre d'affaires,	0 Euros
-Résultat net comptable,	2 839 Euros

(avant retraitement de l'impôt sociétés, participation aux fruits de l'expansion intéressements et provisions règlementées)

Les contrôles et sondages que nous avons été amenés à effectuer sont ceux résultant des règles de diligences normales de la profession d'Expert-Comptable. Sauf mention expresse dans la présente situation, nous n'avons pas participé à l'inventaire physique des valeurs immobilisées et des valeurs d'exploitation.

Toutefois, s'agissant d'une situation comptable intermédiaire, celle-ci, ne prétend pas à la rigueur d'un bilan de fin d'exercice et ne saurait engager, comme telle, la responsabilité de l'entreprise ou de ses conseils.

Elle se fixe pour objectif de donner suffisamment d'indication en terme d'analyse d'exploitation et de flux financiers bilantiels pour être un instrument de gestion pour les dirigeants de l'entreprise.

Nous restons à leur disposition pour tout commentaire et nous précisons que ce document ne peut être utilisé que conformément à son objet. Il ne peut être diffusé à quiconque que dans son intégralité.

Fait à DARDILLY
Le 22/05/2026

DURUPTY Maryline

Nicolas de GARILHE
Expert Comptable

ASSETS BALANCE SHEET

ASSETS		Exercice N 31/12/2025 12			Exercice N-1 31/12/2024 12	Surplus N / N-1	
		Gross	Depreciations and Provisions	Net	Net	Euros	%
FIXED ASSETS	Uncalled share capital						
	INTANGIBLE FIXED ASSETS						
	Formation expenses						
	Research and developement expenses						
	Concessions, patents, licences, trade marks						
	Goodwill (1)						
	Other intangible assets						
	Advances and deposits on intangible assets						
	TANGIBLE FIXED ASSETS						
	Lands						
CURRENT ASSETS	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						
Prepaid expenses	Loans						
	Other financial assets						
	TOTAL I						
	INVENTORIES						
	Raw materials, supplies						
	Goods in progress						
	Services in progress						
	Intermediate products and finished products						
	Goods for resale						
	Advances and deposits on orders						
Prepaid expenses	DEBTORS (3)						
	Trade debtors and related accounts	78 915		78 915		78 915	
	Other debtors						
	Called up share capital unpaid						
	Stocks and shares						
	Banks and financial accounts	28 258		28 258	104 334	76 076	72.92
	Prepayments (3)						
	TOTAL II	107 173		107 173	104 334	2 839	2.72
	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)	107 173		107 173	104 334	2 839	2.72

(1) Including lease right

(2) Including less than one year

(3) Including more than one year

LIABILITY BALANCE SHEET

LIABILITIES		Exercice N 31/12/2025 12		Exercice N-1 31/12/2024 12		Surplus N / N-1	
						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	104 334		67 833		36 501	53.81
	NET RESULT OF THE EXERCICE	2 839		36 501		33 662	92.22
	Governments grants						
	Statutory provisions						
TOTAL I		107 173		104 334		2 839	2.72
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						
	Tax and social security creditors						
	Amounts owed for fixed assets and related accounts						
Prepaid expenses	Other liabilities						
	Deferred income						
TOTAL IV							
	Unrealised profit on exchange adjustment (V)						
	TOTAL LIABILITIES (I+II+III+IV+V)	107 173		104 334		2 839	2.72

(1) Including less than one year

(2) Including bank overdraft and bank credit balance

FRENCH INTERMEDIATE INCOME STATEMENT BALANCES

	Exercice N		% CA		Exercice N-1		% CA		Surplus N / N-1	
	31/12/2025	12			31/12/2024	12			Euros	%
SALES OF GOODS BOUGHT FOR REALES AND PRODUCED										
Sales of goods										
Cost of goods sales										
GROSS PROFIT ON SALES										
Production sold										
Production still in inventory										
Own production capitalised										
PRODUCTION OF THE PERIOD										
Raw materials, consumables materials										
Sub-contractors	304	765			229	243			75 522	32.94
MARGIN OF PRODUCTION										
GLOBAL BRUTE MARGIN										
Other purchases and expenses	304	765			229	243			75 522	32.94
VALUE ADDED	304	765			229	243			75 522	32.94
Operating subsidies										
Direct and indirect taxes										
Wages and salaries										
Social taxes and expenses										
OPERATING CASH FLOW	304	765			229	243			75 522	32.94
Other operating income	317	827			265	744			52 083	19.60
Other operating charges										
Depreciations and provisions written back										
Depreciation allowances										
Depreciation provisions										
RESULTS FROM OPERATIONS	13	061			36	501			23 440	64.22
Share of joint venture results										
Financial income										
Financial cost	10	222							10 222	
CURRENT INCOME	2	839			36	501			33 662	92.22
Extraordinary incomes										
Extraordinary costs										
EXTRAORDINARY INCOME OR LOSS										
Income tax expense										
Employee profit sharing										
NET RESULT	2	839			36	501			33 662	92.22

PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2025 12			Exercice N-1 31/12/2024 12		Surplus N / N-1	
	France	Export	Total			Euros	%
OPERATING INCOME (I)							
Sales of goods							
Sales of finished products							
Sales of finished services							
NET TURNOVER							
Manufactured products inventory variance							
Production capitalised							
Operating grants							
Depreciations and provisions adjustments							
Other income			317 827	265 744		52 083	19.60
TOTAL OPERATING INCOME (I)			317 827	265 744		52 083	19.60
OPERATING EXPENSES (2)							
Purchases of goods							
Stock variation of goods							
Purchases of raw materials							
Stock variation of raw materials							
Other purchases and expenses *			304 765	229 243		75 522	32.94
Miscellaneous taxes							
Wages and salaries							
Social security charges							
Operating depreciation or provision							
Depreciations on assets							
Provisions on assets							
Provisions on current assets							
Provisions for contingency							
Other expenses							
TOTAL OPERATING EXPENSES (II)			304 765	229 243		75 522	32.94
1 - OPERATING PROFIT (I-II)			13 061	36 501		23 440	64.22
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	
	31/12/2025	12	31/12/2024	12	Euros	%
NET FINANCIAL INCOME						
Income from investments (3)						
Income from other financial assets (3)						
Other interests and similar income (3)						
Provisions written back and deferred financial expenses						
Profit on exchange						
Net income on disposal of stocks and shares						
TOTAL V						
FINANCIAL EXPENSES						
Financial depreciations and provisions						
Interests payable (4)						
Loss on exchange		10 222			10 222	
Net book value of fixed assets disposed						
TOTAL VI		10 222			10 222	
2. FINANCIAL INCOME (V-VI)		10 222			10 222	
3. CURRENT INCOME BEFORE TAXES (I-II+III-IV+V-VI)		2 839		36 501	33 662	92.22
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)						
TOTAL INCOMES (I+III+V+VII)		317 827		265 744	52 083	19.60
TOTAL EXPENSES (II+IV+VI+VIII+IX+X)		314 988		229 243	85 745	37.40
5. NET PROFIT OR LOSS		2 839		36 501	33 662	92.22

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	
	31/12/2025 12	31/12/2024 12	Euros	%
TOTAL OF FIXED ASSETS (III)				
TRADE DEBTORS AND RELATED ACCOUNTS 41800000 CLIENT FACTURES A ETABLIR BANKS AND FINANCIAL ACCOUNTS 51200000 CREDIT MUTUEL BANK EURO 51210000 CREDIT MUTUEL BANK USD	78 915		78 915	
	78 915		78 915	
	28 258	104 334	76 076	72.92
	26 258	34 187	7 930	23.19
	2 000	70 147	68 147	97.15
TOTAL OF CURRENT ASSETS (IV)	107 173	104 334	2 839	2.72
TOTAL ASSETS (I+II+III+IV+V+VI+VII)	107 173	104 334	2 839	2.72

DETAILS LIABILITY BALANCE SHEET

LIABILITIES	Exercise N	Exercise N-1	Surplus N / N-1	
	31/12/2025 12	31/12/2024 12	Euros	%
PROFIT OR LOSS BROUGHT FORWARD 11000000 CARRY FOWARD	104 334	67 833	36 501	53.81
	104 334	67 833	36 501	53.81
NET RESULT OF THE EXERCISE	2 839	36 501	33 662	92.22
TOTAL OF OWNERS' EQUITY (I)	107 173	104 334	2 839	2.72
TOTAL OF DEBTS (III)				
TOTAL LIABILITIES (I+Ibis+II+III+IV)	107 173	104 334	2 839	2.72

DETAILS FRENCH INTERMEDIATE INCOME STATEMENT BALANCES

	Exercice N	%	Exercice N-1	%	Surplus N / N-1	
	31/12/2025 12	CA	31/12/2024 12	CA	Euros	%
SALES OF GOODS BOUGHT FOR RESALES AND PRODUCED						
SUB-CONTRACTORS	304 765		229 243		75 522	32.94
60630000 SMALL EQUIPMENT	140				140	
62200000 INTERMEDIARIES FEES			34 321		34 321	100.00
62210000 D .KOMHUBER - FEES	182 015		78 367		103 648	132.26
62220000 R KREEN - FEES			28 321		28 321	100.00
62260000 HONORAIRES	2 544				2 544	
62300000 ADVERTISEMENTS	2 534		723		1 811	250.70
62310000 SUBSCRIPTIONS	4 295		657		3 639	553.99
62340000 CADEAUX	1 690				1 690	
62360000 DONS			4 000		4 000	100.00
62500000 TRAVEL MISSIONS	16 069		8 770		7 299	83.23
62510000 EXPENSES BARCELONA	786		3 607		2 821	78.21
62511000 EXPENSES POLAND	769				769	
62511100 EXPENSES PARIS	1 186				1 186	
62512000 EXPENSES ROMA	36 801		31 438		5 363	17.06
62513000 EXPENSES DUBLIN	36 267		1 627		34 640	NS
62514000 EXPENSES GENEVA	9 008		1 473		7 535	511.34
62515000 EXPENSES VIENNA	6 048		33 122		27 074	81.74
62516000 EXPENSES ZAGREB	983		2 278		1 296	56.87
62518000 EXPENSES LONDON	2 748				2 748	
62610000 TELEPHONIE	351		164		187	113.55
62700000 BANKING SERVICES	530		374		156	41.59
OTHER PURCHASES AND EXPENSES	304 765		229 243		75 522	32.94
60630000 SMALL EQUIPMENT	140				140	
62200000 INTERMEDIARIES FEES			34 321		34 321	100.00
62210000 D .KOMHUBER - FEES	182 015		78 367		103 648	132.26
62220000 R KREEN - FEES			28 321		28 321	100.00
62260000 HONORAIRES	2 544				2 544	
62300000 ADVERTISEMENTS	2 534		723		1 811	250.70
62310000 SUBSCRIPTIONS	4 295		657		3 639	553.99
62340000 CADEAUX	1 690				1 690	
62360000 DONS			4 000		4 000	100.00
62500000 TRAVEL MISSIONS	16 069		8 770		7 299	83.23
62510000 EXPENSES BARCELONA	786		3 607		2 821	78.21
62511000 EXPENSES POLAND	769				769	
62511100 EXPENSES PARIS	1 186				1 186	
62512000 EXPENSES ROMA	36 801		31 438		5 363	17.06
62513000 EXPENSES DUBLIN	36 267		1 627		34 640	NS
62514000 EXPENSES GENEVA	9 008		1 473		7 535	511.34
62515000 EXPENSES VIENNA	6 048		33 122		27 074	81.74
62516000 EXPENSES ZAGREB	983		2 278		1 296	56.87
62518000 EXPENSES LONDON	2 748				2 748	
62610000 TELEPHONIE	351		164		187	113.55
62700000 BANKING SERVICES	530		374		156	41.59
VALUE ADDED	304 765		229 243		75 522	32.94
OPERATING CASH FLOW	304 765		229 243		75 522	32.94

DETAILS FRENCH INTERMEDIATE INCOME STATEMENT BALANCES

	Exercise N 31/12/2025 12	% CA	Exercise N-1 31/12/2024 12	% CA	Surplus N / N-1	
					Euros	%
OTHER OPERATING INCOME	317 827		265 744		52 083	19.60
75400000 DONATIONS	293 029		234 839		58 190	24.78
75600000 PARTICIPATION FEES	24 798		30 905		6 107	19.76
RESULTS FROM OPERATIONS	13 061		36 501		23 440	64.22
FINANCIAL COST	10 222				10 222	
66600000 FOREIGN EXCHANGE LOSS	10 222				10 222	
CURRENT INCOME	2 839		36 501		33 662	92.22
NET RESULT	2 839		36 501		33 662	92.22

DETAILS PROFIT AND LOSS ACCOUNT

	Exercice N 31/12/2025 12	Exercice N-1 31/12/2024 12	Surplus N / N-1	
			Euros	%
NET SALES				
OTHER INCOME	317 827	265 744	52 083	19.60
75400000 DONATIONS	293 029	234 839	58 190	24.78
75600000 PARTICIPATION FEES	24 798	30 905	6 107	19.76
TOTAL OF OPERATING INCOME (I)	317 827	265 744	52 083	19.60
OTHER PURCHASES AND EXTERNAL CHARGES	304 765	229 243	75 522	32.94
60630000 SMALL EQUIPMENT	140		140	
62200000 INTERMEDIARIES FEES		34 321	34 321	100.00
62210000 D .KOMHUBER - FEES	182 015	78 367	103 648	132.26
62220000 R KREEN - FEES		28 321	28 321	100.00
62260000 HONORAIRES	2 544		2 544	
62300000 ADVERTISEMENTS	2 534	723	1 811	250.70
62310000 SUBSCRIPTIONS	4 295	657	3 639	553.99
62340000 CADEAUX	1 690		1 690	
62360000 DONS		4 000	4 000	100.00
62500000 TRAVEL MISSIONS	16 069	8 770	7 299	83.23
62510000 EXPENSES BARCELONA	786	3 607	2 821	78.21
62511000 EXPENSES POLAND	769		769	
62511100 EXPENSES PARIS	1 186		1 186	
62512000 EXPENSES ROMA	36 801	31 438	5 363	17.06
62513000 EXPENSES DUBLIN	36 267	1 627	34 640	NS
62514000 EXPENSES GENEVA	9 008	1 473	7 535	511.34
62515000 EXPENSES VIENNA	6 048	33 122	27 074	81.74
62516000 EXPENSES ZAGREB	983	2 278	1 296	56.87
62518000 EXPENSES LONDON	2 748		2 748	
62610000 TELEPHONIE	351	164	187	113.55
62700000 BANKING SERVICES	530	374	156	41.59
TOTAL OF OPERATING EXPENSES (II)	304 765	229 243	75 522	32.94
1. OPERATING PROFIT (I - II)	13 061	36 501	23 440	64.22
FOREIGN EXCHANGE LOSSES	10 222		10 222	
66600000 FOREIGN EXCHANGE LOSS	10 222		10 222	
TOTAL OF FINANCIAL EXPENSES (VI)	10 222		10 222	
2. FINANCIAL INCOME (V - VI)	10 222		10 222	
3. CURRENT INCOME BEFORE TAXES (I - II + III - IV + V - VI)	2 839	36 501	33 662	92.22
TOTAL OF INCOMES (I+III+V+VII)	317 827	265 744	52 083	19.60
TOTAL OF EXPENSES (II+IV+VI+VIII+IX+X)	314 988	229 243	85 745	37.40
5. NET PROFIT OR LOSS	2 839	36 501	33 662	92.22