

Financial statements

Period from 01/01/2025 to 31/12/2025



EXPERTISES CLIMAT

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44200 NANTES
SIRET 91775034100021

forv/s
mazars

Financial Statements

Assets			At 31/12/2025			At 31/12/2024	
			Gross	Amort./Dep. or Prov.	Net	Net	
Start-up costs							
Fixed assets	Intangible assets	Research and development costs					
		Temporary usufruct donations					
		Concessions, patents, licences, trade marks, software and similar rights					
		Other intangible assets in progress					
		Advances and deposits on intangible assets					
	TOTAL						
	Property, plant and equipment	Lands					
		Buildings					
		Technical plant, equipment and industrial tooling	9 812	4 872	4 939	4 547	
		Fixed assets in progress					
		Advances and down payments					
	TOTAL		9 812	4 872	4 939	4 547	
In-kind donations for resale							
Immobilisations financières ⁽²⁾	Equity investments and loans related to equity invt.						
	Other long-term investments	15		15	15		
	Loans						
	Other financial assets	745		745	601		
	TOTAL		760		760	616	
		Total (II)		10 572	4 872	5 699	5 164
Current assets	Inventories and work in progress (goods and services)						
	Receivables ⁽³⁾	Receivables from customers and related accounts	1 925		1 925		
		Other receivables	316 950		316 950	282 209	
		Prepaid expenses ⁽⁴⁾	5 438		5 438	5 287	
		TOTAL		324 313		324 313	287 496
	Others	Cash instruments					
		Available funds	183 486		183 486	118 387	
			Total (III)		507 799		507 799
Loan issuance costs (IV)							
Redemption on redemption of borrowings (V)							
Exchange rate differences assets (VI)							
		TOTAL ASSETS (I+II+III+IV+V+VI)		518 372	4 872	513 499	411 048
References	(1) Of which leaseholds (2) Of which current portion (gross) of financial assets (3) and (4) Of which non current portion (gross)						

Financial Statements

Liabilities		At 31/12/2025	At 31/12/2024
Not-for-profit funds	Not-for-profit permanent funds : Statutory funds Additional funds		
	Not-for-profit non-permanent funds : Statutory funds Additional funds		
	Revaluation variance		
	Reserves : Statutory or contractual reserves Restricted projet-related reserves Other		
	Profit and loss account brought forward	38 856	20 841
	Resultat for the financial year (profit or loss)	33 980	18 015
	Clear situation (sub-total)	72 837	38 856
	Expendable endowment funds Investment grants Regulated provisions		
	Total (I)	72 837	38 856
Other equity	Montant des émissions de titres participatifs Avances conditionnées		
	Total (I bis)		
Retained and designated funds	Retained funds relating to legacies, bequest and gifts		
	Designated funds	82 461	41 108
	Total (II)	82 461	41 108
Provisions	Provisions for risks Provisions for charges		
	Total (III)		
Debts	Convertible and other bonds		
	Bank loans and borrowings ⁽¹⁾		
	Other loans and borrowings ⁽²⁾		
	Trade payables and related accounts		
	On accepted becMuests	6 240	5 286
	Payroll-related and tax payables		
	Payables to suppliers of assets and related accounts	35 860	31 223
	Other debts		
	Cash instruments		
	Income recorded in advance	316 099	294 572
	Total (IV)	358 200	331 083
	Exchange rate differences liabilities (V)		
	TOTAL LIABILITIES (I+I bis+II+III+IV+V)	513 499	411 048
References	(1) Of which bank overdrafts and account credit balances (2) Of which participating loans		

Financial statements

		From 01/01/2025 At 31/12/2025 12 months	From 01/01/2024 At 31/12/2024 12 mois
Operating income	Contributions		
	Sales of goods and services		
	Sales of goods		
	Including sales of in-kind donations		
	Sales of services	7 921	12 247
	Including corporate sponsorship		
	Income from third parties		
	Public subsidies and operating grants	580 782	366 796
	Founder investments or use of expendable endowment funds		
	Donations from the general public	2 309	1 254
	Lifetime gifts	2 309	1 254
	Corporate patronage		
	Bequests, gifts, life insurance		
	Financial contributions		
Operating expenses	Reversals of amortisation, depreciation & provisions, transfers of expenses		
	Proceeds from disposals of intangible and tangible fixed assets		
	Use of designated funds	22 586	
	Other incomes	937	5
	Total operating income (I)	614 538	380 303
	Purchases of merchandise		
	Increase (decrease) in inventory of merchandise		
	Other purchases and external expenses	143 308	84 944
	Financial aid		
	Tax, duties and related expenses	6 347	3 409
	Wages and salaries	257 259	165 254
	Social security contributions	107 729	68 304
	Depreciation and amortisation provisions	2 976	1 189
	Provision expense		
Financial income	Subsidies granted by the not-for-profit		
	Designated funds	63 940	41 108
	Other purchases and expenses	2 049	23
	Total operating expenses (II)	583 611	364 234
	OPERATING PROFIT (I - II)	30 926	16 069
	From shares in group companies		
	From other investments		
	Interests and similar incomes	3 599	1 957
	Write back of provisions and transferred charges Exchange gain		
	Net profit on disposals of current financial investments		
	TOTAL OPERATING INCOME (III)	3 599	1 957
	Increase of provisions against financial assets		
	Interests payable and similar charges		
	Exchange loss		
	Net losses on disposals of current financial investments		
Financial expense	TOTAL OPERATING EXPENSE (IV)		
	NET FINANCIAL RESULT (III - IV)	3 599	1 957
	CURRENT INCOME BEFORE CORPORATE TAX ON PROFIT (I - II + III - IV)	34 525	18 027

Financial statements

	From 01/01/2025 At 31/12/2025 12 months	From 01/01/2024 At 31/12/2024 12 mois
TOTAL EXCEPTIONAL INCOME (V)		
TOTAL EXCEPTIONAL EXPENSE (VI)		7
NET EXCEPTIONAL RESULT (V - VI)		-7
Employee profit sharing plan (VII) Corporate tax on profit (VIII)	545	5
Total income (I + III + V)	618 137	382 261
Total expenses (II + IV + VI + VII + VIII)	584 156	364 246
PROFIT OR LOSS	33 980	18 015
Measurement of voluntary contributions in kind		
Income		
Volunteer work		
Services in kind		20 543
In-kind donations		
TOTAL		20 543
Expenses		
In-kind assistance		
Provision of goods and services		
Services in kind		20 543
Volunteer staff		
TOTAL		20 543