

Eurocad

*Société d'Expertise comptable
Commissaire aux comptes
Compagnie Régionale de Paris*

23/25 avenue Mac Mahon
75017 Paris

METROPOLIS Association, Law of 1901

23/25 avenue Mac Mahon 75017 Paris

General Auditor's Report Year ending 31 December 2021

To the Board of Directors of METROPOLIS

Opinion

In accordance with the mandate granted to us by your General Assembly, we have carried out the audit of the annual accounts of the association METROPOLIS concerning the fiscal year ending 31 December 2021, enclosed with this report.

We certify that the annual accounts are proper and honest with respect to the rules and principles of French accounting and that they reflect a reliable image of the result of operations for the past year as well as the financial situation and assets of the association at the end of that year.

Grounds for the opinion

Audit framework

We have carried out our audit in accordance with the professional standards applicable in France. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Our responsibilities under these standards are outlined in the section "Responsibilities of the auditors relating to the audit of annual accounts" in this report.

Independence

We have carried out our audit assignment observing the rules of independence that apply to us, in the period from 1 January 2021 to the issue date of our report, and specifically we have not provided any services that are forbidden by the professional code of ethics for auditors.

Justification of assessments

Applying the provisions of Articles L. 823-9 and R.823-7 of the French Commercial Code concerning the justification of our assessments, we bring to your attention the following assessments which, in our professional judgment, were the most significant for the audit of the annual accounts for this fiscal year.

We hereby inform you that the most significant assessments that we made, in our professional judgment, concerned the appropriateness of the accounting principles applied, in particular with regard to the method of accounting for grants as described in Note II A. to the annual accounts "Revenue".

The assessments thus formed are based on our audit of the annual accounts, taken as a whole, and contributed to shaping our opinion expressed above. We do not express an opinion on the components of these annual accounts considered individually.

Review of the management report and other documents addressed to the members

In accordance with professional standards applicable in France, we also conducted the specific verifications required by law.

We have no comment to make as to the fair presentation and consistency with the annual accounts of the information given in the management report of the treasurer in the other documents addressed to the members of the board of directors concerning the financial situation and the annual accounts.

Responsibilities of the management and those charged with governance of the association concerning the annual accounts

It is the management's responsibility to draw up annual accounts that reflect a true and fair view in accordance with French accounting rules and principles, and to implement the internal oversight it deems necessary to ensure that the annual accounts do not contain significant anomalies, whether due to fraud or errors.

During the drawing up of the annual accounts, the management is responsible for assessing the association's ability to continue operation, and where necessary, to present in these accounts the necessary information concerning the continuation of operation and to apply the accounting principles of a going concern unless the liquidation of the association or the cessation of its activities is anticipated.

The annual accounts were drawn up by the board of directors.

Responsibilities of the auditors relating to the audit of annual accounts

It is our responsibility to draw up a report concerning the annual accounts. Our objective is to obtain reasonable assurance that the annual accounts considered as a whole do not contain significant anomalies. Reasonable assurance corresponds to a high level of assurance, yet does not

guarantee that an audit carried out in accordance with standard professional practice is capable of systematically detecting all significant anomalies. Anomalies can be due to fraud or errors and are considered significant if it might reasonably be expected that they could, when considered individually or cumulatively, influence the economic decisions taken by the users of the accounts on their basis.

As stipulated by Article L.823-10-1 of the French Commercial Code, our mandate as auditors does not consist in guaranteeing the viability or quality of management of your association.

Within the framework of an audit carried out in accordance with the applicable professional standards in France, the auditor uses its professional judgment throughout the course of this audit. Furthermore:

- The auditor identifies and assesses the risk that the annual accounts contain significant anomalies, whether due to fraud or errors, defines and implements auditing procedures to confront these risks and gathers evidence that it deems sufficient and appropriate to justify its opinion. The risk of failure to detect a significant anomaly due to fraud is higher than the risk of failure to detect a significant anomaly due to an error, since fraud could imply collusion, falsification, voluntary omissions, false statements or evasion of internal oversight;
- The auditor relies on an understanding of the relevant internal oversight for the audit in order to define auditing procedures that are appropriate for the circumstances, but not with the aim of expressing an opinion concerning the effectiveness of the internal oversight;
- The auditor assesses the appropriateness of the accounting methods applied and the reasonable nature of the accounting estimates made by the management as well as the associated information contained in the annual accounts;
- The auditor assesses the appropriateness of the management's use of the accounting principle of a going concern and, based on the evidence gathered, the presence or lack of significant doubt related to events or circumstances which could jeopardise the association's ability to continue operation. This assessment is based on the evidence gathered up to the date of its report, however it must be noted that later circumstances or events could jeopardise the continuity of operation. If the auditor determines that a significant doubt exists, the attention of readers of its report will be drawn to the information provided in the annual accounts related to this doubt, or if this information was not provided or not relevant, the auditor will express reservations in the certification or refuse to certify the accounts;
- The auditor assesses the annual accounts in their entirety and judges whether the annual accounts reflect a true and fair image of the underlying operations and events.

Paris 8th June 2022

Eurocad

André Damiens

METROPOLIS
General Auditor's Report
Year ending 31 December 2021

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METROPOLIS Association loi de 1901

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8th June 2022

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General Auditor's Report
Year ending 31 December 2021

METROPOLIS
General Auditor's Report
Year ending 31 December 2021



METROPOLIS
23/2 AVENUE MAC MAHON
75017 PARIS

ANNUAL ACCOUNTS
Year from 01/01/2021 to 31/12/2021

Summary

Year from 01/01/2021 to 31/12/2021

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Asset balance

		Amount expressed in euros	31/12/2021		31/12/2020		
			Gross	Amort y deprec	Net	Net	
		Subscribed capital uncalled					
F I X E D A S S E T S	INTANGIBLE FIXED ASSETS						
		Establishment costs			-		
		Development costs	13.807	10.519	3.288	3.792	
		Concessions, patents, similar rights					
		Goodwill (1)					
		Other intangible fixed assets					
		Payments on account					
	TANGIBLE FIXED ASSETS						
		Land					
		Constructions					
		Technical installations, plant and machinery, equipment and fixtures					
		Other tangible fixed assets	86.999	71.707	15.292	23.857	
		Tangible fixed assets in progress					
		Payments on account					
	NON-CURRENT FINANCIAL ASSETS (2)						
		Participating interests evaluated according to the equity method.					
		Other participating interests					
	Debts receivable related to participating interests						
	Other financial fixed assets						
	Loans						
		TOTAL (II)	100.806	82.226	18.580	27.649	
C U R R E N T A S S E T S	STOCKS AND WORK IN PROGRESS						
		Raw materials, supplies					
		Outstanding goods					
		Outstanding services					
		Semi-finished and finished products					
		Stock of goods for resale					
		Payments on account on orders					
	RECEIVABLES (3)						
		Trade receivables and related accounts	3.823.898		3.823.898	2.179.292	
		Other receivables	34.074	30.109	3.965	286	
	Subscribed capital called but unpaid						
SHORT-TERM INVESTMENT		61.555		61.555	61.555		
SECURITIES LIQUID ASSETS		1.473.342		1.473.342	1.223.828		
A D J U S T M E N T		Prepayments				3.926	
			TOTAL (III)	5.392.869	30.109	5.362.760	3.468.887
		Bond issuance costs to be amortized (IV)					
		Bond redemption premiums (V)					
		Realisable exchange losses (VI)					
		TOTAL ASSETS (I a VI)	5.493.675	112.335	5.381.340	3.496.536	
		(1) Of which lease premium					
		(2) Of which non-current fixed assets due within one year					
		(3) Of which debts due after one year					

Liability balance

		31/12/2021	31/12/2020
		Gross	Net
Amount expressed in euros			
C A P I T A L A N D R E S E R V E S	Share capital or individual capital	278.688	278.688
	Premiums on shares issued, mergers, contributions		
	Revaluation reserve		
	RESERVES		
	Legal reserve		
	Statutory or contractual reserves		
	Tax-regulated reserves		
	Other reserves		
	Profit or loss carried forward	9.282	31.364
	Profit or loss for the financial year	252.959	(22.081)
	Investment grants	2.018.946	1.446.891
	Tax-regulated provisions		
	TOTAL CAPITAL AND RESERVES I		2.559.875
S H A R E H O L D E R S' E Q U I T Y	Proceeds of issuance of participating securities		
	Conditional down payments		
	TOTAL OTHER SHAREHOLDERS' EQUITY II		0
P R O V I S I O N S	Provisions for liabilities		
	Provisions for charges		
	TOTAL PROVISIONS III		0
D E U T A S (I)	FINANCIAL DEBTS		
	Convertible bond loans		
	Other bond loans		
	Loans and debts payable to credit institutions (2)	1.117	548
	Loans and other financial debts payable	21.504	
	Payments on account received on orders in progress		
	OPERATING LIABILITIES		
	Trade accounts payable and related accounts	34.932	68.287
	Tax and social security debts payable	60.807	41.984
	OTHER DEBTS		
Amount due on fixed assets and related accounts			
Other debts	2.703.104	1.650.856	
Deferred income (1)			
TOTAL DEBTS IV		2.821.464	1.761.675
Realisable exchange gains			
TOTAL LIABILITIES (I a IV)		5.381.339	3.496.537
	Profit and loss for the year expressed in Euro centimes	252.959	(22.081)
(1)	Prepaid income and debts due within one year	2.821.464	1.761.675
(2)	Of which current bank advances and credit balances owing to banks and post	1.117	548

Profit and Loss Account 1/2

		31/12/2021	31/12/2020
		12 months	12 months
		Amount expressed in euros	
O P E R A T I N G R E V E N U E	Commodity sales		
	Sales of products (goods)		
	Sales of products (services and work)	494.983	489.236
	Net total sales revenue	494.983	489.236
	Production left in stock		
	Fixed-asset production		
	Operating grants	857.621	393.115
	Write-backs on provisions and depreciations, transfer of expenses		340
	Other production		
		TOTAL OPERATING REVENUE I	1.352.604
G A S T O S O P E R A T I V O S	Purchase of merchandise		
	Change in inventories		
	Purchase of materials and other supplies		
	Change in inventories		
	Other external purchases and expenses	456.539	307.984
	Taxes, duties and similar payments		
	Salaries and wages	481.538	428.952
	Social security costs of staff	155.346	140.046
	Personal contributions to social funds		
	Allowances for depreciation:		
	- on fixed assets	10.632	6.226
	- deferred operating expenses		
	Allowances for impairment:		
	- on fixed assets		
	- on current assets		
	Provision charges:		
Other charges	10	39	
	TOTAL OPERATING EXPENSES II	1.104.065	883.247
	OPERATING RESULTS	248.539	(556)

Profit and Loss Account 2/2

		Amount expressed in euros	31-12-20	31-12-19
C O M P E R R C .	OPERATING RESULTS		248.539	(556)
	Allocated gain or transferred loss			
	Sustained loss or transferred gain			
F I N A N C I A L	From participating interests (3)			
	From other securities and fixed asset receivables (3)			
	Other similar interests and income (3)			
	Reversals of provisions and impairments, transfer of expenses			
	Exchange-rate gains		712	
	Net income on disposals of investment securities			
		TOTAL FINANCIAL INCOME	712	0
F I N A N C I A L	Allowances for depreciation, impairment and provisions		22.992	24.422
	Interest and similar expenses (4)			
	Exchange-rate losses		117	483
	Net expenses on disposals of investment securities			
		TOTAL FINANCIAL EXPENSES	23.109	24.905
		FINANCIAL RESULT	(22.397)	(24.905)
		EBIT	226.142	(25.461)
E X C E P T I O	Management fees			
	Capital transactions		26.817	3.379
	Reversals of provisions and impairments, transfer of expenses			
		TOTAL EXTRAORDINARY INCOME	26.817	3.379
E X C E P T I O	Management fees			
	Capital transactions			
	Allowances for depreciation, impairment and provisions			
		TOTAL EXTRAORDINARY EXPENSES	0	0
		EXCEPTIONAL RESULT	26.817	3.379
PROFIT-SHARING INCOME TAX			24.422	
		TOTAL INCOME	1.380.133	886.070
		TOTAL EXPENSES	1.127.174	908.152
		ANNUAL RESULT	252.959	(22.082)
(1) of which income related to prior years				
(2) of which expenses related to prior years				
(3) of which income related to affiliated companies				
(4) of which interest related to affiliated companies				

Rules and methods of accounting

Amount expressed in euros

Commercial name: METROPOLIS.

(Articles R. 123-195 and R. 123-198 of the French Commercial Code)

Annex to the balance sheet and profit and loss account for the year ending 31/12/2021 for which the balance sheet total before disbursement is 5,381,340 euros and to the profit and loss account for the year, presented as a list and generating an outcome of 252,959 euros.

The year has a duration of 12 months, covering the period from 01/01/2021 to 31/12/2021. The notes or tables included in the following are an integral part of the annual accounts.

The annual accounts have been drawn up in line with the provisions of the French Commercial Code and the general accounting plan.

Generally accepted accounting conventions have been applied observing due caution, in accordance with the following basic assumptions:

continuation of operation,

continuity of accounting methods from one year to the next, independence of financial years,

and in compliance with the general rules for the preparation and presentation of annual accounts.

I. Significant events after closing

NONE

Rules and methods of accounting

Amount expressed in euros

II. Notes on the accounting principles

A. Income

Membership fees: the income from membership fees is recorded in accounting on the date in which the funds are deposited on the Metropolis bank account

Grants:

If the payment of the grant is received within the same year (x) the grant is signed, the income is registered in accounting on the date in which the funds are deposited on the Metropolis bank account.

If the payment of the grant is to be received in the year following the grant agreement (x+1), the income is registered in accounting on the day in which the final financial report is presented to the donor, if this is within the grant year (x). If the report is presented in year (x+1), but prior to the closing of the accounts of year (X), the income is registered on the 30th December of the grant year (x).

If the payment of the grant is due the year following the grant agreement (x+1), and after the closing of the accounts of year (x), the income is registered in the accounts on the 30th December of the grant year (x), on the basis of the real costs incurred for the grant in year (x).

B. Expenses

Metropolis applies the following accounting principles, with regards to expenses:

Invoices, salaries and all other costs supported by official documents: expense recorded on the day of the supporting document. If an invoice for expenses incurred in year (x) arrives in year (x+1), the cost is accrued in year (x).

Bank commissions are recorded on the day of the bank statement.

Depreciation charges are recorded on the 31st December.

a. Intangible fixed assets

Business capital is assessed at the acquisition cost (including transfer taxes, fees, commissions and costs for deeds associated with the acquisition).

Business capital is assessed at the acquisition cost (excluding transfer taxes, fees, commissions and costs for deeds associated with the acquisition).

Business capital is assessed at the acquisition cost.

It is not subject to any depreciation.

Business capital is assessed at the acquisition cost.

An impairment is recorded when the actual value is less than its net book value, amounting to the difference.

Rules and methods of accounting

Amount expressed in euros

b. Intangible and tangible fixed assets

Intangible and tangible fixed assets are assessed at their acquisition cost for assets acquired for a charge, at their production cost for assets produced by the company, at their market values for assets acquired free of charge or by way of exchange.

The cost of a fixed asset is recorded at its purchase price including customs and other non-recoverable taxes and duties after deducting discounts and trade rebates and cash discounts for all directly attributable costs incurred to bring an asset into condition for operation according to the intended use.

Transfer taxes, fees, commissions and costs for deeds associated with the acquisition are allocated to the cost of acquisition.

All costs that are not part of the acquisition price of the fixed asset and which cannot be directly allocated to necessary costs incurred to bring an asset into condition for operation according to the intended use are recorded under expenses.

c. Depreciations

These are calculated based on the anticipated period of use according to the straight-line or diminishing balance method.

Concessions, patents and licences	3 years,			
Construction layout and development	5 years,			
Other	4 years.			

For goods depreciated using the diminishing balance method or subject to an exceptional depreciation, the share exceeding the linear depreciation is recorded as accelerated depreciation on the liability side.

d. Participating interests, other financial fixed assets, investment securities

The gross value is recorded at the acquisition cost (including transfer taxes, fees, commissions and costs for deeds associated with the acquisition).

If the inventory value is less than this value, a depreciation is recorded amounting to the difference.

Rules and methods of accounting

Amount expressed in euros

a. Receivables and payables

Receivables are assessed at their nominal value. A depreciation is recorded if the inventory value is less than the book value.

Receivables corresponding to grants receivable are recorded in client account 411, this item specifically includes the financing receivable for the Dakar operation amounting to 1,715,102 euros on 31 December 2020.

Fixed assets

Amount expressed in euros		Gross values at start of year	Movimientos durante el ejercicio				Gross values at 31/12/2021
			Aumentos		Disminuciones		
			Revaluations	Aquisitions	Reclassifications	Transfers	
I N T A N G I B L	Establishment and development costs						
	Other	10.646		3.426	0	266	13.806
	TOTAL INTANGIBLE FIXED ASSETS	10.646	0	3.426	0	266	13.806
T A N G I B L E	Land						
	Constructions on own land on third-party land						
	Installation, development and management						
	Technical installation, material, industrial equipment						
	Other installation, development and management						
	Transport material						
	Office and computer equipment, furniture	86.755		6.091		7.308	85.538
	Recoverable packaging and other	1.841				381	1.460
TOTAL TANGIBLE FIXED ASSETS	88.596	0	6.091	0	7.689	86.998	
F I N A N C I A L	Participating interests assessed using the equity method					0	
	Other participating interests					0	
	Other long-term investments					0	
	Loans and other financial fixed assets					0	
TOTAL FINANCIAL FIXED ASSETS		0	0	0	0	0	
TOTAL	99.242	0	9.517	0	7.955	100.804	

Depreciation

		Amount expressed in euros	Depreciations at start of year	Changes during financial year		Depreciations on 31/12/2021
				Allowances	Reductions	
I N T A N G I B L E						
		Establishment and development costs				
		Other	6.855	3.664		10.519
		TOTAL INTANGIBLE FIXED ASSETS	6.855	3.664	0	10.519
T A N G I B L E		Land				
		Constructions on own land on third-party land				
		Installation, development and management				
		Technical installation, material, industrial equipment				
		Other installation, development and management				
		Transport material				
		Office equipment, furniture	62.578	8.670	525	70.723
		Recoverable packaging and other	2.161	2.064	3.242	983
	TOTAL TANGIBLE FIXED ASSETS	64.739	10.734	3.767	71.706	
	TOTAL	71.594	14.398	3.767	82.225	

Provisions

	Amount expressed in euros	Start of year	Increases	Reductions	31/12/2021
P R O V I S I O N S R E G U L A T E D S	Reconstitution of mining and oil deposits				
	Provisions for investment				
	Provisions for price increases				
	Provisions for accelerated depreciations Tax				
	Provisions for accelerated depreciations Tax				
	Other provisions				
	REGULATED PROVISIONS	0	0	0	0
P R O V I S I O N S L I A B I L I T Y F O R	For lawsuits				
	For guarantees granted to clients				
	For losses on the futures markets				
	For fines and penalties				
	For exchange-rate losses				
	For pensions and similar obligations				
	For taxes				
	For renewal of fixed assets				
	Provisions for major maintenance or refurbishment works				
	For social and tax charges				
	For paid leave				
	Other				
	PROVISIONS FOR LIABILITIES AND CHARGES	0	0	0	0
P R O V I S I O N S F O R I M P A I R M E N T	<i>On tangible, intangible</i>				
	fixed assets, investments in associates shares, other non-current financial assets				
	For current inventories				
	For client accounts				
	Other	24.430	22.992	17.312	30.110
	PROVISIONS FOR IMPAIRMENT	24.430	22.992	17.312	30.110
	GENERAL TOTAL	24.430	22.992	17.312	30.110

Of which allowances and acquisitions
exceptional
financial
exploitation

Investments in associates: amount of the impairment at the end of the year calculated according to the rules stipulated in Article 39-1.5e of the French General Tax Code

Receivables and payables

		Amount expressed in euros	31/12/2021	1 year at most	over a year
R E C E I V A B L E S	Debts receivable related to participating interests				
	Loans				
	Other non-current financial assets				
	Doubtful or disputed trade receivables				
	Other trade receivables		3.823.898	3.823.898	
	Receivables representing loaned shares				
	Staff and related accounts				
	Social security and other social entities				
	Income tax				
	Value-added tax				
	Other taxes, duties, similar payments				
	Miscellaneous				
	Group and affiliates				
	Other debtors		34.074	34.074	
	Prepaid expenses			0	
	TOTAL RECEIVABLES		3.857.972	3.857.972	0
	Loans granted during the year				
	Repayments obtained during the year				
	Loans and advance payments granted to affiliates (natural persons)				
		Amount expressed in euros	31/12/2021	1 year at most	over a year
D E B T S P A Y A B L E S	Convertible bond loans				
	Other bond loans				
	Loan and debt liabilities for 1 year maximum at outset Loan and debt liabilities for more than 1 year at outset Various financial loans and debts		1.117	1.117	
	Trade payables and related accounts		34.932	34.932	
	Staff and related accounts		2.175	2.175	
	Social security and other social entities		17.473	17.473	
	Income tax Value-added tax Guaranteed bonds				
	Other taxes, duties and similar		41.158	41.158	
	Debts on fixed assets and related accounts				
	Group and affiliates		21.504	21.504	
	Other debts		2.703.104	2.703.104	
	Debt representing borrowed shares				
	Deferred income				
	TOTAL PAYABLES		2.821.463	2.821.463	0
	Loans taken out during the year				
	Loans repaid during the year				
	Loans and debts to affiliates (natural persons)				

Share capital

	Amount expressed in euros	31/12/2021	Number	Nominal value	Amount
S S H / I A C N R O T E R E H P R O O E L R S D A T R T S E E	Share capital start of year				2.768.978
	Issued during the year			0	
	Repaid during the year			0	
	Share capital end of year				2.768.978

Average staffing level

		31/12/2021	Number	Nominal value	Amount
A S L C V T E A E A V T R F E E A F L G I O G N B R E Y Y	Managerial and accademic professions				
	Intermediate professions				
	Employees			11	
	Workers				
	TOTAL			11	-

Voluntary in-kind contributions

Amounts expressed in euros

	2021	2020
Barcelona City Council provides three people:		
Admin assistant (9 months in 2021)	75%	100%
Admin assistant	100%	100%
Admin officer	100%	100%
The total cost of this provision is	146 058€	155 591€
Barcelona City Council also provides the offices and covers costs for the seat of the Secretariat General, in carrer Avinyó 15, 08002 Barcelona, which occupy a 200m2 surface. These include:		
Rent (approx. market rate)	35 374 €	35 374€
Water	130 €	130€
Maintenance and cleaning	6 300 €	6 300€
Telephone	2 660 €	2 660€
Total	44 464 €	44 464€
Metropolitan Area of Barcelona provides one person:		
Secretary General (January - December)	100 %	100%
	90 755€	90 755€
Berlin provides translations		4,192
Meeting with Mayor Muller Jan 220 (OV/FB/TO)		1,046€
Translation Policy debate		3,146€
TOTAL	281 277 €	295 003€

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Special Auditor's Report Year ending 31 December 2021

Meeting of the governing body concerning the approval of the accounts for the year ending 31 December 2021

Dear members,

In our capacity as auditors for your Association, we would like to present you with our report on regulated agreements.

It is our responsibility to communicate to you, based on the information that was given to us, the main features and methods of the agreements of which you have been informed or which we have discovered during our mandate, without having to express an opinion on their usefulness or merits nor to look for the possible existence of other agreements. It is your responsibility, under the provisions of Article R. 612-6 of the French Commercial Code, to evaluate the relevance of entering into these agreements for the purpose of approving them.

We have performed those procedures which we considered necessary in accordance with professional guidance issued by the national auditing body with respect to this mandate.

AGREEMENTS SUBMITTED TO THE APPROVAL OF THE GOVERNING BODY

Agreements reached during the previous year

We inform you that we have not been informed of any agreement reached during the past year that requires submission for approval to a governing body applying the provisions of Article L. 612-5 of the French Commercial Code.

Paris 8th June 2022

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André Damiens

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