

PRESS RELEASE



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IFRS FINANCIAL STATEMENTS YEAR 01/07/2023 – 30/06/2024

Lagord, December 20, 2024

MACOMPTA.FR (ISIN Code: FR001400NQB6 – Ticker code: MLMCA), a provider of software solutions for small business management, today reported its results in English for the 2023/2024 financial year (*French version was published on October 15, 2024*).

- Annual sales 23/24 increased by €678K, up 27,3% compared to 2022/2023.
- Operating profit was positive at +€744K, corresponding to an operating margin of 23,5%.
- Profit for the year amounted to €686K, increasing by 36,7% compared to previous year.
- Equity amounted to €2,172K, an increase of €436K.
- Cash flow remained largely positive at +€679K, despite an investment of €1 750K in fixed assets.

Notes to the accounts: IFRS adjustments to French financial statements:

- Capitalized production of intangible assets (employees benefit expenses) is deducted from products and charges in IFRS profit & loss account. It amounted to €296K in 2023/2024 and €257K in 2022/2023.
- Employees pensions are introduced in IFRS balance sheet and profit & loss account. They amounted to €77K in 2023/2024 and €62K in 2022/2023 (excluded from the French financial statements).

BALANCE SHEET

ASSETS	30/06/2024	30/06/2023
NON-CURRENT		
Goodwill	-	-
Other intangible assets	706 882	555 385
Property, plant and equipment	1 469 581	51 267
Right-of-use assets	-	-
Investments accounted for using equity method	-	-
Investment property	-	-
Other long-term assets	-	-
Other long-term financial assets	38 091	37 922
Deferred tax assets	-	-
Non-current assets	-	-
CURRENT		
Assets included in disposal group classified as held for sale	-	-
Inventories	-	-
Prepayments and other short-term assets	101 017	25 513
Trade and other receivables	395 103	400 827
Derivative financial instruments	-	-
Other short-term financial assets	-	-
Cash and cash equivalents	679 029	1 625 064
Current assets	10 894	2 000
TOTAL ASSETS	3 400 599	2 697 978

EQUITY AND LIABILITIES	30/06/2024	30/06/2023
<i>EQUITY</i>		
Equity attributable to owners of the parent		
Share capital	1 500 000	320 000
Share premium	-	-
Other components of equity	-	-
Retained earnings	671 512	1 415 381
Equity attributable to owners of the parent	2 171 512	1 735 381
Non controlling interest	-	-
TOTAL EQUITY	2 171 512	1 735 381

LIABILITIES**NON-CURRENT**

Pension and other employee obligations	76 958	61 801
Borrowings	-	-
Lease liabilities	-	-
Deferred tax liabilities	-	-
Other liabilities	2 772	234
Non-current liabilities	-	-

CURRENT

Liabilities included in disposal group classified as held for sale	-	-
Provisions	158 030	158 030
Pension and other employee obligations	-	-
Borrowings	-	-
Lease liabilities	-	-
Trade and other payables	425 790	281 692
Current tax liabilities	46 740	34 146
Derivative financial instruments	-	-
Contract and other liabilities	-	-
Current liabilities	518 797	426 695

TOTAL LIABILITIES	1 229 087	962 597
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TOTAL EQUITY AND LIABILITIES	3 400 599	2 697 978
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PROFIT AND LOSS ACCOUNT

	30/06/2024	30/06/2023
Revenue	3 161 817	2 483 633
Other income	36 439	28 856
Change in inventories	-	-
Costs of material	-	-
Employee benefits expense	-1 600 955	-1 192 385
Change in fair value of investment property	-	-
Depreciation, amortisation and impairment of non-financial assets	-180 701	-126 732
Impairment losses of financial assets and contract assets	-	-
Other expenses	-672 578	-460 652
Operating profit	744 021	732 720
Share of profit from equity accounted Investments	-	-
Finance costs	-	-
Finance income	20 031	12 335
Other financials items	-	-
Profit before tax	764 052	745 055
Tax expense	-77 921	-242 532
Profit for the year from continuing operations	686 131	502 523
Loss for the year from discontinued operations	-	-
Profit for the year	686 131	502 523

CASH FLOW STATEMENT

30/06/2024 30/06/2023

Operating activities

Profit before tax	744 021	732 720
Non-cash adjustments	180 701	126 732
Contributions to defined benefit plans	15 157	13 243
Net changes in working capital	172 659	81 312
Settling of derivative financial instruments	0	0
Net cash from operating activities	1 112 538	954 007

Investing activities

Purchase of property, plant and equipment	-1 750 682	-288 916
Proceeds from disposal of others intangible assets	0	0
Acquisition of subsidiaries, net of cash acquired	0	0
Proceeds from sale of subsidiaries, net of cash sold	0	0
Proceeds from disposal and redemption of non-derivative financial assets	0	0
Interest received	20 031	12 335
Dividends received	0	0
Taxes paid	-77 921	-84 502
Net cash used in investing activities	-1 808 572	-361 083

Financing activities

Proceeds from borrowings	0	0
Repayment of borrowings and leasing liabilities	0	0
Proceeds from issue of share capital	0	0
Interest paid	0	0
Dividends paid	-250 000	-300 000
Net cash from (used in) financing activities	-250 000	-300 000

Net change in cash and cash equivalents

Cash and cash equivalents, beginning of year	1 625 063	1 332 139
Exchange differences on cash and cash equivalents	0	0
Cash and cash equivalents, end of year	679 029	1 625 063
Cash and cash equivalents included in disposal group	0	0

Cash and cash equivalents for continuing operations

679 029 1 625 063

Next publication: second quarter sales on January 15, 2025.

About macompta.fr

Founded in 2007 by a chartered accountant, macompta.fr has become a key platform for managing small businesses and associations. With its credo “management accessible to all”, this French software company focuses on developing simple, high-performance and affordable software and mobile applications. The company offers a complete range of tools for accounting, tax declarations, invoicing, payroll and expense reporting.

From the beginning, macompta.fr’s software has been adopted by over 100,000 users: companies, associations, chartered accountants and consulting professionals serving clients.

In evidence of its success, the platform is now recommended by major banking networks, chartered accountants, corporate management organizations, and national sports federations for associations, such as ASPTT and UNASS.

More information on investisseurs.macompta.fr/en

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