Deloitte Touche Tohmatsu Immeuble Abtour BP 6182 N'Ojamena Tchad NIF: 90 14 196 H

Tel: +235 66 38 14 80 www.deloitte.com

ORIGINAL

AIRTEL TCHAD ("AIRTEL")

Société Anonyme Avenue Charles de Gaulles N'Djaména République du Tchad

RAPPORT D'AUDIT

DU COMMISSAIRES AUX COMPTES

SUR LES ETATS FINANCIERS ANNUELS

Exercice clos le 31 décembre 2023





Deloitte Touche Tohmatsu Immeuble Abtour BP 6182 N'Djamena Tchad NIF: 90 14 196 H

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Société Anonyme Avenue Charles de Gaulles N'Djaména République du Tchad

RAPPORT D'AUDIT

DU COMMISSAIRE AUX COMPTES

Etats Financiers Annuels

Exercice clos le 31 décembre 2023

A l'Actionnaire Unique de la société AIRTEL TCHAD, S.A.,

En exécution de la mission qui nous a été confiée par votre Assemblée Générale, nous vous présentons notre rapport relatif à l'exercice clos le 31 décembre 2023, sur :

- l'audit des états financiers annuels de la société AIRTEL TCHAD S.A., tels qu'ils sont joints au présent rapport et qui comprennent le bilan faisant ressortir des capitaux propres négatifs au 31 décembre 2023 pour un montant de FCFA 10 398 millions, le compte de résultat faisant apparaître un résultat net bénéficiaire s'élevant à FCFA 19 054 millions pour l'exercice 2023, et le tableau des flux de trésorerie, ainsi qu'un résumé des principales méthodes comptables et d'autres informations explicatives contenues dans les notes annexes;
- les vérifications spécifiques prévues par la loi et les autres informations.

Les états financiers de votre société ont été arrêtés par le Conseil d'Administration le 20 mai 2024 sur la base des éléments disponibles à cette date.

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Deloitte fait référence à un ou plusieurs cabinets membres de Deloitte Touche Tohmatsu Limited, société de droit anglais (« private company limited by guarantee »), et à son réseau de cabinets membres constitués en entités indépendantes et juridiquement distinctes. Pour en savoir plus sur la structure légale de Deloitte Touche Tohmatsu Limited et de ses cabinets membres, consulter www.deloitte.com/about.

I. AUDIT DES ETATS FINANCIERS ANNUELS

1.10pinion

Nous avons effectué l'audit des états financiers annuels de la société AIRTEL TCHAD S.A., comprenant le bilan au 31 décembre 2023, le compte de résultat, le tableau des flux de trésorerie, ainsi qu'un résumé des principales méthodes comptables et d'autres informations explicatives contenues dans les notes annexes.

A notre avis, les états financiers annuels sont réguliers et sincères et donnent une image fidèle du résultat des opérations de l'exercice écoulé ainsi que de la situation financière et du patrimoine de la société à la fin de cet exercice, conformément aux règles et méthodes comptables édictées par le SYSCOHADA révisé.

1.2 Fondement de l'opinion

Nous avons effectué notre audit selon les normes internationales d'audit (« ISA »), conformément aux prescriptions du Règlement N°01/2017/CM/OHADA portant harmonisation des pratiques des professionnels de la comptabilité et de l'audit. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section « Responsabilités du commissaire aux comptes relatives à l'audit des états financiers annuels » du présent rapport.

Nous sommes indépendants de la société conformément au Code d'éthique des professionnels de la comptabilité et de l'audit édicté par le Règlement N°01/2017/CM/OHADA précité, et des règles d'indépendance qui encadrent le commissariat aux comptes et nous avons satisfait aux autres responsabilités éthiques qui nous incombent selon ces règles. Nous estimons que les éléments probants que nous avons recueillis sont suffisants et appropriés pour fonder notre opinion d'audit.

1.3 Observations du Commissaire aux comptes

Sans remettre en cause l'opinion exprimée ci-avant, nous attirons votre attention sur :

- L'information relative au renouvellement de la licence d'exploitation d'Airtel Tchad S.A., présentée dans la note annexe n°2D « Informations complémentaires relatives au bilan, compte de résultat et tableau de flux de trésorerie »;
- la note annexe n°16-C « Actifs et passifs éventuels » aux états financiers annuels 2023 relative :
 - A des litiges avec des tiers dont les échéances et/ou les montants sont incertains à la date du présent rapport;
 - o A des contrôles fiscaux en-cours et non dénoués avec l'Administration fiscale ; et
 - o A un contrôle en-cours avec le Régulateur ARCEP.

1.4 Responsabilités de la Gouvernance relatives aux états financiers annuels

Les états financiers annuels ont été établis par la Direction et arrêtés par le Conseil d'Administration.

Le Conseil d'Administration est responsable de la préparation et de la présentation sincère des états financiers annuels conformément aux prescriptions de l'Acte Uniforme de l'OHADA relatif au



droit des sociétés commerciales et du GIE et aux règles et méthodes comptables édictées par l'Acte Uniforme de l'OHADA relatif au droit comptable et à l'information financière, ainsi que du contrôle interne qu'il estime nécessaire pour permettre la préparation d'états financiers annuels ne comportant pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs.

Lors de la préparation des états financiers annuels, il incombe au Conseil d'Administration d'évaluer la capacité de l'établissement à poursuivre son exploitation, de fournir, le cas échéant, des informations relatives à la continuité d'exploitation et d'appliquer l'hypothèse de continuité d'exploitation, sauf si le Conseil d'Administration a l'intention de mettre l'établissement en liquidation ou de cesser ses activités ou s'il n'existe aucune autre solution alternative réaliste qui s'offre à elle.

Il incombe au Conseil d'Administration de surveiller le processus d'élaboration de l'information financière de l'établissement et d'arrêter les comptes.

1.5 Responsabilités du Commissaire aux comptes relatives à l'audit des états financiers annuels

Nos objectifs sont d'obtenir l'assurance raisonnable que les états financiers annuels pris dans leur ensemble ne comportent pas d'anomalies significatives, que celles-ci proviennent de fraudes ou résultent d'erreurs, et d'émettre un rapport d'audit contenant notre opinion. L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes « ISA » permettra de toujours détecter toute anomalie significative existante. Les anomalies peuvent provenir de fraudes ou résulter d'erreurs et sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, prises individuellement ou en cumulé, elles puissent influencer les décisions économiques que les utilisateurs des états financiers annuels prennent en se fondant sur ceux-ci.

Nos responsabilités pour l'audit des états financiers annuels sont décrites de façon plus détaillée dans l'annexe 1 du présent rapport du Commissaire aux comptes.

II. AUTRES INFORMATIONS ET VERIFICATIONS SPECIFIQUES PREVUES PAR LA LOI

La responsabilité des autres informations incombe au Conseil d'Administration. Les autres informations se composent du rapport de gestion du Conseil d'Administration et des autres documents adressés à l'Actionnaire Unique sur la situation financière et les états financiers annuels.

Notre opinion sur les états financiers annuels ne s'étend pas aux autres informations et nous n'exprimons aucune forme d'assurance que ce soit sur ces informations.

Dans le cadre de notre mandat de commissariat aux comptes, notre responsabilité est :

• d'une part, de procéder aux vérifications spécifiques prévues par la Loi, et ce faisant, de vérifier la sincérité et la concordance avec les états financiers annuels des informations données dans le rapport de gestion du Conseil d'Administration, et dans les documents adressés à l'Actionnaire Unique sur la situation financière et les états financiers annuels, et de vérifier, dans tous leurs aspects significatifs, le respect de certaines obligations légales et réglementaires;

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• d'autre part, de prendre connaissance des autres informations et, par conséquent, d'apprécier s'il existe une incohérence significative entre celles-ci et les états financiers annuels ou la connaissance que nous avons acquise lors de l'audit, ou encore si les autres informations semblent comporter une anomalie significative.

Si à la lumière des travaux que nous avons effectués lors de nos vérifications spécifiques ainsi que sur les autres informations, nous concluons à la présence d'une anomalie significative, nous sommes tenus de signaler ce fait.

Nous devons attirer votre attention sur les points suivants :

CAPITAUX PROPRES INFERIEURS A LA MOITIE DU CAPITAL SOCIAL

L'Assemblée Générale Extraordinaire de 2011 s'étant prononcée sur la poursuite des activités sociales, votre société disposait, conformément à l'article 665 de l'Acte Uniforme OHADA relatif au droit des société commerciales et du GIE, d'un délai maximal de deux exercices courant à partir de l'exercice 2011 pour reconstituer ses capitaux propres au moins à la hauteur de la moitié du capital social, soit au plus tard le 31 décembre 2013.

Au 31 décembre 2023, les capitaux propres d'Airtel Tchad S.A. demeurent négatifs et s'élèvent à – FCFA 10 398 millions (contre – FCFA 29 451 millions à fin 2022). Nonobstant la décision de recapitaliser prise par le management suivant un plan de financement sur dix (10) ans et la lettre de confort du groupe obtenue annuellement pour garantir la continuité d'exploitation, le risque de saisie de la justice par tout tiers intéressé afin de demander la dissolution de la société demeure, compte tenu de l'article 667 de l'Acte Uniforme OHADA précité, qui prévoit qu'à défaut de la prise de décision de l'Assemblée Générale ou de la non-reconstitution des capitaux propres comme rappelé supra, tout intéressé peut demander en justice la dissolution de la société

• NON-RESPECT DES DELAIS D'EMISSION DES RAPPORTS DU COMMISSAIRE AUX COMPTES

Nous attirons votre attention sur le fait que les rapports du commissaire aux comptes destinés à l'Assemblée Générale devant approuver les états financiers annuels clos le 31 décembre 2023, n'ont pas pu être émis dans les délais prévus par l'article 525 de l'Acte Uniforme précité, compte tenue de la date d'arrêté desdits états financiers annuels par le Conseil d'Administration.

Fait à N'Djamena, le 20 mai 2024

Le Commissaire aux Comptes

Deloitte Touche Tohmatsu

Yves Parfait NGUEW

Associé – Audit & Assurance Expert-comptable agrée CEMAC Armel ASSYO

Directeur opérationnel

Expert-comprable agree CEMAC

1

ANNEXE

Cette annexe fait partie intégrante de notre rapport de commissariat aux comptes.

Responsabilités des Commissaires aux comptes relatives à l'audit des états financiers annuels

Dans le cadre de nos diligences, nous nous conformons successivement :

- aux exigences des Normes Internationales d'Audit (« ISA ») et ;
- aux obligations spécifiques édictées par l'acte uniforme de l'OHADA relatif aux droits des sociétés commerciales et du GIE.

De manière plus détaillée :

- Nous nous conformons aux règles d'éthique relatives à l'audit des états financiers annuels édictées par le Code de déontologie des professionnels comptables du Conseil des normes internationales de déontologie comptable (le code de l'IESBA) et les règles d'indépendance qui encadrent le commissariat aux comptes;
- Nous faisons preuve d'esprit critique qui implique d'être attentifs aux éléments probants qui contredisent d'autres éléments probants recueillis, aux informations qui remettent en cause la fiabilité de documents et de réponses apportées aux demandes de renseignements à utiliser en tant qu'éléments probants, aux situations qui peuvent révéler une fraude possible, aux circonstances qui suggèrent le besoin de mettre en œuvre des procédures d'audit en supplément de celles requises par les Normes ISA.
- Nous faisons preuve de jugement professionnel lors de la conduite de l'audit en particulier pour les décisions portant sur le caractère significatif et le risque d'audit, la nature, le calendrier et l'étendue des procédures d'audit à mettre en œuvre pour satisfaire les diligences requises par les normes ISA et pour recueillir des éléments probants, le fait de déterminer si des éléments probants suffisants et appropriés ont été recueillis, et si des travaux supplémentaires sont nécessaires pour atteindre les objectifs des normes ISA et, par voie de conséquence, les objectifs généraux de l'auditeur, l'évaluation des jugements de la direction portant sur le suivi du référentiel comptable applicable, le fondement des conclusions tirées des éléments probants recueillis, par exemple l'appréciation du caractère raisonnable des évaluations faites par la direction lors de l'établissement des états financiers;
- Nous préparons tout au long de l'audit une documentation qui fournisse une trace suffisante et appropriée des travaux, fondements de notre rapport d'audit et des éléments démontrant que l'audit a été planifié et réalisé selon les Normes ISA et dans le respect des exigences législatives et réglementaires applicables;
- Nous identifions et évaluons les risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion. Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, les fausses déclarations ou le contournement du contrôle interne;

- Nous recueillons, le cas échéant, des éléments probants suffisants et appropriés concernant le respect des dispositions des textes législatifs et réglementaires dont il est admis qu'elles ont une incidence directe sur la détermination des données chiffrées significatives enregistrées et l'information fournie dans les états financiers, mettons en œuvre des procédures d'audit spécifiques visant à identifier les cas de non-respect d'autres textes législatifs et réglementaires qui peuvent avoir une incidence significative sur les états financiers, et apporter une réponse appropriée aux cas avérés ou suspectés de non-respect des textes législatifs et réglementaires identifiés au cours de l'audit
- Nous prenons connaissance du contrôle interne de la société afin de définir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de la société. Lorsque des faiblesses significatives sont identifiées, nous les communiquons à la direction;
- Nous évaluons l'incidence sur l'audit des anomalies relevées et l'incidence sur les états financiers des anomalies non corrigées, s'il en existe. Nous les communiquons au niveau approprié de la direction, à moins que ceci ne lui soit interdit par la loi ou la réglementation;
- Nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière;
- Nous apprécions la présentation d'ensemble, la structure et le contenu des états financiers, y compris les informations fournies dans les notes, et apprécions si les états financiers reflètent les opérations et événements sous-jacents d'une manière propre à donner une image fidèle;
- Nous identifions les relations et des transactions avec les parties liées, que le référentiel comptable applicable établisse ou non des règle en la matière, pour être en mesure de relever des facteurs de risque de fraudes, s'il en existe, découlant de relations et de transactions avec les parties liées, qui sont pertinents pour l'identification et l'évaluation des risques d'anomalies significatives provenant de fraudes, et conclure, sur la base des éléments probants recueillis, si les états financiers, pour autant qu'ils soient affectés par ces relations et ces transactions sont présentés sincèrement ou ne sont pas trompeurs. En outre, lorsque le référentiel comptable applicable contient des règles concernant les parties liées, nous recueillons les éléments probants suffisants et appropriés pour déterminer si les relations et les transactions avec les parties liées ont été correctement identifiées et comptabilisées dans les états financiers et si une information pertinente les concernant a été fournie dans ceux-ci;
- Nous recueillons les éléments probants suffisants et appropriés montrant que les événements survenus entre la date des états financiers et la date de notre rapport, nécessitant un ajustement des états financiers ou une information à fournir dans ceux-ci, ont fait l'objet d'un traitement approprié dans les états financiers conformément au référentiel comptable applicable;
- Nous concluons quant au caractère approprié de l'utilisation par la direction du principe comptable de continuité d'exploitation et, selon les éléments probants recueillis, quant à l'existence ou non d'une incertitude significative liée à des événements ou situations susceptibles de jeter un doute important sur la capacité de la société à poursuivre son exploitation. Si nous concluons à l'existence d'une incertitude significative, nous sommes tenus d'attirer l'attention des lecteurs de notre rapport sur les informations fournies dans les états

financiers au sujet de cette incertitude ou, si ces informations ne sont pas adéquates, d'exprimer une opinion modifiée. Nos conclusions s'appuient sur les éléments recueillis jusqu'à la date de notre rapport;

- Nous obtenons des déclarations écrites de la Direction Générale confirmant que celle-ci considère avoir satisfait à ses responsabilités relatives à l'établissement des états financiers ainsi qu'à l'exhaustivité des informations qui nous ont été fournies. En outre, nous confortons d'autres éléments probants relatifs aux états financiers ou à des assertions spécifiques contenues dans ceux-ci au moyen de ces déclarations écrites si nous estimons nécessaire ou si celles-ci sont requises par d'autres normes ISA;
- Nous nous assurons, tout au long de l'audit, que l'égalité entre les actionnaires est respectée, notamment que toutes les actions d'une même catégorie bénéficient des mêmes droits ;
- Nous devons signaler à la plus prochaine Assemblée Générale, les irrégularités et les inexactitudes relevées lors de l'audit. En outre, nous devons signaler au ministère public les faits délictueux dont nous avons a eu connaissance au cours l'audit, sans que notre responsabilité puisse être engagée par cette révélation;
- Nous avons l'obligation du respect du secret professionnel pour les faits, actes et renseignements dont nous avons eu connaissance.

BILAN (ACTIF) MODELE 2 (PORTRAIT)

Désignation entité :

Numéro d'identification :

AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023

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BILAN AU 31 DECEMBRE 2023

REF	ACTIF	Note	EX	ERCICE AU 31/19/2013		31/12/2022
163.00			BRUT	AMORTET DEPREC	NET	NET
AD	IMMOBILISATIONS INCORPORELLES	3	12 387 860 552	11 818 486 044	669 374 608	1 734 962 455
AE	Frais de développement et de prospection					
AF	Brevets, licences, logiciels, et droits similaires		12 387 860 552	11 818 486 044	569 374 508	1 734 962 455
AG	Fonds commercial et droit au bail				-	
АН	Autres immobilisations incorporelles				1	
ΑI	IMMOBILISATIONS CORPORELLES	3	303 125 102 090	214 396 282 119	88 728 819 971	87 107 306 768
AJ	Terrains (1) (1) dont Placement en Net		5 055 855 618		5 055 855 618	5 053 955 618
AK	Băliments (1) dont Placement en Net		4 390 237 163	2 791 008 985	1 599 228 179	1 777 500 239
AL	Aménagements, agencoments et installations		266 095 522 212	186 069 238 373	80 026 283 839	78 321 028 606
AM	Matériel, mobilier et actifs biologiques		26 058 727 343	24 315 574 766	1 743 152 577	1 675 419 624
AN	Matériel de transport		1 220 460 138	1 220 459 995	143	145
AP	Avances et acomptes versés sur immobilisations	3	304 299 615		304 299 615	279 402 538
AQ	IMMOBILISATIONS FINANCIERES	4	736 085 462	513 946 460	. 222 139 002	163 547 518
AR	Titres de participation				-	
AS	Autros immobilisations financières		736 085 462	513 946 460	222 139 002	163 547 518
AZ	TOTAL ACTIF IMMOBILISE		316 249 048 104	226 728 714 624	89 520 333 481	89 005 816 74
BA	ACTIF CIRCULANT HAO	5			-	
BB	STOCKS ET ENCOURS	6	89 245 723	84 120 355	5 125 368	241 922 743
BG	CREANCES ET EMPLOIS ASSIMILES		22 176 960 646	8 042 482 970	14 134 477 676	12 768 422 300
ВН	Fournisseurs avances versées	17	142 745 723	105 777 173	36 968 550	9 949 900
81	Clients	7	18 125 939 603	6 885 851 692	11 240 087 911	9 495 705 93
BJ	Autres créances	8	3 908 275 319	1 050 854 105	2 857 421 215	3 262 766 46
ВК	TOTAL ACTIF CIRCULANT		22 266 206 368	8 126 603 325	14 139 603 044	13 010 345 04
BQ	Titres de placement	9				***************************************
BR	Valeurs à encaisser	10				
BS	Banques, chèques postaux, caisse et assimilés	11	2 583 872 358	398 198 355	2 185 674 003	7 339 644 51
BT	TOTAL TRESORERIE-ACTIF		2 583 872 358	398 198 355	2 185 674 003	7 339 644 51
BU	Ecart de conversion-Actif	12	1 392 767 876		1 392 767 876	5 192 408 51
BZ	TOTAL GENERAL		342 491 894 707	235 263 516 303	107 238 378 404	114 548 214 80

DELOITTE TCHAD TÉL. (+235) 62424873 BP 6182 - N'DJAMENA NIF: 901.41.96 H



BILAN (PASSIF)_MODELE 2 (PORTRAIT)

Désignation entité .

AIRTEL TCHAD S.A

Numero d'identification : 9000875F

Exercice clos le :

4421/R Durée (en mois)

31 DECEMBRE 2023

12

BILAN AU 31 DECEMBRE 2023

	TO THE PERSON OF		EXERCICE AU	EXERCICE AU
REF	PASSIF	Note	31/12/2023	31/12/2022
			NET	NET
CA	Capital	13	27 800 000 000	27 800 000 000
СВ	Apporteurs capital non appelé (-)	13		
CD	Primes liées au capital social	14		
CE	Ecarts de réévaluation	Зе	1	
CF	Réserves indisponibles	14	760 000 000	760 000 000
cG	Réserves libres	14		
СН	Report à nouveau (+ ou -)	14	- 58 011 459 057 -	71 547 444 268
C1	Résultat net de l'exercice (bénéfice + ou perte -)	L.	19 053 574 452	13 535 985 211
CL	Subventions d'investissement	15		
СМ	Provisions réglementées	15		
СР	TOTAL CAPITAUX PROPRES ET RESSOURCES ASSIMILEES		- 10 397 884 605 -	29 451 459 057
DA	Emprunts et dettes financières diverses	16	10 925 482 660	9 172 900 389
DB	Dettes de location acquisition	16	1,,.	
DC	Provisions pour risques et charges	16	4 811 120 902	4 525 134 629
מס	TOTAL DETTES FINANCIERES ET RESSOURCES ASSIMILEES		15 736 603 562	13 698 035 018
DF	TOTAL RESSOURCES STABLES		5 338 718 958 -	15 753 424 039
DH	Dettes circulantes HAO	5	154 477 083	256 987 062
DI	Clients, avances reçues	7	733 268 350	722 441 673
DJ	Fournisseurs d'exploitation	17	16 187 538 161	21 475 420 405
DK	Dettes fiscales et sociales	18	5 289 307 969	6 421 493 461
DM	Autres dettes	19	66 679 282 253	89 980 543 503
DN	Provisions pour risques à court terme	19	1 392 767 876	5 192 408 512
DP	TOTAL PASSIF CIRCULANT		90 436 641 692	124 049 294 615
DQ	Banques, crédits d'escompte	20		*
DR	Banques, établissements financiers et crédits de trésorerie	20	10 680 022 970	5 186 936 656
DT	TOTAL TRESORERIE-PASSIF	E COM	10 680 022 970	5 186 936 656
DV	Ecart de conversion-Passif	12	782 994 785	1 065 407 575
DZ	TOTAL GENERAL		107 238 378 404	114 548 214 80

DELOITTE TCHAD TÉL. (+235) 62424873 BP 6182 - N DJAMENA NIF: 901.41.96 H

COMPTE DE RESULTAT

Désignation onbit AIRTEL TCHAD S.A Numéro d'identife 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023

12

COMPTE DE RESULTAT AU 31 DECEMBRE 2023

REF	Weelles		NOTE	EXERCICE AU STITZZOTS	EXERCICE AU 31/12/02/
				MET PROPERTY.	NET THE
TA	Ventes de marchandises A	+	21	518 247 620	601 566 604
RA	Achals de marchandises		22	1 244 482 026	84 433 239
RB	Varialion de stocks de marchandises	-/+	22	578 166 633	1 221 362 058
XA	MARGE COMMERCIALE (Somme TA a RB)			+ 1 304 401 039	- 704 228 693
ТВ	Ventes de produits fabriqués B	+	21		*
TC	Travaux, services vendus C	+	21	110 012 039 384	98 912 724 719
TD	Produits accessoires D	+	21	42 848 320	24 523 485
XB	CHIFFRE D'AFFAIRES (A + B + C + D)			110 573 135 323	99 538 814 808
TE	Production stockée (ou déstockage)	-/+	6		
TF	Production immobilisée		21		
TG	Subventions d'exploitation		21		
TH	Autres produits	+	21	8 379 596 413	8 687 761 816
TI	Transferts de charges d'exploitation	+	12		
RC	Achats de matières premières et fournitures liées		22		
RD	Variation de stocks de matières premières et fournitures liées	-/+	6		
RE	Autres achats		22	13 224 579 385	8 265 370 402
RF	Variation de stocks d'autres approvisionnements	-/+	6		
RG	Transports		23	132 827 192	67 173 363
RH	Services extérieurs		24	28 055 135 257	25 586 905 655
RI	Impôts et taxes		25	16 496 972 993	15 561 053 873
RJ	Aulres charges		26	8 320 519 836	8 546 222 114
хс	VALEUR AJOUTEE (XB +RA+RB) + (somme TE a RJ)			50 900 048 415	48 894 055 919
RK	Charges de personnel		27	6 195 795 330	6 734 524 596
XD	EXCEDENT BRUT D'EXPLOITATION (XC-RK)	H	28	44 704 253 085	42 159 531 323
TJ	Reprises d'amortissements, provisions et dépréciations	+	28	5 046 518 888	4 652 320 245
RL	Dotations aux amortissements, aux provisions et dépréciations		3C828	19 480 914 720	17 714 829 356
XE	RESULTAT D'EXPLOITATION (XD+TJ+ RL)			30 269 857 253	29 097 022 212
TK	Revenus financiers et assimilés	+	29		-
TL	Reprises de provisions et dépréciations financières	+	28	5 590 606 867	4 556 703 774
TM	Transferts de charges financières	+	12		
RM	Frais financiers et charges assimilées		29	6 362 266 651	6 049 695 764
RN	Dotations aux provisions et aux dépréciations financières	-	3C828	1 839 009 216	5 530 579 020
XF	RESULTAT FINANCIER (somme TK à RN)			- 2 610 669 001	7 023 571 010
XG	RESULTAT DES ACTIVITES ORDINAIRES (XE+XF)	Te At		27 659 188 252	22 073 451 201
TN	Produits des cessions d'immobilisations	+	3D	-	2 614 417 759
то	Aulres Produils HAO	+	30		22.7.1.70
RO	Valeurs comptables des cessions d'Immobilisations		3D	-	2 614 417 759
RP	Autres Charges HAO		30		
хн	RESULTAT HORS ACTIVITES ORDINAIRES (somme TN à RP)				PER JACK BAR
RQ	Participation des travailleurs		30		
RS	Impôls sur le résultat	-	-	8 605 613 800	8 537 465 991
XI	RESULTATINET (XG+XH+RQ+RS)		1	19 053 574 452	13 535 985 211

DELOITTE TCHAD TÉL. (+235) 62424873 BP 6182 - N'DJAMENA NIF: 901.41.96 H



TABLEAU DES FLUX DE TRESORERIE

Désignation entité : Numéro d'identification AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE N

	Desides		Nete	EXERCICS	EXERCICE
ZA	Trésorene nette au 1° janvier	A		2 152 707 855	5 483 970 256
LF	(Resource add Not is Tresource pused for h			2 102 117 100	340.370.200
	Flux de trésorerie provenant des activités opérationnelles				
FA	Capacité d'Autofinancement Globale (CAFG)			29 736 372 634	27 672 369 568
FB	- Variation Actif circulant HAO (1)			12	2
FC	- Variation des stocks			236 797 375	640 690 285
FD	- Variation des créances			- 2 433 585 259	6 996 037 343
FE	+ Variation du passif circulant ⁽¹⁾			- 29 697 226 723	4 417 874 374
	Variation du BF ilé aux activités opérationnelles - 32 367 609 357 10 773 221 432 (FB+FC+FD+FE):				
ZB	Flux de trésorerie provenant des activités opérationnelles (somme FA à FE)	В		2 709 528 544	25 634 896 884
	Flux de trésorerie provenent des activités d'investissements				
FF	Décaissements liés aux acquisitions d'immobilisations incorporelles				142 781 770
FG	- Décaissements liés aux acquisitions d'immobilisations corporellas			14 942 505 321	17 996 147 042
FH	· Décaissements liés aux acquisitions d'immobilisations financières			167 049 244	386 929
FI	+ Encaissements liés aux cessions d'immobilisations Incorporelles et corporelles				2 614 417 759
FJ	+ Encalssements liés αωχ cessions d'immobilisations financières			386 929	150 066 686
zc	Flux de trésorerie provenant des activités d'investissement (somme FF à FJ)	С		15 109 167 637	15 374 831 297
	Flux de trésorerie provenant du financement par les capitaux propres				
FK	+ Augmentations de capital par apports nouveaux	П		7	
FL	+ Subventions d'investissement reçues				-
FM	- Pré:èvements sur lo capital			-	(4)
FN	• Dividendes versés				
ZO	Flux de trésorerle provenant des capitaux propres (somme FK à FN)	D			
	Trésorerie provenant du financement par les capitaux étrangers				
FO	+ Emprunts			10 000 000 000	4
FP	+ Autres dettes financières			5 900 000	32 169 502
FQ	Remboursements des emprunts et autres dettes financières	T		8 253 317 730	2 591 217 275
ZE	Flux de trésorerie provenant des capitaux étrangers (somme FO à FQ)	E		1 752 582 270 -	2 623 386 777
ZF	Flux de trésorene provenant des activités de financement (D+E)	F		1 752 582 270	2 623 386 777
ZG	VARIATION DE LA TRÉSORERIE NETTE DE LA PÉRIODE (B+C+F)	G	E F	- 10 647 056 822	7 636 678 810
_//-	Trascrerio nello au 31 Decembre (G+A)	1	1	8 494 348 967	2 15 2 707 855
ZH	Contrôle : Fresorène actif N - Tresorène passif N =	H		8 494 348 907	2 152 707 864

[1] A l'exclusion des variations des créances et dettes lièes aux activités d'investissement (variation des créances sur cossion d'immobilisation et des dettes sur acquisition ou production d'immobilisation) et de financement (par exemple variation des créances sur subventions d'investissements regues).

DELOITTE TCHAD TÉL. (+235) 62424873 BP 6182 - N'DJAMENA NIF: 901.41.96 H



NOTE 1: DETTES GARANTIES PAR DES SURETES REELLES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) **31 DECEMBRE 2023**

12

DETTES GARANTIES PAR DES SURETES REELLES

			No.	SURETES REE	LUES
UBELLES	Note	Montand brut	Flypotheques	Nantissements	Senct/, úter
Dettes financières et ressources <u>assimilées</u> :					
Emprunts obligataires convertibles					
Autres emprunts obligataires					
Emprunts et dettes des établissements de crédit					9=
Autres dettes financières					
SOUS TOTAL (1)					
Dettes de location-acquisition :			PALT IS		- e
Dettes de crédit-bail immobilier			-		
Dettes de crédit-bail mobilier					
Dettes sur contrats de location-vente		1/			
Dettes sur contrats de location-acquisition					
SOUS TOTAL (2)					
Dettes du passif circulant :	10 200		B-12		100000000000000000000000000000000000000
Fournisseurs et comptes rattachés					
Clients			 		
Personnel			-		
Sécurité sociale et organismes sociaux			†		
Etat			†		
Organismes internationaux			1		
Associés et groupe					
Créditeurs divers					
SOUS TOTAL (3)				WEST STATE	Taraka Swa
TOTAL (1) + (2) + (3)					
ENGAGEMENTS FINANC	IEFE S			Bress Missella do no s	Trouger enem
Engagements consentis à des entités liées		CONTROL OF THE PARTY OF THE PAR			
Primes de remboursement non échues					
Avals, cautions, garanties					
hypothéques, nantissements, gages, autres					
Effets escomptés non échus		All of the second section of the section of the second section of the sect			
Créances commerciales et professionnelles cédées					
Abandons de créances conditionnels					
TOTAL					

NOTE 2: INFORMATIONS OBLIGATOIRES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) **31 DECEMBRE 2023**

12

NOTE 2 INFORMATIONS OBLIGATOIRES

A - DECLARATION DE CONFORMITE AU SYSCOHADA

Les états financiers sont établis en conformité avec le système comptable OHADA et l'Acte uniforme relatif au droit comptable et à l'information financière.

B - REGLES ET METHODES COMPTABLES

Les états financiers ont été confectionnés dans le respect des postulats, des conventions et des règles d'évaluation édictés par le SYSCOHADA et l'Acte uniforme.

C- DEROGATION AUX POSTULATS ET CONVENTIONS COMPTABLES

Respect de tous les postulats et conventions comptables sans aucune dérogation.

D - INFORMATIONS COMPLEMENTAIRES RELATIVES AU BILAN, AU COMPTE DE RESULTAT ET AU TABLEAU DES FLUX DE TRESORERIE

La licence d'établissement et d'exploitation de réseaux cellulaire mobile au Tchad arrive à échéance en avril 2024. Dans ce cadre, une demande de renouvellement de ladite licence a été introduite par la Direction.



NOTIE 3A : IMMOBILISATION BRUTE

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

NOTE 3A

IMMOBILISATION BRUTE

								The second secon
### CONTRICTED TO BE STATE TO THE PARTITION OF THE PARTIT	SITUATIONS ET	MONTANT	Acquistons	Virements	Surfe à urits	Cossions	Virements	MONTANT
Control of the cont	MOUVENUTS	SRIIT A	Apports	de	natheuleyear	Suigelans	85	BRUT A LA
12 387 860 551	/	LOUVERTURE DE		owers a specie	Pratiques au	Hors service	poste a	CLOTURE DE
12 387 880 551 1 2 387 880 551	40380063	40)0温度水水			de l'assecica		poste	LEXERGIGE
12 387 880 551 -	IMMOBILISATIONS INCORPORELLES	12 387 860 551						12 387 860 551
123 87 860 551 14 942 505 321 252 159 190 16 942 505 321 252 159 190 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 321 16 942 505 305 16 942 505 30	Frais de développement et de prospection							
288 182 586 789 14 942 505 321 252 158 190 - 252 158 190 - 252 158 190 5 6 053 955 618 1 900 000 - 252 158 190 - 4 4 4390 237 163 - - 4 4 4 4 4390 237 163 - - 4	Brevets, licences, logiciels, et droits similaires	12 387 860 551	•	•		•	'	12 387 860 551
288 162 596 769 14 942 505 321 262 158 190 - 252 158 190 - 252 158 190 5 5 053 956 618 1 900 000 252 158 190 - - 252 158 190 - 4 2 252 283 425 917 15 559 938 105 252 158 190 - - - - 4 2 252 283 425 917 15 559 938 105 252 158 190 - <td>Fonds commercial et droit au bail</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Fonds commercial et droit au bail							
288 182 586 768 14 942 505 321 262 158 190 303 5 063 865 618 1 900 000 262 158 190 6 4 2 52 283 425 917 1 559 938 105 252 158 190 6 4 2 4 350 237 163 1 103 611 949 252 158 190 6 6 256 158 190 1 220 460 138 2 77 055 267 6 6 6 7 11 2 59 422 145 1 167 049 244 6 6 6 6 6 11 2 69 423 147 1 167 049 244 1 167 049 245 7 6<	Autres immobilisations incorporelles							
5 053 956 618 1 900 000 5 05 4 390 237 163 - - 4 252 283 425 917 1 3 559 938 105 252 158 190 - - - 266 1 220 460 138 1 103 611 949 - - - 26 26 1 220 460 138 277 055 267 - - - - 11 2 29 402 538 277 055 267 - - - - - 11 2 29 402 538 277 055 267 -	IMMOBILISATIONS CORPORELLES	288 182 596 769	14 942 505 321	252 158 190			252 158 190	303 125 102 090
4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 4 390 237 163 2 4 365 115 394 4 365 263 2 52 158 190	Terrains hors immeuble de placement	5 053 955 618	1 900 000					5 055 855 618
4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 4 4 390 237 163 163	Terrains - immeuble de placement	1						
252 283 425 917 13 559 938 105 252 158 190 - - 266 24 955 115 384 1 103 611 949 - - - 26 1 220 460 138 277 055 267 - - - 1 279 402 538 277 055 267 - - 252 158 190 - 279 402 538 277 055 267 - - 252 158 190 - 569 423 147 167 049 244 - - - 252 158 190 - 30-1 105 880 456 15 109 554 556 252 158 190 - 252 158 190 -	Bâtiments hors immeuble de placement	4 390 237 163	•			!		4 390 237 163
255 283 425 917 13 559 938 105 252 158 190 - - 266 1 1 220 460 138 1 103 611 949 - - - - - - 25 26 - <td< td=""><td>Bătiments - immeuble de placement</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Bătiments - immeuble de placement							
24 955 115 394 1103 611 949 - - 26 1 220 460 138 -	Aménagements, agencements et installations	252 283 425 917	13 559 938 105	252 158 190				266 095 522 212
1 220 460 138 - <	Matériel, mobilier et actifs biologiques	24 955 115 394	Ć.					26 058 727 343
279 402 538 277 055 267 - - - 252 158 190 279 402 538 277 055 267 - - 252 158 190 569 423 147 167 049 244 - - 252 158 190 307 139 880 456 15 109 554 556 252 158 190 -	Matériel de transport	1 220 460 138					•	1 220 460 138
279 402 538 277 055 267 - - 252 158 190 569 423 147 167 049 244 - - 386 929 - 569 423 147 167 049 244 386 929 252 158 190 386 929 252 155 150 180	AVANCES ET ACOMPTES VERSES SUR	279 402 538	277 055 267		1		252 158 190	304 299 615
279 402 538 277 055 267 - - 252 156 190 569 423 147 167 049 244 - - 386 929 - 252 156 190 301 1328 880 456 15 109 554 556 252 158 190 - 386 929 252 156 130 316	Immobilisations incorporelles		7	:			,	
569 423 147 167 049 244 - - 386 929 - 569 423 147 167 049 244 386 929 - 386 929	Immobilisations corporelles	279 402 538	277 055 267	-			252 158 190	304 299 615
569 423 147 167 049 244 252 158 190 - 386 929 252 158 190 316	IMMOBILISATIONS FINANCIERES	569 423 147	167 049 244	ALC CAR		386 929		736 085 462
569 423 147 167 049 244 262 158 190 - 386 929 252 158 190 - 316 329 252 158 190 316	Titres de participation							
307 138 880 466 15 109 554 566 252 158 190 - 385 929 252 158 190	Autres immobilisations financières	569 423 147	167 049 244			386 929		736 085 462
	TOTAL GENERAL	301 139 880 466	15 109 554 566	252 158 190		386 929	252 158 190	316 249 848 103



NOTE 3C: IMMOBILISATIONS (AMORTISSEMENTS)

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 3C IMMOBILISATION (AMORTISSEMENTS)

SITUATIONS ET MORVEMENTS	A	8		$0=A-H\cdot C$
MUR-HQUES	AMORT SSEMENTS CUMBLES A LOUVERTURE DE L'EXERCICE	AUGMENTATIONS DISTATIONS DE HEXERCICE	preparations . Amount sometime relates and promote sometimes is a seek	GUMUL DES APORT SSEVENTS A LA GLOTURE DE L'EXERCICE
Frais de développement et de prospection				•
Brevets, licences, logiciels et droits similaires	10 652 898 093	1 165 587 948	-	11 818 486 040
Fonds commercial et droit au bail			-	
Autres immobilisations incorporelles				
SOUS TOTAL: IMMOBILISATIONS INCORPORELLES	10 652 898 093	1 165 587 948		11 818 486 040
Terrains hors immeuble de placement				
Terrains-immeuble de placement				
Bâtlments hors immeuble de placement	2 612 736 924	178 272 060		2 791 008 985
Bâliments-immeuble de placement				,
Aménagements, agencements et installations	173 846 888 679	12 027 120 193	1 . 74	185 874 008 872
Matériel, mobilier et actifs biologiques	23 279 695 771	1 035 878 996		24 315 574 767
Matériel de transport	1 220 459 995	-		1 220 459 995
SOUS TOTAL: IMMOBILISATIONS CORPORELLES	200 959 781 369	13 241 271 249	FIFE	214 201 052 619
TOTAL GENERAL	211 612 676 462	14 498 859 197		226 019 538 659



NOTE 3D : IMMOBILISATIONS (PLUS-VALUES ET MOINS VALUE DE CESSION)

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023 12

NOTE 3D IMMOBILISATIONS: PLUS-VALUES ET MOINS VALUE DE CESSION

MONTANT SRUI	AMORTISSEMENTS DRATICUPS	VALEUR COMPTABLE NETTE C-A-E	PRIX DE CESSION D	PLUS VALUE OUNCINS VALUE E «D. C.
			4.7	
	A A	SRUI PRATICUES A B	BRUI ORATIQUES COMPTABLE NETTO A B C-A 8	BRUI DRATICUES CONFIGURE DE NETTE CESSION DE NETTE CESSION DE NETTE DE NETT



Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F

Exercice clos;le Durée (en mois)

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31 DECEMBRE 2023 12

NOTE 4 IMMOBILISATIONS FINANCIERES

INDIVIDUO PIRANCIERES								
Lustins	Ameest	Anthès N.1	Variation of	Cresner's 2 m an ac pars	direaments a plus dium en et a cluse ans de plus	Creators a plus de dece ins		
Titres de participation								
Prêts et créances								
Prôt au personnel								
Créances sur l'état		The state of the s						
Titres immobilisés								
Dépôts et cautionnements	736 085 462	569 423 146	29%	166 757 725	30 896 691	538 431 046		
Intérêts courus								
TOTAL BRUT	738 085 462	500 423 146	29%	166 757 725	30 896 691	538 431 048		
Dépréciations titres de participation								
Dépréciations autres immobilisations	- 513 946 460 -	405 875 628	27%					
TOTAL NET DE DEPRECIATION	222 139 002	163 547 518	36%					

Liste des filiales et participations :

Denomination sociale	Localisation (ville / pays)	Valeur d'acquestion	y, Détenu	Montant des expitate propres fibrile	Resultat dernier



NOTE 5: ACTIF CIRCULANT HAO

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 5 ACTIF CIRCULANT HAO

Libellés	Annae N	Annee N-1	Variation on %
Créances sur cessions d'immobilisations			-
Autres créances hors activités ordinaires			
TOTAL BRUT			0%
Dépréciations des créances HAO			
TOTAL NET DE DEPRECIATION			0%

DETTES CIRCULANTES HAO

Libelies	Année N	Année N-1	Variation en %
Fournisseurs d'investissements			
Fournisseurs d'investissements effets à payer			
Versements restant à effectuer sur titres de participation et titres immobilisés non libérés			
Autres dettes hors activités ordinaires			
TOTAL			



NOTE 6: STOCKS ET EN COURS

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 6

STOCKS ET EN COURS (1)

Libelles III Language	Annes N	Armee N-1	Variation en %
Marchandises- Brut	89 245 723	548 578 435	-84%
Matières premières et fournitures liées			
Autres approvisionnements			
Produits en cours			
Services en cours		14.	
Produits finis			
Produits intermédiaires			
Stocks en cours de route, en consignation ou en dépôt	-	118 834 136	-100%
TOTAL BRUT STOCKS ET EN COURS	89 245 723	667 412 571	-87%
	0.1.100.055	405 400 000	000
Dépréciations des stocks	- 84 120 355	- 425 489 828	-80%
TOTAL NET DE DEPRECIATION	5 125 368	241 922 743	-98%

⁽¹⁾ Les stocks H.A.O. seront inscrits dans l'actif circulant H.A.O. que lorsque leur montant total est significatif (supérieur à 5 % du total de l'actif circulant).

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Désignation entité : Numèro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023

Thellès	Avnee N	Année N.1	Variation en %	Créantes a un am au plus	Creances a plus d'un an et a deux ans ev plus	Créanges à plus de doux arts
Clients (hors réserves de propriété Groupe)	18 125 939 603	16 304 171 218	11%	3 872 172 892	5 736 729 920	8 517 036 791
Clients effets à recevoir (hors réserves de propriété groupe)						
Clients et effets à recevoir avec réserves de propriété						
Clients et effets à recevoir Groupe						
Créances sur cession d'immobilisations						
Clients effets escomptés et non échus						
Créances litigieuses ou douteuses						
Clients produits à recevoir						
TOTAL BRUT CLIENTS	18 125 939 603	16 304 171 218	11%	3 872 172 892	5 736 729 920	8 517 036 791
Dépréciations des comptes clients	- 6 885 851 692	- 6 808 465 287	1%			
TOTAL NET DE DEPRECIATION	11 240 087 911	9 495 705 931	18%			
Clients, avances reçues hors groupe	733 268 350	722 441 673	1%			
Clients, avances reçues groupe						
Autres clients créditeurs						
TOTAL CLIENTS CREDITEURS	733 268 350	722 441 673	1%			



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Désignation entité : Numéro d'identification :	AIRTEL TCHAD S.A 9000875F		ш	Exercice clos le Durée (en mois)		31 DECEMBRE 2023 12
		NOTE 8 AUTRES CREANCES				
TIME IS A STATE OF THE STATE OF	Arres N	Acrosement	Venalism an 's	Criticals at on alrein plans.	Creations a plut. Seeds of the contract of the	nters a place of their since
	217 687 183	221 818 566	2%	157 448 994	2 909 124	57 329 065
Personnel						
Urganismes sociaux	1 310 272 319	476 885 844	175%	1 309 710 600	*	561 / 19
Clare et Collectivités businates						
Organismies intendationals						
Completions, associate at group.						000 000 000
Autres dehireus divers	2 380 315 818	3 607 105 906	-34%	298 761 050	1 410 094 798	071 423 970
Comptes permanents non bloqués des établissements et des succursales						
Compres de liaison charges et produits						
Comotes de liaison des sociétés en participation					700 000 077 7	750 250 752
TOTAL BRITALITRES CREANCES	3 908 275 319	4 305 810 317	-9%	1 765 920 644	1 413 003 921	200 000
Dérrieriations des autres créances	1 050 854 105	- 1 043 043 855	1%			
MOTE STORY OF DEPOT OF STATES	2 857 421 215	3 262 766 462	-12%			



NOTE 8A: TABLEAU D'ETALEMENT DES CHARGES IMMOBILISEES

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023

NOTE 8A

TABLEAU D'ETALEMENT DES CHARGES IMMOBILISEES	ENT DES CHAR	SES IMMOBIL	SEES			
		dissilar part	oth Search and billion	And the property of the second	Princes of the second s	
Montant global à étaler au 1°r janvier N				0		
Durée d'étalement retenue			Non /	Non Applicable		
	Comptes	Montants	Comptes	Montants	Comptes	Montants
			90		6714	
	61		61			The same of the same of
Exercice 2018	62		62			
	63		63			
					ALTERNATIVE STATES	
Total exercice 2018			99	1		
Total exercice 2019						
Total exercice 2020						
Total exercice 2021						
, Total exercice 2022				c.	,	•
TOTAL GENERAL						



TITRES DE PLACEMENT NOTE 9:

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023 12

<u>NOTE</u> 9 TITRES DE PLACEMENT

	Annee N	Annee N-1	Variation on %
Libelles	Allinea M		
Titres de trésor et bons de caisse à court terme	1		
Actions			-
Obligations			
Bons de sosucription			
Tites négociables hors régions			
Intérêts courus			
Autres valeurs assimilés		VALUE III III AA TANKA III AA TA	
TOTAL BRUT TITRES	-	•	0%
Dépréciations des titres	0		0
TOTAL NET DE DEPRECIATION		PART PER E	0%



NOTE 10: VALEURS A ENCAISSER

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023 12

NOTE 10
VALEURS A ENCAISSER

· VAL	THEO IND THE INTERNATIONAL		
Libelles	Année N	Annee N-1	Variation en %
Effets à encaisser			
Effets à l'encaissement			
Chèques à encaisser			
Chèques à l'encaissement			
Cartes de crédit à encaisser			
Autres valeurs à encaisser			
TOTAL BRUT VALEURS A ENCAISSER		-	
Dépréciations des valeurs à encaisser	0	0	
TOTAL NET DE DEPRECIATION	ge refersionale management	PART OF THE PART O	0%

. :



NOTE 11: BANQUES, CHEQUES POSTAUX ET CHEQUES

Numéro d'identification : Désignation entité:

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023

NOTE 11 DISPONIBILITES

	DIOI OTTENDED SO		
		Annee	Verlation
Libelles	Annee N	N. A	ea %
	2 583 872 358	7 737 842 866	-67%
Banques locales	2000		
Banques autres états région			
Bangles dépôt à terme			
Arithe Bandles			
Dengine interâte collille			
Dallyues illered course			
Chèques postaux			
Autres établissement financiers			
Etablissement financiers intérêts courus			
Instruments de trésorerie			
Calson			
Caisse electronique monie			
Régies d'avances et virements accréditits	OH CO COLL	7 727 8A2 866	-67%
TOTAL BELLT DISBONIRII LTES	2 583 872 550	,	
IOIAL BROI DISCONDING SE	398 198 355	398 198 355	
Dépréciations			
			%UZ-
TOTAL MET DE DEPRECIATIONS	2 185 674 003	1 339 644 311	200
O AL NEL DE DE COMPANION DE LA		· ·	



NOTE 12: ECARTS DE CONVERSION

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023

12

NOTE 12 ECARTS DE CONVERSION

	EU	WILLS DE COLLAFI	COTOTA		
			Cours	Cours	
	Devises		UML	LUML	Variation en valeur absolue
		FCFA	Année acquisition		
•	US Dollar	1 392 767 876			
71					
		-			
	US Dollar	782 994 785			
	+				
Jie.					
	70	US Dollar	Dovises Equivalent FCFA US Dollar 1 392 767 876	Devises Equivalent FOFA Annee acquisition US Dollar 1 392 767 876	Montant squisalent PCFA Année acquisition US Dollar 1 392 767 876

TRANSFERTS DE CHARGES

Libelles		Ammer M	Anner N-1	Variation on 's
Transferts de charges d'exploitation	14			
	2 ;			
Transferts de charges financières				
	ì			
	10			



NOTE 13: CAPITAL

Numero d'identification: Désignation entité:

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023

NOTE 13 CAPITAL

Valeur nominale des actions ou parts :

		Net Bire stas			Cassions ou rembourse ments
Nom et Prênoms	Nationalite	actions ou parts (ordinaires ou	Nombre	Mentant total	SILCOURS
		práferences)			oj exercice
BHADTI AIRTEI CHAD HOI DINGS BV	39	Ordinaires	2 780 000	27 800 000 000	
Source and a sourc		P. 100 TIME	The second section 1		
Apporteurs, capital non appete		TOTAL	2 780 000	27 800 000 000	



NOTE 14: PRIMES ET

RESERVES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 14 PRIMES ET RESERVES

Lipelion (1997)	Annec N	Annee N-1	Variation on valeur absolue
Prime d'apport			
Primes d'émission			
Prime de fusion			
Prime de conversion			
Autres primes			
TOTAL PRIMES	AND THE PARTY OF T		200011
Réserves légales	760 000 000	760 000 000	
Réserves statutaires			
Réserves de plus-values nettes à long terme			
Réserves d'attribution gratuite d'actions au personnel salarié et aux dirigeants			
Autres réserves réglementées			
TOTAL RESERVES INDISPONIBLES	760 000 000	760 000 000	
Y			
Réserves libres			
Report à nouveau	- 58 011 459 057	- 71 547 444 268	13 535 985 211



NOTE 15 A: TOTAL SUBVENTION ET PROVISIONS REGLEMENTEES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000876F

Exercice clos le Durée (en mais)

31 DECEMBRE 2023 12

NOTE 15 A TOTAL SUBVENTIONS ET PROVISIONS REGLEMENTEES

<u> Enbolles</u>	NOTE	Annes N	Arinice N-1	Variation on valeur absolue	Variation on %	Reggio discol	Echaphyce
État							
Régions							
Départements					0)		
Communes et collectivités publiques décentralisées							
Entités publiques ou mixtes							
Entités et organismes privés							
Organismes internationaux				,			
Autres							
TOTAL SUBVENTIONS	THE RESIDE			Firm the			
Amortissements dérogatoires		-					
Plus-value de cession à réinvestir				(4)			
Provision spéciale de réévaluation							
Provisions réglementées relatives aux immobilisations							
Provisions réglementés relatives aux stocks							
Provisions pour investissement							
Autres provisions et fonds réglementées							
TOTAL PROVISIONS REGLEMENTEES .			<u> </u>	167 S 1884 O	,	-UK-IN-	
TOTAL SUBVENTIONS ET						TORREST !	1000
PROVISIONS REGLEMENTEES						The same of the same of	



NOTE 16A: DETTES FINANCIERES ET RESSOURCES

Numéro d'identification: Désignation entité:

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

Numéro d'identification :	9000875F		NOTE 16A				
1.15e/fés	Annew N	Annes Mil	Variation en orleun absolue	Variation en	Bettes à un an au plus	Dettes a plus d'un an et à deux ans au plus	Dolfes à plus de deux ans
Emprunts obligataires				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0001		1 583 333 339
Emprunts et dettes aupres des etablissements	10 630 719 047	8 741 108 957	1 889 610 090	22%	9 047 363 706		
Avances reçues de l'Etat							
Avances reçues et comptes courants bloqués		100 000	000 030 3	20%	5 900 000	300 000	259 772 327
Dépôts et cautionnements reçus	265 972 327	250 922 321	3 030 000	7028	28 791 286		
Intérêt courus	28 791 286	17.0 869 105	142 07 018	0,00	2		
Avances assorties de conditions particulières						•	
Autres emprunts et dettes							
Dettes liées à des participations							
Comptes permanents bloquès des létablissements et succursales							
TOTAL EMPRUNTS ET DETTES	10 925 482 660	9 172 900 389	1 752 582 271	~09~	9 082 076 994	300 000	1 843 105 666
HINANCIERES							
Crédit-bail immobilier							
Crédit-bail mobilier		•	•				
Location-vente							
Intérêts courus							
Autres dettes de location acquisition							
TOTAL DETTES DE LOCATION ACQUISITION					L PART	The Second Second	
					1		
Provisions pour litiges							
Provisions pour garantie donnés aux clients					1	1	1
Provisions pour pertes sur marchés à achèvement filtur							
Provisions bour pertes de change							
Provisions pour impôts					1	1	\
Provisions pour pensions et obligations			•0				
Actif du régime de retraîte							
Provisions pour restructuration					1	1	
Provisions pour amendes et pénalités							
Provisions de propre assureur					1	1	
Provisions pour démantèlement et remise en état					1		
Provisions de droits à déduction					1		
Autres provisions diverses (litiges, pensions, etc.)	4 811 120 902	4 525 134 629	285 986 273	%9			
TOTAL PROVISIONS POUR RISQUES ET	4 811 120 902	4 525 134 629	285 986 273	%9			
CHANGES			7				



ANSKIPS PURINTIIFILS Exercice clos le 31	DECEMBRE 2023	Durée(en mois) : 12
NOTE 160 - ACTIFS ET I	AIRTEL TCHAD S.A	90008755
	Désignation entité:	Numéro d'Identification

NOTE 16 C

ACTIFS ET PASSIFS EVENTUELS

Passif eventuel Deux controles fiscaux Contrôles fiscaux Verification des controles fiscaux en 2022 ont about à une notification de redressements gloabal de FCFA 2 231 millions dont transmisses à l'Administration fiscale. A ce jour, aucune evolution. A la suite d'un contrôles fiscaux Concerne. Au 31 décentes can de fiscale sont altra fiscale sont a contransmon du redressement de FCFA 360 millions, Airel a secure de fichosite sont fiscale. Un paiement sous protestation of section assurt de fiscale de contrage et intérêts pour nuisance sur un station of the fiscale sous protestation of the fiscale sous protestation of the de supervison at the source of paiement de contrager de contrages et intérêts pour nuisance sur un nodifiant I en notation des dommages et intérêts pour nuisance sur un factorie de proposite main les dommages et intérêts pour nuisance sur un site rejeté la condemné par défaute à parie rejeté la contrage de promage au prisipant Airel a organe sons la firel pour redaine de procasant Airel a contrage de pro	Libellés	Année N
Contrôles fiscaux Litiges fiscaux Tchad: Litiges avec les tiers	Actif éventue	
Contrôles fiscaux Litiges fiscaux		
	Passif eventuel	
	Contrôles fiscaux	Deux controles fiscaux en 2022 ont abouti à une notification de redressements d'un montant gloabal de FCFA 2 231 millions dont FCFA 1 495 millions en principal et 736 millions en pénalités. Airtel a constesté ces montants et les réponses aux notificaions ont été transmises à l'Administration fiscale. A ce jour, aucune confirmation de redressements parvenu à Airtel.
	Litiges fiscaux	Vérification des contrats de prêt a donné lieu à la réception d'une notification de redressement de FCFA 3 080 millions qui a été contestée par Airtel. A ce jour aucune évolution. A la suite d'un controle Airtel a recu un avis d'imposition relatif à la redevance sur l'utilisation des téléphones mobiles d'un montant de FCFA 1 988 millions. Airtel a exercé son droit de réponse après confirmation du redressement par l'Administration Fiscale. Un paiement sous protestation Un paiement sous protestation de FCFA 119 millions avait été effectué à la clôture de l'exercice paiement sous protestation d'avolution.
		concerne. Au 31 decembre 2022, anance na para Concerne. On audit. Un écart a été notifié à Airtel pour certains Avis de Mise en Des dossiers fiscaux d'Airtel ont été passé en revue à la suite d'un audit. Un écart a été notifié à Airtel pour certains Avis de Mise en Recouvrment (AMR) considéré comme non clos. Airtel a reçu un commandement de payer è cet effet. Un courrier de contestation a été adressé par Airtel pour réclamation érronée de FCFA 551 millions, aucune réponse des autorités ni évolution à la cloture de cet exercice fiscal.
	Airtel Tchad: Litiges avec les tiers	1) 1er cas: Cette affaire oppose Airtel et un groupe de plaignants qui demandent des dommages et intérêts pour nuisance sur un site. Le tribunal de première instance avait initialement rendu une décision condamnant. Airtel. Décision ensuite confirmée par la Cour de d'Appel en première instance en modifiant le montant des dommages et intérêts de 50Millions à 250millions. Toutefois, un ordre de suspension a été émis initialement par la Cour suprême faveur d'Airtel, mais la Cour a par la suite rejeté les contestations d'Airtel et ordonné l'exécution de la décision avant l'enregistrement. La procédure de recours devant la Cour de cassation suit son cours. 2) Zème cas: l'Affaire opposant Airtel à un plaignant. Airtel a été condamné par défaut à payer au plaignant en principal au titre des arriérés de loyers de 72,8millions (représentant l'exécution provisoire) aussi un montant de 400 millions XAF à titre de dommages et intérêts. Airtel a pur faire opposition à cette décision et obtenu un sursis, à la date de cloture de cet exercice fiscal aucune évolution. Il faut noter que dans les deux cas, AIRTEL est en procédure de contestation et les montants finaux de ces deux affaires termes de risques financiers restant incertains, ils ne peuvent pour l'heure faire l'objet d'une demande de provision pour risque.



NOTE 17: FOURNISSEURS D'EXPLOITATION

Désignation entité:

31 DECEMBRE 2023

Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

NOTE 17 FOURNISSEURS D'EXPLOITATION

			The state of the s			
Libelles	Annech	Annen N-1	Variation en %	Dettes a un an au plus	Dettes a plus d'un an et 3 Dettes, à pl deux ans au plus deux ans	मह यह
Formisseurs dettes en compte	16 187 538 161	21 475 420 405	-25%	16 187 538 161		
Fournisseurs effets à paver (hors groupe)						T
Fournissalirs defines et effets à paver groupe						T
Fournisseurs factures non parvenues (hors groupe)						T
Fournissering factures non parvenues groupe						
TOTAL FOURNISSEURS	16 187 538 161	21 475 420 405	-25%	16 187 538 161	•	1
						T
Fouriesenits avances ef acomptes (hors groupe)						T
Formisseurs avances et acomptes	36 968 550	9 949 908	272%			T
Autres fournisseurs débiteurs						
TOTAL FOURNISSEURS DEBITEURS	36 968 550	9 949 908	272%			



NOTE 18: DETTES PISCALES ET SOCIALES

Désignation entité : Numèro d'identification :

AIRTEL TCHAD S.A

Exercice clos le Durée (en mois)

		NOT DETTES FISCALE	NOTE 18 DETTES FISCALES ET SOCIALES				
2010 d J	Amres 1	Author Not	Veriality on Makely	Vanadion of	Auto to my maje solvy.	Destroy a place dum asset a record one stabilis	Bottes a plus de deux ans
			'	%0.0			
Personnel avances et acomptes							
				%0'0			
	571 347 619	686 335 280	114 987 661	-16,8%	571 347 619		
Aures personnel		11 100 006	65,000	0.5%	14 264 996		
Caisse de sécurité sociale	14.264 996	200 000 17					
Caisse de retraite			•	%0'0			
	-			%0'0			
Autres organisme sociaux			-	L	200000000		
TOTAL DETTES SOCIALES	585 612 615	700 535 276	114 922 661	-16,4%	585 612 616		
	727 200 737	2254 144 841	2 089 243 110	-92,7%	164 901 731	**	
Etat, impôts sur les bénéfices	100 100						
Elat impdis et taxes	1 393 464 659	1 300 783 576	92 681 083	2,1%	1 393 464 658		
7. C.	2 189 153 446	1 197 379 467	991 773 979	82.8%	2 189 153 446		
C104, 175	966 175 517	968 650 301	1 - 12 474 783	-1,3%	956 175 517		
Etat, impóts retenus à la source							
Astron deltes Etal	-			%O'n			
TOTAL DETTES FISCALES	4 703 695 354	5720 958 185	5 - 1 017 262 831	-17,8%	4 703 695 354		
	2 780 207 989	194 584 124 8	1 1 1 3 2 1 8 5 4 9 2	-17,6%	5 289 307 969		
TOTAL DETTES SOCIALES ET PISCALES	cae toe coy e						



NOTE 19: AUTRES DETTES ET PROVISIONS POUR RISQUES A COURT TERME

Désignation entité : Numèro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

NOTE 19
AUTRES DETTES ET PROVISIONS POUR RISQUES A COURT TERME

AUTRES DELLES EL PROVISIONES CONTROPOSADO	O CHOISIAGE I	STORES OF STORES					
Libelias	Annes	Ande Net	Variation on valeur absolue	Variatio n en %	Dettes à un an au plus	Delines a pille d'un annes a deuncions au prim	perty a plus de deux ans
Organismes internationaux	* .				c	. ئ	
Apporteurs, opérations sur le capital Associés, compte courant							
Associes dividendes à payer							
Groupe, comples courants	46 363 536 155	70 385 809 442	-24 022 273 287	-34%	46 363 536 155		
TOTAL DETTER ASSOCIES	46 363 536 155	70 385 809 442	- 24 022 273 287	-34%	46 363 536 155		
Creditaire divers							
Obligataires							
Rémunérations d'administrateurs				1			
Compte du factor							
Versements restant à effectuer sur titres de placement non libères							
Compte transitoire ajustement special lie a la revision du 313001700	20 315 746 098	19 594 734 060	721 012 037	4%	20 315 746 098		
Adules Cleditions awers TOTAL CREDITELIES DIVERS	20 315 746 098	19 594 734 060	721 012 037	4%	20 315 746 098		
Comptes permanents non bloqués des établissements et des succursales							
Comptes de Ilaison charges et produits							* *
Comptes de llaison des sociétés en participation							
TOTAL COMPTES DE LIAISON							
TOTAL ANTER DELITE	66 679 282 253	89 980 543 503	23 301 261 250	-26°.	66 679 282 253		
Provisions nour riscules à court terme (voir note 28)	1 392 767 876	5 192 408 512	3 799 640 635	-73%			
	j						



NOTE 20: BANQUES, CREDIT D'ESCOMPTE ET DE TRESORERIE

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 20

BANQUES, CREDIT D'ESCOMPTE ET DE TRESORERIE

Libelies	Année N	Année N-1	Variation en %
Escomptes de crédit de campagne			
Escomptes de crédit ordinaires			
TOTAL: BANQUES, CREDITS	THE STREET PARTY.		
D'ESCOMPTE ET DE TRESORERIE			
Banques locales			Control of the Contro
Banques autres états région			- 110.20
Autres Banques			
Banques intérêts courus			
Crédit de trésorerie (Decouvert)	10 680 022 970	5 186 936 656	106%
TOTAL: BANQUES, CREDITS DE TRESORERIE	10 680 022 970	5 186 936 656	106%
TOTAL GENERAL	10 680 022 970	5 186 936 656	106%



NOTE 21: CFIFFRE D'AFFAIRES ET AUTRES PRODUITS

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 21

CHIFFRE D'AFFAIRI	S et AU	TRES P	RODUITS
-------------------	---------	--------	---------

Libetics	Anose N	Annee N.1	Variation on %
ventes dans la région	518 247 620	601 566 604	-13,85%
/entes hors région			
/entes groupe			
/entes sur internet			
TOTAL: VENTES MARCHANDISES	518 247 620	601 566 604	-14%
/entes dans la région			
/entes hors région			
Ventes groupe			
Ventes sur internet			
TOTAL : VENTES DE PRODUITS FABRIQUES		-	Test 3 1000
Ventes dans la région	110 012 039 384	98 912 724 719	11%
Ventes hors région			
Ventes groupe			
Ventes sur internet			
TOTAL : VENTES DE TRAVAUX ET SERVICES VENDUS	110 012 039 384	98 912 724 719	11%
Produits accessoires	42 848 320	24 523 485	75%
TOTAL : CHIFFRES D'AFFAIRES	110 573 135 323	99 538 814 808	11%
Production immobilisée			
Subventions d'exploitation			
Autres produits	8 379 596 413	8 687 761 816	-4%
TOTAL : AUTRES PRODUITS	8 379 596 413	8 687 761 816	-4%
TOTAL	118 962 731 737	108 226 576 624	U%

NOTE 22: ACHATS

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 22 ACHATS

Libelies	Annoe N	Anner N-1	Variation en %
chats consommes de marchandises	1 822 648 659	1 305 795 297	40%
Achats hors région			
Achats groupe			
TOTAL : ACHATS CONSOMMES DE MARCHANDISES	1 822 648 659	1 305 795 297	40%
Achats dans la région			
Achats hors région			
Achats groupe			
TOTAL : ACHATS MATIERES PREMIERES ET FOURNITURES LIEES	-		
Matières consommables			
Matières combustibles			
Produits d'entretien			
Fournitures d'atelier, d'usine et de magasin			
Eau			
Electricité	590 857 073	484 830 644	22%
Autres énergies	12 536 011 130	7 706 335 750	63%
Fourniture d'entretien			
Fourniture de bureau	84 864 494	74 204 009	14%
Petit matériel et outillages			
Achats études, prestations de services, de travaux matériels et équipements	12 846 687	-	0%
Achats d'emballages	1	-	0%
Frais sur achats			
Remises rabais, remises et ristournes			
TOTAL: AUTRES ACHATS	13 224 579 385	8 265 370 402	60%

NOTE 23: TRANSPORTS

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) **31 DECEMBRE 2023**

12

NOTE 23
TRANSPORTS

Libelles		Année N	Année N-1	Variation en %
Transports sur ventes	1			
Transports pour le compte de tiers	11 14	1		
Transport du personnel	v į			
Transports de plis		1 747 840	134 599	1199%
Autres transports		131 079 352	67 038 764	96%
TOTAL		132 827 192	67 173 363	98%

10



NOTE 24: SERVICES EXTERIEURS

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

<u>NOTE</u> 24 SERVICES EXTERIEURS

Libelles	Année N	Année N-1	Variation en %.
Sous-traitance générale	-	-	0%
ocations et charges locatives	4 269 212 740	4 777 272 986	-11%
Redevances de location acquisition	-	-	0%
Entretien, réparations et maintenance	7 812 589 722	6 307 764 461	24%
Primes d'assurance	62 352 426	52 728 944	18%
Etudes, recherches et documentation		-	0%
Publicité, publications, relations publiques	1 880 331 147	1 974 492 393	-5%
Frais de télécommunications	3 047 521 387	3 616 773 667	-16%
Frais bancaires	684 329 910	416 609 747	64%
Rémunérations d'intermédiaires et de conseils	10 262 503 287	8 429 156 332	22%
Frais de formation du personnel	27 134 487	12 107 125	124%
Redevances pour brevets, licences, logiciels, concession et droits similaires	-	-	0%
Cotisations	711 150	-	0%
Autres charges externes	8 449 000		0%
TOTAL	28 055 135 257	25 586 905 655	10%



NOTE 25: IMPOTS ET TAXES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) **31 DECEMBRE 2023**

12

NOTE 25
IMPOTS ET TAXES

Libelies	Annee N	Annee N-1	Variation en %
Impôts et taxes directs	14 778 819 136	14 011 082 589	5%
Impôts et taxes indirects		-	
Droits d'enregistrement	-	-	0%
Pénalités et amendes fiscales	-		
Autres impôts et taxes	1 718 153 857	1 549 971 285	11%
TOTAL	16 496 972 993	15 561 053 873	6%



NOTE 26: AUTRES CHARGES

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois) 31 DECEMBRE 2023 12

NOTE 26 AUTRES CHARGES

	Teno Ottationo		
Libelles	Année N	Annee N-1	Variation en %
Pertes sur créances clients	-	-	
Pertes sur autres débiteurs	-	-	
Quote-part de résultat sur opérations faites en commun	-	W-	
Valeur comptable des cessions courantes d'immobilisations	-	-	
Indemnités de fonction et autres rémunérations d'administrateurs	33 000 000	36 000 000	-8%
Dons et mécénat	-	-	
Autres charges diverses	160 916 516	130 639 018	23%
Charges pour provisions et provisions pour risques à court terme d'exploitation (voir note 28)	8 126 603 319	8 379 583 096	-3%
TOTAL	8 320 519 836	8 546 222 114	-3%



NOTE 27A: CHARGES DE PERSONNEL

Désignation entité : Numéro d'identification : AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) 31 DECEMBRE 2023

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NOTE 27A CHARGES DE PERSONNEL

Lipelles	Année N	Annee N-1	Variation en %
Rémunérations directes versées au personnel	2 610 113 130	3 208 020 035	-19%
ndemnités forfaitaires versées au personnel	1 314 280 339	1 441 383 546	-9%
Charges sociales	135 767 810	141 930 000	-4%
Rémunérations et charges sociales de l'exploitant individuel		-	al management of the Managemen
Rémunération transférée de personnel extérieur	1 509 263 012	1 332 828 768	13%
Autres charges sociales	626 371 038	610 362 247	3%
TOTAL	6 195 795 330	6 734 524 596	-8%



NOTE 27B : DEPDC PIPS, MASSE SALARIALE ET PERSONNEL EXTERIEUR

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

NOTE 27B EFFECTIFS, MASSE SALARIALE ET PERSONNEL EXTERIEUR

	The state of the s																		
															4.000				
-		1888	No.	Anthe	Elektriff	Адти	William I	stable -	011			Name of	1407	for an inst	tACM)	ACM DAMAG	A TANK	9	116,
	SUMAL EXTING			4				*			*		1						
YA	1. Cadres supeneurs	O)	,,,	2	2	٠				15									
YB	2. Techniciens supérieurs et cadres moyens	33	9	9	-					45									
YC	Techniciens, agents de maîtrise et ouvners qualifiés	8	11	1						45				_		-			
Q	 Employès manœuvres, ouvners et apprentis 	24	1	12						38		-							
YE	TOTAL (1)	106	34	<u> </u>	17	-			0	141		+		+			-		THE PERSON NAMED IN
					-														
YF	Permanents	106	31	-	64	-		-	0	141		13			F			3 924 393 470	393 470
4G	Saisonniers																		

	-
extérieur	
Personnel	
4	L

Facturation à l'entité

			,						
	299	0	es .	-	to.	83	227	YO TOTAL (1) + (2)	Ş
								Sassonners	YN
								YM Permanents	YM
1 509 263 012	158	0	2	0	ы	32	121	TOTAL (2)	77
	15					2	13	Employés, manœuvres, ouvners et apprentis	YK
•	129		2			30	16	Techniciens, agents de maîtrise et ouvriers qualifiés	7
,	11						11	2 Techniciens supérieurs et cadres moyens	5
•	8				8			1. Cadros supérieurs	ΑH
								Name and Address of the Owner, where the Party of the Owner, where the Party of the Owner, where the Owner, which is the Owner, where the Owner, which is th	

M: Masculin

F: Feminin

NOTE 28: PROVISIONS ET DEPRECIATIONS INSCRITES AU BILAN

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le Durée (en mois)

31 DECEMBRE 2023

NOTE 28
PROVISIONS ET DEPRECIATIONS INSCRITES AU BILAN

		The state of the s		The same of the sa				
SITUR A ET MOUVE MENTS	*		A STATE OF THE STA					0 - A - B - C
/	X PACIFICATE	Mach	ENTATIONS DOTATION		MIC	MUTIONS REPRISES	9	
	LÖNVERTÜRE DE L'EXERCIDE	D EMPLOITATION	PINANCIERES	ACTIVITES OCTONAIRES	DELEXPLOGIATION	PINANCIERES	HORS ACTIVITES DRDINGIRES	PROVISIONS LA CLOTURE DE L'ÉXERCICE
1. Provisions réglementées	•				•			•
Z. Provisions financieres pour risques et charnes	4 525 134 629	4 811 120 902		•	4 525 134 629			4 811 120 902
3. Dépréciation des immobilisations	521 384 260	709 175 961			521 384 260			709 175 961
TOTAL DOTATIONS	5 046 518 888			5 520 296 864			5 046 518 889	5 520 296 863
	•							•
4. Dépréciations des stocks	425 489 828	84 120 355			425 489 828			84 120 354
5. Dépréciations actif circulant HAO	•							•
6. Dépréciations fournisseurs								-
7. Dépréciations clients	6 808 465 287	6 891 709 263			6 808 465 286			6 891 709 264
8. Dépréciations fournisseurs avances versées	102 584 131	105 777 173			102 584 131			105 777 173
9. Dépréciations autres créances	1 043 043 856	1 044 996 528			1 043 043 856			1 044 996 528
10. Dépréciations titres de placement	•							•
11. Dépréciations valeurs à encaisser	•	ľ						•
12. Dépréciations disponibilité	398 198 355	398 198 355			398 198 355			398 198 355
13. Depreciations et provisions pour risques	-				-			
14. Dépréciations et provisions pour risques à court termes à caractère financiers	5 192 408 512	1 392 767 876			5 192 408 512			1 392 767 876
TOTAL : CHARGES POUR DEPRECIATIONS ET PROVISIONS A COURT TERME	13 970 189 969		6	9 917 569 551			13 970 189 968	9 917 569 551
TOTAL PROVISIONS ET DEPRECIATIONS	19 016 708 857		45	5 437 866 414			19 016 708 857	15 437 868 414
	77							

NOTE 29: CHARGES ET REVENUS FINANCIERS

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F Exercice clos le Durée (en mois) DECEMBRE 20 12

NOTE 29 CHARGES ET REVENUS FINANCIERS

Libelles	Année N	Année N-1	Variation en
Intérêts des emprunts	894 952 680	904 282 424	-1%
Intérêts dans loyers de locations acquisition	-	-	
Escomptes accordés	-	=	
Autres intérêts	1 828 133 047	785 221 173	133%
Escomptes des effets de commerce	-	-	
Pertes de change	3 240 982 570	3 961 993 812	-18%
Pertes sur cessions de titres de placement	-	•	
Malis provenant d'attribution gratuite d'actions au personnel salarié et aux dirigeants	=:	-	
Pertes sur risques financiers		* 50	
Charges pour dépréciation et provisions à court terme à caractère financier (voir note 28)	2 237 207 571	5 928 777 375	-62%
SOUS TOTAL : FRAIS FINANCIERS	8 201 275 868	11 580 274 784	-29%
Intérêts de prêts et créances diverses			
Revenus de participations			
Escomptes obtenus			
Revenus de placement			
Gains de change	5 590 606 867	4 556 703 774	23%
Gains sur cessions de titres de placement			
Gains sur risques financiers		9	
Reprises de charges pour dépréciation et provisions à court terme à caractère financier (voir note 28)		•	
SOUS TOTAL: REVENUS FINANCIERS	5 590 606 867	4 556 703 774	23%
- 82			
TOTAL NET	2 610 669 001	7 023 571 010	-63%



NOTE 30: AUTRES CHARGES ET PRODUITS HAO

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A Exercice clos le 9000875F

Durée (en mois)

I DECEMBRE 202

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NOTE 30
AUTRES CHARGES ET PRODI

Libellés Libellés	Anthèe N	Année N-1	Variation en %
Charges HAO constatées - 2023 detaillé ci dessous (1)	O	2 614 417 759	-100%
(1)Valeurs Nettes comptables immobilisations sorties : 0 FCFA			
Pertes sur créances HAO			
Dons et libéralités accordés			
Abandons de créances consentis			
Charges provisionnées HAO			
Dotations hors activités ordinaires			
Participation des travailleurs			
Subventions d'équilibre			
SOUS TOTAL : AUTRES CHARGES HÃO		2 614 417 759	
Produits HAO constatés - 2023 detaillé ci dessous (1)	-	2 614 417 759	-100%
(1) Produits de cession d'immobilisations : 0 FCFA			
Dons et libéralités obtenus			
Abandons de créances obtenus			
Transferts de charges HAO			
Reprises des charges pour dépréciations et provisions à court terme HAO			***************************************
Reprises hors activités ordinaires			
Subventions d'équilibre			
SOUS TOTAL : AUTRES PRODUITS HAO	8 x (y) 2 x x x x x x x x x x x x x x x x x x	2 614 417 759	-100%
TOTAL OF THE PROPERTY OF THE P			(0%)



NOTE 11: REPARTITION DU RESULTAT ET AUTRES ELEMENTS CARACTERISTIQUES DES CINQ DERNIÈRS EXERCICES

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F NOTE 31

Exercice clos le Durée (en mois)

REPARTITION DU RESULTAT ET AUTRES ELEMENTS CARACTERISTIQUES DES CINQ DERNIERS EXERCICES

STREATCTIVE DU CAPTAL A LA CLOTURE DE L'EXENDER) 17 780 000 0000 27 800 000 27 800 000 000 27 800 000 27 800 000 000 27 800		The same of the sa	The state of the s	A STATE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.		
Page					N. S.	
te pricese (exploitation et financières) 27 800 000 000 27 800 000 000 27 800 000 000 27 800 000 000 27 800 000 000 27 800 000 000 27 800 000 000 000 27 800 000 000 000 27 80 000 000 000 000 000 000 000 000 000	STRUCTURE DU CAPITAL A LA CLOTURE DE L'EXERCICE(²)	27.800.000.000	1.3	27 800 000 000	27 800 000 000	27 800 000 000
te per complete Sociales (exploitation et financieres) 2 780 000 2	Capital social	27 800 000 000	27 800 000 000	27 800 000 000	27 800 000 000	27 800 000 000
te te prises (exploitation et financières) 27 659 188 252 2 073 451 201 110 573 185 323 2 99 538 814 808 8 7 115 106 923 8 68 873 658 981 8 68 673 658 981 110 573 185 323 8 685 613 800 8 537 465 901 13 230 752 203 4 233 095 677 13 2 20 073 451 201 14 1 1957 079 942 13 558 815 101 14 1 1957 079 942 13 558 815 101 14 1 1957 079 942 14 649 403 681 14 1 1957 079 942 15 558 815 101 15 50 258 314 15 50 258 315 15 50 315 455 17 315 427 137 17 144 174 174 80 663 17 12 20 02 018 17 12 39 55 568 17 12 30 02 019 17 101 des comples 664, 682, 663 10 101 total des comples 664, 682, 663	Actions ordinaires	2 780 000	2 780 000	2 780 000	2 780 000	2 780 000
et reprises (exploitation et financières) 27 659 188 252 28 614 606 8 7 115 106 923 28 668 614 606 8 7 115 106 923 4 233 095 671 13 230 732 203 4 233 095 671 144 144 144 144 144 144 144	Actions à dividendes prioritaires (A.D.P) sans droit de vote					
et reprises (exploitation et financières) 110 573 135 323 99 538 814 808 87 115 106 923 88 87 18 98 87 1 15 106 923 88 87 18 98 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Actions nouvelles à mettre :					
et reprises (exploitation et financières) 110 573 135 323 99 538 814 808 87 115 106 923 66 873 658 881 6 8 10 5 10 5 10 5 10 5 10 5 10 5 10 5 10	- Par conversion d'obligations					
st reprises (exploitation et financières) 27 659 188 252 29 6 538 614 806 87 715 106 923 66 873 659 887 99 6 538 614 806 87 715 106 923 99 6 538 614 806 99 6 538 614 807 99 6 538 614	. Par exercice de droits de souscription					
et reprises (exploitation et financières) 27 659 188 252 22 073 451 201 13 230 752 203 4 233 095 671 13 230 155	OPERATION ET RESULTATS DE L'EXERCICE (³)		THE PERSON NAMED IN			
et reprises (exploitation et financières) 27 659 188 252 28 657 455 19 055 574 452 119 055 574 452 28 657 765 991 19 055 574 452 29 65 613 805 20 010 4 233 095 671 19 055 574 452 20 13 535 985 211 20 11 555 574 452 20 13 535 985 211 20 11 555 574 452 20 13 535 985 211 20 11 555 574 452 20 13 535 985 211 20 11 555 574 452 20 13 535 985 211 20 11 555 574 452 20 11 555 574	Chiffres d'affaire hors taxes	110 573 135 323	99 538 814 808	87 115 106 923	66 873 658 981	61 522 893 094
sedos 613 800 8 537 465 991 5 920 409 811 1 957 079 942 2 276 015 666 unité sociale, ceuvres sociales] 19 053 574 452 13 535 985 211 7 315 427 137 2 276 015 666 unité sociale, ceuvres sociales 141 141 144 144 inité sociale, ceuvres sociales] 3 924 393 470 4 649 403 561 4 170 480 683 3 613 925 713 pailen ne précie (i) Personnel propre (ii) Personnel propre (iii) Total des comptes 681, 682, 663 nultat (ii) Comptes 681, 682, 663 (iii) Total des comptes 684, 688 1 280 032 018 1 273 395 568	Résultats des activités ordinaires (R.A.O) hors dotation et reprises (exploitation et financières)	27 659 188 252	22 073 451 201	13 230 752 203	4 233 095 671	1 991 970 434
8 605 613 800 8 537 465 991 5 920 409 811 1 957 079 942 2 776 015 666 19 053 574 452 13 535 985 211 7 315 427 137 2 776 015 666 19 053 574 452 13 535 985 211 7 315 427 137 2 276 015 666 10 053 574 452 141 144 144 10 053 574 452 141 143 144 144 10 10 10 10 10 10 10 10 10 10 10 10 10 1	Participation des travailleurs aux bénéfices					
19 053 574 452 13 535 985 211 7 315 427 137 2 276 015 666 - 1 2 50 circle courses sociales) 141 141 143 143 143 144 144 145 145 145 145 145 145 145 145	Impôt sur le résultat	8 605 613 800	8 537 465 991	5 920 409 811	1 957 079 942	2 092 076 999
Junité sociale, ceuvres sociales) 141 139 141 144 Junité sociale, ceuvres sociales) 3 924 393 470 4 649 403 561 4 170 480 683 3 613 925 713 Deation de l'Assemblée 752 138 848 752 292 247 672 482 002 620 854 446 Solidation na appelé (3) Personnel propresonnel propresonnel propresonnel sobre 664, 666 (3) Total des comptes 664, 666	Resultat net(*)	19 053 574 452	13 535 985 211	7 315 427 137	2 276 015 666	
Junité sociale, ceuvres sociales] 3 924 393 470 4 649 403 581 4 170 480 683 3 613 925 713 Junité sociale, ceuvres sociales] 762 138 848 752 292 247 672 482 002 620 854 446 Designe de l'Assemblée (6) Personnel propre (7) Total des comptes 664, 663 1 280 032 018 1 273 395 568 Sultat (9) Compte 667 (9) Compte 667 (9) Compte 667 (9) Compte 667	RESULTAT ET DIVIDENDE DISTRIBUES					The same of the sa
Lindie Sociale, ceuvres sociales) 141 143 141 144 Sutrité Sociale, ceuvres sociales) 3 924 393 470 4 649 403 561 4 170 480 683 3 613 925 713 Sutrité Sociale, ceuvres sociales) 762 138 848 752 292 247 672 482 002 620 854 446 Dation de l'Assemblée (6) Personnel propre appliel non appelé (7) Total des comptes 661, 662, 663 1 280 032 018 1 273 395 568 sultat (9) Compte 667 (9) Compte 667 (9) Compte 667	Résultat distribue (²)					
Durité sociale, ceuvres sociales] 141 143 144 144 Durité sociale, ceuvres sociales] 3 924 383 470 4 649 403 581 4 170 480 683 3 613 925 713 Durité sociale, ceuvres sociales] 762 138 848 752 292 247 6 72 482 002 620 854 446 Dation de l'Assemblée (6) Personnel propre apilal non appeié (7) Total des comptes 664, 663 1 280 032 018 1 273 395 568 Sultat (9) Compte 667	Dividende attribué à chaque action					
Later Sociale, Ceuvres sociales) 141 143 144 144 Sutifies Sociale, Ceuvres sociales) 3 924 393 470 4 649 403 581 4 170 480 683 3 613 925 713 Sutifies Sociale, Ceuvres sociales) 762 138 848 752 292 247 672 482 002 620 854 446 Sation de l'Assemblée 1 509 263 012 1 332 828 758 1 280 032 018 1 273 395 568 Sutifiat non appelé (7) Total des comptes 664, 662 Sutifiat (9) Compte 667	PERSONNEL ET POLITIQUE SALARIALE					
Sufficient Compte 667 Compte 667 <td>Effectif moyen des travailleurs au cours de l'exercice (⁶)</td> <td>141</td> <td>139</td> <td>141</td> <td>144</td> <td>144</td>	Effectif moyen des travailleurs au cours de l'exercice (⁶)	141	139	141	144	144
Sufficient Sociale, ceuvres sociales) 4 649 403 581 4 170 480 683 3 613 925 713 Sufficient 762 138 848 752 292 247 672 482 002 620 854 446 Deation de l'Assemblée (6) Personnel propre (7) Total des comptes 661, 662, 663 7 1 280 032 018 7 1 273 395 568 Fullat (9) Compte 667 (9) Compte 667 (9) Compte 667 (9) Compte 667	Effectif mayen de personnel extérieur		,		*	
countie's sociales, ceuvres sociales) 762 138 848 752 292 247 672 482 002 620 854 446 bation de l'Assemblée (6) Personnel propre (7) Total des comptes 661, 662, 663 1 280 032 018 1 273 395 568 sullat (9) Compte 667 (9) Compte 667 (9) Compte 667	Masse salariale distribuée au cours de l'exercice (7)		4 649 403 581	4 170 480 683	3 613 925 713	3 933 704 821
Design de l'Assemblée (6) Personnel propre applé (7) Total des comptes 664,668 sultat (9) Compte 667	Avantages sociaux versés au cours de l'exercice (³) [Sécurité sociale, œuvres sociales]	762 138 848	752 292 247	672 482 002	620 854 446	475 059 596
bation de l'Assemblée apital non appelé sultat	Personnel extérieur facture à l'entité $\langle ^3 angle$	1 509 263 012	1 332 828 758	1 280 032 018	1 273 395 568	1 113 336 476
apital non appeté sultat	(1) Y compris l'exercice dont les états financiers sont soumis à l'aoprobation de l'Assemblée	(6) Personnel propre				
sulfat	(2) Indication, en cas de libération partielle du capital, du montant du capital non appelé	(7) Total des comptes 661, 662,	563			
	(3) Les éléments de cette rubrique sont ceux figurant au compte de résultat	(8) Total des comptes 664,668				
5) L'exercice N correspond au dividende proposé du dernier exercice	4) Le rèsultat, lorsqu'il est nègatif, doit être mis entre parenthèses	(9) Compte 667				
	5) L'exercice N correspond au dividende propasé du dernier exercice					



NOTE 31: SYNTHESE DES PRINCIPAUX INDICATEURS FINANCIERS

Désignation entité : Numéro d'identification :

AIRTEL TCHAD S.A 9000875F

Exercice clos le

31 DECEMBRE 2023

Durée (en mois)

12

NOTE 34 SYNTHESE DES PRINCIPAUX INDICATEURS FINANCIERS

(SEE MICHIEL OF MEANS)	Ann D	Apple 40	Varietan en
ANALYSE DE L'ACTIVITE			
OLDES INTERMEDIAIRES DE GESTION			
HIFFRE D'AFFAIRES	110 573 135 323	99 538 814 808	11,09%
MARGE COMMERCIALE	1 304 401 039	704 228 693	85,22%
ALEUR AJOUTEE	50 900 048 415	48 894 055 919	4.10%
XCEDENT BRUT D'EXPLOITATION (ÉBE)	44 704 253 085	42 159 531 323	6,04%
ESULTAT D'EXPLOITATION	30 269 857 253	29 097 022 212	4,03%
ESULTAT FINANCIER .	2 610 669 001 -	7 023 571 010	-62,83%
ESULTAT DES ACTIVITES ORDINAIRES	27 659 188 252	22 073 451 201	25,31%
ESULTAT HORS ACTIVITES ORDINAIRES			0,00%
ESULTAT NET	19 053 574 452	13 535 985 211	40,76%
ETERMINATION DE LA CAPACITE D'AUTOFINANCEMENT			
BE	44 704 253 085	42 159 531 323	-
+ Valeurs complables des cessions courantes d'immobilisation (compte 654)		.	
Produits des cessions courantes d'immobilisation (compte 754)	-		
CAPACITE D'AUTOFINANCEMENT ELEXPLORATION	44 704 253 085	42 (59 531 323	
+ Revenus financiors	•		
+ Gains de change			
+ Transferts de charges financières		• -	
+ Produits HAO			
+ Transforts do chargos HAO			
- Frais financiers	6 362 266 651	6 049 695 764	
- Pertes de chango			
- Participation	- 1		
- Impôts sur los résultats	8 605 613 800	8 537 465 991	
- CAPACITE D'AUTOF NANCEMENT GLOBALE (C.A.F.G.)	29 726 372 634	27 572 389 566	ATT CALL
- Distributions de dividendes opérées durant l'exercice	- 1		
- AUTOFINANCEMENT	50 700 517 658	27 577 384 666	9
ANALYSE DE LA RENTABI	LITE		
Rentabilité économique = Résultat d'exploitation (a) l'Gapitaux propres + dettes financières	8473,16%	-207,90%	-4176%
Rentabilité financière = Résultat not/Capitaux propres	-183,24%	-45,98%	298%
ANALYSE DE LA STRUCTURE FI		-45,564	298%
Capitaux propres et ressources assimilées .	10 397 884 605	29 451 459 057	-64,69%
+ Dettes financières* et autres ressources assimilées (b)	15 736 603 562	13 698 035 018	14,88%
= Ressources stables	5 338 718 958	15 753 424 039	-50%
- Actif immobilisé (b)	89 520 333 481	89 005 816 742	0.58%
FONDS DE ROULEMENT (d)	84 181 614 523	104 759 240 781	20%
Actif circulant d'exploitation (b)	15 532 370 920	18 202 753 554	-14,67%
- Passil circulant d'exploitation (b)	91 065 159 394	124 857 715 128	-27,06%
= BESOIN DE FINANCEMENT D'EXPLOITATION (2)	75 532 788 474	106 654 981 574	-27,06%
Actif circulant HAO (b)	75 532 760 414	100 034 301 374	-2370
- Passif circulant HAO (b)	154 477 083	258 987 062	-40%
= BESOIN DE FINANCEMENT HAO (3)	154 477 083	256 987 062	-4016
BESOIN DE FINANCEMENT CLOBAL (A) = (2) + (3)	75 687 255 556	106 911 948 636	79
			Charles of the Control of the Contro
RESORERIE NETTE (6) - (1) - (4)	8 494 348 957	2 152 707 855	495°,
CONTRÔLE : TRESORERIE NETTE = (TRESORERIE - ACTIF) - (TRESORERIE - PASSIF)	B 494 34B 967	2 152 707 855	-495%
ANALYSE DE LA VARIATION DE LA	TRESORERIE		
Flux do trésorerio des activités opérationnelles	2 709 528 544	25 634 895 884	-8915
-Flux de trésererie des activités d'investissement .	15 109 167 637	15 374 831 297	-2%
+Flux de trésorerie des activités de financement	1 752 582 270	2 623 386 777	-167%
VARIATION DE LA TRESORERIE NETTE DE LA PERIODE .	10 647 056 822	7 636 678 610	No. 10
ANALYSE DE LA VARIATION DE L'EN			The second second
ANALYSE DE LA VARIATION DE L'EN Endettement financiers brut (Dettes financières* + Trésorarie-Passif)		18 884 971 874	4024
AVALYSE DE LA VARIATION DE L'ER Endettement financiers brut (Dettes financières" + Trésorerie-Passif) - Trésorerie-Actif	26 416 626 532 2 185 874 003	18 884 971 674 7 339 644 511	40% -70%

⁽a) Résultat d'exploitation après impôt théorique sur le bénéfice

Dettes financières* = emprunts et dettes financières diverses + dettes de location acquisition.



⁽b) Les écarts de conversion doivent être éliminés afin de ramener les créances et les dettes concernées à leur valeur initiale.

NOTE 36: TABLE DES CODES

1-Code Forme Juridique (1)	1		3- Code Pays du Siège Social		
Société Anonyme (SA) à participation publique	0	0		+	
			Pays OHADA (²)		
Société Anonyme (SA)	0	1			
			Autres pays africains	2	1
Société à Responsabilité Limitée (SARL)	0	2			
5.			France	2	3
Société en Commandite Simple (SCS)	0	3			
			Autres pays de l'Union Européenne	3	9
Société en Nom Collectif (SNC)	0	4			
			U.S.A	4	0
Société en Participation (SP)	0	5		<u> </u>	
	_		Canada	4	1
Groupement d'Intérêt Economique (GIE)	0	6			
			Autres pays américains	4	9
Association	0	7			
Y			Pays asiatiques	5	0
Société par Actions Simplifiées (SAS)	0	8			
			Autres pays	9	9
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⁽¹⁾ Remplacer le premier 0 par 1 si l'entité bénéficie d'un agrément prioritaire

⁽²⁾ Bénin = 01 ; Burkina = 02 ; Côte d'ivoire = 03 ; Guinée Bissau = 04 ; Mali = 05 ; Niger = 06 ; Sénégal = 07 ; Togo = 08 ; Cameroun = 09 ; Congo = 10 ; Gabon = 11 ; République Centrafricaine = 12 ; Tchad = 13 ; Comores = 14 ; Guinée = 15 ; Guinée Equatoriale = 16 ; Congo RDC = 17.

CODES	ACTIVITES ECONOMOIES
Agricultura versitra	Industrio du caeut choue et des plastiques
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001 GOZ Cuturo do suborculos el plantomo	072 007 industries de anovichius
001 000 Cuture de tégunas	Q22 900 Februation da mateirea plastiques
001 GOA Culture do construert y	Pabrication d'autres produits minéraux non mitalique et de matériaux de construction
001 C00 Cychra ch fry to	
	023 001 Industrie Guivarre
001 CQI Cyfure deyfrei grofulla da Fegranfura virridra	02 3 002 Februation do produts transfacia pour la construction
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002 001 Cultura d'arachida d'Irularia	024 001 Mitallurge
CO2 CO3 Culture d'erschide de bouche	024 CO2 Travail des mélaux
002 004 Cultura da tabas	Fabrication de mactines, d'équiparent et d'appareils électriques
002 003 Cuture do coton	025 001 Fatrication da mackinas et d'équipament
002 908 Culture de bio	025 002 Febrication de machinos de burezus
3)2 007 Culture Co coccas	· · · · · · · · · · · · · · · · · · ·
	025 003 Fabrication d'apparella électriques
992 699 Cultura de esfé	Fabrication d'équipements et appareils audiovisuels et de communication ; fabrication d'inainaments médicaus, d'optique et d'horlogeris
002 009 Culture de banane d'experiation	020 CO1 Februarion of by portrants of apparells audiovisuals of de conversionities
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Elevage of Chasse	
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003 005 Chasta	Production et distribution d'eau, d'électricité at de gar
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074 901 Sylvesting	023 CO2 Copings, Spurston et distribution dess
004 007 Exploration furnitures	C78 CO3 Production of Gyll-bullan da gy:
Pêche et aquaculture	Continuing
005 001 Piloho da poloson	030 COI Préparation de actes et construction d'expreçes du historients ou de génée divi
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000 002 Extraction d'autres produits	031 002 Commence de gradute agracolos trute el den mesas vivarite
Production da viandea el de potesons	031 C03 Autres commerces
007 001 Froduction de vandes et de produte à base de vande	***************************************
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Deloitte Touche Tohmatsu Immeuble ABTOUR, 1er étage Avenue Idriss MISKINE BP 6182 – N'Djamena Tchad RCCM: TC/NDJ/18B 403

NIF: 9014196H Tel: + 235 66 38 14 80 www.deloitte.com

AIRTEL TCHAD ("AIRTEL")

Limited Company

Avenue Charles de Gaulle N'Djamena Republic of Chad

STATUTORY AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

For the year ended December 31, 2023



Deloitte Touche Tohmatsu Immeuble ABTOUR, 1er étage Avenue Idriss MISKINE BP 6182 – N'Djamena Tchad RCCM: TC/NDJ/18B 403 NIF: 9014196H Tel: + 235 66 38 14 80 www.deloitte.com

AIRTEL TCHAD ("AIRTEL")

Limited Company Avenue Charles de Gaulle

> N'Djamena Republic of Chad

STATUTORY AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

To the shareholders of Airtel Tchad SA,

Pursuant to the mandate given to us at the ordinary general shareholders' meeting, we hereby report on the following for the year ended December 31, 2023:

- The audit of the annual financial statements of the company AIRTEL Tchad S.A, as attached to this report, which include the balance sheet showing negative shareholders' equity as of December 31, 2023 for an amount of FCFA (10,398) millions, the income statement showing a net profit for the year 2023 for an amount of FCFA 19,054 millions, and the cash flow statement, as well as notes including a summary of significant accounting policies and other explanatory information;
- the specific verifications required by law and other information.

The financial statements of your company were approved by the Board of Directors on May 20th, 2024, based on the information available at that date.

I. AUDIT OF ANNUAL FINANCIAL STATEMENTS

1.1 Opinion

We have audited the financial statements of **AIRTEL TCHAD SA**, which comprise the balance sheet as at December 31, 2023, the profit and loss statement, the cash flow statement, as well as a summary of the main accounting policies and other explanatory information contained in the notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the Company as at December 31, 2023 and its financial performance and its cash flows for the year then ended in accordance with accounting standards of the OHADA Accounting system.

1.2 Basis of the Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) applicable in Chad, in accordance with Regulation N°01/2017/CM/OHADA dated 8 June 2017 on the harmonization of the practices of accounting and auditing professionals. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the company in accordance with the Code of Ethics for Accounting and Auditing Professionals issued by the Regulation N°01/2017/CM/OHADA, together with the independence regulations governing the Auditor and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

1.3 Emphasis of matters

Without qualifying the opinion stated above, we bring to your attention to:

- the Information relating to the renewal of Airtel Tchad S.A.'s operating license, presented in note no 2D "Additional information relating to the balance sheet, income statement and cash flow statement".
- Note no 16-C "Contingent assets and liabilities" to the 2023 annual financial statements relating to:
 - Litigations with third parties, for which the maturities and/or amounts are uncertain at the date of this report;
 - o Ongoing and unresolved tax audits with the tax authorities; and
 - o ongoing control with ARCEP Regulator.

1.4 Responsibilities of the Board of Directors for the financial statements

The annual financial statements were prepared by Management and approved by the Board of Directors.

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting standards of the OHADA Uniform Act relating to accounting law and financial information, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, The Board is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the company's financial reporting process and for approving the annual financial statements.

1.5 Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Our responsibilities for the audit of the annual financial statements are detailed in Appendix 1 of this report.

II. Specific Verifications required by law and other information.

The responsibility for other information falls on the Board of Directors. Other information relates to information contained in the management report and other documents provided to the shareholders on the financial position and the annual financial statements.

Our opinion on the financial statements do not extend to other information and we do not provide any form of assurance whatsoever on this information.

As part of our mandate as statutory auditors, it is our responsibility to perform specific verifications required by law and in so doing,

- verify the sincerity and coherence of information provided in the management report and other documents provided to the shareholders with that in the annual financial statements. It is also our responsibility to verify, considering their importance, that certain legal obligations and requirements are respected.
- Furthermore, it is our responsibility to read all other information and consequently, to determine if they are materially different from the financial statements or information we obtained during our audit, or whether the other information contains a material discrepancy.

If, based on our work on the specific procedures or on other information, we conclude that there is a material misstatement, material discrepancies, we are required to report on that fact.

We need to draw your attention to the following two points:

• SHAREHOLDER'S EQUITY LESS THAN HALF OF THE SHARE CAPITAL.

Given that the 2011 Extraordinary General Meeting approved the continuation of the Company's activities, in accordance with Article 665 of the OHADA Uniform Act on Commercial Companies and Economic Interest Groups, your Company had a maximum of two financial years from the 2011 financial year to reconstitute its shareholders' equity to at least half of the share capital, i.e. by December 31, 2013 latest.

At December 31, 2023, Airtel Tchad SA's shareholders' equity remains negative at -FCFA 10,398 million (compared to -FCFA 29,451 million at the end of 2022). Despite management's decision to recapitalize under a ten (10)-year financing plan, and the Group's annual comfort letter to guarantee continuity of operations, there is still a risk that any interested third party may take legal action to dissolve the company, in view of article 667 of the aforementioned OHADA Uniform Act, which stipulates that in the absence of a decision by the Shareholders' Meeting or the non-reconstitution of shareholders' equity as mentioned above, any interested party may take legal action to dissolve the company.

• FAILURE TO COMPLY WITH STATUTORY AUDITORS' REPORTING DEADLINES

We draw your attention to the fact that the statutory auditor's reports to the Annual General Meeting to approve the annual financial statements for the year ended December 31, 2023, could not be issued within the deadlines stipulated by Article 525 of the Uniform Act, considering the date on which the said annual financial statements were approved by the Board of Directors.

Done in N'Djamena, May 20, 2024

The Statutory Auditor

Deloitte Touche Tohmatsu

Yves Parfait

Partner - Chartered Accountant Director - Cemac Registered Accountant **Armel Assyo**

Director Cemac Registered Accountant

APPENDIX 1 ON THE RESPONSIBILITIES OF THE STATUTORY AUDITOR FOR THE AUDIT OF FINANCIAL STATEMENTS

This appendix is an integral part of the auditor's report.

As part of our procedures, we comply with:

- the requirements of International Standards on Auditing ("ISA") and;
- the specific obligations stated by the OHADA Uniform Act relating to the Law of Commercial Companies and EIG.

In more detail,

- We comply with the ethical rules relating to the audit of annual financial statements presented in the Code of Ethics and Professional Conduct for Chartered Accountants practicing in the CEMAC zone as well as the Code of Ethics of Professional Accountants of the International Ethics Standards Board for Accountants (the IESBA Code) and the independence rules governing the statutory auditor;
- We maintain professional skepticism, which involves assessing evidence contradicting other
 evidence obtained, information questioning the reliability of documents and responses to
 information requested to be used as evidence, situations that may reveal possible fraud, and
 circumstances that suggest the need to perform audit procedures in addition to those required
 by the ISAs;
- We exercise professional judgment throughout the audit, in particular in making decisions about materiality and audit risk, the nature, timing and extent of audit procedures to be performed to satisfy the requirements of the ISAs and to obtain audit evidence, and to determine whether sufficient and appropriate audit evidence has been obtained, and whether further work is required to achieve the objectives of the ISAs and, accordingly, the auditor's overall objectives, the assessment of management's judgments related to the applicable financial reporting framework, the basis for conclusions drawn from the audit evidence obtained, such as the assessment of the reasonableness of assessments made by management in preparing the financial statements;
- We prepare throughout the audit procedures that provides sufficient and appropriate evidence
 of the work performed, the basis for our audit report and evidence that the audit was planned
 and performed in accordance with ISAs and in compliance with applicable legislative and
 regulatory requirements;
- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- We obtain audit evidence that is sufficient and appropriate, regarding compliance with the provisions of laws and regulations that are expected to have a direct effect on the determination of the material amounts recorded and the information provided in the financial statements, perform specific audit procedures to identify non-compliance matters with other laws and regulations that may have a material effect on the financial statements, and provide an appropriate response to cases or suspected cases of non-compliance with laws and regulations identified during the audit;
- We obtain an understanding of the company's internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. When significant deficiencies are identified, we communicate them to management;

- We assess the impact of identified misstatements on the audit and the impact of uncorrected misstatements on the financial statements, if any. We communicate them to the appropriate level of management, unless prohibited by law or regulation;
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- We identify relationships and transactions with related parties, whether or not the applicable financial reporting framework published related rules, in order to identify fraud risk factors, if any, arising from relationships and transactions with related parties that are relevant to the identification and assessment of the risks of material misstatement due to fraud, and conclude, based on the audit evidence obtained, whether the financial statements, although affected by such relationships and transactions, are fairly presented or are not misleading. In addition, when the applicable financial reporting framework contains rules relating to related parties, we obtain sufficient and appropriate audit evidence to determine whether the relationships and transactions with related parties have been properly identified and accounted for in the financial statements and whether relevant related information has been disclosed;
- We obtain audit evidence that is sufficient and appropriate, regarding events occurring between
 the date of the financial statements and the date of our report that require adjustment or
 disclosure in the financial statements have been appropriately addressed in the financial
 statements in accordance with applicable accounting standards;
- We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report;
- We obtain written representations from the Management and, where applicable, confirming that they consider that they have fulfilled their responsibilities with respect to the preparation of the financial statements and the completeness of the information provided to us. In addition, we corroborate other audit evidence related to the financial statements or specific related assertions through these written representations if considered necessary or if required by other ISAs;
- We ensure, throughout the audit, that equality between shareholders is respected, in particular that all shares of the same category benefit from the same rights.
- We must report to the next General Assembly any irregularities and inaccuracies identified during the audit. In addition, we must report to the Public Prosecutor's Office any criminal acts of which we became aware during the audit, without our liability being engaged by this disclosure;
- We are bound by the obligation of professional secrecy with respect to facts, acts and information of which we have become aware.

COVER PAGE

TCHAD REPUBLIC
MINISTRY OF FINANCE
GENERAL DIRECTORATE OF TAX SERVICES

DEPOSIT CENTER: GENERAL DIRECTORATE OF TAX SERVICES

STATISTICAL AND TAX DECLARATION (NORMAL SYSTEM)

YEAR CLOSED ON: DECEMBER 31, 2023

DESIGNATION OF THE ENTITY

COMPANY NAME: AIRTEL TCHAD SA

(or first and last name of the operator)

AIRTEL TCHAD SA

USUAL SIGN: AIRTEL TCHAD SA

FULL ADDRESS: Rue du Commandant GALYAM NEGAL, Etoile Cinema Building, 5665 N'DJAMENA

TAX IDENTIFICATION NUMBER: 9000875F

NORMAL SYSTEM

Documents filed

Identification sheet and miscellaneous information	x
	X
Balance sheet	- ~
Income statement	Х
Flow and cash flow statement	Х
Notes attached	Х
Number of pages deposited per copy	
Number of copies deposited	

Reserved for the GENERAL DIRECTORATE OF TAX SERVICES

deposit date					
Name of the DGSI agent who received the deposit					
Signature of the agent and stamp of the department					

R1 FORM

	name of the entity: AIRTEL TCHAD SA								
AIRTEL T Address :	CHAD SA Rue du Commandant GALYAM NEGAL, 5665	N'D IAMENA	Jsual acronym						
	ication n NIA 9000875F		ded: DECEMBER	31, 2023			Duration (in months)	: 12	
Z.A.	FISCAL YEAR:	OF:	January 1, 2023	AT		-	December 31, 2023		
ZB	CLOSING DATE COMPONENTS OF ACCOUNTS	12/31/2023							
zc	PREVIOUS YEAR ENDED ON:	12/31/2022	DURATION OF PR	EVIOUS YEAR IN M	ONTHS:			12	
ZD	TC/NDJ/063/b/99 Graft No. Commercial register		No. Directory	of entities	NIL				
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ZF	AIRTEL TCHAD SA								
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						No	Yes]	
	Financial statements approved by the General Assembly (check the box)								
	PAMELA NGASSA Name of signatory of financial statements		Ва	ank	Bank domiciliations: Accoun	ıt number	r		
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	Name of signatory of financial statements		ECOBANK CHA	ND.	60001 00001 32100043676-4				
	1		ECOBANK CHA	ND.	60001 00001 32100051686-6				
	Signature Date		BCC ORABANK CHA	ND.	60005 00001 371170189 01-4 60005 01001 006232 00159-3				
	Oignature Date		CBT		60003 00020 37101112201-2				
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			Attijari Bank Ch Deutsche Bank		826 0009111 10	U			
	Signature								

R2 FORM

Entity designation: AIRTEL TCHAD SAID number: 9000875F	`		Financial year ended DECEMI Duration (in months) 12	BER 31, 2023
			Entity control (check th	e box)
Z.K. Legal status (1):	0 1	ZQ Er	ntity under public control	Í L
ZL Tax system (¹):	1	ZR Er	ntity under national private control	
ZM Country of head office (1):	1 3	zs Fo	oreign privately controlled entity	х
Number of establishments in the country:	0 0			
Number of establishments outside the country for for which separate accounts are kept:	0 0			
ZP First year of practice in the country:	1 9 9 9			
	ENTITY ACTIVI	TY		
Description of the activity (²)	Nomenclature co	de	Turnover excluding tax (CA excluding tax)	% activity in the CA
TELECOMMUNICATION NETWORK OPERATION	0 3 5 0 0	2	1,10,01,20,39,384	excluding tax 99.5%
SALES OF SIM, PHONES AND ACCESSORIES			51,82,47,620	0.5%
ACCESSORY PRODUCTS			4,28,48,320	0.0%
Miscellaneous				0.0%
	T	OTAL	1,10,57,31,35,323	100.0%
(1) NOTE 36	voluding tax, or value adde	.d (\/A)		

R3 FORM

Entity designation: AIRTEL TCHAD SA Financial year ended DECEMBER 31, 2023

ID number : 9000875F Duration (in months) 12

LEADERS (1)

Name	First names	Quality	Tax identification number	Address (PO, city, country)
AMADOU	Dina Mahamat	GENERAL MANAGER	NIL	Rue du Commandant Galyam Négal BP 5665

 $^(^1)$ Managers = Chairman and CEO, Managing Director, Managing Director, Manager, Others.

MEMBERS OF THE BOARD OF DIRECTORS

Name	First names	Quality	Address (PO, city, country)		
ABDELHAMID	SENOUSSI	PCA	NIL	Rue du Commandant Galyam Négal BP 5665	
TOBE	DJIBRIL	ADMINISTRATOR	NIL	Rue du Commandant Galyam Négal BP 5665	
DADDY	MUKADI	ADMINISTRATOR	NIL	Rue du Commandant Galyam Négal BP 5665	
RAZVAN	UNGUREANU	ADMINISTRATOR	NIL	Rue du Commandant Galyam Négal BP 5665	
Michael	Foley	ADMINISTRATOR	NIL	Rue du Commandant Galyam Négal BP 5665	

R4 FORM

Entity designation: AIRTEL TCHAD SA Financial year ender DECEMBER 31, 2023

ID number: 4421/R 9000875F Duration (in months): 12

NOTES NO	ID number : 4421/R	9000875F	Duration (in months)	12
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NOTE 31 BREAKDOWN OF RESULTS AND OTHER CHARACTERISTIC ELEMENTS OF THE LAST FIVE YEARS NOTE 32 PRODUCTION OF THE EXERCISE NOTE 33 PURCHASES FOR PRODUCTION NOTE 34 SUMMARY SHEET OF MAIN FINANCIAL INDICATORS NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED	NOTE 29	FINANCIAL EXPENSES AND INCOME		
NOTE 32 PRODUCTION OF THE EXERCISE NOTE 33 PURCHASES FOR PRODUCTION NOTE 34 SUMMARY SHEET OF MAIN FINANCIAL INDICATORS NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED	NOTE 30	OTHER HAO LOADS AND PRODUCTS		
NOTE 33 PURCHASES FOR PRODUCTION NOTE 34 SUMMARY SHEET OF MAIN FINANCIAL INDICATORS NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED	NOTE 31	BREAKDOWN OF RESULTS AND OTHER CHARACTERISTIC ELEMENTS OF THE LAST FIVE YEARS		
NOTE 34 SUMMARY SHEET OF MAIN FINANCIAL INDICATORS NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED	NOTE 32	PRODUCTION OF THE EXERCISE		
NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED	NOTE 33	PURCHASES FOR PRODUCTION		
NOTE 35 LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED		SUMMARY SHEET OF MAIN FINANCIAL INDICATORS		
NOTE 36 CODE TABLES		LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED		
TOTE OF TOTAL TRULES	NOTE 36	CODE TABLES		

A: Applicable N/A: Not Applicable.

BALANCE SHEET (ASSETS)_MODEL 2 (PORTRAIT)

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

BALANCE SHEET (ASSETS) AS AT 31 DECEMBER 2023

		BALANCI	E SHEET (ASSETS) AS AT 31	31-12-2023		31-12-2022
RE	ASSETS	Note	GROSS	AMORT. & DEPREC.	NET	NET
F			(FCFA)	(FCFA)	(FCFA)	(FCFA)
AD	INTANGIBLE FIXED ASSETS	3	12,38,78,60,552	11,81,84,86,044	56,93,74,508	1,73,49,62,455
ΑE	Development and prospecting costs					
AF	Patents, licences, software and similar rights		12,38,78,60,552	11,81,84,86,044	56,93,74,508	1,73,49,62,455
AG	Goodwill and leasehold rights				-	-
AH	Other intangible fixed assets				-	-
ΑI	TANGIBLE FIXED ASSET	3	3,03,12,51,02,090	2,14,39,62,82,119	88,72,88,19,971	87,10,73,06,768
AJ	Land		5,05,58,55,618		5,05,58,55,618	5,05,39,55,618
AK	Buildings		4,39,02,37,163	2,79,10,08,985	1,59,92,28,179	1,77,75,00,239
AL	Fixtures, fittings and facilities		2,66,09,55,22,212	1,86,06,92,38,373	80,02,62,83,839	78,32,10,28,606
AM	Equipment, furniture and biological assets		26,05,87,27,343	24,31,55,74,766	1,74,31,52,577	1,67,54,19,624
AN	Transport equipment		1,22,04,60,138	1,22,04,59,995	143	143
AP	Advances and payments on accounts of ordered fixed assets		30,42,99,615		30,42,99,615	27,94,02,538
AQ	NON-CURRENT FINANCIAL ASSETS	4	73,60,85,462	51,39,46,460	22,21,39,002	16,35,47,518
AR	Investment in subsidiaries and associates		-		-	-
AS	Other non-current financial assets		73,60,85,462	51,39,46,460	22,21,39,002	16,35,47,518
ΑZ	TOTAL NON-CURRENT ASSETS		3,16,24,90,48,104	2,26,72,87,14,624	89,52,03,33,481	89,00,58,16,742
BA	CURRENT ASSETS NON ORDINARY ACTIVITES	5			-	-
ВВ	INVENTORIES	6	8,92,45,723	8,41,20,355	51,25,368	24,19,22,743
BG	DEBTORS AND RELATED ITEMS		22,17,69,60,646	8,04,24,82,970	14,13,44,77,676	12,76,84,22,300
ВН	Fournisseurs avances versées	17	14,27,45,723	10,57,77,173	3,69,68,550	99,49,908
BI	Clients	7	18,12,59,39,603	6,88,58,51,692	11,24,00,87,911	9,49,57,05,931
BJ	Autres créances	8	3,90,82,75,319	1,05,08,54,105	2,85,74,21,215	3,26,27,66,462
BK	TOTAL CURRENT ASSETS		22,26,62,06,368	8,12,66,03,325	14,13,96,03,044	13,01,03,45,043
BQ	Securities held for sale					
BR	Bills to cash					
BS	Cash at banks and at hand, postal checks	11	2,58,38,72,358	39,81,98,355	2,18,56,74,003	7,33,96,44,511
вт	TOTAL CASH AND CASH EQUIVALENTS - ASSETS		2,58,38,72,358	39,81,98,355	2,18,56,74,003	7,33,96,44,511
BU	Unrealized foreign exchange losses	12	1,39,27,67,876	-	1,39,27,67,876	5,19,24,08,512
BZ	GENERAL TOTAL		3,42,49,18,94,707	2,35,25,35,16,303	1,07,23,83,78,404	1,14,54,82,14,807

BALANCE SHEET (LIABILITIES)_MODEL 2 (PORTRAIT)

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

BALANCE SHEET (LIABILITIES) AS AT 31 DECEMBER 2023

	BALANCE SHEET (LIABILITIES)		31-12-2023	31-12-2022
REF	LIABILITIES	Note	NET	NET
KLI			(FCFA)	(FCFA)
CA	Issued capital	13	27.80.00.00.000	27,80,00,00,000
CB	Shareholders uncalled capital	10	27,00,00,00,00	27,00,00,00,000
CD	Share premiums			
CE	Revaluation surplus			
CF	Statutory reserves	14	76,00,00,000	76,00,00,000
CG	Free reserves		, , ,	, , ,
СН	Retained earnings	14 -	- 58,01,14,59,057	71,54,74,44,268
CJ	Net profit or loss for the period (profit + or loss -)		19,05,35,74,452	13,53,59,85,211
CL	Investment subsidies	15		
CM	Regulated provisions	15		
СР	TOTAL EQUITY	1	- 10,39,78,84,605	- 29,45,14,59,057
DA	Loans and borrowings	16A	10,92,54,82,660	9,17,29,00,389
DB	Finance lease Obligations			
DC	Provisions	16A	4,81,11,20,902	4,52,51,34,629
DD	TOTAL NON-CURRENT LIABILITIES		15,73,66,03,562	13,69,80,35,018
DF	TOTAL EQUITY AND NON-CURRENT LIABILITIES		5,33,87,18,958	- 15,75,34,24,039
DH	Current liabilities Non Ordinary Activities	5	15,44,77,083	25,69,87,062
DI	Trade receivables - advances		73,32,68,350	72,24,41,673
DJ	Trade payables	17	16,18,75,38,161	21,47,54,20,405
DK	Taxes and social contributions	18	5,28,93,07,969	6,42,14,93,461
DM	Other current liabilities	19	66,67,92,82,253	89,98,05,43,503
DN	Provisions for short term risks		1,39,27,67,876	5,19,24,08,512
DP	TOTAL CURRENT LIABILITIES		90,43,66,41,692	1,24,04,92,94,615
DQ	Banks, discount credits		-	-
DR	Bank overdrafts	20	10,68,00,22,970	5,18,69,36,656
DT	TOTAL CASH AND CASH EQUIVALENTS - LIABILITIES		10,68,00,22,970	5,18,69,36,656
DV	Unrealized foreign exchange gains	12	78,29,94,785	1,06,54,07,575
DZ	GENERAL TOTAL		1,07,23,83,78,404	1,14,54,82,14,807

INCOME STATEMENT

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

INCOME STATEMENT AS AT 31 DECEMBER 2023

TO TO TO	DESCRIPTION				31-12-2023	31-12-2022
REF				Note	NET	NET
					(FCFA)	(FCFA)
TA	Sale of goods	A	+	21	51,82,47,620	60,15,66,604
RA	Purchase of goods		-	22	1,24,44,82,026	8,44,33,239
RB	Change in inventory of goods		-/+	6	57,81,66,633	1,22,13,62,058
XA	COMMERCIAL MARGIN (sum TA to RB)				- 1,30,44,01,039	- 70,42,28,693
TB	Sale of finished goods	В	+			-
TC	Works, services sold	С	+	21	1,10,01,20,39,384	98,91,27,24,719
TD	Other revenue	D	+	21	4,28,48,320	2,45,23,485
XB	TURNOVER (A + B + C + D)				1,10,57,31,35,323	99,53,88,14,808
TE	Production taken into (or out of) inventory		-/+			
TF	Capitalised production					
TG	Operating subsidies and grants					
TH	Other income		+	21	8,37,95,96,413	8,68,77,61,816
TI	Transfer of operating expenses		+			
RC	Purchase of raw material and related supplies		-			
RD	Change in inventory of raw materials and related supplies		-/+	6		
RE	Other purchases		-	22	13,22,45,79,385	8,26,53,70,402
RF	Change in inventory of other supplies		-/+			
RG	Transport		-	23	13,28,27,192	6,71,73,363
RH	External services		-	24	28,05,51,35,257	25,58,69,05,655
RI	Taxes and levies		-	25	16,49,69,72,993	15,56,10,53,873
RJ	Other expenses		-	26	8,32,05,19,836	8,54,62,22,114
XC	VALUE ADDED ((XB + RA + RB) + (sum TE to RJ)				50,90,00,48,415	48,89,40,55,919
RK	Payroll costs		-	27	6,19,57,95,330	6,73,45,24,596
XD	GROSS OPERATING MARGIN (XC + RK)				44,70,42,53,085	42,15,95,31,323
TJ	Reversal of depreciation, amortisation, provisions and impairment expenses		+	28	5,04,65,18,888	4,65,23,20,245
RL	Depreciation, amortisation, provisions and impairment expenses		-		19,48,09,14,720	17,71,48,29,356
XE	OPERATING PROFIT OR LOSS (XD + TJ + RL)				30,26,98,57,253	29,09,70,22,212
TK	Finance income		+		-	-
TL	Reversal of finance provisions and impairment losses		+		5,59,06,06,867	4,55,67,03,774
TM	Transfer of finance expenses		+		.,,,	, , ,
RM	Finance expenses		-		6,36,22,66,651	6,04,96,95,764
RN	Finance provisions and impairment losses				1,83,90,09,216	5,53,05,79,020
XF	FINANCE PROFIT OR LOSS (sum TK to RN)			29	- 2,61,06,69,001	- 7,02,35,71,010
XG	PROFIT OR LOSS FROM ORDINARY ACTIVITIES (XE + XF)				27,65,91,88,252	22,07,34,51,201
TN	Proceeds from the disposal of fixed assets		+		-	2,61,44,17,759
TO	Other income from Non Ordinary Activities		+			
RO	Net Book Value of disposed fixed assets		-		-	2,61,44,17,759
RP	Other expenses from Non Ordinary Activities		-			
XH	PROFIT OR LOSS FROM NON ORDINARY ACTIVITIES (sum TN to RP)				-	-
RQ	Employees profit sharing scheme		-			
RS	Income tax expense		-		8,60,56,13,800	8,53,74,65,991
XI	NET PROFIT OR LOSS (XG + XH + RQ + RS)				19,05,35,74,452	13,53,59,85,211

CASH FLOW STATEMENT

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

CASH FLOW STATEMENT AS AT 31 DECEMBER 2023

REF	DESCRIPTION	STATEMENT AS AT 31 DI	LOLINDLI 2023		Note	31-12-2023	31-12-2022
				11010	31-12-2023	31-12-2022	
ZA	Net cash and cash equivalents at 01 January (cash assets N-1 - cash liabilities N-1)		Α		2,15,27,07,855	- 5,48,39,70,956	
	CASH FLOWS FROM OPERATING ACTIVITIES						
FA	Overall Self Financing Capacity (OSFC)					29,73,63,72,634	27,57,23,69,568
FB	- Current assets Non Ordinary Activities (1)					-	-
FC	- Change in inventories				-	23,67,97,375	- 64,06,90,285
FD	- Receivables				-	2,43,35,85,259	6,99,60,37,343
FE	+ Current liabilities(1)				-	29,69,72,26,723	4,41,78,74,374
	Change in operating activities (FB+FC+FD+FE)	- 32,36,76,09,357	10,77,32,21,432				
ZB	Net Cash flows from operating activities (sum FA to FE)			В		2,70,95,28,544	25,63,48,96,884
	CASH FLOWS FROM INVESTING ACTIVITIES						
FF	- Purchase of intangible fixed assets					-	14,27,81,770
FG	- Purchase of tangible fixed assets					14,94,25,05,321	17,99,61,47,042
FH	- Purchase of non-current financial assets					16,70,49,244	3,86,929
FI	+ Proceeds from sale of intangible and tangible assets					-	2,61,44,17,759
FJ	+ Proceeds from sale of non-current financial assets					3,86,929	15,00,66,686
ZC	Net Cash flows from investing activities (sum FF to FJ)			С	-	15,10,91,67,637	- 15,37,48,31,297
	CASH FLOWS FROM EQUITY FINANCING						
FK	+ Proceeds from issue of new shares					-	-
FL	+ Investment grants received					-	-
FM	- Drawings on capital					-	-
FN	- Dividends paid					-	
ZD	Net Cash flows from equity (sum FK to FN)			D		-	
	CASH FLOWS FROM FOREIGN CAPITAL FINANCING						
FO	+ Proceeds from Loans					10,00,00,00,000	-
FP	+ Proceeds from other borrowings					59,00,000	- 3,21,69,502
FQ	- Repayments of Loans and other borrowings					8,25,33,17,730	2,59,12,17,275
ZE	Net Cash flows from foreign capital (sum FO to FQ)			Е		1,75,25,82,270	- 2,62,33,86,777
ZF	NET CASH FLOWS FROM FINANCING ACTIVITIES (D + E)			F		1,75,25,82,270	- 2,62,33,86,777
ZG	CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD (B + C + F)			G	-	10,64,70,56,822	7,63,66,78,810
ZH	Net cash and cash equivalents at 31 December (A+ G)					8,49,43,48,967	2,15,27,07,855
	Control: Cash assets N - Cash liabilities N =					8,49,43,48,967	2,15,27,07,855

[1] excluding changes in receivables and payables relating to investing activities (e.g. change in receivables on fixed asset disposals and payables on fixed asset acquisitions or production) and financing activities (e.g. change in receivables on investment grants received).

NOTE I: DEBTS SECURED BY COLLATERAL

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

DEBTS SECURED BY COLLATERAL

			COLLATERAL			
DESCRIPTION	Note	Gross Amount	Mortgages	Pledges	Guarantees / others	
Financial debts and similar resources						
Convertible bond issues						
Other bond issues						
Loans and borrowings from financial organisations						
Other financial debts						
SUB-TOTAL (1)			-	-		
Lease obligations:						
Property finance lease obligations						
Equipment finance lease obligations						
Hire-purchase obligations						
Capital lease obligations						
SUB-TOTAL (2)						
Current liabilities debts:						
Trade payables						
Trade receivables						
Personnel						
Social security and social organizations						
State						
International organisations						
Associates and group						
Other creditors						
SUB-TOTAL (3)						
TOTAL (1) + (2) + (3)		-	-	•		
FINANCIAL COMMITME	ENTS			Commitments given	Commitments received	
Commitments to related entities						
Reimbursement premiums not yet due						
Sureties, deposits, guarantees						
Mortgages, pledges, guarantees, others	Mortgages, pledges, guarantees, others					
Discounted bills not yet due						
Trade receivables sold						
Write off of contingent claims						
TOTAL						

NOTE 2: MANDATORY INFORMATION

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 2

MANDATORY INFORMATION

A - DECLARATION OF COMPLIANCE WITH SYSCOHADA

The Financial Statements are prepared in accordance with the revised SYCOHADA accounting standards and the OHADA Uniform act. These comply with all accounting and regulatory provisions relating to personal accounts of the revised OHADA Accounting System.

B - ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the conventions, assumptions, valuation and presentation rules issued by SYSCOHADA and the Uniform Act.

C- DEROGATION FROM ACCOUNTING ASSUMPTIONS AND POLICIES

Respect of all the accounting principles with no exceptions

D - ADDITIONAL INFORMATION RELATING TO THE BALANCE SHEET, THE INCOME STATEMENT AND

The license to establish and operate mobile cellular networks in Chad expires in April 2024. Management has therefore applied for renewal of this license.

NOTE 3A: GROSS FIXED ASSETS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F

NOTE 3A GROSS FIXED ASSETS

SITUATIONS AND MOVEMENTS	GROSS			Following a			GROSS
	OPENING	Additions	Reclassifications	revaluation	Disposals	/Transfers/Others	CLOSING
	BALANCE			during the			BALANCE
				year			
INTANGIBLE FIXED ASSETS	12,38,78,60,551		-		-	-	12,38,78,60,551
Development and Prospecting Costs							-
Patents, licenses, software, and similar rights	12,38,78,60,551	-	-		-	-	12,38,78,60,551
Goodwill and leasehold rights							-
Other intangible assets							-
TANGIBLE FIXED ASSETS	2,88,18,25,96,769	14,94,25,05,321	25,21,58,190	•	-	25,21,58,190	3,03,12,51,02,090
Land excluding investment property	5,05,39,55,618	19,00,000					5,05,58,55,618
Land - Investment Property	•						-
Buildings excluding investment property	4,39,02,37,163	-			-		4,39,02,37,163
Buildings - investment property	-						-
Fixtures, fittings and facilities	2,52,28,34,25,917	13,55,99,38,105	25,21,58,190		-	-	2,66,09,55,22,212
Equipment, furniture and biological assets	24,95,51,15,394	1,10,36,11,949			-		26,05,87,27,343
Transport equipment	1,22,04,60,138	-			-	-	1,22,04,60,138
ADVANCES AND PAYMENTS ON ACCOUNTS OF ORDERED FIXED ASSETS	27,94,02,538	27,70,55,267	-	-	-	25,21,58,190	30,42,99,615
Intangible fixed assets	-						-
Tangible fixed assets	27,94,02,538	27,70,55,267	-		-	25,21,58,190	30,42,99,615
NON-CURRENT FINANCIAL ASSETS	56,94,23,147	16,70,49,244	-		3,86,929	•	73,60,85,462
Investment in subsidiaries and associates							-
Other non-current financial assets	56,94,23,147	16,70,49,244			3,86,929		73,60,85,462
GRAND TOTAL	3,01,13,98,80,466	15,10,95,54,566	25,21,58,190		3,86,929	25,21,58,190	3,16,24,90,48,103

NOTE 3C: FIXED ASSETS (AMORTISATION AND DEPRECIATION)

Name of the entity: AIRTEL TCHAD S.A

Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 3C

FIXED ASSETS (AMORTISATION AND DEPRECIATION)

SITUATION AND MOVEMENTS	A	В	С	D=A+B-C	
	ACCUMULATED	INCREASE:	REDUCTION:	ACCUMULATED	
DESCRIPTION	AMORTISATION/DEPRECIATION OPENING BALANCE	Additions	Disposals/Transfers/Others	AMORTISATION/DEPRECIATION CLOSING BALANCE	
Development and Prospecting Costs				-	
Patents, licences, software and similar rights	10,65,28,98,093	1,16,55,87,948	-	11,81,84,86,040	
Goodwill and leasehold right			-	-	
Other intangible fixed assets				-	
SUB-TOTAL: INTANGIBLE FIXED ASSETS	10,65,28,98,093	1,16,55,87,948	-	11,81,84,86,040	
Land excluding investment property				-	
Land - Investment Property				-	
Buildings excluding investment property	2,61,27,36,924	17,82,72,060		2,79,10,08,985	
Buildings - investment property	-			-	
Fixtures, fittings and facilities	1,73,84,68,88,679	12,02,71,20,193	-	1,85,87,40,08,872	
Equipment, furniture and biological assets	23,27,96,95,771	1,03,58,78,996	-	24,31,55,74,767	
Transport equipment	1,22,04,59,995	-	-	1,22,04,59,995	
SUB-TOTAL: TANGIBLE FIXED ASSETS	2,00,95,97,81,369	13,24,12,71,249		2,14,20,10,52,619	
			_		
GRAND TOTAL	2,11,61,26,79,462	14,40,68,59,197	-	2,26,01,95,38,659	

NOTE 3D: GAINS AND LOSSES ON DISPOSAL OF FIXED ASSETS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 3D

GAINS AND LOSSES ON DISPOSAL OF FIXED ASSETS

	GROSS AMOUNT	AMORTISATIONS/DEPRECIATIONS	NET BOOK VALUE	DISPOSAL	GAINS OR
	AMOUNT		VALUE	AMOUNT	LOSSES
	Α	В	C = A - B	D	E = D - C
Development and Prospecting Costs	A	В	C-A-B	D	E-B-0
Patents, licences, software and similar rights					
Goodwill and leasehold right					
Other intangible fixed assets					
SUB-TOTAL: INTANGIBLE FIXED ASSETS					
Lands					
Lanus					
Buildings					
Fixtures, fittings and facilities					
Equipment, furniture and biological assets					
Transport equipment					
SUB-TOTAL: TANGIBLE FIXED ASSETS					
Investment in subsidiaries and associates					
Other non current financial assets					
SUB-TOTAL: FINANCIAL FIXED ASSETS					
GRAND TOTAL					

NOTE 4: NON CURRENT FINANCIAL ASSETS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 4

NON CURRENT FINANCIAL ASSETS

DESCRIPTION	31-12-2023	31-12-2022	% Change	Receivables of up to one year	Receivables over one year and up to two years	Receivables of more than two years
Investment in subsidiaries and associates						-
Loans and receivables						
Loans to employees						
Receivable from the State						
Investment securities						
Deposits and guarantees	73,60,85,462	56,94,23,146	29%	16,67,57,725	3,08,96,691	53,84,31,046
Accrued interest						
GROSS TOTAL	73,60,85,462	56,94,23,146	29%	16,67,57,725	3,08,96,691	53,84,31,046
Impairment of investment in subsidiaries and associates						
Impairment of other fixed assets	- 51,39,46,460	- 40,58,75,628	27%			
TOTAL NET IMPAIRMENT	22,21,39,002	16,35,47,518	36%			

List of subsidiaries and affiliates:

Company name	Location (city / country)		Purchase price	% Held	Total shareholders' equity	Last year's results
						-

NOTE 5: CURRENT ASSETS NON ORDINARY ACTIVITIES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 5

CURRENT ASSETS NON ORDINARY ACTIVITIES

Description	31-12-2023	31-12-2022	% Change
Receivables on disposal of fixed assets	-	-	-
Other current assets non ordinary activities	-	-	-
GROSS TOTAL	-	-	
Impairment of current assets non ordinary activities	-	-	-
TOTAL NET IMPAIRMENT	-	-	

CURRENT LIABILITIES NON ORDINARY ACTIVITIES

Description	31-12-2023	31-12-2022	% Change
Payables on investments	-	-	-
Payables on investments - bills			
Remaining payments to be made on unpaid equity and investment			
securities	-	-	-
Other current liabilities non ordinary activities			
TOTAL	-	•	0%

NOTE 6: INVENTORIES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 6

INVENTORIES

Description	31-12-2023	31-12-2022	% Change
Goods	8,92,45,723	54,85,78,435	-84%
Raw materials and related supplies			
Other supplies			
Work in progress			
Ongoing services			
Finished goods			
Intermediate products			
Stocks in transit, on consignment or held	-	11,88,34,136	-100%
TOTAL GROSS INVENTORIES	8,92,45,723	66,74,12,571	-87%
Inventory write-down	- 8,41,20,355	- 42,54,89,828	-80%
TOTAL (Less IMPAIRMENT)	51,25,368	24,19,22,743	-98%

¹⁾ H.A.Q. stocks will be recorded in the H.A.Q current assests only when their total amount is significant (greater than 5% of the total circulating assets)

NOTE 7: TRADE RECEIVABLES

Name of the entity: AIRTEL TCHAD S.A

Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 7

TRADE RECEIVABLES

Description	31-12-2023	31-12-2022	% Change	Receivables of up to one year	Receivables over one year and up to two years	Receivables of more than two years
Trade receivables (excluding Group						
retention of title)	18,12,59,39,603	16,30,41,71,218	11%	3,87,21,72,892	5,73,67,29,920	8,51,70,36,791
Notes receivables (excluding Group						
retention of title)						
Trade and notes receivables with retention of title						
Group trade and notes receivables						
Receivables on disposal of fixed assets						
Discounted receivables not yet due						
Bad and doubtful debts						
Accrued income						
TOTAL GROSS RECEIVABLES	18,12,59,39,603	16,30,41,71,218	11%	3,87,21,72,892	5,73,67,29,920	8,51,70,36,791
Provision for bad debts	- 6,88,58,51,692	- 6,80,84,65,287	1%			
TOTAL (Less IMPAIRMENT)	11,24,00,87,911	9,49,57,05,931	18%			
Trade receivables, Non Group advances	73,32,68,350	72,24,41,673	1%			
	13,32,08,330	12,24,41,013	170			
Trade receivables, Group advances Other credit balances						
TOTAL CREDIT BALANCES	73,32,68,350	72,24,41,673	1%			

NOTE 8: OTHER CURRENT ASSETS

Name of the entity: AIRTEL TCHAD S.A

Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 8 OTHER CURRENT ASSETS

Description	31-12-2023	31-12-2022	% Change	Receivables of up to one year	Receivables over one year and up to two years	Receivables of more than two years
Personnel	21,76,87,183	22,18,18,566	-2%	15,74,48,994	29,09,124	5,73,29,065
Social organizations						
State and public authorities	1,31,02,72,319	47,68,85,844	175%	1,30,97,10,600	-	5,61,719
International organizations						
Shareholders, partners and group						
Transitional special adjustment account related to the SYSCOHADA revision						
Sundry debtors	2,38,03,15,818	3,60,71,05,906	-34%	29,87,61,050	1,41,00,94,798	67,14,59,970
Permanent accounts of institutions and branches that are not frozen						
Intracompany expenses and income accounts						
Intracompany joint ventures accounts						
TOTAL GROSS OTHER RECEIVABLES	3,90,82,75,319	4,30,58,10,317	-9%	1,76,59,20,644	1,41,30,03,921	72,93,50,753
Impairment of other receivables	- 1,05,08,54,105	- 1,04,30,43,855	1%			
TOTAL (Less IMPAIRMENT)	2,85,74,21,215	3,26,27,66,462	-12%			

NOTE 8A: TABLE OF CAPITALIZED DEFERRED EXPENSES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 8A

TABLE OF CAPITALIZED DEFERRED EXPENSES

Description	Admin	Administration fees		Deferred expenses over several years		Bond repayment premiums	
Deferred expenses amount on 1 January N							
Period			N	ot aplicable			
	Account	Amount	Account	Amount	Account	Amount	
	60		60		6714		
Year 2018	61		61				
1 cai 2018	62		62				
	63		63				
Total 2018			65				
Total 2019							
Total 2020							
Total 2021							
Total 2022							
GRAND TOTAL							

NOTE 9: SECURITIES HELD FOR SALE

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 9

SECURITIES HELD FOR SALE

Description	31-12-2023	31-12-2022	% Change
Treasury securities and short-term savings bonds			
Shares			
Obligations			
Subscription warrants			
Marketable securities outside regions			
Accrued interest			
Other securities			
TOTAL GROSS SECURITIES			
Impairment of securities			
TOTAL NET IMPAIRMENT			

NOTE 10: BILLS TO CASH

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 10

BILLS TO CASH

Description	31-12-2023	31-12-2022	% Change
Bills of exchange to be cashed			
Bills of exchange for collection			
Checks to be cashed			
Checks for collection			
Credit cards to be cashed			
Other cash equivalents to be cashed			
TOTAL GROSS OF VALUE TO ENDORSE			
Impairment of cash equivalents to be cashed			
TOTAL NET IMPAIRMENT			

NOTE II: CASH AT BANKS AND AT HAND, POSTAL CHECKS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 11

CASH AT BANKS AND AT HAND, POSTAL CHECKS

Description	31-12-2023	31-12-2022	% Change
Local banks	2,58,38,72,358	7,73,78,42,866	-67%
Banks - other states in the region			
Banks, term deposit			
Other Banks			
Banks accrued interest			
Postal checks			
Other financial institutions			
Financial institution accrued interest			
Treasury instruments			
Petty Cash			
Mobile electronic cash			
Imprest accounts and credit transfers			
TOTAL GROSS CASH AVAILABLE	2,58,38,72,358	7,73,78,42,866	-67%
Impairment	- 39,81,98,355	- 39,81,98,355	
TOTAL (Less IMPAIRMENT)	2,18,56,74,003	7,33,96,44,511	-70%

NOTE 12: UNREALIZED FOREIGN EXCHANGE DIFFERENCES

Name of the entity: AIRTEL TCHAD S.A

Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 12

UNREALIZED FOREIGN EXCHANGE DIFFERENCES

Description	Currencies	Currency amount	UML currency on acquisition year	UML Currency 31/12/23	Variation in absolute value (In thousands CFA Francs)
Unrealized foreign exchange losses (asset): detail the receivables and debts concerned	USD	1,39,27,67,876			
Unrealized foreign exchange gains (liability): detail the receivables and debts concerned	USD	78,29,94,785			

TRANSFER OF EXPENSES

Description	31-12-2023	31-12-2022	% Change
Transfer of operating expenses: detail the nature of the expenses transferred			
Transfer of finance expenses: detail the nature of the expenses transferred			

NOTE 13: ISSUED CAPITAL

Name of the entity: AIRTEL TCHAD S.A

Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 13 ISSUED CAPITAL

Nominal value of shares:

Surname and Name	Nationality	Nature of the shares (Ordinary or preferences)	Number	Total amount	Disposals or repayments during the year
BHARTI AIRTEL CHAD HOLDINGS BV	39	Ordinary	27,80,000	27,80,00,00,000	0
Shareholders uncalled capital					
		TOTAL	27,80,000	27,80,00,00,000	

NOTE 14: PREMIUMS AND RESERVES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 14

PREMIUMS AND RESERVES

Description	31-12-2023	31-12-2022	Variation in absolute value
Contribution share premium			
Issue share premiums			
Merger premium			
Conversion premium			
Other premiums			
TOTAL PREMIUMS			
Legal reserves	76,00,00,000	76,00,00,000	-
Statutory Reserves			
Long-term net capital gains reserves			
Reserves for the allocation of free shares to employees and managers			
Other regulated reserves			
TOTAL STATUTORY RESERVES	76,00,00,000	76,00,00,000	-
Free reserves			
Retained earnings	- 58,01,14,59,057	- 71,54,74,44,268	13,53,59,85,211

NOTE 15A: INVESTMENT SUBSIDIES AND REGULATED PROVISIONS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 15 A INVESTMENT SUBSIDIES AND REGULATED PROVISIONS

Description	Note	31-12-2023	31-12-2022	Variation in absolute value	% Change	Tax system	Due dates
State							
Regions							
Divisions							
Municipalities and decentralized public authorities							
Public or mixed entities							
Entities and private organizations							
International organizations							
Other							
TOTAL INVESTMENT SUBSIDIES							
Special depreciation allowance							
Capital gain on disposal to reinvest							
Special provision for revaluation							
Regulated provisions for fixed assets							
Regulated provisions for inventories							
Provisions for investment							
Other provisions and regulated funds							
TOTAL REGULATED PROVISIONS			-	-			
TOTAL INVESTMENT SUBSIDIES AND REGULATED PROVISIONS				-			

NOTE 16A: LOANS AND BORROWINGS AND ASSIMILATED RESOURCES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 16 A

LOANS AND BORROWINGS AND ASSIMILATED RESOURCES

Description	31-12-2023	31-12-2022	Variation in absolute value	% Change	Debts of up to one year	Debts over one year and up to two years	Debts of more than two years
Bond issues							
Loans and borrowings: Financial institutions	10,63,07,19,047	8,74,11,08,957	1,88,96,10,090	22%	9,04,73,85,708	-	1,58,33,33,339
Advances received from the State							
Advances received and frozen current accounts							
Deposits and guarantees received	26,59,72,327	26,09,22,327	50,50,000	2%	59,00,000	3,00,000	25,97,72,327
Accrued interest	2,87,91,286	17,08,69,105	- 14,20,77,819	-83%	2,87,91,286	-	-
Advances with special conditions							
Other loans and borrowings			-	-		-	-
Debts related to investments							
Permanent frozen accounts of institutions							
and branches							
TOTAL LOANS AND BORROWINGS	10,92,54,82,660	9,17,29,00,389	1,75,25,82,271	-60%	9,08,20,76,994	3,00,000	1,84,31,05,666
Property finance lease							
Equipment finance lease							
Hire purchase		-	-				
Accrued interest							
Other capital lease debts							
TOTAL LEASE OBLIGATIONS							

Description	31-12-2023	31-12-2022	Variation in absolute value	% Change
Provisions for litigation claims				
Provisions for guarantees given to customers				
Provisions for losses on future completion				
contracts				
Provisions for foreign exchange losses				
Provisions for taxes				
Provisions for pensions and similar				
obligations				
Pension plan assets				
Restructuring provisions				
Provisions for fines and penalties				
Self-insurance provisions				
Decommissioning and restoration provisions				
Provisions for deductibility rights				
Other provisions	4,81,11,20,902	4,52,51,34,629	28,59,86,273	6%
TOTAL PROVISIONS FOR RISKS AND	4,81,11,20,902	4,52,51,34,629	28,59,86,273	6%

NOTE 16C: CONTINGENT ASSETS AND LIABILITIES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F

Period (in months): 12

NOTE 16 C

CONTINGENT ASSETS AND LIABILITIES

Description	31-12-2023	31-12-2022
Contingent assets		
Contingent liabilities		
Tax audits	Two tax audits in 2022 resulted in a tax adjustment of FCFA 2,231 million, including FCFA 1,495 million in principal and FCFA 736 million in penalties. Airtel has contested these amounts and replies to the notifications have been forwarded to the tax authorities. To date, Airtel has received no confirmation of these adjustments.	Two tax audits in 2022 resulted in a tax adjustment of FCFA 2,231 million, including FCFA 1,495 million in principal and FCFA 736 million in penalties. Airtel has contested these amounts and replies to the notifications have been forwarded to the tax authorities. To date, Airtel has received no confirmation of these adjustments.
	Verification of the loan contracts resulted in the receipt of a notice of adjustment of FCFA 3,080 million, which was contested by Airtel. To date, no progress has been made.	Verification of the loan contracts resulted in the receipt of a notice of adjustment of FCFA 3,080 million, which was contested by Airtel. To date, no progress has been made.
Tax disputes	Following a tax audit, Airtel received a tax notice relating to cell phone usage fees amounting to FCFA 1,988 million. Airtel exercised its right of reply after confirmation of the tax adjustment by the tax authorities. A protest payment of FCFA 119 million had been made at the close of the year in question. As at December 31, 2022, there had been no further developments.	Following a tax audit, Airtel received a tax notice relating to cell phone usage fees amounting to FCFA 1,988 million. Airtel exercised its right of reply after confirmation of the tax adjustment by the tax authorities. A protest payment of FCFA 119 million had been made at the close of the year in question. As at December 31, 2022, there had been no further developments.
	Airtel's tax files were reviewed following an audit. A discrepancy was notified to Airtel for certain "Avis de Mise en Recouvrement (AMR)" considered as not closed. Airtel has received a payment order to this effect. A letter of dispute was sent by Airtel for an erroneous claim of FCFA 551 million, but there was no response from the authorities and no developments at the close of this fiscal year.	Airtel's tax files were reviewed following an audit. A discrepancy was notified to Airtel for certain "Avis de Mise en Recouvrement (AMR)" considered as not closed. Airtel has received a payment order to this effect. A letter of dispute was sent by Airtel for an erroneous claim of FCFA 551 million, but there was no response from the authorities and no developments at the close of this fiscal year.
	1) Case 1: This case involves Airtel and a group of plaintiffs seeking damages for nuisance on a site. The court of first instance initially ruled against Airtel. This decision was subsequently affirmed by the Court of Appeal, which modified the amount of damages from 50 million to 250 million. However, a stay order was initially issued by the Supreme Court in favor of Airtel, but the Court subsequently rejected Airtel's appeals and ordered the execution of the decision before registration. The appeal procedure before the Court of Cassation is ongoing.	1) Case 1: This case involves Airtel and a group of plaintiffs seeking damages for nuisance on a site. The court of first instance initially ruled against Airtel. This decision was subsequently affirmed by the Court of Appeal, which modified the amount of damages from 50 million to 250 million. However, a stay order was initially issued by the Supreme Court in favor of Airtel, but the Court subsequently rejected Airtel's appeals and ordered the execution of the decision before registration. The appeal procedure before the Court of Cassation is ongoing.
Airtel Chad: Disputes with third parties	arrears (representing provisional execution) and 400 million XAF in damages. Airtel was able to appeal this ruling and obtain a stay of execution, but as of the close of this fiscal year, there have been no developments.	2) 2nd case: the case opposing Airtel and a plaintiff. Airtel was ordered by default to pay the plaintiff 72.8 million XAF in rent arrears (representing provisional execution) and 400 million XAF in damages. Airtel was able to appeal this ruling and obtain a stay of execution, but as of the close of this fiscal year, there have been no developments. It should be noted that in both cases, AIRTEL is in the process of contesting the decision, and as the final amounts of these two cases in terms of financial risk remain uncertain, they cannot at present be the subject of a provision for risk

NOTE 17: TRADE PAYABLES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 17 TRADE PAYABLES

Description	31-12-2023	31-12-2022	% Change	Payables of up to one year	Payables over one year and up to two years	Payables of more than two years
Non Group trade payables	16,18,75,38,161	21,47,54,20,405	-25%	16,18,75,38,161		
Non Group notes payables						
Group trade and notes payables						
Trade payables - Non Group accruals (Invoices not received)						
Trade payables - Group accruals (Invoices not received)						
TOTAL TRADE PAYABLES	16,18,75,38,161	21,47,54,20,405	-25%	16,18,75,38,161	-	
Trade payables, Non Group advances						
Trade payables, Group advances	3,69,68,550	99,49,908	272%			
Trade payables, Other advances						
TOTAL TRADE PAYABLES ADVANCES	3,69,68,550	99,49,908	272%		-	

NOTE 18: TAXES AND SOCIAL CONTRIBUTIONS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F

NOTE 18 TAXES AND SOCIAL CONTRIBUTIONS

Description	31-12-2023	31-12-2022	Variation in absolute value	% Change	Debts of up to one year	Debts over one year and up to two years	Debts of more than two years
Employee advances	-	-	-	0.0%			
Salaries owed to employees	-	-	-	0.0%	-		
Other employee payables	57,13,47,619	68,63,35,280	- 11,49,87,661	-16.8%	57,13,47,619		
Social Security Fund	1,42,64,996	1,41,99,996	65,000	0.5%	1,42,64,996		
Pension fund	-	-	-	0.0%	-		
Other social organizations	-	-	=	0.0%	-		
TOTAL SOCIAL CONTRIBUTIONS	58,56,12,615	70,05,35,276	- 11,49,22,661	-16.4%	58,56,12,615		
TOTAL GOGIAL CONTRIBUTIONS	30,30,12,613	70,05,35,276	- 11,45,22,001	-10.4 /6	30,30,12,013	_	-
TOTAL GOGIAL GONTRIBUTIONS	30,30,12,013	70,05,35,276	- 11,49,22,001	-10.476	30,30,12,013	-	-
State, Income tax	16,49,01,731			-92.7%	16,49,01,731		-
		2,25,41,44,841	- 2,08,92,43,110				-
State, Income tax	16,49,01,731	2,25,41,44,841 1,30,07,83,576	- 2,08,92,43,110 9,26,81,083	-92.7%	16,49,01,731		-
State, Income tax State, Taxes and Levies	16,49,01,731 1,39,34,64,659	2,25,41,44,841 1,30,07,83,576 1,19,73,79,467	- 2,08,92,43,110 9,26,81,083 99,17,73,979	-92.7% 7.1%	16,49,01,731 1,39,34,64,659		-
State, Income tax State, Taxes and Levies State, VAT	16,49,01,731 1,39,34,64,659 2,18,91,53,446	2,25,41,44,841 1,30,07,83,576 1,19,73,79,467	- 2,08,92,43,110 9,26,81,083 99,17,73,979	-92.7% 7.1% 82.8%	16,49,01,731 1,39,34,64,659 2,18,91,53,446		- - -
State, Income tax State, Taxes and Levies State, VAT State, Withholding taxes	16,49,01,731 1,39,34,64,659 2,18,91,53,446	2,25,41,44,841 1,30,07,83,576 1,19,73,79,467 96,86,50,301	- 2,08,92,43,110 9,26,81,083 99,17,73,979 - 1,24,74,783	-92.7% 7.1% 82.8% -1.3%	16,49,01,731 1,39,34,64,659 2,18,91,53,446	-	-
State, Income tax State, Taxes and Levies State, VAT State, Withholding taxes State, Other taxes payables	16,49,01,731 1,39,34,64,659 2,18,91,53,446 95,61,75,517	2,25,41,44,841 1,30,07,83,576 1,19,73,79,467 96,86,50,301	- 2,08,92,43,110 9,26,81,083 99,17,73,979 - 1,24,74,783	-92.7% 7.1% 82.8% -1.3% 0.0%	16,49,01,731 1,39,34,64,659 2,18,91,53,446 95,61,75,517	-	-

NOTE 19: OTHER CURRENT LIABILITIES AND PROVISIONS FOR SHORT-TERM RISKS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F

Period (in months): 12

NOTE 19

OTHER CURRENT LIABILITIES AND PROVISIONS FOR SHORT-TERM RISKS

		THER CURRENT LIABILITI	ES AND PROVISIONS	FUR SHU	KI-TEKWI KISKS		
Description	31-12-2023	31-12-2022	Variation in absolute value	% Change	Debts of up to one year	Debts over one year and up to two years	Debts of more than two years
International organizations							
Equity provides, Capital transactions							
Shareholders' current account							
Shareholders' dividends payable							
Group companies current accounts							
Other payables to shareholders	46,36,35,36,155	70,38,58,09,442	- 24,02,22,73,287	-34%	46,36,35,36,155		
TOTAL CURRENT LIABILITIES	46,36,35,36,155	70,38,58,09,442	- 24,02,22,73,287	-34%	46,36,35,36,155		
Sundry payables							
Bondholders							
Compensation of Board members							
Factoring account							
Remaining payments to be made on unpaid							
investment securities							
Special transitional adjustment account							
related to the revised SYSCOHADA							
Other sundry payables	20,31,57,46,098	19,59,47,34,060	72,10,12,037	4%	20,31,57,46,098		
TOTAL SUNDRY PAYABLES	20,31,57,46,098	19,59,47,34,060	72,10,12,037	4%	20,31,57,46,098		
Permanent accounts of institutions and							
branches that are not frozen							
Intracompany expenses and income accounts							
Intracompany joint ventures accounts							
TOTAL INTRACOMPANY ACCOUNTS							
TOTAL OTHER CURRENT LIABILITIES	66,67,92,82,253	89,98,05,43,503	- 23,30,12,61,250	-26%	66,67,92,82,253		
Provisions for short-term risks (see note 28)	1,39,27,67,876	5,19,24,08,512	- 3,79,96,40,635	-73%			

NOTE 20: BANK DISCOUNT CREDITS AND OVERDRAFTS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 20

BANK DISCOUNT CREDITS AND OVERDRAFTS

BILLIEDISCOCITI CIEDITOTICO O CERTIFICA						
Description	31-12-2023	31-12-2022	% Change			
Seasonal Discount Credits						
Ordinary Discount Credits	-					
TOTAL: BANK DISCOUNT CREDITS	0	0				
Local banks						
Banks (other regional states)						
Other Banks						
Bank accrued interest						
Overdrafts	10,68,00,22,970	5,18,69,36,656	106%			
TOTAL: BANK OVERDRAFTS	10,68,00,22,970	5,18,69,36,656	106%			
TOTAL GENERAL	10,68,00,22,970	5,18,69,36,656	106%			

NOTE 21: TURNOVER AND OTHER REVENUE

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 21

TURNOVER AND OTHER REVENUE

Description	31-12-2023	31-12-2022	% Change
Sales in the region	51,82,47,620	60,15,66,604	-13.85%
Sales outside the region			
Sales to the Group			
Internet sales			
TOTAL: SALE OF GOODS	51,82,47,620	60,15,66,604	-14%
Sales in the region			
Sales outside the region			
Sales to the Group			
Internet sales			
TOTAL: SALE OF FINISHED GOODS			
Sales in the region	1,10,01,20,39,384	98,91,27,24,719	11%
Sales outside the region			
Sales to the Group			
Internet sales			
TOTAL: WORKS AND SERVICES SOLD	1,10,01,20,39,384	98,91,27,24,719	11%
Other revenue	4,28,48,320	2,45,23,485	75%
TOTAL: TURNOVER	1,10,57,31,35,323	99,53,88,14,808	11%
Capitalised production			
Operating subsidies and grants			
Other income	8,37,95,96,413	8,68,77,61,816	-4%
TOTAL: OTHER INCOME	8,37,95,96,413	8,68,77,61,816	-4%
TOTAL	1,18,95,27,31,737	1,08,22,65,76,624	8%

NOTE 22: PURCHASES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 22 PURCHASES

Description	24 42 2022		0/ Change
Description	31-12-2023	31-12-2022	% Change
Purchases in the region	1,82,26,48,659	1,30,57,95,297	40%
Purchases outside the region			
Group purchases			
TOTAL: PURCHASE OF GOODS	1,82,26,48,659	1,30,57,95,297	40%
Purchases in the region			
Purchases outside the region			
Group purchases			
TOTAL: PURCHASE OF RAW MATERIALS AND RELATED SUPPLIES			
Consumables			
Fuel and lubrifiants			
Cleaning products			
Workshop, Factory and Warehouse Supplies			
Water			
Electricity	59,08,57,073	48,48,30,644	22%
Other energies	12,53,60,11,130	7,70,63,35,750	63%
Maintenance supplies			
Office supplies/stationeries	8,48,64,494	7,42,04,009	14%
Small equipment and tools			
Purchase of research (studies), services,	1,28,46,687 -		0%
works, machinery and equipment	1,28,40,08/		076
Purchase of packing materials	1 -		0%
Purchase expenses			
Rebates, Discounts and Bonuses			
TOTAL: OTHER PURCHASES	13,22,45,79,385	8,26,53,70,402	60%

NOTE 23: TRANSPORT

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 23 TRANSPORT

Description	31-12-2023	31-12-2022	% Change
Transport on sales			
Transport on behalf of third parties			
Personnel transport			
Transport of mails and parcels	17,47,840	1,34,599	1199%
Other transport expenses	13,10,79,352	6,70,38,764	96%
TOTAL	13,28,27,192	6,71,73,363	98%

NOTE 24: EXTERNAL SERVICES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 24

EXTERNAL SERVICES

Description	31-12-2023	31-12-2022	% Change
General outsourcing	-	-	0%
Rents and rental expenses	4,26,92,12,740	4,77,72,72,986	-11%
Finance lease fees	-	-	0%
Servicing, repairs and maintenance	7,81,25,89,722	6,30,77,64,461	24%
Insurance premiums	6,23,52,426	5,27,28,944	18%
Studies, research and documentation	-	-	0%
Advertising, Publications, Public Relations	1,88,03,31,147	1,97,44,92,393	-5%
Telecommunications expenses	3,04,75,21,387	3,61,67,73,667	-16%
Bank charges	68,43,29,910	41,66,09,747	64%
Remuneration of agents and consultants	10,26,25,03,287	8,42,91,56,332	22%
Staff training costs	2,71,34,487	1,21,07,125	124%
Fees for patents, licences, software, trademarks and similar rights	-	-	0%
Contributions	7,11,150	-	0%
Other external expenses	84,49,000	-	0%
TOTAL	28,05,51,35,257	25,58,69,05,655	10%

NOTE 25: TAXES AND LEVIES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 25

TAXES AND LEVIES

Description	31-12-2023	31-12-2022	% Change
Direct taxes	14,77,88,19,136	14,01,10,82,589	5%
Indirect taxes	-	-	
Registration fees	-	-	0%
Penalties and Fines	-	-	
Other taxes and levies	1,71,81,53,857	1,54,99,71,285	11%
TOTAL	16,49,69,72,993	15,56,10,53,873	6%

NOTE 26: OTHER EXPENSES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 26 OTHER EXPENSES

Description	31-12-2023	31-12-2022	% Change
Losses on trade receivables	-	-	
Losses on other receivables	-	•	
Share of profit / loss on joint transactions	-	1	
Net Book Value of disposed fixed assets	-	ı	
Allowances and compensation of Board members	3,30,00,000	3,60,00,000	-8%
Gifts and sponsorship	-		
Other sundry expenses	16,09,16,516	13,06,39,018	23%
Provision expenses for short-term operating risks (see note 28)	8,12,66,03,319	8,37,95,83,096	-3%
TOTAL	8,32,05,19,836	8,54,62,22,114	-3%

NOTE 27A: PAYROLL COSTS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 27 A

PAYROLL COSTS

Description	31-12-2023	31-12-2022	% Change
Direct remunerations paid to personnel	2,61,01,13,130	3,20,80,20,035	-19%
Fixed allowance paid to personnel	1,31,42,80,339	1,44,13,83,546	-9%
Social charges	13,57,67,810	14,19,30,000	-4%
Remunerations and social charges of the sole holder	-	-	
Transferred remunerations of external staff	1,50,92,63,012	1,33,28,28,768	13%
Other social charges	62,63,71,038	61,03,62,247	3%
TOTAL	6,19,57,95,330	6,73,45,24,596	-8%

NOTE 27B: EMPLOYEES, SALARIES AND EXTERNAL STAFF

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 27 B

EMPLOY	EES, SA	LARIES A	AND I	EXTER	NAL STAI	F

	EMPLOYEES AND			EMPLO		EMPLOYEES	SALARIES	IND EXTE	KNAL STAFF		SAL	ARIES			
	SALARIES	Nationals		Other OH		Outside	Outside OHADA TOTAL		Nationals		Other OHADA States		Outside OHADA		TOTAL
	QUALIFICATIONS		F	М		М	F			F	М	F		F	
YA	1. Senior managers	9	2	2	1	1		15							
ΥВ	2. Senior technicians & managers	39	6					45							
YC	Technicians, supervisors and skilled workers	34	11					45							
YD	4. Employees, laborers, workers & trainees	24	12					36							_
YE	TOTAL (1)	106		2	1	1	0	141							-
YF	Permanent	106	31	2	1	1	0	141							3,92,43,93,470
YG	Seasonal							oxdot							

	External Staff												
YH	1. Senior managers			3				3		ı.			
YI	2. Senior technicians & managers	11						11		1			
	Technicians, supervisors and skilled workers	97	30			2		129		-			
	4. Employees, laborers, workers & trainees	13	2					15					
YL	TOTAL (2)	121	32	3	0	2	0	158	1,50,92,63,012				
YM	Permanent												
YN	Seasonal												
YQ	TOTAL (1) + (2)	227	63	5	1	3	0	299					

NOTE 28: DEPRECIATION, AMORTISATION, PROVISIONS AND IMPAIRMENT EXPENSES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12 NOTE 28

DEP	RECIATION, AMORTISATION, PRO	VISIONS AND IMPAIRMEN	I EXPENSES
A	В		

SITUATIONS AND	A		В			C		D = A + B + C
MOVEMENTS]	INCREASES: EXPE	NSES	DECREASES: REVERSAL			
NATURE	OPENING BALANCE	OPERATING	FINANCIAL	OUTSIDE ORDINARY ACTIVITIES	OPERATING	FINANCIAL	OUTSIDE ORDINARY ACTIVITIES	CLOSING BALANCE
1. Regulated provisions	-				-			-
Finance provisions for risks and charges	4,52,51,34,629	4,81,11,20,902	-	-	4,52,51,34,629	-		4,81,11,20,902
3. Depreciation/Amortisation of fixed assets	52,13,84,260	70,91,75,961			52,13,84,260			70,91,75,961
TOTAL: DEPRECIATION, AMORTISATION, PROVISIONS	5,04,65,18,888			5,52,02,96,864			5,52,02,96,863	
4. Inventory write down	42,54,89,828	8,41,20,355			42,54,89,828			8,41,20,354
5. Impairment of current assets non ordinary activities	-				=			-
6. Impairment of trade payables	-				-			-
7. Impairment of trade receivables	6,80,84,65,287	6,89,17,09,263			6,80,84,65,286			6,89,17,09,264
8. Impairment of trade payables advances paid	10,25,84,131	10,57,77,173			10,25,84,131			10,57,77,173
9. Impairment of investment securities	1,04,30,43,856	1,04,49,96,528			1,04,30,43,856			1,04,49,96,528
10.Impairment of other receivables	-	-			=			-
11. Impairment of securities to be cashed	-	-			-			-
12. Impairment of cash and cash equivalents	39,81,98,355	39,81,98,355			39,81,98,355			39,81,98,355
13. Provisions for short-term operating risks	-	-			-	•		-
14. Provisions for short-term financial risks	5,19,24,08,512	1,39,27,67,876			5,19,24,08,512	-		1,39,27,67,876
TOTAL: IMPAIRMENT AND SHORT-TERM PROVISIONS	13,97,01,89,969			9,91,75,69,551	13,97,01,89,968			9,91,75,69,551
TOTAL PROVISIONS AND IMPAIRMENT LOSSES	19,01,67,08,857			15,43,78,66,414			19,01,67,08,857	15,43,78,66,414

NOTE 29: FINANCE EXPENSES AND INCOME

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 29 FINANCE EXPENSES AND INCOME

Description	31-12-2023	31-12-2022	% Change
Interest expense on loans	89,49,52,680	90,42,82,424	-1%
Interest expense on finance leases	-	-	
Cash discounts granted	-	-	
Other interest expense	1,82,81,33,047	78,52,21,173	133%
Discounts on commercial bills	-	-	
Foreign exchange losses	3,24,09,82,570	3,96,19,93,812	-18%
Losses on disposals of investment securities	-	-	
Losses from the allocation of free shares to employees and managers	-	-	
Losses on financial risks	-	-	
Impairment losses and provisions for short-term financial risks (see note 28)	2,23,72,07,571	5,92,87,77,375	-62%
SUBTOTAL: FINANCE EXPENSES	8,20,12,75,868	11,58,02,74,784	-29%
Interest from loans and other receivables			
Income from equity investments			
Cash discounts received			
Investment income			
Foreign exchange gains	5,59,06,06,867	4,55,67,03,774	23%
Gains on disposal of investment securities			
Gains on financial risks			
Reversal of impairment losses and provisions for short-term			
financial risks (see Note 28)			
SUBTOTAL: FINANCE INCOME	5,59,06,06,867	4,55,67,03,774	23%
TOTAL	- 2,61,06,69,001 -	7,02,35,71,010	-63%

NOTE 30: OTHER EXPENSES AND INCOME FROM NON ORDINARY ACTIVITIES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 30

OTHER EXPENSES AND INCOME FROM NON ORDINARY ACTIVITIES

Description	31-12-2023	31-12-2022	% Change
NOA Expenses (1) to be detailed	-	2,61,44,17,759	-100%
(1) accounting net values on disposal of fixed assets			
(1)			
Losses on receivables from Non Ordinary Activities			
Donations and gifts granted			
Write offs given on receivables			
Provision on Non Ordinary Activities			
Provision on Non Ordinary Activities and impairment losses			
Employees profit sharing scheme			
Balancing subsidy			
SUBTOTAL: OTHER EXPENSES FROM NON ORDINARY ACTIVITIES	-	2,61,44,17,759	
NOA Income (1) to be detailed	-	2,61,44,17,759	-100%
(1) income from diposal of fixed assets			
(1)			
Donations and gifts received			
Write offs received on payables			
Transfer of Non Ordinary Activities Expenses			
Reversal of Non Ordiary Activities impairment losses and provisions for short-term risks			
Reversal of Non Ordinary Activities provisions and impairment losses			
Subsidies to balance operations			
SUB-TOTAL: OTHER INCOME FROM NON ORDINARY ACTIVITIES	-	2,61,44,17,759	-100%
TOTAL	-	-	0%

NOTE 31: DISTRIBUTION OF PROFIT AND OTHER ELEMENTS OF THE LAST FIVE YEARS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12 NOTE 31

DISTRIBUTION OF PROFIT AND OTHER ELEMENTS OF THE LAST FIVE YEARS

DISTRIBUTION OF TROFIT AND OTHER ELEMENTS OF THE EAST FIVE TEARS							
YEARS [1]	2023	2022	2021	2020	2019		
NATURE OF INDICATIONS							
CAPITAL STRUCTURE AT YEAR END (2)	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000		
Share capital	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000	27,80,00,00,000		
Ordinary shares	27,80,000	27,80,000	27,80,000	27,80,000	27,80,000		
Non-voting preference shares							
Issue of new shares:							
- by conversion of bonds							
- by exercising subscription rights							
OPERATIONS AND PROFIT / LOSS OF THE YEAR (3)							
Turnover before tax	1,10,57,31,35,323	99,53,88,14,808	87,11,51,06,923	66,87,36,58,981	61,52,28,93,094		
Income from ordinary activities excluding provisions/depreciations and reversals (operating and							
financial)	27,65,91,88,252	22,07,34,51,201	13,23,07,52,203	4,23,30,95,671	1,99,19,70,434		
Employee profit-sharing							
Income tax	8,60,56,13,800	8,53,74,65,991	5,92,04,09,811	1,95,70,79,942	2,09,20,76,999		
Net income (4)	19,05,35,74,452	13,53,59,85,211	7,31,54,27,137	2,27,60,15,666	7,85,10,728		
PROFIT AND DIVIDENDS DISTRIBUTED							
Distributed profit (5)							
Dividend per share							
PERSONNEL AND SALARY POLICY							
Average number of employees during the year (6)	141	139	141	144	144		
Average number of external staff							
Total salaries paid during the year (7)	3,92,43,93,470	4,64,94,03,581	4,17,04,80,683	3,61,39,25,713	3,93,37,04,821		
Employee benefits paid during the year (8)							
[Social security, social services]	76,21,38,848	75,22,92,247	67,24,82,002	62,08,54,446	47,50,59,596		
External staff invoiced to the entity (9)	1,50,92,63,012	1,33,28,28,768	1,28,00,32,018	1,27,33,95,568	1,11,33,36,476		

- (1) Including the year for which financial statements are submitted to the General Assembly Meeting for approval
- (2) Indication, in case of partial payment of the capital, of the amount of the uncalled capital
- (3) The items in this heading are those included in the income statement
- (4) The result, when negative, must be put in brackets
- (5) Year N corresponds to the proposed dividend for the last financial year

- (6) Own staff
- (7) Total accounts 661, 662, 663
- (8) Total accounts 664, 668
- (9) Account 667

NOTE 34: SUMMARY SHEET OF KEY FINANCIAL INDICATORS

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 34 SUMMARY SHEET OF KEY FINANCIAL INDICATORS

(IN THOUSANDS OF FRANCS)	31-12-2023	31-12-2022	% Change
ANALYSIS OF ACTIVITY			
INTERMEDIATE OPERATING BALANCES			
TURNOVER	1,10,57,31,35,323	99,53,88,14,808	11.09%
COMMERCIAL MARGIN	- 1,30,44,01,039 -	70,42,28,693	85.22%
VALUE ADDED	50,90,00,48,415	48,89,40,55,919	4.10%
GROSS OPERATING MARGIN (GOM)	44,70,42,53,085	42,15,95,31,323	6.04%
OPERATING PROFIT OR LOSS	30,26,98,57,253	29,09,70,22,212	4.03%
FINANCE PROFIT OR LOSS	- 2,61,06,69,001 -	7,02,35,71,010	-62.83%
PROFIT OR LOSS FROM ORDINARY ACTIVITIES	27,65,91,88,252	22,07,34,51,201	25.31%
PROFIT OR LOSS FROM NON ORDINARY ACTIVITIES	10.05.25.51.452	-	0.00%
NET PROFIT OR LOSS	19,05,35,74,452	13,53,59,85,211	40.76%
DETERMINATION OF NET CASH FLOWS GOM	44.70.42.52.005	42 15 05 21 222	
	44,70,42,53,085	42,15,95,31,323	
+ Net book values of disposed assets (account 654)		-	
- Income from disposed assets (account 754) = CASH FLOWS FROM OPERATING ACTIVITIES	44,70,42.53,085	42,15,95,31,323	
	44,70,42,53,083	42,13,93,31,323	
+ Finance income + Foreign exchange gains	-	-	
+ Transfers of financial expenses		-	
+ Income from Non Ordinary Activities		-	
+ Transfer of Non Ordinary Activities expenses		_	
- Finance expenses	6,36,22,66,651	6,04,96,95,764	
- Foreign exchange losses	0,30,22,00,031	-	
- Profit sharing		_	
- Income tax expense	8,60,56,13,800	8,53,74,65,991	
= OVERALL SELF FINANCING CAPACITY (O.S.F.C.)	29,73,63,72,634	27,57,23,69,568	
- Distributions of dividends made during the year	0 0	0	
= SELF FINANCING	29,73,63,72,634	27,57,23,69,568	0.08
PROFITABILITY ANA		7- 7-7- 7	
Economic Profitability = Operating Profit or Loss (a) / Equity + Financial obligations	8473.16%	-207.90%	-4176%
Financial Profitability = Net Income / Equity	-183.24%		
FINANCIAL STRUCTURE	103.2170	-45.96%	299%
		-45.96%	299%
Shareholders' equity and similar resources		29,45,14,59,057	299% -64.69%
Shareholders' equity and similar resources + Financial obligations * and other similar resources (b)	ANALYSIS		
	- 10,39,78,84,605 -	29,45,14,59,057	-64.69%
+ Financial obligations * and other similar resources (b)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018	-64.69% 14.88%
+ Financial obligations * and other similar resources (b) = Current assets	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 -	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039	-64.69% 14.88% -50%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b)	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 - 89,52,03,33,481	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742	-64.69% 14.88% -50% 0.58%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b)	- 10,39,78,84,605 - 15,73,66,03,562 - 5,33,87,18,958 - 89,52,03,33,481 - 84,18,16,14,523 -	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554	-64.69% 14.88% -50% 0.58% -0.2 -14.67%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b)	- 10,39,78,84,605 - 15,73,66,03,562 - 5,33,87,18,958 - 89,52,03,33,481 - 84,18,16,14,523 - 15,53,23,70,920 - 91,06,51,59,394 - 75,53,27,88,474 15,44,77,083	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636	-64.69% 14.88% -50% 0.58% -14.67% -27.06% -29% -40% -40% -40%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -0.29 -4.95
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES)	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -0.29 -4.95%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) CHANGE IN CASH AN Cash flows from operating activities	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -405%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) Cash flows from operating activities - Cash flows from investing activities	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 - 89,52,03,33,481 - 84,18,16,14,523 - 15,53,23,70,920 91,06,51,59,394 - 75,53,27,88,474 15,44,77,083 - 15,44,77,083 - 15,44,77,083 - 15,44,77,083 - 8,49,43,48,967 - 8,49,43,48,967 - 8,49,43,48,967 - 8,49,43,48,967 - 15,10,91,67,637 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67 - 15,10,91,67	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -4.95 -4.95% -89% -2%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) CHANGE IN CASH AN Cash flows from operating activities - Cash flows from investing activities + Cash flows from financing activities	- 10,39,78,84,605 - 15,73,66,03,562	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 21,04,19,48,636 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297 2,62,33,86,777	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -0.29 -4.95%
+ Financial obligations * and other similar resources (b) - Current assets - Fixed assets (b) - WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) - OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - Current liabilities Non Ordinary Activities (b) - OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) Change In Cash an Cash flows from operating activities - Cash flows from investing activities + Cash flows from financing activities - CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD	- 10,39,78,84,605 - 15,73,66,03,562 - 5,33,87,18,958 - 89,52,03,33,481 - 84,18,16,14,523 - 15,53,23,70,920 - 91,06,51,59,394 - 75,53,27,88,474 15,44,77,083 - 75,68,72,65,556 - 8,49,43,48,967 - 8,49,43,48,967 - 8,49,43,48,967 - 15,10,91,67,637 - 1,75,25,82,270 - 10,64,70,56,822	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297	-64.69% 14.88% -50% 0.58% -0.22 -14.67% -27.06% -29% -40% -40% -4.95 -4.95% -89% -2%
+ Financial obligations * and other similar resources (b) - Current assets - Fixed assets (b) - WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) - OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) CHANGE IN CASH AN Cash flows from operating activities - Cash flows from investing activities - Cash flows from financing activities - Cash flows from financing activities - CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD ANALYSE OF THE CHANGE IN	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 89,52,03,33,481 - 84,18,16,14,523 15,53,23,70,920 91,06,51,59,394 - 75,53,27,88,474 - 15,44,77,083 - 15,44,77,083 - 75,68,72,65,556 - 8,49,43,48,967 - 8,49,43,48,967 14,175,25,82,270 - 10,64,70,56,822 N NET GEARING	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297 2,62,33,86,777 7,63,66,78,810	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -0.29 -4.95 -495% -89% -2% -167%
+ Financial obligations * and other similar resources (b) = Current assets - Fixed assets (b) = WORKING CAPITAL (I) Current operating assets (b) - Current operating liabilities (b) = OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) = OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) CHANGE IN CASH AN Cash flows from operating activities - Cash flows from investing activities + Cash flows from financing activities - Cash flows from financing activities	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 - 89,52,03,33,481 - 84,18,16,14,523 - 15,53,23,70,920 91,06,51,59,394 - 75,53,27,88,474 15,44,77,083 - 15,44,77,083 - 75,68,72,65,556 - 8,49,43,48,967 - 8,49,43,48,967 - 8,49,43,48,967 - 15,10,91,67,637 - 175,25,82,270 - 10,64,70,56,822 NNET GEARING 26,41,66,26,532	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297 2,62,33,36,777 7,63,66,78,810 18,88,49,71,674	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -405 -495% -89% -29% -167%
+ Financial obligations * and other similar resources (b) - Current assets - Fixed assets (b) - WORKING CAPITAL (1) Current operating assets (b) - Current operating liabilities (b) - OPERATING FUNDING REQUIREMENT (2) Current assets Non Ordinary Activities (b) - OPERATING FUNDING REQUIREMENT FOR NON ORDINARY ACTIVITIES (3) GLOBAL FUNDING REQUIREMENT (4) = (2) + (3) NET CASH (5) = (1) - (4) CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES) CHANGE IN CASH AN Cash flows from operating activities - Cash flows from investing activities - Cash flows from financing activities - Cash flows from financing activities - CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD ANALYSE OF THE CHANGE IN	- 10,39,78,84,605 - 15,73,66,03,562 5,33,87,18,958 89,52,03,33,481 - 84,18,16,14,523 15,53,23,70,920 91,06,51,59,394 - 75,53,27,88,474 - 15,44,77,083 - 15,44,77,083 - 75,68,72,65,556 - 8,49,43,48,967 - 8,49,43,48,967 14,175,25,82,270 - 10,64,70,56,822 N NET GEARING	29,45,14,59,057 13,69,80,35,018 15,75,34,24,039 89,00,58,16,742 1,04,75,92,40,781 18,20,27,53,554 1,24,85,77,15,128 1,06,65,49,61,574 25,69,87,062 25,69,87,062 1,06,91,19,48,636 2,15,27,07,855 2,15,27,07,855 2,15,27,07,855 25,63,48,96,884 15,37,48,31,297 2,62,33,86,777 7,63,66,78,810	-64.69% 14.88% -50% 0.58% -0.2 -14.67% -27.06% -29% -40% -40% -0.29 -4.95 -495% -89% -2% -167%

⁽a) Operating profit after tax.

⁽b) Exchange differences must be eliminated in order to reduce the related receivables and payables to their initial value. Financial obligations * = loans and borrowings + finance lease obligations.

NOTE 36: TABLE OF CODES

Name of the entity: AIRTEL TCHAD S.A Year ended: 31/12/2023

Identification Number: 9000875F Period (in months): 12

NOTE 36: TABLE OF CODES

	TE 36: TA	ABLE	OF CODES			
1 - Legal form code (1)			3 - Country code of head office			
Public Limited Company (PLC) with public participation	0	0	OHADA Country (2)			
Limited Company (LC)	0	1	Other African countries	2	1	
Limited Liability Company (LLC)	0	2	France	2	3	
Limited Partnership Company (LPC)	0	3	Other European Union countries	3	9	
General Partnership Company (GPC)	0	4	U.S.A.	4	0	
Investment Company (IC)	0	5	Canada	4	1	
Economic Interest Group (EIG)	0	6	Other American countries	4	9	
Association	0	7	Asian countries	5	0	
Simplified Joint Stock Company (SJSC)	0	8	Other countries	9	9	
Other legal form (to be specified)	0	9				
2 - Tax system code						
Normal		1				
Simplified		2				
Synthetic		3				
Lump-sum						

⁽¹⁾ Replace the first 0 by 1 if the entity has priority approval

⁽²⁾ Benin = 01; Burkina = 02; Ivory Coast = 03; Guinea Bissau = 04; Mali = 05; Niger = 06; Senegal = 07; Togo = 08; Cameroon = 09; Congo = 10; Gabon = 11; Central African Republic = 12; Chad = 13; Comoros = 14; Guinea = 15; Equatorial Guinea = 16; Congo DRC = 17.