

Company identification

Denomination: <small>(or first and last name of the operator)</small>	PARTNERSHIP INVESTMENT
Abbreviation:	
Legal form:	SARL
Tax:	Common law
Country of Headquarters:	Democratic Republic of Congo
Full address:	N°130, Av Kwango Building le 130 3rd Level, GOMBE
RCCM Number	CD/KIN/RCCM/14-B-4497
National Identification Number:	D69170N
Tax Number:	A 0 7 0 2 3 0 6 Q
Date of establishment of the company:	

Certified as sincere and in accordance with the rules of the OHADA accounting system

Name:
Quality:
Signature Date:

SHEET R1

Legal name of the company: **PARTNERSHIP INVESTMENT**
 N° d'identification fiscal **A 0 7 0 2 3 0 6 Q** Year ended : **31/12/2023** Duration (in months) **12**

ZA ACCOUNTING: Of the _____ AT _____

ZB EFFECTIVE CLOSING DATE OF THE ACCOUNTS: **APRIL 30, 2024**

ZC PRIOR YEAR ENDED ON: **31-12-2023** DURATION OF PREVIOUS FINANCIAL YEAR IN MONT **12**

ZD **0 13 - B - 0041**
 Graft Trade Register Business register

ZE _____ **035002**
 Social security fund numb Importer Code Main activity code

ZF **PARTNERSHIP INVESTMENT** **0**
 Company Designation Abbreviation

ZG **0996014900** **99,60,14,101** **2001** **0** **KINSHASA**
 Telephone number Fax number Code Post office box Town

ZH **N°130B, avenue Kwango Gombe**
 Full Geographic Address (Building, Street, Neighborhood, City, Country)

ZI **SERVICE DE TELECOMMUNICATION**
 Precise designation of the main activity carried out by the company % cap. Prod. usef.

Thierry DIASONAMA, N° 130 avenue Kwango/GOMBE, Managing Director
 Name, address and position of the person to be contacted in the event of a request for further information.

Deloitte Services SARL, Immeuble Le Prestige 3rd floor, 4239 Av Tombalbaye, +243 85 999 80 80
 Name of the company's salaried professional or
 Name, address and telephone number of the accounting firm or professional REGISTERED WITH THE NATIONAL ORDER
 COMPETENT EXPERTS AND CHARTERED ACCOUNTANTS who prepared the financial statements.

Endorsement of the chartered accountant or chartered accountant
 Not subject to No (refusal) Yes with reservations Yes without reservati
 Certified Financial Statements (check box) Financial statements approved by the Assembly General (check box)

Thierry DIASONAMA
 Name of the signatory of the financial statements
Managing director
 Capacity of the signatory of the financial statements

 Signature date

 Signature

Bank domiciliations:	
Bank:	Account Number:
Standard Bank RDC s.a.r.l	0240001138603
Standard Bank RDC s.a.r.l	0140001138601
Standard Bank RDC s.a.r.l	0140001138604
Standard Bank RDC s.a.r.l	0240001138607
BIAC Bank	33000644101-61
BIAC Bank	36000644101-46
Ecobank	0010363100036201
Ecobank	0010283100036201
Ecobank	0010283100036202
Ecobank	0010363100036205
BCDC	00101 0125712 45
BCDC	00101 0125713 42
BCDC	00101-1203555-11 CDF
BCDC	00101-1203556-08 USD
RawBank	051000510101000028202USD
RawBank	051000510101000028201CDF
RawBank	05101-0100028208-33
RawBank	05101-0100028207-36
EQUITY BANK	00018000230005692110052 CDF
EQUITY BANK	00018000230005692120043 USD
BIC (FBN BANK)	84001 21001612801 28
BIC (FBN BANK)	84001 21001612802 66
CitiBank	400726108
CitiBank	400726019
CitiBank	0400726396
CitiBank	0400726736
TMB	1201-5000006-01-18
TMB	1201-5000006-02-19
UBA	02-0320001285
UBA	02-0210001199
SOFIBANQUE SARL	0201/0137425/002/3300/000
SOFIBANQUE SARL	0201/0137425/001/3300/000

SHEET R2

Legal name of the company: **PARTNERSHIP INVESTMENT**

N° d'identification fiscal **A 0 7 0 2 3 0 6 Q** Year ended :31/12/23

_____ Duration (in months): **12**

		Company Control (check box)	
ZK Legal form ⁽¹⁾ :	0 1	ZQ Publicly controlled enterprise	<input type="checkbox"/>
ZL Tax regime ⁽¹⁾ :	1	ZR Nationally Owned Private Enterprise	<input type="checkbox"/>
D Country of head office ⁽¹⁾ :	2 1	ZS Foreign-controlled company	<input checked="" type="checkbox"/>
ZN Number of establishments in the country:	<input type="text"/>	ZT Others to be specified	<input type="checkbox"/>
ZO Number of establishments outside the country for which separate accounts are kept:	<input type="text"/>		
ZP First year of operation in the country:	2 0 0 1		

COMPANY ACTIVITY

Designation of the activity ⁽²⁾	Activity nomenclature code ⁽¹⁾	Turnover excluding VAT (Turnover excl. VAT) or Added Value (VA) ⁽³⁾	% activity in the Board of Directors HT or VA
Telecommunications Services	0 3 5 0 0 2	_____	_____
Sale of Goods		_____	_____
Accessory products		_____	_____
	<input type="text"/>	_____	0.00
	<input type="text"/>	_____	0.00
	<input type="text"/>	_____	0.00
	<input type="text"/>	_____	0.00
	<input type="text"/>	_____	0.00
	<input type="text"/>	_____	0.00
Diverse		_____	0.00
TOTAL		0	100.00

⁽¹⁾ Refer to the nomenclature of activities attached on the following pages.

⁽²⁾ List the top 10 activities in precise order of turnover excluding tax, or value added (V.A.).

⁽³⁾ Delete the unnecessary statement (preferably use the A.V.).

SHEET R3

Legal name of the company: **PARTNERSHIP INVESTMENT**
N° d'identification fiscale : **A 0 7 0 2 3 0 6 Q** Year ended : **31-12-2023** Duration (in mon **12**

OFFICERS (1)

Name	Names	Quality	N° d'identification	Address (BP, City, Country, Country)
DIASONAMA	Thierry	Managing director		

(1) Officers = Chief Executive Officer, Chief Executive Officer, Chief Executive Officer, Manager, Others.

MEMBERS OF THE BOARD OF DIRECTORS

Name	Names	Quality	Address (BP, City, Country)
		President	Kinshasa, RDC
DIASONAMA	Thierry	Member	Kinshasa, RDC
FOLEY	Michael	Member	Nairobi, Kenya
UNGUREAN	Razvan Lucian	Member	Nairobi, Kenya
HARISSON	Gareth	Member	Nairobi, Kenya

R4 FORM

Entity designation:	PARTNERSHIP INVESTMENT	Financial year ended	31-DEC-2023
Address :	N°130B, avenue Kwango Gombe	Duration (in months)	12
Identification number: A 0 7 0 2 3 0 6 Q	799028M		

NOTES	TITLES	HAS	N / A
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A: Applicable N/A: Not Applicable.

Name of the entity: PARTNERSHIP INVESTMENT
 Adresse : N°130B, avenue Kwango Gombe
 Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

**BALANCE SHEET (ASSETS) AS AT
 31 DECEMBER 2023**

REF	ASSETS	Note	2023			2022
			GROSS	AMORT. & DEPREC.	NET	NET
			(FCFA)	(FCFA)	(FCFA)	(FCFA)
AD	INTANGIBLE FIXED ASSETS	3	-	-	-	-
AE	Development and prospecting costs		-	-	-	-
AF	Patents, licences, software and similar rights		-	-	-	-
AG	Goodwill and leasehold rights		-	-	-	-
AH	Other intangible fixed assets		-	-	-	-
AI	TANGIBLE FIXED ASSETS	3	-	-	-	-
AJ	Land		-	-	-	-
AK	Buildings		-	-	-	-
AL	Fixtures, fittings and facilities		-	-	-	-
AM	Equipment, furniture and biological assets		-	-	-	-
AN	Transport equipment		-	-	-	-
AP	Advances and payments on accounts of ordered fixed assets	3	-	-	-	-
AQ	NON-CURRENT FINANCIAL ASSETS	4	3,15,12,300	-	3,15,12,300	2,85,00,000
AR	Investment in subsidiaries and associates		2,85,00,000	-	2,85,00,000	2,85,00,000
AS	Other non-current financial assets		30,12,300	-	30,12,300	-
AZ	TOTAL NON-CURRENT ASSETS		3,15,12,300	-	3,15,12,300	2,85,00,000
BA	CURRENT ASSETS NON ORDINARY ACTIVITES	5	-	-	-	-
BB	INVENTORIES	6	-	-	-	-
BG	DEBTORS AND RELATED ITEMS		-	-	-	30,12,300
BH	Trade payables - advances	17	-	-	-	-
BI	Trade receivables	7	-	-	-	-
BJ	Other current assets	8	-	-	-	30,12,300
BK	TOTAL CURRENT ASSETS		-	-	-	30,12,300
BQ	Securities held for sale	9				
BR	Bills to cash	10				
BS	Cash at banks and at hand, postal checks	11				
BT	TOTAL CASH AND CASH EQUIVALENTS - ASSETS		-	-	-	-
BU	Unrealized foreign exchange losses	12				
BZ	GENERAL TOTAL		3,15,12,300	-	3,15,12,300	3,15,12,300

Name of the entity: PARTNERSHIP INVESTMENT
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 Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

**BALANCE SHEET (LIABILITIES) AS AT
 31 DECEMBER 2023**

REF	LIABILITIES	Note	31-12-2023		31-12-2022	
			NET		NET	
			(FCFA)		(FCFA)	
CA	Issued capital	13		30,00,000		30,00,000
CB	Shareholders uncalled capital	13		-		-
CD	Share premiums	14		-		-
CE	Revaluation surplus	3e		-		-
CF	Statutory reserves	14				
CG	Free reserves	14		-		-
CH	Retained earnings	14	-	84,84,95,034	-	76,32,24,714
CJ	Net profit or loss for the period (profit + or loss -)		-	10,35,33,752	-	8,52,70,321
CL	Investment subsidies	15		-		-
CM	Regulated provisions	15		-		-
CP	TOTAL EQUITY		-	94,90,28,786	-	84,54,95,035
DA	Loans and borrowings	16		-		-
DB	Finance lease Obligations	16				
DD	TOTAL NON-CURRENT LIABILITIES			-		-
DF	TOTAL EQUITY AND NON-CURRENT LIABILITIES		-	94,90,28,786	-	84,54,95,035
DH	Current liabilities Non Ordinary Activities	5				
DI	Trade receivables - advances	7		-		-
DJ	Trade payables	17		2,43,04,000		2,18,64,000
DK	Taxes and social contributions	18		31,09,99,320		25,11,44,207
DM	Other current liabilities	19		62,07,61,296		58,72,58,262
DN	Provisions for short term risks	19		2,44,76,470		1,67,40,866
DP	TOTAL CURRENT LIABILITIES			98,05,41,086		87,70,07,334
DQ	Banks, discount credits	20		-		-
DR	Bank, cash credits	20		-		-
DT	TOTAL CASH AND CASH EQUIVALENTS - LIABILITIES			-		-
DV	Unrealized foreign exchange gains	12				
DZ	GENERAL TOTAL			3,15,12,300		3,15,12,300

**INCOME STATEMENT AT
 31 DECEMBER 2023**

REF	DESCRIPTION		Note	31-12-2023	31-12-2022	
				NET	NET	
				(FCFA)	(FCFA)	
TA	Sale of goods	A	+	21	-	-
RA	Purchase of goods		-	22	-	-
RB	Change in inventory of goods		-/+	6	-	-
XA	COMMERCIAL MARGIN (sum TA to RB)			21	-	-
TB	Sale of finished goods	B	+	21	-	-
TC	Works, services sold	C	+	21	-	-
TD	Other revenue	D	+	21	-	-
XB	TURNOVER (A + B + C + D)				-	-
TE	Production taken into (or out of) inventory		-/+	6	-	-
TF	Capitalised production		-/+	21	-	-
TG	Operating subsidies and grants		-/+	21	-	-
TH	Other income		+	21	-	-
TI	Transfer of operating expenses		+	12	-	-
RC	Purchase of raw material and related supplies		-	22	-	-
RD	Change in inventory of raw materials and related supplies		-/+	6	-	-
RE	Other purchases		-	22	-	-
RF	Change in inventory of other supplies		-/+	6	-	-
RG	Transport		-	23	-	-
RH	External services		-	24	2,97,87,120	2,80,55,320
RI	Taxes and levies		-	25	6,40,000	-
RJ	Other expenses		-	26	-	-
XC	VALUE ADDED ((XB + RA + RB) + (sum TE to RJ))				3,04,27,120	2,80,55,320
RK	Payroll costs		-	27	6,46,21,028	5,59,87,013
XD	GROSS OPERATING MARGIN (XC + RK)			28	9,50,48,148	8,40,42,333
TJ	Reversal of depreciation, amortisation, provisions and impairment expenses		+	28	-	-
RS	Depreciation, amortisation, provisions and impairment expenses		-	3C&28	-	-
XE	OPERATING PROFIT OR LOSS (XD + TJ + RL)				9,50,48,148	8,40,42,333
TK	Finance income		+	29	-	-
TL	Reversal of finance provisions and impairment losses		+	28	-	-
TM	Transfer of finance expenses		+	12	-	-
RM	Finance expenses		-	29	-	-
RN	Finance provisions and impairment losses		-	3C&28	77,35,604	4,77,988
XF	FINANCE PROFIT OR LOSS (sum TK to RN)				77,35,604	4,77,988
XG	PROFIT OR LOSS FROM ORDINARY ACTIVITIES (XE + XF)				10,27,83,752	8,45,20,321
TN	Proceeds from the disposal of fixed assets		+	3D	-	-
TO	Other income from Non Ordinary Activities		+	30	-	-
RO	Net Book Value of disposed fixed assets		-	3D	-	-
RP	Other expenses from Non Ordinary Activities		-	30	-	-
XH	PROFIT OR LOSS FROM NON ORDINARY ACTIVITIES (sum TN to RP)				-	-
SQ	Employees profit sharing scheme		-	30	-	-
RS	Income tax expense		-		7,50,000	7,50,000
XI	NET PROFIT OR LOSS (XG + XH + RQ + RS)				10,35,33,752	8,52,70,321

CASH FLOW STATEMENT

REF	DESCRIPTION	Note	31-12-2023	31-12-2022
ZA	Net cash and cash equivalents at 01 January (cash assets N-1 - cash liabilities N-1)	A	-	-
	CASH FLOWS FROM OPERATING ACTIVITIES			
FA	Overall Self Financing Capacity (OSFC)	+		
FB	- Current assets Non Ordinary Activities	-		
FC	- Change in inventories	-		
FD	- Receivables	-		
FE	+ Current liabilities	+		
	Change in operating activities (FB+FC+FD+FE)			
ZB	Net Cash flows from operating activities (sum FA to FE)	B		
	CASH FLOWS FROM INVESTING ACTIVITIES			
FF	- Purchase of intangible fixed assets			
FG	- Purchase of tangible fixed assets			
FH	- Purchase of non-current financial assets			
FI	+ Proceeds from sale of intangible and tangible assets			
FJ	+ Proceeds from sale of non-current financial assets			
ZC	Net Cash flows from investing activities (sum FF to FJ)	C		
	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			
FP	+ Proceeds from other borrowings			
FQ	- Repayments of Loans and other borrowings			
ZE	Net Cash flows from foreign capital (sum FO to FQ)	E		
ZF	NET CASH FLOWS FROM FINANCING ACTIVITIES (D + E)	F		
ZG	CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD (B + C + F)	G		
ZH	Net cash and cash equivalents at 31 December (G + A)	H	77,35,604	1,21,77,50,199

Control: Cash assets N - Cash liabilities N = H

1 ' excluding changes in receivables and payables related to investing activities (e.g., changes in receivables on fixed asset disposals and payables on fixed asset acquisitions or production) and financing activities (e.g., changes in receivables on investment subsidies reviewed).

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

**NOTE 1
DEBTS SECURED BY COLLATERAL**

DESCRIPTION	Note	Gross Amount	COLLATERAL		
			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 COMMITMENTS					
			NOTE	Commitments given	Commitments received
Commitments to related entities					
Reimbursement premiums not yet due					
Sureties, deposits, guarantees					
Mortgages, pledges, guarantees, others					
Discounted bills not yet due					
Trade receivables sold					
Write off of contingent claims					
TOTAL					

Comments:

• Indicate the purpose of the collateral.

NOTE 2
MANDATORY INFORMATION

A - DECLARATION OF COMPLIANCE WITH SYSCOHADA

The financial statements have been prepared in accordance with the accounting assumptions and policies accepted by the OHADA Accounting System, in particular:

- the going concern principle;
- the principle of the permanence of methods;
- the matching principle;
- the principle of prudence;
- and the general presentation rules.

B - ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the assumptions, conventions and valuation rules laid down by SYSCOHADA and the Uniform Act. The method used for the valuation of the various items recorded in accounts is the historical cost method.

C- DEROGATION FROM ACCOUNTING ASSUMPTIONS AND POLICIES

Compliance with all accounting assumptions and conventions, with no exceptions.

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

NIL

NOTE 3A
GROSS FIXED ASSETS

SITUATIONS AND MOVEMENTS	GROSS OPENING BALANCE	Additions	Reclassifications	Following a revaluation during the year	Disposals/Transfers/Others	Reclassifications	GROSS CLOSING BALANCE
DESCRIPTION							
INTANGIBLE FIXED ASSETS							
Development and Prospecting Costs							
Patents, licenses, software, and similar rights							
Goodwill and leasehold rights							
Other intangible assets							
TANGIBLE FIXED ASSETS							
Land excluding investment property							
Land - Investment Property							
Buildings excluding investment property							
Buildings - investment property							
Fixtures, fittings and facilities							
Equipment, furniture and biological assets							
Transport equipment							
ADVANCES AND PAYMENTS ON ACCOUNTS OF							
ORDERED FIXED ASSETS							
Intangible fixed assets							
Tangible fixed assets							
NON-CURRENT FINANCIAL ASSETS	2,85,00,000	-		-		-	3,15,12,300
Investment in subsidiaries and associates	2,85,00,000						2,85,00,000
Other non-current financial assets							30,12,300
GRAND TOTAL	2,85,00,000		30,12,300				3,15,12,300

NOTE 3B
FINANCE LEASE ASSETS

SITUATIONS AND MOVEMENTS DESCRIPTION	NATURE OF CONTRACT (I; M; A) [1]	A GROSS OPENING BALANCE	INCREASE B			DECREASE C		D = A + B + C GROSS CLOSING BALANCE
			Additions	Reclassifications	Following a revaluation during the year	Disposals/Transfers/Others	Reclassifications	
Patents, licences, software and similar rights								
Goodwill and leasehold rights								
Other intangible fixed assets								
SUB-TOTAL : INTANGIBLE FIXED ASSETS								
Land								
Buildings								
Fixtures, fittings and facilities								
Equipment, furniture and biological assets								
Transport equipment								
SUB-TOTAL: TANGIBLE FIXED ASSETS								
GRAND TOTAL								

[1] I: Property finance lease; M: Equipment finance lease; A: Capital lease (split the item if significant amounts)

Comments:

No assets acquired under capital leases are included in the company's accounts.

Name of the entity: PARTNERSHIP INVESTMENT
 Adresse : N°130B, avenue Kwango Gombe
 Identification Number: A 0 7 0 2 3 0 6 Q

Year ended 31/12/2023

Period (in months): 12

**NOTE 3C
 FIXED ASSETS (AMORTISATION AND DEPRECIATION)**

SITUATION AND MOVEMENTS	A	B	C	D
DESCRIPTION	ACCUMULATED AMORTISATION/DEPRE- CIATION OPENING BALANCE	INCREASE: Additions	REDUCTION: Disposals/Transfers/Others	ACCUMULATED AMORTISATION/DEPRECI- ATION CLOSING BALANCE
Development and Prospecting Costs				
Patents, licences, software and similar rights				
Goodwill and leasehold right				
Other intangible fixed assets				
SUB-TOTAL: INTANGIBLE FIXED ASSETS				
Land excluding investment property				
Land - Investment Property				
Buildings excluding investment property				
Buildings - investment property				
Fixtures, fittings and facilities				
Equipment, furniture and biological assets				
Transport equipment				
SUB-TOTAL: TANGIBLE FIXED ASSETS				
GRAND TOTAL				

Total allocations for the year

Comments:

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Year ended 31/12/2023

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NOTE 3D
GAINS AND LOSSES ON DISPOSAL OF FIXED ASSETS

	GROSS AMOUNT	AMORTISATIONS/DEPRECIATIONS	NET BOOK VALUE	DISPOSAL AMOUNT	GAINS OR LOSSES
	A	B	C = A - B	D	E = D - C
Development and Prospecting Costs					
Patents, licences, software and similar rights					
Goodwill and leasehold right					
Other intangible fixed assets					
SUB-TOTAL: INTANGIBLE FIXED ASSETS					
Lands					
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					

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 3E
INFORMATION ON REVALUATIONS PERFORMED BY THE ENTITY**

Nature and date of revaluation:

Items revalued per balance sheet line	Historical cost	Additional amortisations/depreciations
Patents, licenses, and similar rights		
Buildings		
Fixtures and fittings Transport equipment		
Equipment, furniture and biological assets		
Other intangible assets		

Revaluation method used:

Tax treatment of the revaluation difference and additional amortisations/depreciations:

Amount of difference incorporated into the capital:	
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Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 4
NON CURRENT FINANCIAL ASSETS

DESCRIPTION	2023	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	2,85,00,000	2,85,00,000	0%			
Loans and receivables						
Loans to employees						
Receivable from the State						
Investment securities						
Deposits and guarantees	30,12,300					
Accrued interest						
GROSS TOTAL	3,15,12,300	2,85,00,000				
Impairment of investment in subsidiaries and associates	-	0				
Impairment of other fixed assets	0	0				
TOTAL NET IMPAIRMENT	3,15,12,300	2,85,00,000	11%			

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 5
CURRENT ASSETS NON ORDINARY ACTIVITIES

Description	2023	2022	% Change
Receivables on disposal of fixed assets	-	-	
Other current assets non ordinary activities	-	-	0%
GROSS TOTAL	-	-	0%
Impairment of current assets non ordinary activities	-	-	0%
	-	-	
TOTAL NET IMPAIRMENT	-	-	0%

Comments:

During 2019, there were no advances to suppliers of investments.

CURRENT LIABILITIES HAO

Description	Year N	Year N-1	% Change
Investment suppliers			
Suppliers of investments notes payable			
Payments still to be made on unpaid investments in subsidiaries and non-current assets			
Other non-current liabilities	-	2,44,34,13,508	
TOTAL	-	2,44,34,13,508	-100%

Comments :

HAO current liabilities amounted to approximately FC 84.4 billion at 31/12/2019 compared with FC 2.4 billion at 31/12/2018. The increase in HAO current liabilities is linked to the network extension and modernisation project.

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2022

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 6
INVENTORIES**

Description	2023	2022	% Change
Goods			
Raw materials and related supplies			
Other supplies			
Work in progress			
Ongoing services			
Finished goods			
Intermediate products			
Stocks in transit, on consignment or held			
TOTAL GROSS INVENTORIES		-	0%
Inventory write-down			0%
TOTAL (Less IMPAIRMENT)		-	0%

(1) Non Ordinary Activities (NOA) inventories will be recorded as current assets NOA only when their total amount is significant (greater than 5% of total current assets).

NOTE 7
 TRADE RECEIVABLES

Description	2023	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)	-	-	-	-	-	-
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	-	-	-	-	-	-
	-	-	-	-	-	-
Provision for bad debts	-	-	-	-	-	-
TOTAL (Less IMPAIRMENT)	-	-	-	-	-	-
	-	-	-	-	-	-
Trade receivables, Non Group advances	-	-	-	-	-	-
Trade receivables, Group advances	-	-	-	-	-	-
Other credit balances	-	-	-	-	-	-
TOTAL CREDIT BALANCES	-	-	-	-	-	-

Comments:

NOTE 8
 OTHER CURRENT ASSETS

Description	2,023	2,022	% Change	Receivables of up to one year	Receivables over one year and up to two years	Receivables of more than two years
Personnel	-	-	-	-	-	-
Social organizations	-	-	-	-	-	-
State and public authorities	-	-	-	-	-	-
International organizations	-	-	-	-	-	-
Shareholders, partners and group	-	-	-	-	-	-
Transitional special adjustment account related to the SYSCOHADA revision	-	-	-	-	-	-
Sundry debtors	-	30,12,300		-	-	-
Permanent accounts of institutions and branches that are not frozen	-	-	-	-	-	-
Intracompany expenses and income accounts	-	-	-	-	-	-
Intracompany joint ventures accounts	-	-	-	-	-	-
TOTAL GROSS OTHER RECEIVABLES	-	30,12,300		-	-	-
Impairment of other receivables	-	-	-	-	-	-
TOTAL (Less IMPAIRMENT)	-	30,12,300		-	-	-

Comments:

Provisional advance paid

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 8A
TABLE OF CAPITALIZED DEFERRED EXPENSES

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

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 9
SECURITIES HELD FOR SALE**

Description	2023	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			

Comments:

No securities held for sale

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 10
BILLS TO CASH**

Description	2023	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			

Comments:
No bills to cash

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2022

Period (in months): 12

NOTE 11
CASH AT BANKS AND AT HAND, POSTAL CHECKS

Description	2023	2022	% Change
Local banks	-	-	0%
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	-	-	0%
	-	-	
Impairment	-	-	
	-	-	
TOTAL (Less IMPAIRMENT)	-	-	0%

Comments:

The balance of cash and cash equivalents at 31/12/2019 consists mainly of assets held with banks (Ecobank, Standard bank, Rawbank and BCDC).

NB: Banks and accrued interest and Financial institutions accrued interest are shown in this item as a negative amount if the principal account attached is in debit.

NOTE 12
 UNREALIZED FOREIGN EXCHANGE DIFFERENCES

Description	Currencies	Currency amount	UML currency on acquisition year	UML Currency 31/12	Variation in absolute value
Unrealized foreign exchange losses (asset): detail the receivables and debts concerned	USD				
Group current account	USD				
Deposits and guarantees	USD				
Deposits and guarantees	USD				
Various suppliers	USD				
Various suppliers	USD				
Suppliers NPF	USD				
Staff	USD				
Sundry debtors (Subscribers)	USD				
Disputes with third parties	USD				
Unrealized foreign exchange gains (liability): detail the receivables and debts concerned	USD				
Customers	USD				
Group customers	USD				
Sundry debtors	USD				
BORROWINGS FROM CREDIT INSTITUTIONS	USD				
Unpaid invoices	USD				
Trade payables	USD				
Advance payments to suppliers	USD				
Personnel advances	USD				
Trade payables Property	USD				

Comments:

- *Make a comment.*

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

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 RDC Holding E	HOLANDAISE	ORDINAIRE	1000	30,00,000	
Shareholders uncalled capital					
		TOTAL	1,000.00	30,00,000.00	

Comments:

Shareholding structure has not changed.

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

**NOTE 14
PREMIUMS AND RESERVES**

Description	2023	2022	Variation in absolute value
Contribution share premium			
Issue share premiums			
Merger premium			
Conversion premium			
Other premiums			
TOTAL PREMIUMS			
Legal reserves			
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	-	-	
Free reserves			
Retained earnings	- 84,84,95,034	- 76,32,24,713	- 8,52,70,321

Comments:

Increase due to losses

NOTE 15 A
INVESTMENT SUBSIDIES AND REGULATED PROVISIONS

Description	Note	2023	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							

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 15 B
OTHER SHAREHOLDERS' EQUITY [1]**

Description	Note	2023	2022	Variation in absolute value	% Change	Due dates
Redeemable shares						
Conditioned advances						
Indefinite subordinated notes (I.S.N.)						
Bonds redeemable in shares (B.R.S.)						
Other						
TOTAL OTHER SHAREHOLDERS' EQUITY						

Comments:

NOTE 16 A
 LOANS AND BORROWINGS AND ASSIMILATED RESOURCES

Description	2023	2,022	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				0%			
Loans and borrowings: Financial institutions				0%			
Advances received from the State				0%			
Advances received and frozen current accounts				0%			
Deposits and guarantees received				0%			
Accrued interest				0%			
Advances with special conditions				0%			
Other loans and borrowings				0%			
Debts related to investments				0%			
Permanent frozen accounts of institutions and branches				0%			
TOTAL LOANS AND BORROWINGS				0%			
Property finance lease				100%			
Equipment finance lease				0%			
Hire purchase				0%			
Accrued interest				0%			
Other capital lease debts				0%			
TOTAL LEASE OBLIGATIONS				20%			
Provisions for litigation claims				0%			
Provisions for guarantees given to customers				0%			
Provisions for losses on future completion contracts				0%			
Provisions for foreign exchange losses				0%			
Provisions for taxes				0%			
Provisions for pensions and similar obligations				0%			
Pension plan assets				0%			
Restructuring provisions				0%			
Provisions for fines and penalties				0%			
Self-insurance provisions				0%			
Decommissioning and restoration provisions				0%			
Self-insurance provisions				0%			
Other provisions				0%			
TOTAL PROVISIONS FOR RISKS AND EXPENSES				0%			

Comments:

Advances received from AIRTEL

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 16 B
POST-EMPLOYMENT AND SIMILAR BENEFITS (ACTUARIAL METHOD)

ACTUARIAL ASSUMPTIONS		
Description	2023	2022
Rate of salary increase		
Discount rate		
Inflation rate		
Probability of being present in the entity at the retirement date (past experience)		
Probability of being alive at retirement age (life table)	Mortality table (CIMAF)	Mortality table (CIMAF)
Effective rate of return on plan assets	NA	NA

Comments:

CHANGE IN POST-EMPLOYMENT OBLIGATION FOR THE YEAR		
Description	2022	2021
Opening obligation		
Current service cost		
Interest cost on benefit obligation		
Actuarial loss / (gain) on obligation		
Benefits paid for the year		
Past service cost		
Pension obligation at end of year		
Closing obligation		

Comments:

SENSITIVITY ANALYSIS OF ACTUARIAL ASSUMPTIONS				
Description	2022		2021	
	Increase	Decrease	Increase	Decrease
Discount rate (% change)				
Salary increment rate (% change)				
Employee departure rate (% change)				

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 16 B bis
POST-EMPLOYMENT AND SIMILAR BENEFITS

NET ASSETS / LIABILITIES RECOGNIZED AS FINANCIAL PLANS		
Description	2023	2022
Present value of the benefit plan obligations		
Present value of benefit plan assets		
Plan Surplus / Deficit		

Comments:

This is the provision for pensions and similar obligations.

PRESENT VALUE OF PLAN ASSETS				
Description	2021		2020	
Shares				
Bonds				
Other				
Total				

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 16 C
CONTINGENT ASSETS AND LIABILITIES

Description	2023	2022
Contingent asset		
Litigation / claims		
Tax Litigations		
Legal litigations		
Contingent liability		
Litigation / claims		
Tax Litigations		
Legal litigations		

Comments:

NOTE 17
TRADE PAYABLES

Description	2,023	2,022	% 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						
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	2,43,04,000	2,18,64,000				
	-	-		-		
Trade payables, Non Group advances	-	-		-		
Trade payables, Group advances	-	-		-		
Trade payables, Other advances	-	-				
TOTAL TRADE PAYABLES ADVANCES	-	-		-	-	-

Comments:

--

NOTE 18
 TAXES AND SOCIAL CONTRIBUTIONS

Description	2,023	2,022	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	-	-					
Salaries owed to employees	27,24,38,982.48	23,20,96,589.11	4,03,42,393.37	17.38%	-		
Other employee payables	1,13,96,294.78	21,12,119.35	92,84,175.43	439.57%			
Social Security Fund	-	-			-		
Pension fund	-	-					
Other social organizations	23,17,250.75	6,66,730.67	16,50,520.08	247.55%			
TOTAL SOCIAL CONTRIBUTIONS	28,61,52,528.01	23,48,75,439.13	5,12,77,088.88	21.83%	-		
State, Income tax	1,50,000.00	19,50,000.00	- 18,00,000.00	-92.31%			
State, Taxes and Levies	49,38,459.66	49,38,459.66	-	0.00%			
State, VAT	-	-			-		
State, Withholding taxes	1,97,58,332.50	93,80,307.96	1,03,78,024.53	110.64%			
State, Other taxes payables	-	-					
TOTAL TAXES PAYABLES	2,48,46,792.15	1,62,68,767.62	85,78,024.53	52.73%			
TOTAL TAXES PAYABLES AND SOCIAL CONTRIBUTIONS	31,09,99,320.16	25,11,44,206.75	5,98,55,113.42	23.83%			

Comments:

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

Description	2,023	2,022	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	-	-	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-	-	-
Sundry payables	62,07,61,296	58,72,58,262	6%				
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	-	-	-	-	-	-	-
TOTAL SUNDRY PAYABLES	62,07,61,296	58,72,58,262	6%	-	-	-	-
Permanent accounts of institutions and branches that are not frozen	-	-	0%	-	-	-	-
Intracompany expenses and income accounts	-	-	0%	-	-	-	-
Intracompany joint ventures accounts	-	-	0%	-	-	-	-
TOTAL INTRACOMPANY ACCOUNTS							
TOTAL OTHER CURRENT LIABILITIES	62,07,61,296	58,72,58,262	6%	-	-	-	-
Provisions for short-term risks (see note 28)	2,44,76,470	1,67,40,866					

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 20
BANK DISCOUNT CREDITS AND OVERDRAFTS

Description	2023	2022	% Change
Seasonal Discount Credits			
Ordinary Discount Credits			
TOTAL: BANK DISCOUNT CREDITS			
Local banks			
Banks (other regional states)			
Other Banks			
Bank accrued interest			
Overdrafts			
TOTAL: BANK OVERDRAFTS			
TOTAL GENERAL			

Comments:

--

NB: Banks and accrued interest are included in this note if the related account is creditor.

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 21
TURNOVER AND OTHER REVENUE

Description	2023	2022	% Change
Sales in the region	-	-	-
Sales outside the region	-	-	-
Sales to the Group	-	-	-
Internet sales	-	-	-
TOTAL: SALE OF GOODS	-	-	-
Sales in the region	-	-	-
Sales outside the region	-	-	-
Sales to the Group	-	-	-
Internet sales	-	-	-
TOTAL: SALE OF FINISHED GOODS	-	-	-
Sales in the region	-	-	-
Sales outside the region	-	-	-
Sales to the Group	-	-	-
Internet sales	-	-	-
TOTAL: WORKS AND SERVICES SOLD	-	-	-
Other revenue	-	-	-
TOTAL: TURNOVER	-	-	-
Capitalised production	-	-	-
Operating subsidies and grants	-	-	-
Other income	-	-	-
TOTAL: OTHER INCOME	-	-	-
TOTAL	-	-	-

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

**NOTE 22
PURCHASES**

Description	2023	2022	% Change
Purchases in the region	-	-	-
Purchases outside the region	-	-	-
Group purchases	-	-	-
TOTAL: PURCHASE OF GOODS	-	-	-
	-	-	-
Purchases in the region	-	-	-
Purchases outside the region	-	-	-
Group purchases	-	-	-
TOTAL: PURCHASE OF RAW MATERIALS AND RELATED SUPPLIES	-	-	-
Consumables	-	-	-
Fuel and lubricants	-	-	-
Cleaning products	-	-	-
Workshop, Factory and Warehouse Supplies	-	-	-
Water	-	-	-
Electricity	-	-	-
Other energies	-	-	-
Maintenance supplies	-	-	-
Office supplies/stationeries	-	-	-
Small equipment and tools	-	-	-
Purchase of research (studies), services, works, machinery and equipment	-	-	-
Purchase of packing materials	-	-	-
Purchase expenses	-	-	-
Rebates, Discounts and Bonuses	-	-	-
TOTAL: OTHER PURCHASES	-	-	-

Comments:

--

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

NOTE 23
TRANSPORT

Description	2023	2022	% Change
Transport on sales			
Transport on behalf of third parties			
Personnel transport			
Transport of mails and parcels			
Other transport expenses			
TOTAL	-		

Comments:

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 24
EXTERNAL SERVICES

Description	2,023	2,022	% Change
General outsourcing			
Rents and rental expenses	2,44,35,120	2,40,55,320	
Finance lease fees	-	-	
Servicing, repairs and maintenance	-	-	
Insurance premiums	-	-	
Studies, research and documentation	-	-	
Advertising, Publications, Public Relations	-	-	
Telecommunications expenses	-	-	
Bank charges	-	-	
Remuneration of agents and consultants	-	-	
Staff training costs	-	-	
Fees for patents, licences, software, trademarks and similar rights	-	-	
Contributions	-	-	
Other external expenses	53,52,000	40,00,000	
TOTAL	2,97,87,120	2,80,55,320	

Comment:

LOCATION

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 25
TAXES AND LEVIES**

Description	2023	2022	% Change
Direct taxes			0
Indirect taxes			
Registration fees			
Penalties and Fines			
Other taxes and levies	6,40,000		
TOTAL	6,40,000	-	0

Comment:

Name of the entity: PARTNERSHIP INVESTMENT

Year ended: 31/12/2023

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Period (in months): 12

**NOTE 26
OTHER EXPENSES**

Description	2023	2022	% Change
Losses on trade receivables	-	-	
Losses on other receivables	-	-	
Share of profit / loss on joint transactions	-	-	
Net Book Value of disposed fixed assets	-	-	
Allowances and compensation of Board members	-	-	
Gifts and sponsorship	-	-	
Other sundry expenses	-	-	
Provision expenses for short-term operating risks (see note 28)	-	-	
TOTAL	-	-	-

Comment:

--

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 27 A
PAYROLL COSTS

Description	2,023	2,022	% Change
Direct remunerations paid to personnel	5,56,11,900	4,81,81,594	15%
Fixed allowance paid to personnel	-	-	
Social charges	90,09,128		
Remunerations and social charges of the sole holder	-	-	
Transferred remunerations of external staff	-	-	
Other social charges	-	78,05,418	-100%
TOTAL	6,46,21,028	5,59,87,013	15%

Comment:

**NOTE 27 B
EMPLOYEES, SALARIES AND EXTERNAL STAFF**

EMPLOYEES AND SALARIES	EMPLOYEES							SALARIES						
	Nationals		Other OHADA States		Outside OHADA		TOTAL	Nationals		Other OHADA States		Outside OHADA		TOTAL
	M	F	M	F	M	F		M	F	M	F	M	F	
QUALIFICATIONS														
YA 1. Senior managers	1						1	6,46,21,028						6,46,21,028
YB 2. Senior technicians & managers														
YC 3. Technicians, supervisors and skilled workers														
YD 4. Employees, laborers, workers & trainees														
YE TOTAL (1)	1						1	6,46,21,028						6,46,21,028
YF Permanent	1						1	6,46,21,028						6,46,21,028
YG Seasonal														
External Staff														
YH 1. Senior managers														
YI 2. Senior technicians & managers														
YJ 3. Technicians, supervisors and skilled workers														
YK 4. Employees, laborers, workers & trainees														
YL TOTAL (2)														
YM Permanent														
YN Seasonal														
YQ TOTAL (1) + (2)	1						1							

NOTE 28
DEPRECIATION, AMORTISATION, PROVISIONS AND IMPAIRMENT EXPENSES

SITUATIONS AND MOVEMENTS NATURE	A	B			C			D = A+B+C
	OPENING BALANCE	INCREASES: EXPENSES			DECREASES: REVERSAL			CLOSING BALANCE
		OPERATING	FINANCIAL	OUTSIDE ORDINARY ACTIVITIES	OPERATING	FINANCIAL	OUTSIDE ORDINARY ACTIVITIES	
1. Regulated provisions	-	-	-	-	-	-	-	-
2. Finance provisions for risks and charges	-	77,35,604.17	-	-	-	-	-	77,35,604
3. Depreciation/Amortisation of fixed assets	-	-	-	-	-	-	-	-
TOTAL: DEPRECIATION, AMORTISATION, PROVISIONS		77,35,604.17	-	-	-	-	-	77,35,604
4. Inventory write down	-	-	-	-	-	-	-	-
5. Impairment of current assets non ordinary activities	-	-	-	-	-	-	-	-
6. Impairment of trade payables	-	-	-	-	-	-	-	-
7. Impairment of trade receivables	-	-	-	-	-	-	-	-
5. Impairment of trade payables	-	-	-	-	-	-	-	-
7. Impairment of other receivables	-	-	-	-	-	-	-	-
8. Impairment of investment securities	-	-	-	-	-	-	-	-
9. Impairment of securities to be cashed	-	-	-	-	-	-	-	-
10. Impairment of cash and cash equivalents	-	-	-	-	-	-	-	-
11. Provisions for short-term operating risks	-	-	-	-	-	-	-	-
12. Provisions for short-term financial risks	-	-	-	-	-	-	-	-
TOTAL: IMPAIRMENT AND SHORT-TERM PROVISIONS		-	-	-	-	-	-	-
TOTAL PROVISIONS AND IMPAIRMENT LOSSES	16,740.866	77,35,604.17	-	-	-	-	-	77,35,604

Comment:

Name of the entity: PARTNERSHIP INVESTMENT

Adresse : N°130B, avenue Kwango Gombe

Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 29
FINANCE EXPENSES AND INCOME

Description	2023	2022	% Change
Interest expense on loans			-
Interest expense on finance leases			-
Cash discounts granted			-
Other interest expense			-
Discounts on commercial bills			-
Foreign exchange losses			-
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)		4,77,988	
SUBTOTAL: FINANCE EXPENSES	-	4,77,988	-
Interest from loans and other receivables			-
Income from equity investments			
Cash discounts received			
Investment income			-
Foreign exchange gains			-
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	-	-	-
TOTAL	-	-	-

Comments:

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Name of the entity: PARTNERSHIP INVESTMENT
 Adresse : N°130B, avenue Kwango Gombe
 Identification Number: A 0 7 0 2 3 0 6 Q

Year ended: 31/12/2023

Period (in months): 12

NOTE 30
OTHER EXPENSES AND INCOME FROM NON ORDINARY ACTIVITIES

Description	2023	2022	% Change
NOA Expenses (1) to be detailed	-	-	-
(1)	-	-	-
(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	-	-	-
NOA Income (1) to be detailed	-	-	-
(1)Income from disposal of fixed assets	-	-	100%
Donations and gifts received	-	-	-
Write offs received on payables	-	-	-
Transfer of Non Ordinary Activities Expenses	-	-	-
Reversal of Non Ordinary Activities impairment losses and provisions for short-term risks	-	-	-
Reversal of Non Ordinary Activities provisions and impairment losses	-	-	-
SUB-TOTAL: OTHER INCOME FROM NON ORDINARY ACTIVITIES	-	-	100%
TOTAL	-	-	100

Comment:

The company disposed of fully depreciated vehicles for a total disposal value (Other HAO income) of CDF 25 million during 2019.

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

YEARS [1]	2,023		2,022		2,021		2,020		2,019	
NATURE OF INDICATIONS										
CAPITAL STRUCTURE AT YEAR END (2)										
Share capital		30,00,000		30,00,000		30,00,000		30,00,000		30,00,000
Ordinary shares		1,000		1,000		1,000		1,000		1,000
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		-		-		-		-		-
Income from ordinary activities excluding provisions/depreciations and reversals (operating and financial)	-	10,27,83,752	-	8,45,20,321	-	7,13,09,136	-	7,13,09,136	-	7,96,19,412
Employee profit-sharing		-		-		-		-		-
Income tax		7,50,000		7,50,000		7,50,000		7,50,000		7,50,000
Net income (4)	-	10,35,33,752	-	8,45,20,321	-	7,13,09,136	-	7,13,09,136	-	8,03,69,419
PROFIT AND DIVIDENDS DISTRIBUTED										
Distributed profit (5)		-		-		-		-		-
Dividend per share		-		-		-		-		-
PERSONNEL AND SALARY POLICY										
Average number of employees during the year (6)		-		-		-		-		-
Average number of external staff		-		-		-		-		-
Total salaries paid during the year (7)		5,56,11,900		4,81,81,594		4,57,66,754		3,32,91,950		2,65,93,459
Employee benefits paid during the year (8)										
[Social security, social services]		90,09,128		78,05,418		74,14,214		33,91,676		20,15,401
External staff invoiced to the entity (9)		-		-		-		-		-

(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

(IN THOUSANDS OF FRANCS)	2,023	2,022	% Change
ANALYSIS OF ACTIVITY			
INTERMEDIATE OPERATING BALANCES			
TURNOVER	-	-	
COMMERCIAL MARGIN	-	-	
VALUE ADDED	- 3,04,27,120	- 2,70,62,115	12%
GROSS OPERATING MARGIN (GOM)	- 9,50,48,148	- 6,57,35,741	45%
OPERATING PROFIT OR LOSS	- 9,50,48,148	- 6,57,35,741	45%
FINANCE PROFIT OR LOSS	- 77,35,604	- 55,73,396	39%
PROFIT OR LOSS FROM ORDINARY ACTIVITIES	- 10,27,83,752	- 7,13,09,136	44%
PROFIT OR LOSS FROM NON ORDINARY ACTIVITIES	-	-	100%
NET PROFIT OR LOSS	- 10,35,33,752	- 7,20,59,136	44%
DETERMINATION OF NET CASH FLOWS			
GOM	- 9,50,48,148	6,57,35,741	
+ Net book values of disposed assets (account 654)			
- Income from disposed assets (account 754)			
= CASH FLOWS FROM OPERATING ACTIVITIES	- 9,50,48,148	6,57,35,741	
+ Finance income			
+ Foreign exchange gains			
+ Transfers of financial expenses			
+ Income from Non Ordinary Activities			
+ Transfer of Non Ordinary Activities expenses			
- Finance expenses			
- Foreign exchange losses			
- Expenses Non Ordinary Activities			
- Profit sharing			
- Income tax expense	7,50,000	7,50,000	
= OVERALL SELF FINANCING CAPACITY (O.S.F.C.)	- 9,57,98,148	6,64,85,741	
- Distributions of dividends made during the year			
= SELF FINANCING	- 9,57,98,148	6,64,85,741	
PROFITABILITY ANALYSIS			
Economic Profitability = Operating Profit or Loss (a) / Equity + Financial obligations	0.10	0.10	
Financial Profitability = Net Income / Equity	0.11	0.10	
FINANCIAL STRUCTURE ANALYSIS			
Shareholders' equity and similar resources	86,37,58,465	67,81,65,858	-7%
+ Financial obligations * and other similar resources (b)	- 0	48,45,62,089	
= Current assets	86,37,58,465	19,36,03,768	-6%
- Fixed assets (b)	2,85,00,000	2,85,00,000	11%
= WORKING CAPITAL (1)	83,52,58,465	22,21,03,768	-1%
Current operating assets (b)	30,12,300	42,52,300	-6%
- Current operating liabilities (b)	89,52,70,765	22,63,56,068	-3%
= OPERATING FUNDING REQUIREMENT (2)	- 89,22,58,465	22,21,03,768	-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)	- 89,22,58,465	22,21,03,768	0%
NET CASH (5) = (1) - (4)	-	-	-38%
CONTROL: NET CASH = (CASH - ASSETS) - (CASH - LIABILITIES)			49%
CHANGE IN CASH ANALYSIS			
Cash flows from operating activities	- 7,75,34,716	4,77,69,628	
- Cash flows from investing activities	-	-	
+ Cash flows from financing activities	-	6,86,68,404	
= CHANGE IN CASH AND CASH EQUIVALENTS FOR THE PERIOD	- 7,75,34,716	11,64,38,032	
ANALYSE OF THE CHANGE IN NET GEARING			
Gross gearing (Financial obligations * + Cash and cash equivalents- liabilities)	-	48,45,62,089	
- Cash and cash equivalents - assets			34%
= NET GEARING	-	48,45,62,089	2%

(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.

Name of the entity: PARTNERSHIP INVESTMENT
 Adresse : N°130B, avenue Kwango Gombe
 Identification Number: A 0 7 0 2 3 0 6 Q

Year ended : 31-12-2023
 Period (in months) : 12

**NOTE 35
 SOCIAL, ENVIRONMENTAL AND ENTITY INFORMATION**

LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED
SOCIAL INFORMATIONS
Employment : - total workforce and breakdown of employees by gender, age and geographical area; - hirings and dismissals; - compensation and salary trends."
Social Relations : - organization of social dialogue; - assessment of collective agreements.
Health and security : - health and safety conditions in the workplace; - agreements signed with trade unions or employee representatives on health and safety at work.
Training : - training policies implemented; - total number of training hours.
Equal treatment : - measures taken to promote equality between men and women; - measures taken to promote the employment and integration of disabled people.
ENVIRONMENTAL INFORMATIONS
General Environmental Policy : - l'organisation de la société pour prendre en compte les questions environnementales et, le cas échéant, les démarches d'évaluation ou de certification en matière d'environnement; - les actions de formation et d'information des salariés menées en matière de protection de l'environnement; - les moyens consacrés à la prévention des risques environnementaux et des pollutions.
Pollution and waste management : - measures to prevent, reduce or remedy discharges into the air, water and soil that seriously affect the environment; - measures to prevent, recycle and eliminate waste; - consideration of noise pollution and any other form of pollution specific to an activity.
Sustainable use of resources : - water consumption and water supply in relation to local constraints; - raw materials consumption and measures taken to improve efficiency in their use; - energy consumption, measures taken to improve energy efficiency and the use of renewable energies
Climate change : - greenhouse gas emissions.
Protection of biodiversity : - measures taken to preserve or develop biodiversity.
INFORMATION ON CORPORATE COMMITMENTS TO SUSTAINABLE DEVELOPMENT
Territorial, economic and social impact of the entity's activity: - in terms of employment and regional development; - on local populations
Relationships with people or organizations interested in the activity of the entity (integration associations, educational institutions, établissements d'enseignement...) : - conditions for dialogue with these people or organizations; - partnership and sponsorship initiatives,
Subcontracting and suppliers: - the inclusion of social and environmental issues in purchasing policies.

NOTE 36
 TABLE OF CODES

1 - Legal form code ⁽¹⁾		3 - Country code of the registered office	
Public limited company (SA) with participation Public	0 0	Pays OHADA ⁽²⁾	1 7
Public Limited Company (SA)	0 1	Other African countries	2 1
Limited Liability Company (SARL)	0 2	France	2 3
Limited Partnership (SCS)	0 3	Other countries of the European Union	3 9
General Partnership (SNC)	0 4	U.S.A.	4 0
Joint venture (SP)	0 5	Canada	4 1
Economic Interest Grouping (EIG)	0 6	Other American countries	4 9
Association	0 7	Asian countries	5 0
Simplified Joint Stock Companies (SAS)	0 8	Other countries	9 9
Other legal form (to be specified)	0 9		
2 - Tax regime code			
Normal Real	1		
Real Simplified	2		
Synthetic	3		
Crime	4		

⁽¹⁾ Replace the first 0 with 1 if the company has priority approval

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

ECONOMIC CODES

<p>Subsistence agriculture 001 001 Cereal Crop 001 002 Cultivation of tubers and plantains 001 003 Vegetable Farming 001 004 Condiment Culture 001 005 Fruit cultivation 001 006 Cultivation of other subsistence agriculture Industrial and exort agriculture 002 001 Suzarcane cultivation 002 002 Oil Mill Peanut Cultivation 002 003 Cultivation of arroundnuts for consumption 002 004 Tobacco Cultivation 002 005 Cotton Farming 002 006 Wheat Cultivation 002 007 Cocoa cultivation 002 008 Coffee cultivation 002 009 Export banana cultivation 002 010 Culture d'ananas d'exportation 002 011 Other industrial crops Breeding and hunting 003 001 Elevage bovin 003 002 Sheen, goat, equine farming 003 003 Poultry farming 003 004 Other livestock 003 005 Hunting Forestrv, logging 004 001 Sylviculture 004 002 Forestrv Fisheries and aquaculture 005 001 Fishing for Fish 005 002 Other Fisheries and Aquaculture Industries extractives 006 001 Extraction d'hydrocarbures 006 002 Extraction of other products Meat and fish production 007 001 Meat and Meat Production meat products 007 002 Fish and Fish Production Fish products Grain work and production of Starch products 008 000 Grainworking and manufacturing of starch products Coffee and cocoa processing 009 001 Coffee Processing 009 002 Cocoa Processing Oilseed Industrv 010 001 Crude oils and cakes 010 002 Other oils and fats Bakerv, pastrv and pasta Food 011 001 Manufacture of bread, biscuits and biscuits pastrv 011 002 Pasta Manufacturing Dairv industries 012.000 Dairv industries Fruit and vegetable processing and Manufacture of other food products 013 001 Manufacture of sugar 013 002 Manufacture of fruits and vegetables 013 003 Manufacture of other products Food Beverage Industrv 014 001 Breweries and malting plants 014 002 Manufacture of other beverages Alcoholic 014 003 Manufacture of beverages and mineral waters</p>	<p>Tobacco industrv 015.000 Tobacco Industrv Textile and clothing industries 016 001 Industries textiles 016 002 Clothing Industries Leather and footwear industries 017 001 Leather and Goods Manufacturing leather 017 002 Footwear Manufacturing Wood industries 018 001 Sawing, planing and impregnation wood 018 002 Manufacture of wood panels 018 003 Manufacture of wood products Assembled Paner and nanerboard industries, of publishing and printing 019 001 Paper and paperboard industries 019 002 Publishing, printing, reproduction Petroleum refining 020.000 Petroleum refining Chemical industrv 021 001 Basic chemical industries 021 002 Manufacture of soaps, Detergents and cleaning products 021 003 Product Manufacturing agro-chemicals 021 004 Pharmaceutical Industries 021 005 Other Chemical Manufacturing Rubber and plastics industries 022 001 Natural Rubber Manufacturing 022 002 Rubber Industries 022 003 Plastics Manufacturing Manufacture of other non-mineral products metal and building materials 023 001 Glass Industries 023 002 Manufacture of mineral products for construction 023 003 Other Mineral Product Manufacturing Non-metallic Metallurvy and metalworking 024 001 Metallurvy 024 002 Metalworking Manufacture of machinerv, equipment and electrical anlances 025 001 Machinerv and Machinerv Manufacturing of equipment 025 002 Office Machinerv Manufacturing 025 003 Manufacture of electrical appliances Equipment and appliance manufacturing audiovisual and communication services; medical device manufacturing, optics and watchmaking 026 001 Equipment and apparatus manufacturing audiovisual and communication 026 002 Medical Device Manufacturing, optics and watchmaking Transportation Equipment Manufacturing 027 001 On-Road Vehicle Manufacturing 027 002 Other Manufacturing Equipment transport Miscellaneous industries 028 001 Furniture Manufacturing 028 002 Miscellaneous industries Water production and distribution, electricity and gas 029 001 Production, transport et Electricity distribution 029 002 Water collection, purification and distribution 029 003 Gas production and distribution</p>	<p>Construction 030 001 Site preparation and construction building or civil engineering works 030 002 Installation and finishing work Commerce 031 001 Dealers in vehicles and accessories and fuel 031 002 Trade in agricultural raw products and live animals 031 003 Other businesses Repairs 032 001 Vehicle maintenance and repair Car 032 002 Repair of personal pronerv and Domestic Hotels, restaurants 033.001 Hotels 033 002 Bars and restaurants Transportation and communication 034 001 Rail transport 034 002 Road transport: Transport per pipe 034 003 Water transport 034 004 Air transport 034 005 Ancillary and auxiliary services of transport Post, telecommunications 035.001 Positions 035 002 Telecommunications Financial activities 036 001 Financial intermediation services and social 036 002 Insurance (except Social Security) 036 003 Financial and insurance auxiliaries Real estate activities 037 001 Rental of real estate 037 002 Other Real Property Services Business Services 038 001 Rentals without operators 038 002 Computer activities 038 003 Services provided primarily to enterprises Public administration 039 001 General and economic administration and social 039 002 Public Prerogative Services 039 003 Compulsory Social Security Education 040 000 Education Health and social work 041 001 Men's Health Activities 041 002 Veterinary activities 041 003 Social action Community, social and personal services 042 001 Sanitation, roads, and water management rubbish 042 002 Associative activities 042 003 Recreational, cultural and cultural activities Sports 042 004 Personal Services 042 005 Domestic services Financial intermediation service indirectly measured 043 000 Financial intermediation service indirectly measured Territorial correction 044 000 Territorial Correction</p>
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