

**GABON TOWER S.A.,  
Limited company  
P.O. Box 9 259  
Libreville  
Gabonese Republic**

**STATUTORY AUDITOR'S REPORT ON THE  
ANNUAL FINANCIAL STATEMENTS**  
Year ended December 31, 2025

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**STATUTORY AUDITOR'S REPORT OF THE ANNUAL  
FINANCIAL STATEMENTS**

Year ended December 31, 2025

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To the Sole Shareholder of GABON TOWER S.A.,

Pursuant to the mandate given to us by your Sole Shareholder, we hereby report on the following for the year ended December 31, 2025 :

- the audit of annual financial statements of Gabon Tower, S.A., attached to this report, which comprise the balance sheet showing shareholders' equity amounting to 29.9 million, the income statement showing a net loss for the year ended December 31, 2025, amounting to FCFA 1.5 million, the cash flow statement, as well as a summary of main accounting policies and other explanatory information contained in the notes to the financial statements;
- the specific verifications required by law and other information.

The financial statements as of 31 December 2025 of your company were approved by the Managing Director on February 28, 2026, on the basis of the information available at that date.

**I. AUDIT OF ANNUAL FINANCIAL STATEMENTS**

**1.1 Opinion**

We have audited the annual financial statements of Gabon Tower, S.A., which comprise the balance sheet as of December 31, 2025, the income 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, its financial performance and its assets for the year then ended, in accordance with accounting standards of the revised SYSCOHADA accounting system.

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## **1.2 Basis of opinion**

### **Audit framework**

We conducted our audit in accordance with International Standards on Auditing (ISAs) in compliance with Regulation No. 01/2017/CM/OHADA of 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.

### **Independence**

We are independent of the Company in accordance with the Code of Ethics for Professional Accountants and audit published by Regulation No. 01/2017/CM/OHADA referred to above, together with the independence requirements governing the statutory 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 matter**

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

- Note 1.1 relating to the application of the net asset value method as the assumption for the preparation of the financial statements for the year ended December 31, 2025, following the decision of the sole shareholder dated March 4, 2016, concerning the early liquidation of Gabon Tower S.A.

## **1.4 Responsibilities of those charged with governance to the annual financial statements**

The annual financial statements were prepared by management and approved by the Managing Director.

The Managing Director is responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the OHADA Uniform Act relating to the Law of Commercial Companies and EIG and 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 General Managing Director 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Managing Director is responsible for overseeing the Company's financial reporting process.

## **1.5 Auditor's responsibilities for the audit of the annual financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 on the basis of 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 Managing Director. Other information relates to information contained in the management report and other documents provided to the sole shareholder 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, our responsibility is:

- On the one hand 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 sole shareholder 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 following from our work on specific verifications or on other information, we conclude that there are material discrepancies, we are required to report on these. We have nothing to report in this regard. However, we draw your attention to the following fact:

- **Equity position at the end of 2025 financial year**

As of December 31, 2025, your company's equity is negative, amounting to -FCFA 30 million, below the minimum threshold set by Article 664 of the OHADA Uniform Act on commercial companies and economic interest groups (i.e. half of the paid-up share capital, equivalent to FCFA 5 million corresponding to 50% of FCFA 10 million).

Libreville, May 29, 2026

### **The Statutory Auditor**

**Deloitte Touche Tohmatsu**

**Aly Ngoye SYLLA**

Partner – 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 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 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

**GABONESE REPUBLIC**

**MINISTRY OF ECONOMY AND FINANCE**

**GENERAL TAX DEPARTMENT**

**BP 37 / 45 - LIBREVILLE**

**STANDARDIZED FINANCIAL STATEMENTS  
OHADA ACCOUNTING SYSTEM(SYSCOHADA)**

FINANCIAL YEAR ENDED **31 DECEMBRE 2025**

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**NAME OF THE ENTITY**

**COMPANY NAME**

**Gabon Tower SA**

(or the operator's name and surname)

**USUAL ABBREVIATION :**

**Gabon Tower SA**

**FULL ADDRESS**

**Colonel Parant Avenue PO BOX : 23 89**

**Tax identification number**

**074130 R**

**NORMAL SYSTEM**

**Documents deposited**

|                                           |          |
|-------------------------------------------|----------|
| Identification form and other information | <b>X</b> |
| Balance sheet                             | <b>X</b> |
| Income statement                          | <b>X</b> |
| Cash flow statement                       | <b>X</b> |
| Attached notes                            | <b>X</b> |
|                                           |          |
| Number of pages per copy                  |          |
| Number of copies submitted                |          |

**Reserved for the General Tax Department**

|                                            |
|--------------------------------------------|
| Date of deposit                            |
|                                            |
| Name of DGI agent who received the deposit |
|                                            |
| Agent's signature and department stamp     |
|                                            |

## R1 FORM

|                                                                                                          |                                                                           |                                      |                                   |                        |                  |                          |     |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------|-----------------------------------|------------------------|------------------|--------------------------|-----|
| Company name                                                                                             |                                                                           | Gabon Tower SA                       |                                   | Usual acronym :        |                  | Gabon Tower SA           |     |
| Address :                                                                                                |                                                                           | Colonel Parant Avenue PO BOX : 23 89 |                                   | Financial year ended : |                  | 31 decembre 2025         |     |
| Tax identification number                                                                                |                                                                           | 074130 R                             |                                   | Duration (in months) : |                  | 12                       |     |
| ZA                                                                                                       | Financial year                                                            | FROM                                 | 1st january 2025                  | TO                     | 31 decembre 2025 |                          |     |
| ZB                                                                                                       | EFFECTIVE CLOSING DATE                                                    | 31/12/2025                           |                                   |                        |                  |                          |     |
| ZC                                                                                                       | PRIOR YEAR ENDED :                                                        | 31/12/2024                           | DURATION PREVIOUS YEAR IN MONTHS: |                        |                  | 12                       |     |
| ZD                                                                                                       | Court registry                                                            | Commercial register no.              | Entity directory no.              |                        |                  |                          |     |
| ZE                                                                                                       | Social security n°                                                        | Importer code no.                    | 36001                             |                        |                  | Main activity code       |     |
| ZF                                                                                                       | Gabon Tower SA                                                            |                                      |                                   | Abbreviation           |                  |                          |     |
| ZG                                                                                                       | Phone number                                                              | email                                | Code                              | 23 899                 | LIBREVILLE       |                          |     |
| ZH                                                                                                       | Full geographical address (building, street, neighborhood, city, country) |                                      |                                   |                        |                  |                          |     |
| ZI                                                                                                       | Precise description of the entity's main activity                         |                                      |                                   |                        |                  |                          |     |
| Name, address and position of person to contact if further information is required                       |                                                                           |                                      |                                   |                        |                  |                          |     |
| Name of the professional employed by the entity or                                                       |                                                                           |                                      |                                   |                        |                  |                          |     |
| Name, address and telephone number of accounting firm or professional REGISTERED WITH THE NATIONAL ORDER |                                                                           |                                      |                                   |                        |                  |                          |     |
| Certified Public Accountants and Licensed Accountants who prepared the financial statements              |                                                                           |                                      |                                   |                        |                  |                          |     |
| Certified accountant's visa                                                                              |                                                                           |                                      |                                   |                        |                  |                          |     |
|                                                                                                          |                                                                           |                                      |                                   |                        |                  | <input type="checkbox"/> | No  |
|                                                                                                          |                                                                           |                                      |                                   |                        |                  | <input type="checkbox"/> | Yes |
| Financial statements approved by the Annual General Meeting (tick box)                                   |                                                                           |                                      |                                   |                        |                  |                          |     |
| Chief Financial Officer                                                                                  |                                                                           |                                      |                                   | Bank Account Details:  |                  |                          |     |
| Name of signatory of financial statements                                                                |                                                                           |                                      |                                   | Bank                   |                  | Account number           |     |
| Managing Director                                                                                        |                                                                           |                                      |                                   |                        |                  |                          |     |
| Name of signatory of financial statements                                                                |                                                                           |                                      |                                   |                        |                  |                          |     |
| Signature date                                                                                           |                                                                           |                                      |                                   |                        |                  |                          |     |
| Signature                                                                                                |                                                                           |                                      |                                   |                        |                  |                          |     |

## R2 FORM

Company name **Gabon Tower SA** Financial year end **31/12/2025**  
 Tax identification number **074130 R** Durati **12**

| Entity control (check box)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ZK</b> Legal status <span style="float: right;">  0   1  </span><br><b>ZL</b> Tax status (1) : <span style="float: right;">  2  </span><br><b>ZM</b> Country of head office (1) : <span style="float: right;">  0   6  </span><br><b>ZN</b> Number of establishments in the country : <span style="float: right;">  0   1  </span><br><b>ZO</b> Number of establishments outside the country for<br>for which separate accounts are kept : <span style="float: right;">  0   0  </span><br><b>ZP</b> First year in the country: <span style="float: right;">  2   0   1   0  </span> | <b>ZQ</b> Publicly controlled entity <span style="float: right;"><input type="checkbox"/></span><br><b>ZR</b> Privately-owned national entity <span style="float: right;"><input type="checkbox"/></span><br><b>ZS</b> Foreign private-controlled entity <span style="float: right;"><input checked="" type="checkbox"/></span> |

### ENTITY ACTIVITY

| Activity description (2)                 | Nomenclature code<br>activity (1) | Revenue excluding VAT<br>without taxes | % activity<br>in revenue<br>without taxes |
|------------------------------------------|-----------------------------------|----------------------------------------|-------------------------------------------|
| Prestat°services de monnaie electronique | 0   3   6   0   0   1             | 0                                      | #DIV/0!                                   |
|                                          |                                   |                                        | #DIV/0!                                   |
|                                          |                                   |                                        | #DIV/0!                                   |
| Others                                   |                                   |                                        | #DIV/0!                                   |
| <b>TOTAL</b>                             |                                   | 0                                      | #DIV/0!                                   |

(1) NOTE 36

(2) Provide a detailed breakdown of activities in descending order of revenue (excluding VAT) or value added (V.A.).

## R3 FORM

Company name **Gabon Tower SA**  
Tax identification number **074130 R**

Year ended **31/12/2025**  
Duration (in months) **12**

## EXECUTIVES (1)

| Name    | First name     | Position        | Tax Tax identification number | Address (PO, town, country) |
|---------|----------------|-----------------|-------------------------------|-----------------------------|
| GUTJAHR | Thomas Herbert | General Manager |                               |                             |
|         |                |                 |                               |                             |
|         |                |                 |                               |                             |
|         |                |                 |                               |                             |
|         |                |                 |                               |                             |
|         |                |                 |                               |                             |

(1) Management = Chairman and Chief Executive Officer, Chief Executive Officer, Managing Director, manager, Other.

## MEMBERS OF THE BOARD OF DIRECTORS

[illegible]

## R4 FORM

Company name **Gabon Tower SA**  
 Tax identification number **074130 R**

Year ended 31/12/2025  
 Duration (in months) **12**

| NOTES        | TITLES                                                                   | A | N/A |
|--------------|--------------------------------------------------------------------------|---|-----|
| NOTE 1       | DEBTS GUARANTEED BY REAL COLLATERAL                                      |   | X   |
| NOTE 2       | MANDATORY INFORMATION                                                    | X |     |
| NOTE 3A      | GROSS FIXED ASSETS                                                       |   | X   |
| NOTE 3B      | LEASED ASSETS ACQUISITION                                                |   | X   |
| NOTE 3C      | FIXED ASSETS: DEPRECIATION                                               |   | X   |
| NOTE 3D      | PROPERTY: CAPITAL GAINS AND LOSSES ON DISPOSAL                           |   | X   |
| NOTE 3E      | INFORMATION ON COMPANY REVALUATIONS                                      |   | X   |
| NOTE 3F      | SCHEDULE OF CAPITALIZED EXPENSES                                         |   | X   |
| NOTE 4       | FINANCIAL FIXED ASSETS                                                   |   | X   |
| NOTE 5       | CURRENT ASSETS OFF ORDINARY ACTIVITIES                                   |   | X   |
| NOTE 6       | INVENTORIES AND OUTSTANDINGS                                             |   | X   |
| NOTE 7       | CLIENTS                                                                  |   | X   |
| NOTE 8       | OTHER RECEIVABLES                                                        | X |     |
| NOTE 9       | MARKETABLE SECURITIES                                                    |   | X   |
| NOTE 10      | RECEIVABLE VALUE                                                         |   | X   |
| NOTE 11      | AVAILABILITIES                                                           | X |     |
| NOTE 12      | CURRENCY CONVERSION DIFFERENCES                                          |   | X   |
| NOTE 13      | CAPITAL: NOMINAL VALUE OF SHARES                                         | X |     |
| NOTE 14      | PREMIUMS AND RESERVES                                                    |   | X   |
| NOTE 15A     | GRANTS AND REGULATED PROVISIONS                                          |   | X   |
| NOTE 15B     | OTHER EQUITY                                                             |   | X   |
| NOTE 16A     | FINANCIAL LIABILITIES AND SIMILAR RESOURCES                              |   | X   |
| NOTE 16B     | PENSION AND OTHER POST-EMPLOYMENT BENEFIT OBLIGATIONS (ACTUARIAL METHOD) |   | X   |
| NOTE 16B bis | PENSION AND OTHER POST-EMPLOYMENT BENEFIT OBLIGATIONS (ACTUARIAL METHOD) |   | X   |
| NOTE 16C     | CONTINGENT ASSETS AND LIABILITIES                                        |   | X   |
| NOTE 17      | OPERATING SUPPLIERS                                                      | X |     |
| NOTE 18      | TAX AND SOCIAL SECURITY LIABILITIES                                      | X |     |
| NOTE 19      | OTHER LIABILITIES AND PROVISIONS FOR SHORT-TERM RISKS                    |   | X   |
| NOTE 20      | BANKS, DISCOUNT AND CASH CREDITS                                         |   | X   |
| NOTE 21      | SALES AND OTHER INCOME                                                   |   | X   |
| NOTE 22      | PURCHASES                                                                |   | X   |
| NOTE 23      | TRANSPORTS                                                               |   | X   |
| NOTE 24      | EXTERNAL SERVICES                                                        | X |     |
| NOTE 25      | TAXES AND DUTIES                                                         |   | X   |
| NOTE 26      | OTHER EXPENSES                                                           |   | X   |
| NOTE 27A     | STAFF COSTS                                                              |   | X   |
| NOTE 27B     | WORKFORCE, PAYROLL AND EXTERNAL STAFF                                    |   | X   |
| NOTE 28      | PROVISIONS AND WRITE-DOWNS RECORDED IN THE BALANCE SHEET                 |   | X   |
| NOTE 29      | FINANCIAL INCOME AND EXPENSES                                            | X |     |
| NOTE 30      | OTHER EXPENSES AND REVENUES OFF ORDINARY ACTIVITIES                      |   | X   |
| NOTE 31      | BREAKDOWN OF NET INCOME AND OTHER KEY FIGURES FOR THE LAST FIVE YEARS    | X |     |
| NOTE 32      | PRODUCTION FOR THE YEAR                                                  |   | X   |
| NOTE 33      | PURCHASES FOR PRODUCTION                                                 |   | X   |
| NOTE 34      | SUMMARY OF KEY FINANCIAL INDICATORS                                      | X |     |
| NOTE 35      | LIST OF SOCIAL, ENVIRONMENTAL AND SOCIETAL INFORMATION TO BE PROVIDED    |   | X   |
| NOTE 36      | CODE TABLES                                                              |   | X   |

A : Applicable

N/A : Not Applicable.

# BALANCE SHEET (ASSETS)\_MODEL 2 (PORTRAIT)

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

## BALANCE SHEET AS OF DECEMBER 31, 2025

| REF | ASSETS                                                    | Note     | 31/12/2025 |                           |            | 31/12/2024 |
|-----|-----------------------------------------------------------|----------|------------|---------------------------|------------|------------|
|     |                                                           |          | GROSS      | Depreciation & Impairment | NET        | NET        |
| AD  | <b>INTANGIBLE FIXED ASSETS</b>                            | <b>3</b> |            |                           |            |            |
| AE  | Development and prospecting costs                         |          |            |                           |            | -          |
| AF  | Patents, licences, software and similar rights            |          |            |                           |            |            |
| AG  | Goodwill and leasehold rights                             |          |            |                           |            |            |
| AH  | Other intangible fixed assets                             |          | -          |                           |            |            |
| AI  | <b>TANGIBLE FIXED ASSETS</b>                              | <b>3</b> | -          |                           |            |            |
| AJ  | Land                                                      |          |            |                           |            |            |
|     | (1) of which Net investment...../.....                    |          |            |                           |            |            |
| AK  | Buildings                                                 |          |            |                           |            |            |
|     | (1) of which Net investment...../.....                    |          |            |                           |            |            |
| 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  | <b>NON-CURRENT FINANCIAL ASSETS</b>                       | <b>4</b> |            |                           |            | -          |
| AR  | Investment in subsidiaries and associates                 |          |            |                           |            |            |
| AS  | Other non-current financial assets                        |          |            |                           |            |            |
| AZ  | <b>TOTAL NON-CURRENT ASSETS</b>                           |          |            |                           |            |            |
| BA  | <b>CURRENT ASSETS OFF ORDINARY ACTIVITIES</b>             | <b>5</b> |            |                           |            |            |
| BB  | <b>INVENTORIES</b>                                        | <b>6</b> |            |                           |            |            |
| BG  | <b>DEBTORS AND RELATED ITEMS</b>                          |          | 24 277 476 | -                         | 24 277 476 | 24 277 476 |
| BH  | Trade payables - advances                                 | 17       |            |                           | -          | -          |
| BI  | Trade receivables                                         | 7        |            |                           | -          | -          |
| BJ  | Other current assets                                      | 8        | 24 277 476 | -                         | 24 277 476 | 24 277 476 |
| BK  | <b>TOTAL CURRENT ASSETS</b>                               |          | 24 277 476 | -                         | 24 277 476 | 24 277 476 |
| BQ  | Investment securities                                     | 9        |            | -                         | -          | -          |
| BR  | Values to cash                                            | 10       |            |                           | -          | -          |
| BS  | Banks, postal checks, cash registers and similar          | 11       | 423 298    | -                         | 423 298    | 720 798    |
| BT  | <b>TOTAL CASH AND CASH EQUIVALENTS - ASSETS</b>           |          | 423 298    | -                         | 423 298    | 720 798    |
| BU  | Unrealized foreign exchange losses                        | 12       | -          | -                         | -          | -          |
| BZ  | <b>GENERAL TOTAL</b>                                      |          | 24 700 774 | -                         | 24 700 774 | 24 998 274 |

## BALANCE SHEET (LIABILITIES)\_MODEL 2 (PORTRAIT)

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identi Tax identification number: 074130R

Duration (in months): 12

### BALANCE SHEET (LIABILITIES) AS OF

décembre 31, 2025

| REF | LIABILITIES                                              | Note | 31/12/2025<br>NET   | 31/12/2024<br>NET   |
|-----|----------------------------------------------------------|------|---------------------|---------------------|
| CA  | Issued capital                                           | 13   | 10 000 000          | 10 000 000          |
| CB  | Shareholders uncalled capital                            | 13   | -                   | -                   |
| CD  | Share premiums                                           | 14   | -                   | -                   |
| CE  | Revaluation surplus                                      | 3e   | -                   | -                   |
| CF  | Statutory reserves                                       | 14   | -                   | -                   |
| CG  | Free reserves                                            | 14   | -                   | -                   |
| CH  | Carry forward (+ or -)                                   | 14   | - 38 364 912        | - 36 074 912        |
| CJ  | Net profit or loss for the Duration (profit + or loss -) |      | - 1 567 498         | - 2 290 000         |
| CL  | Investment subsidies                                     | 15   | -                   | -                   |
| CM  | Regulated provisions                                     | 15   | -                   | -                   |
| CP  | <b>TOTAL EQUITY</b>                                      |      | <b>- 29 932 410</b> | <b>- 28 364 912</b> |
| DA  | Loans and borrowings                                     | 16   | -                   | -                   |
| DB  | Finance lease Obligations                                | 16   | -                   | -                   |
| DC  | Provisions for risks and charges                         | 16   | -                   | -                   |
| DD  | <b>TOTAL NON-CURRENT LIABILITIES</b>                     |      | <b>-</b>            | <b>-</b>            |
| DF  | <b>TOTAL EQUITY AND NON-CURRENT LIABILITIES</b>          |      | <b>- 29 932 410</b> | <b>- 28 364 912</b> |
| DH  | Current liabilities OFF ORDINARY ACTIVITIES              | 5    | -                   | -                   |
| DI  | Trade receivables - advances                             | 7    | -                   | -                   |
| DJ  | Trade payables                                           | 17   | 2 019 999           | 2 020 000           |
| DK  | Taxes and social contributions                           | 18   | 7 619 998           | 6 350 000           |
| DM  | Other current liabilities                                | 19   | 44 993 186          | 44 993 186          |
| DN  | Provisions for short term risks                          | 19   | -                   | -                   |
| DP  | <b>TOTAL CURRENT LIABILITIES</b>                         |      | <b>54 633 184</b>   | <b>53 363 186</b>   |
| DQ  | Banks, discount credits                                  | 20   | -                   | -                   |
| DR  | Bank overdrafts                                          | 20   | -                   | -                   |
| DT  | <b>TOTAL CASH AND CASH EQUIVALENTS - LIABILITIES</b>     |      | <b>-</b>            | <b>-</b>            |
| DV  | Unrealized foreign exchange gains                        | 12   | -                   | -                   |
| DZ  | <b>GENERAL TOTAL</b>                                     |      | <b>24 700 774</b>   | <b>24 998 274</b>   |

## INCOME STATEMENT

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### INCOME STATEMENT AS OF décembre 31, 2025

| REF       | DESCRIPTION                                                                |     | Note      | 31/12/2025         | 31/12/2024         |
|-----------|----------------------------------------------------------------------------|-----|-----------|--------------------|--------------------|
|           |                                                                            |     |           | NET                | NET                |
| TA        | Sale of goods held for sale<br>A                                           | +   | 21        |                    |                    |
| RA        | Purchase of goods held for sale                                            | -   | 22        |                    |                    |
| RB        | Change in inventory of goods held for sale                                 | -/+ | 6         |                    |                    |
| <b>XA</b> | <b>COMMERCIAL MARGIN (sum TA to RB)</b>                                    |     | <b>21</b> |                    |                    |
| TB        | Sale of finished goods<br>B                                                | +   | 21        |                    |                    |
| TC        | Works, services sold<br>C                                                  | +   | 21        |                    |                    |
| TD        | Other revenue<br>D                                                         | +   | 21        |                    |                    |
| <b>XB</b> | <b>TURNOVER (A + B + C + D)</b>                                            |     |           |                    |                    |
| 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        | 297 499            | 1 020 000          |
| RI        | Taxes and levies                                                           | -   | 25        | 1 269 999          | 1 270 000          |
| RJ        | Other expenses                                                             | -   | 26        |                    |                    |
| <b>XC</b> | <b>VALUE ADDED ((XB + RA + RB) + (sum TE to RJ))</b>                       |     |           | <b>- 1 567 498</b> | <b>- 2 290 000</b> |
| RK        | Staff costs                                                                | -   | 27        |                    |                    |
| <b>XD</b> | <b>GROSS OPERATING MARGIN (XC + RK)</b>                                    |     | <b>28</b> | <b>- 1 567 498</b> | <b>- 2 290 000</b> |
| TJ        | Reversal of depreciation, amortisation, provisions and impairment expenses | +   | 28        |                    |                    |
| RL        | Depreciation, amortisation, provisions and impairment expenses             | -   | 3C&28     |                    |                    |
| <b>XE</b> | <b>OPERATING PROFIT OR LOSS (XD + TJ + RL)</b>                             |     |           | <b>- 1 567 498</b> | <b>- 2 290 000</b> |
| 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     |                    |                    |
| <b>XF</b> | <b>FINANCE PROFIT OR LOSS (sum TK to RN)</b>                               |     |           | <b>-</b>           | <b>-</b>           |
| <b>XG</b> | <b>PROFIT OR LOSS FROM ORDINARY ACTIVITIES (XE + XF)</b>                   |     |           | <b>- 1 567 498</b> | <b>- 2 290 000</b> |
| TN        | Proceeds from the disposal of fixed assets                                 | +   | 3D        |                    |                    |
| TO        | Other income from OFF ORDINARY ACTIVITIES                                  | +   | 30        |                    |                    |
| RO        | Net Book Value of disposed fixed assets                                    | -   | 3D        |                    |                    |
| RP        | Other expenses from OFF ORDINARY ACTIVITIES                                | -   | 30        |                    |                    |
| <b>XH</b> | <b>PROFIT OR LOSS FROM OFF ORDINARY ACTIVITIES (sum TN to RP)</b>          |     |           |                    |                    |
| RQ        | Employees profit sharing scheme                                            | -   | 30        |                    |                    |
| RS        | Income tax expense                                                         | -   |           |                    |                    |
| <b>XI</b> | <b>NET PROFIT</b>                                                          |     |           | <b>- 1 567 498</b> | <b>- 2 290 000</b> |

# CASH FLOW STATEMENT

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

## CASH FLOW STATEMENT AS OF DECEMBER 31, 2025

| REF | DESCRIPTION                                                                          | Note | 31/12/2025<br>2025 | 31/12/2024<br>2024 |
|-----|--------------------------------------------------------------------------------------|------|--------------------|--------------------|
| ZA  | Net cash and cash equivalents at 01 January (cash assets N-1 - cash liabilities N-1) | A    | 720 798            | 720 798            |
|     | <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                          |      |                    |                    |
| FA  | Overall Self Financing Capacity (OSFC)                                               |      | - 1 567 498        | - 2 290 000        |
| FB  | - Change in current assets Off Ordinary Activities                                   |      | -                  | -                  |
| FC  | - Stock variation                                                                    |      | -                  | -                  |
| FD  | - Change in Receivables                                                              |      |                    | 0                  |
| FE  | + Change in Current liabilities                                                      |      | 1 269 998          | 2 290 000          |
|     | Change in operating activities (FB+FC+FD+FE)                                         |      | 1 269 998          | 2 290 000          |
| ZB  | Net Cash flows from operating activities (sum FA to FE)                              | B    | - 297 500          | 0                  |
|     | <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                          |      |                    |                    |
| FF  | - Disbursements linked to intangible fixed assets                                    |      | -                  | -                  |
| FG  | - Disbursements linked to tangible fixed assets                                      |      | -                  | -                  |
| FH  | - Disbursements linked to non-current financial assets                               |      | -                  | -                  |
| FI  | + Receipts related to disposals of intangible and tangible assets                    |      | -                  | -                  |
| FJ  | + Receipts linked to transfers of financial assets                                   |      | -                  | -                  |
| ZC  | Net Cash flows from investing activities (sum FF to FJ)                              | C    | -                  | -                  |
|     | <b>CASH FLOWS FROM EQUITY FINANCING</b>                                              |      |                    |                    |
| FK  | + Capital increases through new contributions                                        |      | -                  |                    |
| FL  | + Investment grants received                                                         |      | -                  | -                  |
| FM  | - Drawings on capital                                                                |      | -                  | -                  |
| FN  | - Dividends paid                                                                     |      | -                  | -                  |
| ZD  | Net Cash flows from equity (sum FK to FN)                                            | D    | -                  | -                  |
|     | <b>CASH FLOWS FROM FOREIGN CAPITAL FINANCING</b>                                     |      |                    |                    |
| FO  | + Loans                                                                              |      | -                  | -                  |
| FP  | + Other financial debts                                                              |      | -                  | -                  |
| FQ  | - Repayments of Loans and Other financial debts                                      |      | -                  | -                  |
| 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 Duration (B + C + F)                     | G    | - 297 500          | 0                  |
| ZH  | Net cash and cash equivalents at 31 December (G + A)                                 | H    | 423 298            | 720 798            |
|     | Control : asset - liability cashflow 2023                                            |      | 423 298            |                    |

[1] excluding changes in receivables and payables related to investing activities (change in receivables on disposal of fixed assets and payables on acquisition or production of fixed assets) and financing activities (e.g. change in receivables on investment grants received).

## NOTE 2 : MANDATORY INFORMATIONS

Name of the entity: GABON TOWER SA

Tax identification number: 074130R

Year ended: 31/12/2025

Duration (in months): 12

### NOTE 2

#### MANDATORY INFORMATIONS

##### A - DECLARATION OF COMPLIANCE WITH SYSCOHADA

The Financial Statements are prepared in accordance with the OHADA accounting system, as well as the relating to accounting law and financial information. provisions of the Uniform Act

##### B - ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the the revised SYSCOHADA (OHADA accounting system) accounting principles, rules and assumptions and the Uniform Act on Accounting Law and Financial Reporting.

##### C- DEROGATION FROM ACCOUNTING ASSUMPTIONS AND POLICIES

Compliance with all accounting assumptions and policies without any exceptions.

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

No additional information on other financial statements.

# NOTE 3A : GROSS FIXED ASSETS

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

## NOTE 3A GROSS FIXED ASSETS

| SITUATIONS AND MOVEMENTS<br>DESCRIPTION                              | GROSS AMOUNT AT<br>THE BEGINNING OF<br>THE YEAR | Additions | Transfers | Following a<br>revaluation<br>during the<br>year | Disposals/Others | Transfers | GROSS AMOUNT AT<br>THE END OF THE<br>YEAR |
|----------------------------------------------------------------------|-------------------------------------------------|-----------|-----------|--------------------------------------------------|------------------|-----------|-------------------------------------------|
| <b>INTANGIBLE FIXED ASSETS</b>                                       | -                                               | -         | -         | -                                                | -                | -         | -                                         |
| Development and Prospecting Costs                                    |                                                 |           |           |                                                  |                  |           |                                           |
| Patents, licenses, software, and similar rights                      |                                                 |           |           |                                                  |                  |           |                                           |
| Goodwill and leasehold rights                                        |                                                 |           |           |                                                  |                  |           |                                           |
| Other intangible assets                                              |                                                 |           |           |                                                  |                  |           |                                           |
| <b>TANGIBLE FIXED ASSETS</b>                                         | -                                               | -         | -         | -                                                | -                | -         | -                                         |
| 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                                                  |                                                 |           |           |                                                  |                  |           |                                           |
| <b>ADVANCES AND PAYMENTS ON ACCOUNTS OF<br/>ORDERED FIXED ASSETS</b> |                                                 |           |           | -                                                | -                | -         |                                           |
| Intangible fixed assets                                              |                                                 |           |           |                                                  |                  |           |                                           |
| Tangible fixed assets                                                |                                                 |           |           |                                                  |                  |           |                                           |
| <b>NON-CURRENT FINANCIAL ASSETS</b>                                  | -                                               | -         | -         | -                                                | -                | -         | -                                         |
| Investment in subsidiaries and associates                            |                                                 |           |           |                                                  |                  |           |                                           |
| Other non-current financial assets                                   |                                                 | -         |           |                                                  |                  |           |                                           |
| <b>GRAND TOTAL</b>                                                   | -                                               | -         | -         | -                                                | -                | -         | -                                         |

Name of the entity: GABON TOWER SA

Year ended : 31/12/2025

Tax identification number: 074130R

Duration (in months) : 12

NOTE 3C  
FIXED ASSETS (DEPRECIATION)

| SITUATION AND MOVEMENTS<br><br>DESCRIPTION     | A                                                               | B                                      | C                                             | D                                                         |
|------------------------------------------------|-----------------------------------------------------------------|----------------------------------------|-----------------------------------------------|-----------------------------------------------------------|
|                                                | Accumulated Depreciation at the Beginning of the Financial Year | INCREASES: APPROPRIATIONS FOR THE YEAR | REDUCTIONS: Depreciation of items written off | Accumulated Depreciation at the end of the Financial Year |
| 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                                    | -                                                               | -                                      | -                                             | -                                                         |

#### NOTE 4 : NON CURRENT FINANCIAL ASSETS

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

**NOTE 4**  
**NON CURRENT FINANCIAL ASSETS**

| DESCRIPTION                      | YEAR N   | YEAR N-1 | % Change | Receivables of up to one year | Receivables over one year and up to two years | Receivables of more than two years |
|----------------------------------|----------|----------|----------|-------------------------------|-----------------------------------------------|------------------------------------|
| Equity Investments               |          |          |          |                               |                                               |                                    |
| Loans and receivables            |          |          |          |                               |                                               |                                    |
| Loans to employees               |          |          |          |                               |                                               |                                    |
| Receivables from the State       |          |          |          |                               |                                               |                                    |
| Other long-term investments      |          |          |          |                               |                                               |                                    |
| Deposits and guarantees          | -        |          |          | -                             | -                                             | -                                  |
| Accrued interest                 |          |          |          |                               |                                               |                                    |
| <b>GROSS TOTAL</b>               | <b>-</b> | <b>-</b> |          | <b>-</b>                      | <b>-</b>                                      | <b>-</b>                           |
| Impairment of equity investments |          |          |          |                               |                                               |                                    |
| Impairment of other fixed assets |          |          |          |                               |                                               |                                    |
| <b>TOTAL NET IMPAIRMENT</b>      | <b>-</b> | <b>-</b> |          | <b>-</b>                      |                                               |                                    |

**List of subsidiaries and associates:**

[illegible]

## NOTE 7 : TRADE RECEIVABLES

Name of the entity: GABON TOWER SA

Tax identification number: 074130R

Year ended: 31/12/2025

Duration (in months): 12

### NOTE 7 TRADE RECEIVABLES

| Description                             | YEAR N | YEAR N-A | % Change | Receivables of up to one year | Receivables over one year and up to two years | Receivables of more than two years |
|-----------------------------------------|--------|----------|----------|-------------------------------|-----------------------------------------------|------------------------------------|
| 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                   |        |          |          |                               |                                               |                                    |

## NOTE 8 : OTHER CURRENT ASSETS

Name of the entity: GABON TOWER SA

Tax identification number: 074130R

Year ended: 31/12/2025

Duration (in months): 12

### NOTE 8

### OTHER CURRENT ASSETS

| Description                                                               | Year N            | Year N-1          | % 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                                          | 24 277 476        | 24 277 476        | 0%        |                               |                                               | -                                  |
| Transitional special adjustment account related to the SYSCOHADA revision |                   |                   |           |                               |                                               |                                    |
| Sundry debtors                                                            |                   |                   |           |                               |                                               |                                    |
| Permanent accounts of institutions and branches that are not frozen       |                   |                   |           |                               |                                               |                                    |
| Intracompany expenses and income accounts                                 |                   |                   |           |                               |                                               |                                    |
| Intracompany joint ventures accounts                                      |                   |                   |           |                               |                                               |                                    |
| <b>TOTAL GROSS OTHER RECEIVABLES</b>                                      | <b>24 277 476</b> | <b>24 277 476</b> | <b>0%</b> |                               |                                               |                                    |
|                                                                           |                   |                   |           |                               |                                               |                                    |
| Impairment of other receivables                                           | -                 | -                 | -         | -                             | -                                             | -                                  |
|                                                                           |                   |                   |           |                               |                                               |                                    |
| <b>TOTAL (Less IMPAIRMENT)</b>                                            | <b>24 277 476</b> | <b>24 277 476</b> | <b>0%</b> |                               |                                               |                                    |

## NOTE 11 : CASH AT BANKS AND AT HAND, POSTAL CHECKS

Name of the entity: GABON TOWER SA      Year ended: 31/12/2025

Tax identification number: 074130R      Duration (in months): 12

### NOTE 11

#### CASH AT BANKS AND AT HANDS, POSTAL CHECKS

| Description                            | YEAR N         | YEAR N-1       | % Change    |
|----------------------------------------|----------------|----------------|-------------|
| Local banks                            | 423 298        | 720 798        | -41%        |
| 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  |                |                |             |
| <b>TOTAL GROSS CASH AVAILABLE</b>      | <b>423 298</b> | <b>720 798</b> | <b>-41%</b> |
| Impairment                             | -              | -              | -           |
|                                        |                |                |             |
| <b>TOTAL (Less IMPAIRMENT)</b>         | <b>423 298</b> | <b>720 798</b> | <b>-41%</b> |

## NOTE 13 : ISSUED CAPITAL

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### NOTE 13 ISSUED CAPITAL

Nominal value of shares:

10 000

| Surname and Name              | Nationality | Nature of the shares<br>(Ordinary or preferences) | Number  | Total amount | Disposals or<br>repayments during<br>the year |
|-------------------------------|-------------|---------------------------------------------------|---------|--------------|-----------------------------------------------|
| Airtel Gabon                  | Gabonese    | Ordinary                                          | 1 000   | 10 000 000   | -                                             |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
|                               |             |                                                   |         |              |                                               |
| Shareholders uncalled capital |             |                                                   | 131000  | 10000000     |                                               |
| TOTAL                         |             |                                                   | 131 000 | 10 000 000   |                                               |

## NOTE 14 : PREMIUMS AND RESERVES

Name of the entity: GABON TOWER SA

Tax identification number: 074130R

Year ended: 31/12/2025

Duration (in months): 12

### NOTE 14 PREMIUMS AND RESERVES

| Description                                                          | YEAR N       | YEAR N-1     | Variation in absolute value |
|----------------------------------------------------------------------|--------------|--------------|-----------------------------|
| Contribution share premium                                           |              |              |                             |
| Issue share premiums                                                 |              |              |                             |
| Merger premium                                                       |              |              |                             |
| Conversion premium                                                   |              |              |                             |
| Other premiums                                                       |              |              |                             |
| <b>TOTAL PREMIUMS</b>                                                |              |              |                             |
|                                                                      |              |              |                             |
| Legal reserves                                                       |              |              |                             |
| Statutory Reserves                                                   |              |              |                             |
| Long-term net capital gains reserves                                 |              |              |                             |
| Reserves for the allocation of free shares to employees and managers |              |              |                             |
| Other regulated reserves                                             |              |              |                             |
| <b>TOTAL STATUTORY RESERVES</b>                                      |              |              |                             |
|                                                                      |              |              |                             |
| <b>Free reserves</b>                                                 | -            |              |                             |
|                                                                      |              |              |                             |
| <b>Retained earnings</b>                                             | - 38 364 912 | - 36 074 912 | 6%                          |

## NOTE 17 : TRADE PAYABLES

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

### **NOTE 17** **TRADE PAYABLES**

| Description                                                 | YEAR N           | YEAR N-1         | % 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                                    |                  |                  | 0,00%        |                            |                                            |                                 |
| Non Group notes payables                                    |                  |                  | 0,00%        |                            |                                            |                                 |
| Group trade and notes payables                              |                  |                  | 0,00%        |                            |                                            |                                 |
| Trade payables - Non Group accruals (Invoices not received) | 2 019 999        | 2 020 000        | 0,00%        | -                          | -                                          | 2 019 999                       |
| Trade payables - Group accruals (Invoices not received)     | -                | -                | 0,00%        |                            |                                            |                                 |
| <b>TOTAL TRADE PAYABLES</b>                                 | <b>2 019 999</b> | <b>2 020 000</b> | <b>0,00%</b> |                            |                                            | <b>2 019 999</b>                |
|                                                             |                  |                  |              |                            |                                            |                                 |
| Trade payables, Non Group advances                          |                  |                  | 0,00%        |                            |                                            |                                 |
| Trade payables, Group advances                              |                  |                  | 0,00%        |                            |                                            |                                 |
| Trade payables, Other advances                              |                  |                  | 0,00%        |                            |                                            |                                 |
|                                                             |                  |                  |              |                            |                                            |                                 |
| <b>TOTAL TRADE PAYABLES ADVANCES</b>                        |                  |                  | <b>0,00%</b> |                            |                                            |                                 |

**NOTE 18 : TAXES AND SOCIAL CONTRIBUTIONS**

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

**NOTE 18****TAXES AND SOCIAL CONTRIBUTIONS**

| Description                                          | YEAR N           | YEAR N-1         | % Change      | Debts of up to one<br>year | year and up to<br>two years | Debts of more<br>than two years |
|------------------------------------------------------|------------------|------------------|---------------|----------------------------|-----------------------------|---------------------------------|
| Employee advances                                    |                  |                  | 0,00%         |                            |                             |                                 |
| Salaries owed to employees                           |                  |                  | 0,00%         |                            |                             |                                 |
| Other employee payables                              |                  |                  | 0,00%         |                            |                             |                                 |
| Social Security Fund                                 |                  |                  | 0,00%         |                            |                             |                                 |
| Pension fund                                         |                  |                  | 0,00%         |                            |                             |                                 |
| Other social organizations                           |                  |                  | 0,00%         |                            |                             |                                 |
| <b>TOTAL SOCIAL CONTRIBUTIONS</b>                    |                  |                  | <b>0,00%</b>  |                            |                             |                                 |
|                                                      |                  |                  |               |                            |                             |                                 |
| State, Income tax                                    | 5 999 998        | 5 000 000        | 20,00%        | 1 000 000                  | 2 000 000                   | 3 000 000                       |
| State, Taxes and Levies                              |                  |                  | 0,00%         |                            |                             |                                 |
| State, VAT                                           |                  |                  | 0,00%         |                            |                             |                                 |
| State, Withholding taxes                             |                  |                  | 0,00%         |                            |                             |                                 |
| State, Other taxes payables                          | 1 620 000        | 1 350 000        | 20,00%        | 270 000                    | 540 000                     | 810 000                         |
| <b>TOTAL TAXES PAYABLES</b>                          | <b>7 619 998</b> | <b>6 350 000</b> | <b>20,00%</b> | <b>1 270 000</b>           | <b>2 540 000</b>            | <b>3 810 000</b>                |
|                                                      |                  |                  |               |                            |                             |                                 |
| <b>TOTAL TAXES PAYABLES AND SOCIAL CONTRIBUTIONS</b> | <b>7 619 998</b> | <b>6 350 000</b> | <b>20,00%</b> | <b>1 270 000</b>           | <b>2 540 000</b>            | <b>3 810 000</b>                |

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

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

## NOTE 19

### OTHER CURRENT LIABILITIES AND PROVISIONS FOR SHORT-TERM RISKS

| Description                                                              | YEAR N            | YEAR N-A          | 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                                            | 44 993 186        | 44 993 186        |                             | 0%        |                         |                                         |                              |
| Shareholders' dividends payable                                          |                   |                   |                             |           |                         |                                         |                              |
| Group companies current accounts                                         |                   |                   |                             |           |                         |                                         |                              |
| Other payables to shareholders                                           |                   |                   |                             |           |                         |                                         |                              |
| <b>TOTAL CURRENT LIABILITIES</b>                                         | <b>44 993 186</b> | <b>44 993 186</b> | <b>0</b>                    | <b>0</b>  | <b>0</b>                | <b>0</b>                                | <b>0</b>                     |
|                                                                          |                   |                   |                             |           |                         |                                         |                              |
| 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                                                    |                   |                   |                             |           | -                       |                                         |                              |
| <b>TOTAL SUNDRY PAYABLES</b>                                             | <b>-</b>          | <b>-</b>          | <b>-</b>                    | <b>-</b>  | <b>-</b>                |                                         |                              |
|                                                                          |                   |                   |                             |           |                         |                                         |                              |
| Permanent accounts of institutions and branches that are not frozen      |                   |                   |                             |           |                         |                                         |                              |
| Intracompany expenses and income accounts                                |                   |                   |                             |           |                         |                                         |                              |
| Intracompany joint ventures accounts                                     |                   |                   |                             |           |                         |                                         |                              |
| <b>TOTAL INTRACOMPANY ACCOUNTS</b>                                       | <b>0</b>          | <b>0</b>          | <b>0</b>                    | <b>0</b>  | <b>0</b>                | <b>0</b>                                | <b>0</b>                     |
|                                                                          |                   |                   |                             |           |                         |                                         |                              |
| <b>TOTAL OTHER CURRENT LIABILITIES</b>                                   | <b>44 993 186</b> | <b>44 993 186</b> | <b>-</b>                    | <b>0%</b> | <b>-</b>                |                                         |                              |
|                                                                          |                   |                   |                             |           |                         |                                         |                              |
| Provisions for short-term risks (see note 28)                            |                   |                   |                             |           |                         |                                         |                              |

## NOTE 21 : TURNOVER AND OTHER REVENUE

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### **NOTE 21** **TURNOVER AND OTHER REVENUE**

| Description                           | YEAR N | YEAR N-A | % Change |
|---------------------------------------|--------|----------|----------|
| Sales in the region                   |        |          |          |
| Sales outside the region              |        |          |          |
| Sales to the Group                    |        |          |          |
| Internet sales                        |        |          |          |
| <b>TOTAL: SALE OF GOODS</b>           |        |          |          |
|                                       |        |          |          |
| Sales in the region                   |        |          |          |
| Sales outside the region              |        |          |          |
| Sales to the Group                    |        |          |          |
| Internet sales                        |        |          |          |
| <b>TOTAL: SALE OF FINISHED GOODS</b>  | -      | -        | -        |
|                                       |        |          |          |
| Sales in the region                   | -      |          |          |
| Sales outside the region              |        |          |          |
| Sales to the Group                    |        |          |          |
| Internet sales                        |        |          |          |
| <b>TOTAL: WORKS AND SERVICES SOLD</b> |        |          | 0,00%    |
|                                       |        |          |          |
| <b>Other revenue</b>                  |        |          |          |
|                                       |        |          |          |
|                                       |        |          |          |
| <b>TOTAL: TURNOVER</b>                |        |          |          |
|                                       |        |          |          |
| Capitalised production                |        |          |          |
| Operating subsidies and grants        |        | -        |          |
| Other income                          | -      |          |          |
| <b>TOTAL: OTHER INCOME</b>            |        |          |          |
|                                       |        |          |          |
| <b>TOTAL</b>                          |        |          | 0,00%    |

## NOTE 23 : TRANSPORTS

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### **NOTE 23** **TRANSPORTS**

| Description                          | YEAR N | YEAR N-A | %<br>Change |
|--------------------------------------|--------|----------|-------------|
| Transport on sales                   |        |          |             |
| Transport on behalf of third parties |        |          |             |
| Personnel transport                  |        |          |             |
| Transport of mails and parcels       |        |          |             |
| Other transport expenses             | -      |          |             |
| <b>TOTAL</b>                         | -      |          |             |

**NOTE 24 : EXTERNAL SERVICES**

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

**NOTE 24**  
**EXTERNAL SERVICES**

| Description                                                         | YEAR N           | YEAR N-1         | %<br>Change |
|---------------------------------------------------------------------|------------------|------------------|-------------|
| General outsourcing                                                 |                  |                  |             |
| Rents and rental expenses                                           |                  |                  |             |
| 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                              | 1 010 000        | 1 010 000        | 0%          |
| Staff training costs                                                |                  |                  |             |
| Fees for patents, licences, software, trademarks and similar rights |                  |                  |             |
| Contributions                                                       |                  |                  |             |
| Other external expenses                                             |                  |                  |             |
| <b>TOTAL</b>                                                        | <b>1 010 000</b> | <b>1 010 000</b> | <b>0%</b>   |

## NOTE 25 : TAXES AND LEVIES

Name of the entity: GABON TOWER SA  
Tax identification number: 074130 R

Year ended: 31/12/2025  
Duration (in months): 12

### **NOTE 25** **TAXES AND LEVIES**

| Description            | YEAR N           | YEAR N-1         | % Change  |
|------------------------|------------------|------------------|-----------|
| Direct taxes           | 1 269 999        | 1 270 000        | 0%        |
| Indirect taxes         |                  |                  |           |
| Registration fees      |                  |                  |           |
| Penalties and Fines    |                  |                  |           |
| Other taxes and levies |                  |                  |           |
| <b>TOTAL</b>           | <b>1 269 999</b> | <b>1 270 000</b> | <b>0%</b> |

## NOTE 26 : OTHER EXPENSES

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### **NOTE 26** **OTHER EXPENSES**

| Description                                                        | YEAR N | YEAR N-1 | % 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<br>(see note 28) |        |          |          |
|                                                                    |        |          |          |
| <b>TOTAL</b>                                                       | -      |          |          |

## NOTE 27 : Staff costs

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

### **NOTE 27 A** **Staff costs**

| Description                                         | YEAR N | YEAR N-1 | %<br>Change |
|-----------------------------------------------------|--------|----------|-------------|
| Direct remunerations paid to personnel              |        |          |             |
| Fixed allowance paid to personnel                   |        |          |             |
| Social charges                                      |        |          |             |
| Remunerations and social charges of the sole holder |        |          |             |
| Transferred remunerations of external staff         |        |          |             |
| Other social charges                                |        |          |             |
|                                                     |        |          |             |
| <b>TOTAL</b>                                        | -      |          | <b>0%</b>   |

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

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

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

| EMPLOYEES AND SALARIES |                                                 | EMPLOYEES |   |                           |   |               |   | SALARIES                |          |   |                           |   |               |   |       |
|------------------------|-------------------------------------------------|-----------|---|---------------------------|---|---------------|---|-------------------------|----------|---|---------------------------|---|---------------|---|-------|
|                        |                                                 | Domestic  |   | Other OHADA Member States |   | Outside OHADA |   | TOTAL                   | Domestic |   | Other OHADA Member States |   | Outside OHADA |   | TOTAL |
|                        |                                                 | M         | F | M                         | F | M             | F |                         | M        | F | M                         | F | M             | F |       |
| YA                     | 1. Senior managers                              |           |   |                           |   |               |   | 0                       |          |   |                           |   |               |   | -     |
| YB                     | 2. Senior technicians & managers                |           |   |                           |   |               |   | 0                       |          |   |                           |   |               |   | -     |
| YC                     | 3. Technicians, supervisors and skilled workers |           |   |                           |   |               |   | 0                       |          |   |                           |   |               |   | -     |
| YD                     | 4. Employees, laborers, workers & trainees      |           |   |                           |   |               |   | 0                       |          |   |                           |   |               |   | -     |
| YE                     | TOTAL (1)                                       | 0         | 0 | 0                         | 0 | 0             | 0 | 0                       | -        | - | -                         | - | -             | - | -     |
| YF                     | Permanent                                       | 0         | 0 | 0                         | 0 | 0             | 0 | 0                       | -        | - | -                         | - | -             | - | -     |
| YG                     | Seasonal                                        |           |   |                           |   |               |   |                         |          |   |                           |   |               |   |       |
| External Staff         |                                                 |           |   |                           |   |               |   | Invoicing to the Entity |          |   |                           |   |               |   |       |
|                        |                                                 |           |   |                           |   |               |   |                         |          |   |                           |   |               |   |       |
| YH                     | 1. Senior managers                              |           | 1 |                           |   |               |   | 1                       |          |   |                           |   |               |   | -     |
| YI                     | 2. Senior technicians & managers                |           |   |                           |   |               |   |                         |          |   |                           |   |               |   | -     |
| YJ                     | 3. Technicians, supervisors and skilled workers | 4         |   |                           |   |               |   | 4                       |          |   |                           |   |               |   | -     |
| YK                     | 4. Employees, laborers, workers & trainees      | 4         | 1 |                           |   |               |   | 5                       |          |   |                           |   |               |   | -     |
| YL                     | TOTAL (2)                                       |           | 2 | 0                         | 0 | 0             | 0 | 10                      | #VALEUR! |   |                           |   |               |   |       |
| YM                     | Permanent                                       |           |   |                           |   |               |   |                         |          |   |                           |   |               |   |       |
| YN                     | Seasonal                                        |           |   |                           |   |               |   |                         |          |   |                           |   |               |   |       |
| YO                     | TOTAL (1) + (2)                                 | 0         | 2 | 0                         | 0 | 0             | 0 | 10                      |          |   |                           |   |               |   |       |

M : Male

**NOTE 28 : DEPRECIATION, AMORTISATION, PROVISION AND IMPAIRMENT EXPENSES**

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

**NOTE 28**

**DEPRECIATION, AMORTISATION, PROVISION AND IMPAIRMENT EXPENSES**

| SITUATIONS AND MOVEMENTS                                | 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             | -               | -                   | -         | -                           | -                   | -         | -                           | -               |
| 3. Depreciation/Amortisation of fixed assets            |                 |                     |           |                             |                     |           |                             |                 |
| <b>TOTAL: DEPRECIATION, AMORTISATION, PROVISIONS</b>    | -               |                     |           | -                           |                     |           | -                           |                 |
| 4. Inventory write down                                 |                 |                     |           |                             |                     |           |                             |                 |
| 5. Impairment of current assets OFF 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           |                 |                     |           |                             |                     |           |                             |                 |
| <b>TOTAL: IMPAIRMENT AND SHORT-TERM PROVISIONS</b>      |                 |                     |           |                             |                     |           |                             |                 |
|                                                         |                 |                     |           |                             |                     |           |                             |                 |
| <b>TOTAL PROVISIONS AND IMPAIRMENT LOSSES</b>           |                 |                     |           |                             |                     |           |                             |                 |

## NOTE 29 : FINANCE EXPENSES AND INCOME

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

### **NOTE 29**

#### **FINANCE EXPENSES AND INCOME**

| Description                                                                               | YEAR N | YEAR N-1 | % 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)             |        |          |          |
| <b>SUBTOTAL: FINANCE EXPENSES</b>                                                         | -      | -        | 0%       |
|                                                                                           |        |          |          |
| 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) |        |          |          |
| <b>SUBTOTAL: FINANCE INCOME</b>                                                           | -      | -        |          |
|                                                                                           |        |          |          |
| <b>TOTAL</b>                                                                              | -      | -        |          |

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

Name of the entity: GABON TOWER SA

Year ended: 31/12/2025

Tax identification number: 074130R

Duration (in months): 12

**NOTE 31**

**DISTRIBUTION OF PROFIT AND OTHER ELEMENTS OF THE LAST FIVE YEARS**

| YEARS (1)                                                                                                  | 2025              | 2024              | 2023              | 2022              | 2021              |
|------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>CAPITAL STRUCTURE AT YEAR END (2)</b>                                                                   | <b>10 000 000</b> | <b>10 000 000</b> | <b>10 000 000</b> | <b>10 000 000</b> | <b>10 000 000</b> |
| Share capital                                                                                              | 10 000 000        | 10 000 000        | 10 000 000        | 10 000 000        | 10 000 000        |
| 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                                                                        |                   |                   |                   |                   |                   |
| <b>OPERATIONS AND PROFIT / LOSS OF THE YEAR (3)</b>                                                        |                   |                   |                   |                   |                   |
| Turnover before tax                                                                                        | -                 | -                 |                   |                   |                   |
| Income from ordinary activities excluding provisions/depreciations and reversals (operating and financial) | - 1 567 498       | - 2 290 000       | - 1 280 000       | - 1 280 000       | - 1 330 001       |
| Employee profit-sharing                                                                                    |                   |                   |                   |                   |                   |
| Income tax                                                                                                 | -                 | -                 | 1 000 000         | 1 000 000         | 1 000 000         |
| Net income (4)                                                                                             | - 1 567 498       | - 2 290 000       | - 2 932 686       | - 29 570 705      | - 3 072 501       |
| <b>PROFIT AND DIVIDENDS DISTRIBUTED</b>                                                                    |                   |                   |                   |                   |                   |
| Distributed profit (5)                                                                                     |                   |                   |                   |                   |                   |
| Dividend per share                                                                                         |                   |                   |                   |                   |                   |
| <b>PERSONNEL AND SALARY POLICY</b>                                                                         |                   |                   |                   |                   |                   |
| Average number of employees during the year (6)                                                            |                   |                   |                   |                   |                   |
| Average number of external staff                                                                           |                   |                   |                   |                   |                   |
| Total salaries paid during the year (7)                                                                    | -                 |                   |                   |                   |                   |
| Employee benefits paid during the year (8)<br>[Social security, social services]                           |                   |                   |                   |                   |                   |
| 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

Name of the entity: GABON TOWER SA  
Tax identification number: 074130R

Year ended: 31/12/2025  
Duration (in months): 12

## NOTE 34 SUMMARY SHEET OF KEY FINANCIAL INDICATORS

| (IN THOUSANDS OF FRANCS)                                                                | YEAR N       | YEAR N-1     | % Change   |
|-----------------------------------------------------------------------------------------|--------------|--------------|------------|
| <b>ACTIVITY ANALYSIS</b>                                                                |              |              |            |
| <b>Intermediate Management Balances</b>                                                 |              |              |            |
| TURNOVER                                                                                | -            | -            |            |
| COMMERCIAL MARGIN                                                                       | -            | -            |            |
| VALUE ADDED                                                                             | - 1 567 498  | - 2 290 000  |            |
| Gross Operating Surplus (GOS)                                                           | - 1 567 498  | - 2 290 000  |            |
| Operating Income                                                                        | - 1 567 498  | - 2 290 000  |            |
| Financial Result                                                                        | -            | -            |            |
| Result from Ordinary Activities                                                         | - 1 567 498  | - 2 290 000  |            |
| Result from Non-Ordinary Activities                                                     | -            | -            |            |
| Net Income                                                                              | - 1 567 498  | - 2 290 000  |            |
| <b>DETERMINATION OF NET CASH FLOWS</b>                                                  |              |              |            |
| <b>GOS</b>                                                                              | - 1 567 498  | - 2 290 000  |            |
| + Net book values of disposed assets (account 654)                                      | -            | -            |            |
| - Income from disposed assets (account 754)                                             | -            | -            |            |
| <b>= cash FLOWS from OPERATING ACTIVITIES</b>                                           | - 1 567 498  | - 2 290 000  |            |
| + Financial INCOME                                                                      | -            | -            |            |
| + Foreign exchange gains                                                                | -            | -            |            |
| + Transfers of financial expenses                                                       | -            | -            |            |
| + Non-ordinary income                                                                   | -            | -            |            |
| + Transfers of non-ordinary expenses                                                    | -            | -            |            |
| - Financial expenses                                                                    | -            | -            |            |
| - Foreign exchange losses                                                               | -            | -            |            |
| - Profit sharing                                                                        | -            | -            |            |
| - Income taxes                                                                          | -            | -            |            |
| <b>= Total Self-Financing Capacity (TSCF)</b>                                           | - 1 567 498  | - 2 290 000  | 0          |
| - Dividend distributions made during the financial year                                 | 0            | 0            | 0          |
| <b>= SELF FINANCING</b>                                                                 | - 1 567 498  | - 2 290 000  | -32%       |
| <b>PROFITABILITY ANALYSIS</b>                                                           |              |              |            |
| <b>Economic profitability = Operating Income (a) / (Equity + Financial Liabilities)</b> | 5,24%        | 8,07%        | -35%       |
| <b>Financial profitability = Net Income / Equity</b>                                    | 5,24%        | 8,07%        | -35%       |
| <b>FINANCIAL STRUCTURE ANALYSIS</b>                                                     |              |              |            |
| Equity and Similar Resources                                                            | - 29 932 410 | - 28 364 912 | 5,53%      |
| + Financial liabilities* and Other similar resources (B)                                | -            | -            |            |
| <b>= Stable Resource</b>                                                                | - 29 932 410 | - 28 364 912 | 6%         |
| <b>- Non-current assets (b)</b>                                                         | -            | -            |            |
| <b>= Net Working Capital (1)</b>                                                        | - 29 932 410 | - 28 364 912 | 6%         |
| Operating current assets (b)                                                            | 24 277 476   | 24 277 476   | 0,00%      |
| - Operating current liabilities (b)                                                     | 54 633 184   | 53 363 186   | 2,38%      |
| <b>= Operating Working Capital Requirement (2)</b>                                      | - 30 355 708 | - 29 085 710 | 4%         |
| Non-operating current assets (b)                                                        | -            | -            |            |
| - Passif circulant OOA (b)                                                              | -            | -            |            |
| = Non-operating Working Capital Requirement (3)                                         | -            | -            |            |
| <b>GLOBAL FUNDING REQUIREMENT (4) = (2) + (3)</b>                                       | - 30 355 708 | - 29 085 710 | 4%         |
| <b>CONTROL: NET CASH (5) = (1) - (4)</b>                                                | 423 298      | 720 798      | -41%       |
| <b>CONTROL: Net Cash Position = (Cash - Assets) - (Cash - Liabilities)</b>              | 423 298      | 720 798      | -41%       |
| <b>CHANGE IN CASH ANALYSIS</b>                                                          |              |              |            |
| <b>Cash flows from operating activities</b>                                             |              |              |            |
| - Cash flows from investing activities                                                  | - 297 500    | 0            | 131172740% |
| + Cash flows from financing activities                                                  | -            | -            |            |
| <b>#NOM?</b>                                                                            | - 297 500    | 0            |            |
| <b>ANALYSE OF THE CHANGE IN NET GEARING</b>                                             |              |              |            |
| Gross gearing (Financial obligations * + Cash and cash equivalents- liabilities)        | -            | -            |            |
| - Cash and cash equivalents - assets                                                    | 423 298      | 720 798      | -41%       |
| <b>= NET GEARING</b>                                                                    | - 423 298    | - 720 798    | -41%       |

(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 : CODES TABLE**

| 1 - Legal form code (1)                                |   |   | 3 - Country code of head office |   |   |
|--------------------------------------------------------|---|---|---------------------------------|---|---|
|                                                        |   |   | OHADA Country (2)               |   |   |
| Public Limited Company (PLC) with public participation | 0 | 0 |                                 |   |   |
| 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                                               |   | 4 |                                 |   |   |
|                                                        |   |   |                                 |   |   |
|                                                        |   |   |                                 |   |   |

(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.

## ECONOMIC ACTIVITY CODES

|                                                                                |                                                                                                                                          |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Subsistence agriculture</b>                                                 | <b>Rubber and plastics industry</b>                                                                                                      |
| 001 001 Cereal cultivation                                                     | 022 001 Manufacture of natural rubber                                                                                                    |
| 001 002 Cultivation of tubers and plantains                                    | 022 002 rubber industries                                                                                                                |
| 001 003 Vegetable cultivation                                                  | 022 003 Manufacture of plastic materials                                                                                                 |
| 001 004 Condiment cultivation                                                  | <b>Manufacturing of other non-metallic mineral products and construction materials</b>                                                   |
| 001 005 Fruit cultivation                                                      | 023 001 Glass industry                                                                                                                   |
| 001 006 Cultivation of other subsistence agriculture products                  | 023 002 Manufacture of mineral products for construction                                                                                 |
| <b>Industrial and export agriculture</b>                                       | 023 003 Manufacture of other non-metallic mineral products                                                                               |
| 002 001 Sugar cane cultivation                                                 | <b>Metallurgy and metalworking</b>                                                                                                       |
| 002 002 Peanut cultivation for oil mills                                       | 024 001 Metallurgy                                                                                                                       |
| 002 003 Cultivation of edible peanuts                                          | 024 002Metalwork                                                                                                                         |
| 002 004 Tobacco cultivation                                                    | <b>Manufacturing of electrical machinery, equipment and appliances</b>                                                                   |
| 002 005 Cotton cultivation                                                     | 025 001 Manufacturing of machines and equipment                                                                                          |
| 002 006 Wheat cultivation                                                      | 025 002 Manufacture of office machines                                                                                                   |
| 002 007 Cocoa cultivation                                                      | 025 003 Manufacture of electrical appliances                                                                                             |
| 002 008 Coffee culture                                                         | <b>Manufacture of audiovisual and communication equipment and devices; manufacturing of medical, optical and watchmaking instruments</b> |
| 002 009 Banana cultivation for export                                          | 026 001 Manufacture of audiovisual and communication equipment and devices                                                               |
| 002 010 Cultivation of pineapples for export                                   | 026 002 Manufacture of medical, optical and watchmaking instruments                                                                      |
| 002 011 Other industrial crops                                                 | <b>Manufacturing of transport equipment</b>                                                                                              |
| <b>Breeding and Hunting</b>                                                    | 027 001 Road vehicle manufacturing                                                                                                       |
| 003 001 Cattle breeding                                                        | 027 002 Manufacture of other transport equipment                                                                                         |
| 003 002 Sheep, goat and horse breeding                                         | <b>Miscellaneous industry</b>                                                                                                            |
| 003 003 Poultry breeding                                                       | 028 001 Furniture manufacturing                                                                                                          |
| 003 004 Other livestock                                                        | 028 002Miscellaneous industry                                                                                                            |
| 003 005 Hunting                                                                | <b>Production and distribution of water, electricity and gas</b>                                                                         |
| <b>Forestry, logging</b>                                                       | 029 001Electricity production, transmission and distribution                                                                             |
| 004 001 Forestry                                                               | 029 002Water collection, purification and distribution                                                                                   |
| 004 002 Logging                                                                | 029 003 Gas production and distribution                                                                                                  |
| <b>Fishing and aquaculture</b>                                                 | <b>Construction</b>                                                                                                                      |
| 005 001 Fish fishing                                                           | 030 001 Site preparation and construction of building or civil engineering works                                                         |
| 005 002 other fisheries and aquaculture                                        | 030 002 Installation and finishing work                                                                                                  |
| <b>Extractive industry</b>                                                     | <b>Trade</b>                                                                                                                             |
| 006 001 Hydrocarbon extraction                                                 | 031 001 Trade in vehicles, accessories and fuel                                                                                          |
| 006 002 Extraction of other products                                           | 031 002 Trade in raw agricultural products and live animals                                                                              |
| <b>Meat and fish production</b>                                                | 031 003 Other businesses                                                                                                                 |
| 007 001 Production of meat and meat products                                   | <b>Repairs</b>                                                                                                                           |
| 007 002 Production of fish and fish products                                   | 032 001 Maintenance and repair of motor vehicles                                                                                         |
| <b>Grain processing and manufacturing of starchy products</b>                  | 032 002 Repair of personal and household goods                                                                                           |
| 008 000 Processing of grains and manufacturing of starchy products             | <b>Hotels, restaurants</b>                                                                                                               |
| <b>Coffee and cocoa processing</b>                                             | 033 001 Hotels                                                                                                                           |
| 009 001 Coffee processing                                                      | 033 002 Bars and restaurants                                                                                                             |
| 009 002 Cocoa processing                                                       | <b>Transportation and communication</b>                                                                                                  |
| <b>Oilseed industry</b>                                                        | 034 001 Rail transport                                                                                                                   |
| 010 001 Crude oils and cakes                                                   | 034 002 Transport Road transport, transport by driving                                                                                   |
| 010 002 Other fatty substances                                                 | 034 003 Water transport                                                                                                                  |
| <b>Bakery, Pastry and Pasta</b>                                                | 034 004 Air transport                                                                                                                    |
| 011 001 Manufacture of breads, biscuits and pastries                           | 034 005 Ancillary and auxiliary transport services                                                                                       |
| 011 002 Manufacturing of pasta                                                 | <b>Posts, telecommunications</b>                                                                                                         |
| <b>Dairy industry</b>                                                          | 035 001 Posts                                                                                                                            |
| 012 000 Dairy industry                                                         | 035 002 Telecommunications                                                                                                               |
| <b>Fruit and vegetable processing and manufacturing of other food products</b> | <b>Financial activities</b>                                                                                                              |
| 013 001 Sugar manufacturing                                                    | 036 001 Financial intermediation services                                                                                                |
| 013 002 Manufacture of fruit and vegetable products                            | 036 002 Insurance (except social security)                                                                                               |
| 013 003 Manufacture of other food products                                     | 036 003 Financial and insurance auxiliary                                                                                                |
| <b>Beverage industry</b>                                                       | <b>Real Estate Activities</b>                                                                                                            |
| 014 001 Breweries and malt houses                                              | 037 001 Rental of real estate                                                                                                            |
| 014 002 Manufacture of other alcoholic beverages                               | 037 002 Other real estate services                                                                                                       |
| 014 003 Manufacture of non-alcoholic drinks and mineral waters                 | <b>Entity Services</b>                                                                                                                   |
| <b>Tobacco Industry</b>                                                        | 038 001 Rentals without operators                                                                                                        |
| 015 000 Tobacco industry                                                       | 038 002 IT activities                                                                                                                    |
| <b>Textile and clothing industry</b>                                           | 038 003 Services rendered mainly to entities                                                                                             |
| 016 001 Textile industry                                                       | <b>Public administration</b>                                                                                                             |
| 016 002 Clothing industry                                                      | 039 001 General, economic and social administration                                                                                      |
| <b>Leather and shoe industry</b>                                               | 039 002 Services of public prerogatives                                                                                                  |
| 017 001 Manufacture of leather and leather articles                            | 039 003 Mandatory social security                                                                                                        |
| 017 002 Shoe manufacturing                                                     | <b>Education</b>                                                                                                                         |
| <b>Wood industry</b>                                                           | 040,000 Education                                                                                                                        |
| 018 001 Sawing, planing and impregnation of wood                               | <b>Health and social action</b>                                                                                                          |
| 018 002 Manufacture of wooden panels                                           | 041 001 Activities for men's health                                                                                                      |
| 018 003 Manufacture of assembled wooden articles                               | 041 002 Veterinary activities                                                                                                            |
| <b>Paper and cardboard, publishing and printing industry</b>                   | 041 003 Social action                                                                                                                    |
| 019 001 Paper and cardboard industry                                           | <b>Collective, social and personal services</b>                                                                                          |
| 019 002 Edition, printing, reproduction                                        | 042 001 Sanitation, roads and waste management                                                                                           |
| <b>Oil refinery</b>                                                            | 042 002 Associative activities                                                                                                           |
| 020,000 Oil refining                                                           | 042 003 Recreational, cultural and sporting activities                                                                                   |
| <b>Chemical industry</b>                                                       | 042 004 Personal services                                                                                                                |
| 021 001 Chemical industry                                                      | 042 005 Domestic services                                                                                                                |
| 021 002 Manufacture of soaps, detergents and cleaning products                 | <b>Financial intermediation services indirectly measured</b>                                                                             |
| 021 003 Manufacture of agro-chemical products                                  | 043,000 Financial intermediation services indirectly measured                                                                            |
| 021 004 Pharmaceutical industries                                              | <b>Territorial correction</b>                                                                                                            |
| 021 005 Manufacture of other chemical products                                 | 044 000 Territorial correction                                                                                                           |

## **GABON TOWER S.A.**

Société Anonyme

BP 9 259

Libreville

République Gabonaise

## **RAPPORT DU COMMISSAIRE AUX COMPTES SUR LES ETATS FINANCIERS ANNUELS**

Exercice clos le 31 décembre 2025

**GABON TOWER S.A.**

Société Anonyme  
BP 9 259  
Libreville  
République Gabonaise

**RAPPORT DU COMMISSAIRE AUX COMPTES  
SUR LES ETATS FINANCIERS ANNUELS**

Exercice clos le 31 décembre 2025

A l'Actionnaire Unique de la société GABON TOWER S.A.,

En exécution de la mission que vous nous avez confiée, nous vous présentons notre rapport relatif à l'exercice clos au 31 décembre 2025, sur :

- L'audit des états financiers annuels de la société GABON TOWER S.A., tels qu'ils sont joints au présent rapport et qui comprennent le bilan faisant ressortir des capitaux propres au 31 décembre 2025 pour un montant de FCFA 29,9 millions, le compte de résultat faisant apparaître un résultat net déficitaire pour l'exercice 2025 s'élevant à FCFA 1,5 millions, 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 autres informations et vérifications spécifiques prévues par la Loi.

Les états financiers annuels au 31 décembre 2025 de votre société ont été arrêtés par l'Administrateur Général en date du 28 février 2026, sur la base des éléments disponibles à cette date.

## **I. AUDIT DES ETATS FINANCIERS ANNUELS**

### **1.1 Opinion**

Nous avons effectué l'audit des états financiers annuels de la société GABON TOWER S.A., comprenant le bilan au 31 décembre 2025, 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**

#### **Référentiel d'audit**

Nous avons effectué notre audit selon les normes internationales d'audit (« ISA »), conformément aux prescriptions du Règlement N°01/2017/CM/OHADA daté du 08 juin 2017, portant harmonisation des pratiques des professionnels de la comptabilité et de l'audit dans les pays membres de l'OHADA. 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.

#### **Indépendance**

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 :

- La Note 1.1 portant information relative à l'application de la méthode des valeurs liquidatives comme hypothèse de base d'établissement des états financiers clos le 31 décembre 2025 ; l'application de cette méthode fait suite à la décision de l'actionnaire unique en date du 4 mars 2016, portant sur la dissolution anticipée la société Gabon Tower S.A

## **1.4 Responsabilités de la Gouvernance relatives aux états financiers annuels**

Les états financiers annuels ont été établis par la Direction et arrêtés par l'Administrateur Général.

L'Administrateur Général 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 à l'Administrateur Général d'évaluer la capacité de la société à poursuivre son exploitation, de fournir, le cas échéant, des informations relatives à la continuité d'exploitation et d'appliquer la base de continuité d'exploitation, sauf si l'Administrateur Général a l'intention de mettre la société en liquidation ou de cesser ses activités ou s'il n'existe aucune autre solution alternative réaliste qui s'offre à lui.

Il incombe à l'Administrateur Général de surveiller le processus d'élaboration de l'information financière de la société et d'arrêter les états financiers annuels.

## **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 à l'Administrateur Général. Les autres informations se composent du rapport de gestion à l'Administrateur Général et des autres documents adressés aux actionnaires 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 de l'Administrateur Général, et dans les documents adressés aux Actionnaires 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 ;
- 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 n'avons rien à signaler à cet égard.

Toutefois, nous devons attirer votre attention sur le point suivant :

- **Situation des capitaux propres à la clôture de l'exercice 2025**

Au 31 décembre 2025, votre société présente des capitaux propres d'un montant négatif de FCFA 30 millions, inférieur à la limite minimale prévue par l'article 664 de l'Acte uniforme OHADA relatif au droit des sociétés commerciales et du GIE (à savoir la moitié du capital social libéré, soit FCFA 5 millions correspondant à 50% de FCFA 10 millions).

Fait à Libreville, le 29 mai 2026

**Le Commissaire aux comptes**

**Deloitte Touche Tohmatsu**

  
**Deloitte Touche Tohmatsu**  
Tél. (241) 01.77.21.42 / 43 - 01.74.41.93  
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**Aly NGUYE SYLLA**  
Expert-Comptable agréé CEMAC

## ANNEXE PORTANT SUR LES RESPONSABILITES DU COMMISSAIRE AUX COMPTES RELATIVES A L'AUDIT DES ETATS FINANCIERS

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

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 d'éthique et de déontologie des experts-comptables exerçant en zone CEMAC, ainsi que 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 règles 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 associés 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 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 :

Gabon Tower SA  
074130 R  
BILAN AU 31 DECEMBRE 2024

Exercice clos le  
Durée (en mois)

31/12/2025  
12

| REF | ACTIF                                              | Note | EXERCICE AU 31/12/2025 |                 |            | EXERCICE AU 31/12/2024 |
|-----|----------------------------------------------------|------|------------------------|-----------------|------------|------------------------|
|     |                                                    |      | BRUT                   | AMORT ET DEPREC | NET        | NET                    |
| AD  | IMMOBILISATIONS INCORPORELLES                      | 3    |                        |                 |            |                        |
| AE  | Frais de développement et de prospection           |      |                        |                 |            |                        |
| AF  | Brevets, licences, logiciels, et droits similaires |      |                        |                 |            |                        |
| AG  | Fonds commercial et droit au bail                  |      |                        |                 |            |                        |
| AH  | Autres immobilisations incorporelles               |      |                        |                 |            |                        |
| AI  | IMMOBILISATIONS CORPORELLES                        | 3    |                        |                 |            |                        |
| AJ  | Terrains (1)                                       |      |                        |                 |            |                        |
|     | (1) dont Placement en Net...../.....               |      |                        |                 |            |                        |
| AK  | Bâtiments                                          |      |                        |                 |            |                        |
|     | (1) dont Placement en Net...../.....               |      |                        |                 |            |                        |
| AL  | Aménagements, agencements et installations         |      |                        |                 |            |                        |
| AM  | Matériel, mobilier et actifs biologiques           |      |                        |                 |            |                        |
| AN  | Matériel de transport                              |      |                        |                 |            |                        |
| AP  | Avances et acomptes versés sur immobilisations     | 3    |                        |                 |            |                        |
| AQ  | IMMOBILISATIONS FINANCIERES                        | 4    |                        |                 |            |                        |
| AR  | Titres de participation                            |      |                        |                 |            |                        |
| AS  | Autres immobilisations financières                 |      |                        |                 |            |                        |
| AZ  | TOTAL ACTIF IMMOBILISE                             |      |                        |                 |            |                        |
| BA  | ACTIF CIRCULANT HAO                                | 5    |                        |                 |            |                        |
| BB  | STOCKS ET ENCOURS                                  | 6    |                        |                 |            |                        |
| BG  | CREANCES ET EMPLOIS ASSIMILES                      |      | 24 277 476             |                 | 24 277 476 | 24 277 476             |
| BH  | Fournisseurs avances versées                       | 17   |                        |                 |            |                        |
| BI  | Clients                                            | 7    |                        |                 |            |                        |
| BJ  | Autres créances                                    | 8    | 24 277 476             |                 | 24 277 476 | 24 277 476             |
| BK  | TOTAL ACTIF CIRCULANT                              |      | 24 277 476             |                 | 24 277 476 | 24 277 476             |
| BQ  | Titres de placement                                | 9    |                        |                 |            |                        |
| BR  | Valeurs à encaisser                                | 10   |                        |                 |            |                        |
| BS  | Banques, chèques postaux, caisse et assimilés      | 11   | 423 298                |                 | 423 298    | 720 798                |
| BT  | TOTAL TRESORERIE-ACTIF                             |      | 423 298                |                 | 423 298    | 720 798                |
| BU  | Ecart de conversion-Actif                          | 12   |                        |                 |            |                        |
| BZ  | TOTAL GENERAL                                      |      | 24 700 774             |                 | 24 700 774 | 24 998 274             |

**BILAN (PASSIF)\_MODELE 2 (PORTRAIT)**

Désig  
Numé

**Gabon Tower SA**  
**074130 R**

Exercice clos le :  
Durée (en mois)

**31/12/2025**  
**12**

**BILAN AU 31 DECEMBRE 2024**

| REF    | PASSIF                                                      | Note | EXERCICE AU       | EXERCICE AU       |
|--------|-------------------------------------------------------------|------|-------------------|-------------------|
|        |                                                             |      | 31/12/2025        | 31/12/2024        |
|        |                                                             |      | NET               | NET               |
| CA     | Capital                                                     | 13   | 10 000 000        | 10 000 000        |
| CB     | Apporteurs capital non appelé (-)                           | 13   | -                 | -                 |
| C<br>D | Primes liées au capital social                              | 14   | -                 | -                 |
| CE     | Ecart de réévaluation                                       | 3e   | -                 | -                 |
| CF     | Réserves indisponibles                                      | 14   | -                 | -                 |
| C<br>G | Réserves libres                                             | 14   | -                 | -                 |
| C<br>H | Report à nouveau (+ ou -)                                   | 14   | 38 364 912        | 36 074 912        |
| CJ     | Résultat net de l'exercice (bénéfice + ou perte -)          | -    | 1 567 498         | 2 290 000         |
| CL     | Subventions d'investissement                                | 15   | -                 | -                 |
| C<br>M | Provisions réglementées                                     | 15   | -                 | -                 |
| CP     | <b>TOTAL CAPITAUX PROPRES ET RESSOURCES ASSIMILEES</b>      | -    | <b>29 932 410</b> | <b>28 364 912</b> |
| D<br>A | Emprunts et dettes financières diverses                     | 16   | -                 | -                 |
| D<br>B | Dettes de location acquisition                              | 16   | -                 | -                 |
| D<br>C | Provisions pour risques et charges                          | 16   | -                 | -                 |
| D<br>D | <b>TOTAL DETTES FINANCIERES ET RESSOURCES ASSIMILEES</b>    | -    | <b>-</b>          | <b>-</b>          |
| DF     | <b>TOTAL RESSOURCES STABLES</b>                             | -    | <b>29 932 410</b> | <b>28 364 912</b> |
| D<br>H | Dettes circulantes HAO                                      | 5    | -                 | -                 |
| DI     | Clients, avances reçues                                     | 7    | -                 | -                 |
| DJ     | Fournisseurs d'exploitation                                 | 17   | 2 019 999         | 2 020 000         |
| D<br>K | Dettes fiscales et sociales                                 | 18   | 7 619 998         | 6 350 000         |
| DM     | Autres dettes                                               | 19   | 44 993 186        | 44 993 186        |
| D<br>N | Provisions pour risques à court terme                       | 19   | -                 | -                 |
| DP     | <b>TOTAL PASSIF CIRCULANT</b>                               | -    | <b>54 633 184</b> | <b>53 363 186</b> |
| D<br>Q | Banques, crédits d'escompte                                 | 20   | -                 | -                 |
| D<br>R | Banques, établissements financiers et crédits de trésorerie | 20   | -                 | -                 |
| D<br>T | <b>TOTAL TRESORERIE-PASSIF</b>                              | -    | <b>-</b>          | <b>-</b>          |
| D<br>V | Ecart de conversion-Passif                                  | 12   | -                 | -                 |
| D<br>Z | <b>TOTAL GENERAL</b>                                        | -    | <b>24 700 774</b> | <b>24 998 274</b> |

# COMPTE DE RESULTAT

Dési  
Num

Gabon Tower SA  
074130 R

Exercice clos le  
Durée (en mois)

31/12/2025  
12

## COMPTE DE RESULTAT AU 31 DECEMBRE 2024

| REF | LIBELLES                                                       |   | NOTE | EXERCICE AU 31/12/2025 | EXERCICE AU 31/12/2024 |
|-----|----------------------------------------------------------------|---|------|------------------------|------------------------|
|     |                                                                |   |      | NET                    | NET                    |
| TA  | Ventes de marchandises                                         | A | +    | 21                     | -                      |
| RA  | Achats de marchandises                                         |   | -    | 22                     | -                      |
| RB  | Variation de stocks de marchandises                            |   | +    | 6                      | -                      |
| XA  | MARGE COMMERCIALE (Somme TA à RB)                              |   |      |                        | -                      |
| TB  | Ventes de produits fabriqués                                   | B | +    | 21                     | -                      |
| TC  | Travaux, services vendus                                       | C | +    | 21                     | -                      |
| TD  | Produits accessoires                                           | D | +    | 21                     | -                      |
| XB  | CHIFFRE D'AFFAIRES (A + B + C + D)                             |   |      |                        | -                      |
| TE  | Production stockée (ou déstockage)                             |   | +    | 6                      | -                      |
| TF  | Production immobilisée                                         |   |      | 21                     | -                      |
| TG  | Subventions d'exploitation                                     |   |      | 21                     | -                      |
| TH  | Autres produits                                                |   | +    | 21                     | -                      |
| 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                     | -                      |
| RF  | Variation de stocks d'autres approvisionnements                |   | +    | 6                      | -                      |
| RG  | Transports                                                     |   | -    | 23                     | -                      |
| RH  | Services extérieurs                                            |   | -    | 24                     | 297 499                |
| RI  | Impôts et taxes                                                |   | -    | 25                     | 1 269 999              |
| RJ  | Autres charges                                                 |   | -    | 26                     | -                      |
| XC  | VALEUR AJOUTEE (XB + RA + RB) + (somme TE à RJ)                |   |      |                        | 1 567 498              |
| RK  | Charges de personnel                                           |   | -    | 27                     | -                      |
| XD  | EXCEDENT BRUT D'EXPLOITATION (XC + RK)                         |   |      |                        | 1 567 498              |
| TJ  | Reprises d'amortissements, provisions et dépréciations         |   | +    | 28                     | -                      |
| RL  | Dotations aux amortissements, aux provisions et dépréciations  |   | -    | 3C&28                  | -                      |
| XE  | RESULTAT D'EXPLOITATION (XD + TJ + RL)                         |   |      |                        | 1 567 498              |
| TK  | Revenus financiers et assimilés                                |   | +    | 29                     | -                      |
| TL  | Reprises de provisions et dépréciations financières            |   | +    | 28                     | -                      |
| TM  | Transferts de charges financières                              |   | +    | 12                     | -                      |
| RM  | Frais financiers et charges assimilées                         |   | -    | 29                     | -                      |
| RN  | Dotations aux provisions et aux dépréciations financières      |   | -    | 3C&28                  | -                      |
| XF  | RESULTAT FINANCIER (somme TK à RN)                             |   |      |                        | -                      |
| XG  | RESULTAT DES ACTIVITES ORDINAIRES (XE + XF)                    |   |      |                        | 1 567 498              |
| TN  | Produits des cessions d'immobilisations                        |   | +    | 30                     | -                      |
| TO  | Autres Produits HAO                                            |   | +    | 30                     | -                      |
| RO  | Valeurs comptables des cessions d'immobilisations              |   | -    | 30                     | -                      |
| RP  | Autres Charges HAO                                             |   | -    | 30                     | -                      |
| XH  | RESULTAT HORS ACTIVITES ORDINAIRES (somme TN à RP)             |   |      |                        | -                      |
| RQ  | Participation des travailleurs                                 |   | -    | 30                     | -                      |
| RS  | Impôts sur le résultat                                         |   | -    |                        | -                      |
| XI  | RESULTAT NET (XG + XH + RQ + RS)                               |   |      |                        | 1 567 498              |

# TABLEAU DES FLUX DE TRESORERIE

Désignation ent  
Numéro d'identi

Gabon Tower SA  
074130 R

Exercice clos le  
Durée (en mois)

31/12/2025  
12

## TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2024

| REF | LIBELLES                                                                                      | Notes | EXERCICE<br>2025 | EXERCICE<br>2024 |
|-----|-----------------------------------------------------------------------------------------------|-------|------------------|------------------|
| ZA  | Tresorerie nette au 1 <sup>er</sup> janvier<br>(Tresorerie actif N-1 - Tresorerie passif N-1) | A     | 720 798          | 720 798          |
|     | Flux de trésorerie provenant des activités opérationnelles                                    |       |                  |                  |
| FA  | Capacité d'Autofinancement Globale (CAFG)                                                     |       | 1 567 488        | 2 290 000        |
| FB  | - Variation Actif circulant HAO <sup>(*)</sup>                                                |       | -                | -                |
| FC  | - Variation des stocks                                                                        |       | -                | -                |
| FD  | - Variation des créances                                                                      |       | -                | 0                |
| FE  | + Variation du passif circulant <sup>(*)</sup>                                                |       | 1 269 998        | 2 290 000        |
|     | Variation du BF lié aux activités opérationnelles (FB+FC+FD+FE) :                             |       | 1 269 998        | 2 290 000        |
| ZB  | Flux de trésorerie provenant des activités opérationnelles (somme FA à FE)                    | B     | 297 500          | 0                |
|     | Flux de trésorerie provenant des activités d'investissements                                  |       |                  |                  |
| FF  | - Décaissements liés aux acquisitions d'immobilisations incorporelles                         |       | -                | -                |
| FG  | - Décaissements liés aux acquisitions d'immobilisations corporelles                           |       | -                | -                |
| FH  | - Décaissements liés aux acquisitions d'immobilisations financières                           |       | -                | -                |
| FI  | + Encaissements liés aux cessions d'immobilisations incorporelles et corporelles              |       | -                | -                |
| FJ  | + Encaissements liés aux cessions d'immobilisations financières                               |       | -                | -                |
| ZC  | Flux de trésorerie provenant des activités d'investissement (somme FF à FJ)                   | C     | -                | -                |
|     | Flux de trésorerie provenant du financement par les capitaux propres                          |       |                  |                  |
| FK  | + Augmentations de capital par apports nouveaux                                               |       | -                | -                |
| FL  | + Subventions d'investissement reçues                                                         |       | -                | -                |
| FM  | - Prélèvements sur le capital                                                                 |       | -                | -                |
| FN  | - Dividendes versés                                                                           |       | -                | -                |
| ZD  | Flux de trésorerie provenant des capitaux propres (somme FK à FN)                             | D     | -                | -                |
|     | Trésorerie provenant du financement par les capitaux étrangers                                |       |                  |                  |
| FO  | + Emprunts                                                                                    |       | -                | -                |
| FP  | + Autres dettes financières                                                                   |       | -                | -                |
| FQ  | - Remboursements des emprunts et autres dettes financières                                    |       | -                | -                |
| ZE  | Flux de trésorerie provenant des capitaux étrangers (somme FO à FQ)                           | E     | -                | -                |
| ZF  | Flux de trésorerie provenant des activités de financement (D+E)                               | F     | -                | -                |
| ZG  | VARIATION DE LA TRÉSORERIE NETTE DE LA PÉRIODE (B+C+F)                                        | G     | 297 500          | 0                |
| ZH  | Trésorerie nette au 31 Décembre (G+A)                                                         | H     | 423 298          | 720 798          |
|     | Contrôle : Trésorerie actif N - Trésorerie passif N =                                         |       | 423 298          |                  |

[\*] à l'exclusion des variations des créances et dettes liées aux activités d'investissement (variation des créances sur cession d'immobilisation et des dettes sur acquisition ou production d'immobilisation) et de financement (par exemple variation des créances sur subventions d'investissements reçues).

## NOTE 2 : INFORMATIONS OBLIGATOIRES

|                           |                       |                  |                   |
|---------------------------|-----------------------|------------------|-------------------|
| Désignation entité :      | <b>Gabon Tower SA</b> | Exercice clos le | <b>31/12/2025</b> |
| Numéro d'identification : | <b>074130 R</b>       | Durée (en mois)  | <b>12</b>         |

### 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

Les états financiers sont établis conformément à la loi n°8/86 du 4 août 1986 et au Plan Comptable Général OHADA, à l'exception du principe de continuité d'exploitation.

À la suite de la décision de dissolution anticipée prise par l'Actionnaire Unique le 4 mars 2016, la société a adopté une base liquidative pour l'établissement des comptes au 31 décembre 2025, les actifs étant évalués à leur valeur de réalisation (cf. note 2.B).

À la date d'arrêté des comptes, la décision de dissolution n'a toutefois pas fait l'objet d'une publicité légale au Registre du Commerce et du Crédit Mobilier, conformément aux dispositions applicables de l'Acte uniforme OHADA relatif au droit des sociétés commerciales.

# NOTE 8 : AUTRES CREANCES

Désignation entrée :  
Numéro d'identification :

Gabon Tower SA  
074130 R  
Durée (en mois)  
Exercice clos le

## NOTE 8 AUTRES CREANCES

| Libellés                                                             | Année N           | Année N-1         | Variation en % | Créances à un an au plus | Créances à plus d'un an et à deux ans au plus |
|----------------------------------------------------------------------|-------------------|-------------------|----------------|--------------------------|-----------------------------------------------|
| Personnel                                                            |                   |                   |                |                          |                                               |
| Organismes sociaux                                                   |                   |                   |                |                          |                                               |
| Etat et Collectivités publiques                                      |                   |                   |                |                          |                                               |
| Organismes internationaux                                            |                   |                   |                |                          |                                               |
| Apporteurs, associés et groupe                                       | 24 277 476        | 24 277 476        | 0%             |                          |                                               |
| Compte transitoire ajustement spécial lié à la révision du SYSCOHADA |                   |                   |                |                          |                                               |
| Autres débiteurs divers                                              |                   |                   |                |                          |                                               |
| Comptes permanents non bloqués des établissements et des succursales |                   |                   |                |                          |                                               |
| Comptes de liaison charges et produits                               |                   |                   |                |                          |                                               |
| Comptes de liaison des sociétés en participation                     |                   |                   |                |                          |                                               |
| <b>TOTAL BRUT AUTRES CREANCES</b>                                    | <b>24 277 476</b> | <b>24 277 476</b> | <b>0%</b>      |                          |                                               |
| Dépréciations des autres créances                                    |                   |                   |                |                          |                                               |
| <b>TOTAL NET DE DEPRECIATION</b>                                     | <b>24 277 476</b> | <b>24 277 476</b> | <b>0%</b>      |                          |                                               |



**Créances à plus de deux ans**

[illegible]

## NOTE 11 : BANQUES, CHEQUES POSTAUX ET CHEQUES

Désignation entité :  
Numéro d'identification :

**Gabon Tower SA**  
**074130 R**

Exercice clos le **31/12/2025**  
Durée (en mois) **12**

### NOTE 11 DISPONIBILITES

| Libellés                                  | Année<br>N     | Année<br>N-1   | Variation<br>en % |
|-------------------------------------------|----------------|----------------|-------------------|
| Banques locales                           | 423 298        | 720 798        | -41%              |
| Banques autres états région               |                |                |                   |
| Banques, dépôt à terme                    |                |                |                   |
| Autres Banques                            |                |                |                   |
| Banques intérêts courus                   |                |                |                   |
| Chèques postaux                           |                |                |                   |
| Autres établissement financiers           |                |                |                   |
| Etablissement financiers intérêts courus  |                |                |                   |
| Instruments de trésorerie                 |                |                |                   |
| Caisse                                    |                |                |                   |
| Caisse électronique mobile                |                |                |                   |
| Régies d'avances et virements accreditifs |                |                |                   |
| <b>TOTAL BRUT DISPONIBILITES</b>          | <b>423 298</b> | <b>720 798</b> | <b>-41%</b>       |
| Dépréciations                             | -              | -              | -                 |
| <b>TOTAL NET DE DEPRECIATIONS</b>         | <b>423 298</b> | <b>720 798</b> | <b>-41%</b>       |

## NOTE 13 : CAPITAL

Désignation entité :  
Numéro d'identification :

**Gabon Tower SA**  
**074130 R**

Exercice clos le  
Durée (en mois)

**31/12/2025**  
**12**

### NOTE 13 CAPITAL

| Valeur nominale des actions ou parts : |             |                                                         |         |               | 10 000                                         |
|----------------------------------------|-------------|---------------------------------------------------------|---------|---------------|------------------------------------------------|
| Nom et Prénoms                         | Nationalité | Nature des actions ou parts (ordinaires ou préférences) | Nombre  | Montant total | Cessions ou remboursements en cours d'exercice |
| Airtel Gabon                           | Gabonaise   | Ordinaires                                              | 1 000   | 10 000 000    | -                                              |
|                                        |             |                                                         |         |               |                                                |
|                                        |             |                                                         |         |               |                                                |
|                                        |             |                                                         |         |               |                                                |
|                                        |             |                                                         |         |               |                                                |
|                                        |             |                                                         |         |               |                                                |
|                                        |             |                                                         |         |               |                                                |
| Apporteurs, capital non appelé         |             |                                                         |         |               |                                                |
| TOTAL                                  |             |                                                         | 131 000 | 10 000 000    | -                                              |

## Note 17 : FOURNISSEURS D'EXPLOITATION

|                             |                |                  |            |
|-----------------------------|----------------|------------------|------------|
| Désignation de l'entreprise | Gabon Tower SA | Exercice clos le | 31/12/2025 |
| Numéro d'Identification     | 074130 R       | Durée (en mois)  | 12         |

### NOTE 17

#### FOURNISSEURS D'EXPLOITATION

| LIBELLES                                          | Année N          | Année N-1        | Variation en % | Dettes à un an au plus | Dettes à plus d'un an et à deux ans au plus | Dettes à plus de deux ans |
|---------------------------------------------------|------------------|------------------|----------------|------------------------|---------------------------------------------|---------------------------|
| Fournisseurs dettes en compte (hors groupe)       |                  |                  | 0,00%          | -                      |                                             |                           |
| Fournisseurs effets à payer (hors groupe)         |                  |                  | 0,00%          | -                      |                                             |                           |
| Fournisseurs, dettes et effets à payer groupe     |                  |                  | 0,00%          | -                      |                                             |                           |
| Fournisseurs factures non parvenues (hors groupe) | 2 019 999        | 2 020 000        | 0,00%          | -                      | -                                           | 2 019 999                 |
| Fournisseurs factures non parvenues groupe        | -                | -                | 0,00%          | -                      |                                             |                           |
| <b>TOTAL FOURNISSEURS</b>                         | <b>2 019 999</b> | <b>2 020 000</b> | <b>0,00%</b>   | <b>-</b>               | <b>-</b>                                    | <b>2 019 999</b>          |
| Fournisseurs, avances et acomptes (hors groupe)   |                  |                  | 0,00%          | -                      |                                             |                           |
| Fournisseurs, avances et acomptes groupe          |                  |                  | 0,00%          | -                      |                                             |                           |
| Autres fournisseurs                               |                  |                  | 0,00%          | -                      |                                             |                           |
| <b>TOTAL FOURNISSEURS DEBITEURS</b>               | <b>-</b>         | <b>-</b>         | <b>0,00%</b>   | <b>-</b>               | <b>-</b>                                    | <b>-</b>                  |

# Note 18 : DETTES FISCALES ET SOCIALES

Désignation de l'entreprise  
Numéro d'identification

Gabon Tower SA  
074190 R

Exercice clos le  
Durée (en mois)

31/12/2025  
12

## NOTE 18 DETTES FISCALES ET SOCIALES

|                                         | Année<br>N       | Année<br>N-1     | Variation<br>en % | Dettes à un<br>an au plus | Dettes à plus<br>d'un an et à deux<br>ans au plus | plus de deux<br>ans |
|-----------------------------------------|------------------|------------------|-------------------|---------------------------|---------------------------------------------------|---------------------|
| Personnel avances et acomptes           |                  |                  | 0,00%             | -                         |                                                   |                     |
| Personnel rémunérations dues            |                  |                  | 0,00%             | -                         |                                                   |                     |
| Autres personnel                        |                  |                  | 0,00%             | -                         |                                                   |                     |
| Caisse de sécurité sociale              |                  |                  | 0,00%             | -                         |                                                   |                     |
| Caisse de retraite                      |                  |                  | 0,00%             | -                         |                                                   |                     |
| Autres organismes sociaux               |                  |                  | 0,00%             | -                         |                                                   |                     |
| <b>TOTAL DETTE SOCIALES</b>             | -                | -                | 0,00%             | -                         |                                                   |                     |
| Etat, impôts sur les bénéfices          | 5 999 998        | 5 000 000        | 20,00%            | 1 000 000                 | 2 000 000                                         | 3 000 000           |
| Etat, impôts et taxes                   |                  |                  | 0,00%             | -                         |                                                   |                     |
| Etat, TVA                               |                  |                  | 0,00%             | -                         |                                                   |                     |
| Etat, impôts retenues à la source       |                  |                  | 0,00%             | -                         |                                                   |                     |
| Autres dettes Etat                      | 1 620 000        | 1 350 000        | 20,00%            | 270 000                   | 540 000                                           | 810 000             |
| <b>TOTAL DETTES FISCALES</b>            | <b>7 619 998</b> | <b>6 350 000</b> | <b>20,00%</b>     | <b>1 270 000</b>          | <b>2 540 000</b>                                  | <b>3 810 000</b>    |
| <b>TOTAL DETTE SOCIALES ET FISCALES</b> | <b>7 619 998</b> | <b>6 350 000</b> | <b>20,00%</b>     | <b>1 270 000</b>          | <b>2 540 000</b>                                  | <b>3 810 000</b>    |

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

Désignation entité :  
Numéro d'identification :

Gabon Tower SA  
16060/S

Exercice clos le  
Durée (en mois)

31/12/2025  
12

NOTE 19  
AUTRES DETTES ET PROVISIONS POUR RISQUES A COURT TERME

| L'entité                                                             | Année N           | Année N-1         | Variation en valeur absolue | Variation en % | Dettes à un an ou plus | Dettes à plus d'un an et à deux ans ou plus | Dettes à plus de deux ans |
|----------------------------------------------------------------------|-------------------|-------------------|-----------------------------|----------------|------------------------|---------------------------------------------|---------------------------|
| Organismes internationaux                                            |                   |                   |                             |                |                        |                                             |                           |
| Apporteurs, opérations sur le capital                                |                   |                   |                             |                |                        |                                             |                           |
| Associés, compte courant                                             | 44 993 186        | 44 993 186        | -                           | 0%             |                        |                                             |                           |
| Associés dividendes à payer                                          |                   |                   |                             |                |                        |                                             |                           |
| Groupe, comptes courants                                             |                   |                   |                             |                |                        |                                             |                           |
| Autres dettes associées                                              |                   |                   |                             |                |                        |                                             |                           |
| <b>TOTAL DETTES ASSOCIEES</b>                                        | <b>44 993 186</b> | <b>44 993 186</b> | -                           | 0%             | 0                      | 0                                           | 0                         |
| Crediteurs divers                                                    |                   |                   |                             |                |                        |                                             |                           |
| Obligataires                                                         |                   |                   |                             |                |                        |                                             |                           |
| Rémunérations d'administrateurs                                      |                   |                   |                             |                |                        |                                             |                           |
| Compte du facteur                                                    |                   |                   |                             |                |                        |                                             |                           |
| Versements restant à effectuer sur titres de placement non libérés   |                   |                   |                             |                |                        |                                             |                           |
| Compte transitoire ajustement relatif à la révision du SYSCOHADA     |                   |                   |                             |                |                        |                                             |                           |
| Autres créanciers divers                                             |                   |                   |                             |                |                        |                                             |                           |
| <b>TOTAL CREDITEURS DIVERS</b>                                       |                   |                   |                             |                |                        |                                             |                           |
| Comptes permanents non bloqués des établissements et des succursales |                   |                   |                             |                |                        |                                             |                           |
| Comptes de liaison charges et produits                               |                   |                   |                             |                |                        |                                             |                           |
| Comptes de liaison des sociétés en participation                     |                   |                   |                             |                |                        |                                             |                           |
| <b>TOTAL COMPTES DE LIAISON</b>                                      | <b>0</b>          | <b>0</b>          | 0                           | 0              | 0                      | 0                                           | 0                         |
| <b>TOTAL AUTRES DETTES</b>                                           | <b>44 993 186</b> | <b>44 993 186</b> | -                           | 0%             | 0                      | 0                                           | 0                         |
| Provisions pour risques à court terme (voir note 28)                 |                   |                   |                             |                |                        |                                             |                           |

**NOTE 31 : REPARTITION DU RESULTAT ET AUTRES ELEMENTS CARACTERISTIQUES DES CINQ DERNIERS EXERCICES**

Désignation entité : **Gabon Tower SA**      Exercice clos le : **31/12/2025**  
 Numéro d'identification : **16090/S**      Durée (en mois) : **12**

**NOTE 31**

**REPARTITION DU RESULTAT ET AUTRES ELEMENTS CARACTERISTIQUES DES CINQ DERNIERS EXERCICES**

| EXERCICES CONCERNES (*)                                                                            | N                                   | N-1        | N-2        | N-3        | N-4        |
|----------------------------------------------------------------------------------------------------|-------------------------------------|------------|------------|------------|------------|
| <b>STRUCTURE DU CAPITAL A LA CLOTURE DE L'EXERCICE (*)</b>                                         |                                     |            |            |            |            |
| Capital social                                                                                     | 10 000 000                          | 10 000 000 | 10 000 000 | 10 000 000 | 10 000 000 |
| Actions ordinaires                                                                                 | 10 000 000                          | 10 000 000 | 10 000 000 | 10 000 000 | 10 000 000 |
| Actions à dividendes prioritaires (A.D.P) sans droit de vote                                       | 1 000                               | 1 000      | 1 000      | 1 000      | 1 000      |
| Actions nouvelles à mettre :                                                                       |                                     |            |            |            |            |
| - Par conversion d'obligations                                                                     |                                     |            |            |            |            |
| - Par exercice de droits de souscription                                                           |                                     |            |            |            |            |
| <b>OPERATION ET RESULTATS DE L'EXERCICE (*)</b>                                                    |                                     |            |            |            |            |
| Chiffres d'affaire hors taxes                                                                      | -                                   | 1 567 498  | -          | 1 280 000  | -          |
| Résultats des activités ordinaires (R.A.O) hors dotation et reprises (exploitation et financières) | -                                   | 2 290 000  | -          | 1 280 000  | -          |
| Participation des travailleurs aux bénéfices                                                       |                                     |            |            |            |            |
| Impôt sur le résultat                                                                              | -                                   | -          | -          | -          | -          |
| Résultat net (*)                                                                                   | -                                   | 1 567 498  | -          | 2 932 986  | -          |
| <b>RESULTAT ET DIVIDENDE DISTRIBUES</b>                                                            |                                     |            |            |            |            |
| Résultat distribué (*)                                                                             |                                     |            |            |            |            |
| Dividende attribué à chaque action                                                                 |                                     |            |            |            |            |
| <b>PERSONNEL ET POLITIQUE SALARIALE</b>                                                            |                                     |            |            |            |            |
| Effectif moyen des travailleurs au cours de l'exercice (*)                                         |                                     |            |            |            |            |
| Effectif moyen de personnel extérieur                                                              |                                     |            |            |            |            |
| Masses salariales distribuées au cours de l'exercice (*)                                           |                                     |            |            |            |            |
| Avantages sociaux versés au cours de l'exercice (*) [Sécurité sociale, œuvres sociales]            |                                     |            |            |            |            |
| Personnel extérieur facturé à l'entité (*)                                                         |                                     |            |            |            |            |
| (1) Y compris l'exercice dont les états financiers sont soumis à l'approbation de l'Assemblée      | (6) Personnel propre                |            |            |            |            |
| (2) Indication, en cas de libération partielle du capital, du montant du capital non appelé        | (7) Total des comptes 661, 662, 663 |            |            |            |            |
| (3) Les éléments de cette rubrique sont ceux figurant au compte de résultat                        | (8) Total des comptes 664, 668      |            |            |            |            |
| (4) Le résultat, lorsqu'il est négatif, doit être mis entre parenthèses                            | (9) Compte 667                      |            |            |            |            |
| (5) L'exercice N correspond au dividende proposé du dernier exercice                               |                                     |            |            |            |            |

**NOTE 34 : SYNTHESE DES PRINCIPAUX INDICATEURS FINANCIERS**

Désignation entité : **Gabon Tower SA**  
 Numéro d'identification : **16060/S**

Exercice clos le  
 Durée (en mois)

**31/12/2025**  
**12**

**NOTE 34**

**SYNTHESE DES PRINCIPAUX INDICATEURS FINANCIERS**

| ( EN MILLIERS DE FRANCS )                                                                    | Année N      | Année N-1    | Variation en % |
|----------------------------------------------------------------------------------------------|--------------|--------------|----------------|
| <b>ANALYSE DE L'ACTIVITE</b>                                                                 |              |              |                |
| <b>SOLDES INTERMEDIAIRES DE GESTION</b>                                                      |              |              |                |
| CHIFFRE D'AFFAIRES                                                                           | -            | -            |                |
| MARGE COMMERCIALE                                                                            | -            | -            |                |
| VALEUR AJOUTEE                                                                               | - 1 567 498  | - 2 290 000  | -32%           |
| EXCEDENT BRUT D'EXPLOITATION (EBE)                                                           | - 1 567 498  | - 2 290 000  | -32%           |
| RESULTAT D'EXPLOITATION                                                                      | - 1 567 498  | - 2 290 000  | -32%           |
| RESULTAT FINANCIER                                                                           | -            | -            |                |
| RESULTAT DES ACTIVITES ORDINAIRE                                                             | - 1 567 498  | - 2 290 000  | -32%           |
| RESULTAT HORS ACTIVITES ORDINAIRE                                                            | -            | -            |                |
| RESULTAT NET                                                                                 | - 1 567 498  | - 2 290 000  | -32%           |
| <b>DETERMINATION DE LA CAPACITE D'AUTOFINANCEMENT</b>                                        |              |              |                |
| EBE                                                                                          | - 1 567 498  | - 2 290 000  |                |
| + Valeurs comptables des cessions courantes d'immobilisation (compte 654)                    | -            | -            |                |
| - Produits des cessions courantes d'immobilisation (compte 754)                              | -            | -            |                |
| = CAPACITE D'AUTOFINANCEMENT D'EXPLOITATION                                                  | - 1 567 498  | - 2 290 000  |                |
| + Revenus financiers                                                                         | -            | -            |                |
| + Gains de change                                                                            | -            | -            |                |
| + Transferts de charges financières                                                          | -            | -            |                |
| + Produits HAO                                                                               | -            | -            |                |
| + Transferts de charges HAO                                                                  | -            | -            |                |
| - Frais financiers                                                                           | -            | -            |                |
| - Pertes de change                                                                           | -            | -            |                |
| - Participation                                                                              | -            | -            |                |
| - Impôts sur les résultats                                                                   | -            | -            |                |
| = CAPACITE D'AUTOFINANCEMENT GLOBALE (C.A.F.G.)                                              | - 1 567 498  | - 2 290 000  |                |
| - Distributions de dividendes opérées durant l'exercice                                      | -            | -            |                |
| = AUTOFINANCEMENT                                                                            | - 1 567 498  | - 2 290 000  | -32%           |
| <b>ANALYSE DE LA RENTABILITE</b>                                                             |              |              |                |
| Rentabilité économique = Résultat d'exploitation (a) / Capitaux propres + dettes financières | 5,24%        | 8,07%        | -35%           |
| Rentabilité financière = Résultat net/Capitaux propres                                       | 5,24%        | 8,07%        | -35%           |
| <b>ANALYSE DE LA STRUCTURE FINANCIERE</b>                                                    |              |              |                |
| Capitaux propres et ressources assimilées                                                    | - 29 932 410 | - 28 364 912 | 5,53%          |
| + Dettes financières* et autres ressources assimilées (b)                                    | -            | -            |                |
| = Ressources stables                                                                         | - 29 932 410 | - 28 364 912 | 6%             |
| - Actif immobilisé (b)                                                                       | -            | -            |                |
| = FOND DE ROULEMENT (1)                                                                      | - 29 932 410 | - 28 364 912 | 6%             |
| Actif circulant d'exploitation (b)                                                           | - 24 277 478 | - 24 277 478 | 0,00%          |
| - Passif circulant d'exploitation (b)                                                        | - 54 633 184 | - 53 363 186 | 2,38%          |
| = BESOIN DE FINANCEMENT D'EXPLOITATION (2)                                                   | - 30 355 708 | - 29 085 710 | 4%             |
| Actif circulant HAO (b)                                                                      | -            | -            |                |
| - Passif circulant HAO (b)                                                                   | -            | -            |                |
| = BESOIN DE FINANCEMENT HAO (3)                                                              | -            | -            |                |
| BESOIN DE FINANCEMENT GLOBAL (4) = (2) + (3)                                                 | - 30 355 708 | - 29 085 710 | 4%             |
| TRESORERIE NETTE (5) = (1) - (4)                                                             | - 423 298    | - 720 798    | -41%           |
| CONTRÔLE : TRESORERIE NETTE = (TRESORERIE - ACTIF) - (TRESORERIE - PASSIF)                   | - 423 298    | - 720 798    | -41%           |
| <b>ANALYSE DE LA VARIATION DE LA TRESORERIE</b>                                              |              |              |                |
| Flux de trésorerie des activités opérationnelles                                             | - 297 500    | - 0          | 13117240%      |
| - Flux de trésorerie des activités d'investissement                                          | -            | -            |                |
| + Flux de trésorerie des activités de financement                                            | -            | -            |                |
| = VARIATION DE LA TRESORERIE NETTE DE LA PERIODE                                             | - 297 500    | - 0          |                |
| <b>ANALYSE DE LA VARIATION DE L'ENDETTEMENT FINANCIER NET</b>                                |              |              |                |
| Endettement financiers brut (Dettes financières* + Trésorerie-Passif)                        | -            | -            |                |
| - Trésorerie-Actif                                                                           | - 423 298    | - 720 798    | -41%           |
| = ENDETTEMENT NET                                                                            | - 423 298    | - 720 798    | -41%           |

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

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

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

**CODES ACTIVITES ECONOMIQUES**

|                                                                                          |                                                                                                                                                |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agric ultire - vivrière</b>                                                           | <b>Industrie du caoutchouc et des plastiques</b>                                                                                               |
| 001 001 Culture Céréales                                                                 | 022 001 Fabrication du caoutchouc naturel                                                                                                      |
| 001 002 Culture de tubercules et plantains                                               | 022 002 Industries de caoutchouc                                                                                                               |
| 001 003 Culture de légumineuses                                                          | 022 003 Fabrication de matières plastiques                                                                                                     |
| 001 004 Culture de condiments                                                            | <b>Fabrication d'autres produits minéraux non métalliques et de substances de construction</b>                                                 |
| 001 005 Culture de fruits                                                                | 023 001 Industrie du verre                                                                                                                     |
| 001 006 Culture d'autres produits de l'agriculture vivrière                              | 023 002 Fabrication de produits minéraux pour la construction                                                                                  |
| <b>Agric ultire industrielle et d'exportation</b>                                        | 023 003 Fabrication d'autres produits minéraux non métalliques                                                                                 |
| 002 001 Culture de canne à sucre                                                         | <b>Métallurgie et travail des métaux</b>                                                                                                       |
| 002 002 Culture d'arachide d'huile                                                       | 024 001 Métallurgie                                                                                                                            |
| 002 003 Culture d'arachide de bouche                                                     | 024 002 Travail des métaux                                                                                                                     |
| 002 004 Culture de tabac                                                                 | <b>Fabrication de machines, d'équipement et d'appareils électriques</b>                                                                        |
| 002 005 Culture de coton                                                                 | 025 001 Fabrication de machines, et d'instrument                                                                                               |
| 002 006 Culture de blé                                                                   | 025 002 Fabrication de machines (li bureau)                                                                                                    |
| 002 007 Culture de cacao                                                                 | 025 003 Fabrication d'appareils électriques                                                                                                    |
| 002 008 Culture de café                                                                  | <b>Fabrication d'équipements et appareils audiovisuels et de communication - fabrication d'instruments médicaux, d'optique et d'horlogerie</b> |
| 002 009 Culture de banane d'exportation                                                  | 026 001 Fabrication d'équipements et appareils audiovisuels et de communication                                                                |
| 002 010 Culture d'ananas d'exportation                                                   | 026 002 Fabrication d'instruments médicaux, d'optique et d'horlogerie                                                                          |
| 002 011 Autres cultures industrielles                                                    | <b>Fabrication de matériel de transport</b>                                                                                                    |
| <b>Élevage et Chasse</b>                                                                 | 027 001 Fabrication de véhicules motorisés                                                                                                     |
| 003 001 Élevage bovin                                                                    | 027 002 Fabrication d'autres matériels de transport                                                                                            |
| 003 002 Élevage ovin Caprin, équin                                                       | <b>Industrie électrique</b>                                                                                                                    |
| 003 003 Élevage de volaille                                                              | 028 001 Fabrication de machines                                                                                                                |
| 003 004 Autres élevages                                                                  | 028 002 Industrie électrique                                                                                                                   |
| 003 005 Chasse                                                                           | <b>Production et distribution d'eau, d'électricité et de gaz</b>                                                                               |
| <b>Industrie minière, exploitation forestière</b>                                        | 029 001 Production, transport et distribution d'électricité                                                                                    |
| 004 001 Sylviculture                                                                     | 029 002 Captage, épuraton et distribution d'eau                                                                                                |
| 004 002 Exploitation forestière                                                          | 029 003 Production et distribution de gaz                                                                                                      |
| <b>Pêche et aquaculture</b>                                                              | <b>Construction</b>                                                                                                                            |
| 005 001 Pêche de poisson                                                                 | 030 001 Préparation de sites et construction d'ouvrages de bâtiments ou de génie civil                                                         |
| 005 002 Autres pêches et aquaculture                                                     | 030 002 Travail d'installation et de finition                                                                                                  |
| <b>Industrie extractives</b>                                                             | <b>Commerce</b>                                                                                                                                |
| 006 001 Extraction d'hydrocarbures                                                       | 031 001 Commerce de véhicules, d'accessoires et de carburant                                                                                   |
| 006 002 Extraction d'autres produits                                                     | 031 002 Commerce de produits agricoles bruts et d'animaux vivants                                                                              |
| <b>Production de viandes et de poissons</b>                                              | 031 003 Autres commerces                                                                                                                       |
| 007 001 Production de viandes et de produits à base de viande                            | <b>Réparations</b>                                                                                                                             |
| 007 002 Production de poisson et de produits à base de poisson                           | 032 001 Entretien et réparation des véhicules automobiles                                                                                      |
| <b>Travail de grains et fabrication de produits amylacés</b>                             | 032 002 Réparation de biens personnels et domestiques                                                                                          |
| 008 000 Travail de grains et fabrication de produits amylacés                            | <b>Hôtels, restaurants</b>                                                                                                                     |
| <b>Transformation du café et du cacao</b>                                                | 033 001 Hôtels                                                                                                                                 |
| 009 001 Transformation du café                                                           | 033 002 Bars et restaurants                                                                                                                    |
| 009 002 Transformation du cacao                                                          | <b>Transport et communication</b>                                                                                                              |
| <b>Industrie des oil agricoles</b>                                                       | 034 001 Transport ferroviaire                                                                                                                  |
| 010 001 Huiles brutes et tourteaux                                                       | 034 002 Transport, Transports maritimes, transport par conduite                                                                                |
| 010 002 Autres corps gras                                                                | 034 003 Transport par eau                                                                                                                      |
| <b>Boisagérie, Pâpierie et pâtes alimentaires</b>                                        | 034 004 Transport aérien                                                                                                                       |
| 011 001 Fabrication de papiers de boissiers et de pâtes papiers                          | 034 005 Services annexes et auxiliaires de transport                                                                                           |
| 011 002 Fabrication de pâtes alimentaires                                                | <b>Postes, télécommunication</b>                                                                                                               |
| <b>Industrie textile</b>                                                                 | 035 001 Postes                                                                                                                                 |
| 012 000 Industrie textile                                                                | 035 002 Télécommunication                                                                                                                      |
| <b>Transformation de fruits et légumes et fabrication d'autres produits alimentaires</b> | <b>Activités financières</b>                                                                                                                   |
| 013 001 Fabrication de sucre                                                             | 036 001 Services d'intermédiation financière                                                                                                   |
| 013 002 Fabrication de produits à base de fruits et de légumes                           | 036 002 Assurances (sauf sécurité sociale)                                                                                                     |
| 013 003 Fabrication d'autres produits alimentaires                                       | 036 003 Autres services financiers et d'assurances                                                                                             |
| <b>Industrie des boissons</b>                                                            | <b>Activités immobilières</b>                                                                                                                  |
| 014 001 Boissons et maltages                                                             | 037 001 Locations de biens immobiliers                                                                                                         |
| 014 002 Fabrication d'autres boissons alcoolisées                                        | 037 002 Autres services immobiliers                                                                                                            |
| 014 003 Fabrication de boissons non alcoolisées et d'autres minérales                    | <b>Services aux entreprises</b>                                                                                                                |
| <b>Industrie de Tabac</b>                                                                | 038 001 Locations sans opérateurs                                                                                                              |
| 015 000 Industrie de Tabac                                                               | 038 002 Activités immobilières                                                                                                                 |
| <b>Industrie textile et habillement</b>                                                  | 038 003 Services rendus principalement aux entreprises                                                                                         |
| 016 001 Industrie textile                                                                | <b>Administration publique</b>                                                                                                                 |
| 016 002 Industrie de l'habillement                                                       | 039 001 Administration générale, économique et sociale                                                                                         |
| <b>Industrie de cuir et de la chaussure</b>                                              | 039 002 Services de périmètres publics                                                                                                         |
| 017 001 Fabrication de cuir et articles en cuir                                          | 039 003 Sécurité sociale obligatoire                                                                                                           |
| 017 002 Fabrication de chaussures                                                        | <b>Éducation</b>                                                                                                                               |
| <b>Industrie du bois</b>                                                                 | 040 000 Éducation                                                                                                                              |
| 018 001 Scierie, rebrochage et imprégnation du bois                                      | <b>Santé et action sociale</b>                                                                                                                 |
| 018 002 Fabrication de panneaux en bois                                                  | 041 001 Activités pour la santé des hommes                                                                                                     |
| 018 003 Fabrication d'articles en bois assemblés                                         | 041 002 Activités vétérinaires                                                                                                                 |
| <b>Industrie du papier et cartons, de l'imprimerie et de l'empilage</b>                  | 041 003 Action sociale                                                                                                                         |
| 019 001 Industrie du papier et cartons                                                   | <b>Services culturels, récréatifs et personnels</b>                                                                                            |
| 019 002 Édition, imprimerie, reproduction                                                | 042 001 Assainissement, nette et gestion des déchets                                                                                           |
| 019 003 Reliure du papier                                                                | 042 002 Activités associatives                                                                                                                 |
| 019 004 Reliure du papier                                                                | 042 003 Activités récréatives, culturelles et sportives                                                                                        |
| 020 000 Reliure du papier                                                                | 042 004 Services personnels                                                                                                                    |
| <b>Industrie chimique</b>                                                                | 042 005 Services domestiques                                                                                                                   |
| 021 001 Industrie chimique                                                               | <b>Services d'intermédiation financière indirectement mesurés</b>                                                                              |
| 021 002 Fabrication de savons, de détergents et de produits d'entretien                  | 043 003 Services d'intermédiation financière indirectement mesurés                                                                             |
| 021 003 Fabrication de produits agrochimiques                                            | <b>Correction pénitentiaire</b>                                                                                                                |
| 021 004 Industries pharmaceutiques                                                       | 044 000 Correction pénitentiaire                                                                                                               |
| 021 005 Fabrication d'autres produits chimiques                                          |                                                                                                                                                |