Name of Entity	**CAMEROON TELECOMMUNICATIONS**	**Year Ended**	**31/12/2024**
Taxpayer Identification No.	**M099800009853S**	**Duration (months)**	**12 Months**

BALANCE SHEET AS AT 31 DECEMBER 2024

REF	ASSETS	Note	YEAR ENDED 31/12/2024			YEAR ENDED 31/12/2023	REF	LIABILITIES	Note	YEAR ENDED 31/12/2024	YEAR ENDED 31/12/2023
			GROSS	DEPRICIATION & PROVISION	NET	NET				NET	NET
AD	**INTANGIBLE FIXED ASSETS**	**3**	**121 293 458 518**	**50 848 828 731**	**70 444 629 787**	**75 883 169 120**	CA	Capital	13	117 455 930 000	117 455 930 000
AE	Development and prospection costs		369 108 900	146 069 592	223 039 308	30 234 445	CB	Contributors, uncalled capital (-)	13	0	0
AF	Patents, licences, software and similar rights (Brands)		120 851 628 810	50 630 038 331	70 221 590 479	75 852 934 675	CD	Premiums related to share capital	14	0	0
AG	Goodwill and leasehold right		0	0	0	0	CE	Revaluation variance	3e	0	0
AH	Other intangible assets		72 720 808	72 720 808	0	0	CF	Unavailable reserves	14	44 826 010 199	43 662 052 106
AI	**TANGIBLE FIXED ASSETS**	**3**	**1 039 628 659 512**	**707 468 137 121**	**332 160 522 391**	**367 580 422 188**	CG	Free (optional) reserves	14	37 667 534 474	37 667 534 474
AJ	Land (1) (1) including net investment ……………………/		5 696 375 367	1 523 128	5 694 852 239	5 694 852 239	CH	Carried forward (+ or -)	14	5 819 790 463	434 830 617
AK	Buildings (1) including net investment ………………..		39 524 039 317	37 442 455 311	2 081 584 006	1 610 505 145	CJ	**Net results of the period (profit + or loss -)**		**12 717 444 437**	**11 204 750 309**
AL	Fittings, fixtures and installations		938 743 753 380	617 325 391 068	321 418 362 312	356 882 412 345	CL	Investment subsidies	15	0	183 808 177
AM	Equipment, furniture and biological assets		42 238 925 130	39 967 192 147	2 271 732 983	2 597 501 599	CM	Regulated provisions	15	16 017 461 734	16 017 461 734
AN	Transport equipment		13 425 566 318	12 731 575 467	693 990 851	795 150 860	CP	**TOTAL OWNERS' EQUITY AND RELATED RESOURCES**		**234 504 171 307**	**226 626 367 417**
AP	**ADVANCES AND PAYMENTS ON ACCOUNT FOR FIXED ASSETS**		4 226 248 518	0	4 226 248 518	4 226 248 518	DA	Loans and related financial debts	16	362 897 601 609	368 134 502 849
AQ	**FINANCIAL FIXED ASSETS**	**4**	**5 835 554 446**	2 469 479 382	**3 366 075 064**	**3 149 075 064**	DB	Leasing and acquisition debts	16	1 929 052 739	1 740 750 046
AR	Participation securities		2 469 479 382	2 469 479 382	0	0	DC	Provisions for risk and expenses	16	91 813 269 997	102 681 845 715
AS	Other financial assets		3 366 075 064	0	3 366 075 064	3 149 075 064	**DD**	**TOTAL FINANCIAL DEBTS AND RELATED RESOURCES**		**456 639 924 345**	**472 557 098 610**
AZ	**FIXED ASSETS TOTAL**		**1 170 983 920 994**	**760 786 445 234**	**410 197 475 760**	**450 838 914 890**	**DF**	**TOTAL DURABLE RESOURCES**		**691 144 095 652**	**699 183 466 027**
BA	OOA current assets	**5**	-	0	-	0	DH	OOA current debts	5	1 029 395 703	1 031 797 358
BB	**Stocks and work-in-process**	**6**	**28 299 466 922**	10 617 509 381	**17 681 957 541**	**29 338 415 341**	DI	Accounts receivable, advances received	7	3 814 857	4 455 821
BC	**DEBTS AND RELATED APPLICATIONS**	**8**	**591 504 371 568**	**177 797 001 020**	**413 707 370 548**	**437 493 939 480**	DJ	Trade creditors	17	95 150 144 489	106 635 893 423
BH	Suppliers, advances paid	**17**	19 041 887 217	0	19 041 887 217	9 765 088 596	DK	Fiscal and social debts	18	75 965 597 602	108 474 012 718
BI	Customers	**7**	510 963 168 895	168 201 162 648	342 762 006 247	345 911 056 353	DM	Other debts	19	49 567 453 060	50 267 672 675
BJ	Other receivables	**8**	61 499 315 456	9 595 838 372	51 903 477 084	81 817 794 531	DN	Provisions for short-term risks	19	0	0
BK	**CURRENT ASSETS TOTAL**		**619 803 838 490**	**188 414 510 401**	**431 389 328 089**	**466 832 354 821**	**DP**	**CURRENT LIABILITIES TOTAL**		**221 716 405 711**	**266 413 831 995**
BQ	Short-term securities	**9**	0	0	0	0				0	0
BR	Values awaiting collection	**10**	3 004 932 616	0	3 004 932 616	3 097 811 632	DQ	Banks, discounting credits	20	0	0
BS	Banks, Giro banks, cash and others	**11**	48 149 431 264	580 551 283	47 568 879 981	30 964 744 822	DR	Banks, financial establishments and cash advances	20	15 031 096 514	5 480 329 316
BT	**CASH ASSETS TOTAL**		**51 154 363 880**	580 551 283	**50 573 812 597**	**34 062 556 454**	**DT**	**CASH LIABILITIES TOTAL**		**15 031 096 514**	**5 480 329 316**
BU	Assets conversion variance	**12**	35 730 981 431	0	35 730 981 431	19 343 801 173	DY	Liabilities conversion variance	12	0	0
BZ	**GENERAL TOTAL**		**1 877 673 104 795**	**949 781 506 918**	**927 891 597 877**	**971 077 627 338**	**DZ**	**GENERAL TOTAL**		**927 891 597 877**	**971 077 627 338**

Name of Entity	CAMEROON TELECOMMUNICATIONS	Year Ended	31/12/2024
Taxpayer Identification No.	M099800009853S	Duration (months)	12 Months

PROFIT AND LOSS ACCOUNT AS AT 31 DECEMBRE 2024

REF	HEADING		NOTE	EXERCICE AU 31/12/2024	EXERCICE AU 31/12/2023
				NET	NET
TA	Sales of goods	+	21	381 661 611	329 746 436
RA	Purchase of goods	-	22	377 864 789	1 025 448 600
RB	Variation of stocks	-/+	6	-219 851 209	-758 979 450
XA	**COMMERCIAL MARGIN (Sum of TA to RB)**			**223 648 031**	**63 277 286**
TB	Sales of manufactured products	+	21	0	0
TC	Works, services sold	+	21	215 836 940 306	206 976 547 564
TD	Accessory revenues	+	21	52 094 468	74 221 160
XB	**TURNOVER (A+B+C+D)**			**216 270 696 385**	**207 380 515 160**
TE	Stored production (or clearance)	-/+	6	-1 627 386 620	1 426 405 405
TF	Self-constructed assets		21	2 091 049 357	2 949 712 331
TG	Operating subsidies		21	0	0
TH	Other revenues	+	21	163 959 298 995	143 317 308 909
TI	Transfer of operating expenses	+	12	0	0
RC	Purchase of raw materials and related supplies	-	22	0	0
RD	Variation in stock of raw materials and related supplies	-/+	6	0	0
RE	Other purchases	-	22	13 859 113 390	25 092 664 131
RF	Variation in stocks of other supplies	+	6	7 057 559 852	-6 589 768 826
RG	Transport	-	23	413 554 414	363 352 017
RH	External services	-	24	14 831 570 364	19 840 915 374
RI	Taxes and duties	-	25	33 389 133 639	7 139 024 534
RJ	Other expenses	-	26	191 165 665 753	173 904 990 244
XC	**VALUE ADDED (XB+RA+RB) + (Sum of TE to RJ)**			**119 819 047 125**	**135 056 295 181**
RK	Personnel expenses	-	27	46 723 329 081	36 639 242 587
XD	**GROSS OPERATING SURPLUS (XC+RK)**		28	**73 095 718 044**	**98 417 052 594**
TJ	Depreciations, impairments and provision written back	+	28	103 012 222 692	72 074 970 904
RL	Depreciations, impairments and provision expenses	-	3C&28	141 619 058 199	138 520 468 656
XE	**OPERATING PROFIT AND LOSS (XD+TJ+RL)**			**34 488 882 537**	**31 971 554 842**
TK	Financial and related revenues	+	29	271 927 384	32 502 071
TL	Financial depreciations and provisions written back	-	28	2 469 479 382	2 469 479 382
TM	Transfer of financial expenses	-	12	0	0
RM	Financial and related expenses	-	29	14 231 468 514	13 698 286 336
RN	Financial depreciations, impairments and provisions expenses	-	3C&28	2 619 479 382	2 469 479 382
XF	**FINANCIAL PROFIT AND LOSS (Sum of TK to RN)**			**- 14 109 541 130**	**- 13 665 784 265**
XG	**REVENUE FROM ORDINARY ACTIVITIES**			**20 379 341 407**	**18 305 770 577**
TN	Revenues from disposal of fixed assets	+	3D	6 578 703	72 765 629
TO	Other OOA revenues	+	30	69 307 736	164 539 588
RO	Accounting values of disposals of fixed assets	-	3D	3 356 557	0
RP	Other OOA expenses	-	30	1 094 582 238	2 775 954 155
XH	**OFF ORDINARY ACTIVITY RESULT (Sum of TN to RP)**			**- 1 022 052 356**	**- 2 538 648 938**
RQ	Employees profit sharing scheme	-	30	0	0
RS	Income tax	-		6 639 844 614	4 562 371 330
XI	**NET INCOME (XG+XH+RQ+RS)**			**12 717 444 437**	**11 204 750 309**

Name of Entity	CAMEROON TELECOMMUNICATIONS	Year Ended	31/12/2024
Taxpayer Identification No.	M099800009853S	Duration (months)	12 Months

STATEMENT OF CASH FLOW

REF	HEADING		NOTE	YEAR ENDED 31/12/2024	YEAR ENDED 31/12/2023
ZA	**Net cash as at 1 January** (Cash assets of N-1 less cash liabilities of N-1)	A		**28 582 227 138**	**2 329 567 384**
	Cash flow from operating activities				
FA	**Global Self-Financing Capacity (CAFG)**			**51 471 057 798**	**77 577 482 432**
FB	OOA current assets			0	0
FC	Variation of stocks			11 656 457 800	-5 996 854 512
FD	Variation of receivables			7 399 388 674	-44 960 669 081
FE	Variation of current liabilities			-44 697 426 284	39 773 608 074
ZB	**Variation in funding requirements linked to operating activities**			**-25 641 579 810**	**-15 878 737 598**
	Cash flow from operating activities (sum of FA to FE)	B		25 829 477 988	39 535 461 667
	Cash flow from investment activities				
FF	Cash outflow for acquisition of intangible fixed assets		3A	579 831 304	75 825 917 669
FG	Cash outflow for acquisition of tangible fixed assets		3A	8 374 305 525	2 432 105 999
FH	Cash outflow for acquisition of financial assets		3A	3 177 000 000	3 704 999 999
FI	Cash inflow from the disposal of intangible and tangible assets		3D	6 578 703	72 765 629
FJ	Cash inflow from the disposal of financial assets		3D	2 960 000 000	4 320 000 000
ZC	Cash flow from investment activities (sum of FF to FJ)	C		- 9 164 558 126	- 29 896 548 089
	Cash flow from financing activities with shareholders' equity				
FK	Capital increase through new contributions			0	49 551 500 000
FL	Investment subsidies received			0	0
FM	Reductions in capital			0	0
FN	Dividends paid			4 655 832 370	0
ZD	Cash flow from shareholders' equity (sum of FK to FN)	D		- 4 655 832 370	-
	Cash flow from financing activities with foreign capital				
FO	Borrowings and Receipts on Loans / Deposits received			27 553 839 303	6 742 341 248
FP	Other financial debts			0	0
FQ	Reimbursement of loans and other financial liabilities			32 602 437 850	18 864 490 369
ZE	Cash flow from foreign capital (sum of FO to FQ)	E		- 5 048 598 547	- 12 122 149 121
ZF	Cash flow from funding activities (D+E)	F		- 9 704 430 917	37 429 350 879
ZG	**VARIATION OF NET CASH OF THE PERIOD (B+C+F)**	G		**6 960 488 945**	**26 252 659 754**
ZH	**Net cash as at 31 December (C+A)** **Control of cash assets of N+1 less cash liabilities of N**	H		**35 542 716 083**	**28 582 227 138**