

French GAAP, "PLAN COMPTABLE GENERAL", Art. 822-1
Abridged system

FORMAT OF BALANCE SHEET (before appropriation)

ASSETS	Financial Year N			Financial Year N-1	LIABILITIES	Financial Year N	Financial Year N-1
	Gross	Depreciation, amortization and impairment	Net	Net			
Fixed assets (a) :					Owners' equity (c) :		
Intangible fixed assets:					Capital	0	0
- goodwill (b)	0	0	0	0	Revaluation difference (c)	0	0
- other	0	0	0	0	Reserves:	0	0
Tangible fixed assets	0	0	0	0	- legal reserve	0	0
Financial fixed assets (1)	0	0	0	0	- regulated reserves	0	0
Total I	0	0	0	0	- others (4)	0	0
Current assets :					Retained earnings (d)	0	0
Inventory and work in progress [other than goods for resale] (a)	0	0	0	0	Profit or loss for the financial year (d)	0	0
Goods for resale (a)	0	0	0	0	Regulated provisions	0	0
Advance payments on account on orders	0	0	0	0	Total I	0	0
Receivables (2):					Provisions (II)	0	0
- trade receivables and related accounts (a)	0	0	0	0	Debts (5) :		
- other	0	0	0	0	Loans and similar debts	0	0
Marketable securities	0	0	0	0	Advance payments on account received on orders in progress	0	0
Cash assets (other than cash on hand)	0	0	0	0	Accounts payable and related accounts	0	0
Cash on hand	0	0	0	0	Other (3)	0	0
Total II	0	0	0	0	Total III	0	0
Prepaid expenses (2) (*) (III)	0	0	0	0	Deferred income (2) (IV)	0	0
GRAND TOTAL (I+II+III)	0	0	0	0	GRAND TOTAL (I+II+III+IV)	0	0
(1) Of which less than one year					(4) Of wich statutory reserves		
(2) Of which more than one year					(5) Of which more than 5 years		
(3) Of which partners current accounts					Of which more than 1 year and less than 5 years		
					Of which less than 1 year		

(a) Assets with retention of title clause are reported on a separate line with the mention "of which... € with retention of title clause".
If it is not possible to identify the assets, a reference to the foot of the balance sheet shows the amount still to be paid on these assets.
The amount to be paid includes the amount of unmatured bills.

(b) Including leasehold rights.

(c) To be detailed in compliance with the current legislation.

(d) Amount in brackets or preceded by (-) in the case of losses.

(*) Where applicable, entities add an item "Deferred expenses" which forms the Total III, the Grand Total being modified accordingly.



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