

**FORMAT OF BALANCE SHEET (tabular form)**

ASSETS	Financial Year N			Financial Year N-1
	Gross	Depreciation, amortization and impairment	Net	Net
Subscribed capital - uncalled	0		0	0
<b>FIXED ASSETS (a)</b>				
Intangible fixed assets:				
Formation expenses	0	0	0	0
Research and development costs	0	0	0	0
Concessions, patents, licenses, trademarks, processes, IT solutions, rights and similar assets	0	0	0	0
Goodwill (1)	0	0	0	0
Other	0	0	0	0
Intangible fixed assets in progress	0	0	0	0
Advance payments	0	0	0	0
Tangible fixed assets:				
Land	0	0	0	0
Constructions	0	0	0	0
Technical installations, industrial machinery, equipment and tools	0	0	0	0
Other	0	0	0	0
Tangible fixed assets in progress	0	0	0	0
Advance payments	0	0	0	0
Financial fixed assets (2):				
Equity interests (b)	0	0	0	0
Receivables from equity interests	0	0	0	0
Portfolio investments	0	0	0	0
Other long-term securities	0	0	0	0
Loans	0	0	0	0
Other	0	0	0	0
<b>Total I</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CURRENT ASSETS</b>				
Inventory and work in progress (a):				
Raw materials and other consumables	0	0	0	0
Work in progress [goods and services] (c)	0	0	0	0
Finished and intermediate goods	0	0	0	0
Goods for resale	0	0	0	0
Advance payments on account on orders	0	0	0	0
Receivables (3):				
Trade receivables (a) and related accounts (d)	0	0	0	0
Other	0	0	0	0
Subscribed capital - called-up, unpaid	0	0	0	0
Marketable securities (e):				
Own shares	0	0	0	0
Other securities	0	0	0	0
Derivative financial instruments and tokens held	0	0	0	0
Cash assets	0	0	0	0
Prepaid expenses (3)	0	0	0	0
<b>Total II</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Deferred expenses (III)	0	0	0	0
Loan redemption premiums (IV)	0		0	0
Unrealized foreign exchange losses and valuation differences - Assets (V)	0		0	0
<b>GRAND TOTAL (I+II+III+IV+V)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(1) Of which leasehold rights				
(2) Of which less than one year (gross)				
(3) Of which less than one year (gross)				

(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) If securities are valued using the equity method, this item is subdivided into two sub-items "Investments valued using the equity method" and "Other equity interests".

For equity-valued securities, the "Gross" column shows the total equity value if it is higher than the acquisition cost. Otherwise, the acquisition price is used.

The overall provision for impairment of the portfolio is shown in the second column.

The "Net" column shows the overall positive equity value or a zero value.

(c) To be split, if necessary, between goods and services.

(d) Receivables from sales or services.

(e) Item to be used directly if the entity does not buy back its own shares.

**FORMAT OF BALANCE SHEET (tabular form, before appropriation)**

LIABILITIES	Financial Year N	Financial Year N-1
OWNERS' EQUITY*		
Capital [of which paid] (a)	0	0
Share, merger, contribution premiums, ...	0	0
Revaluation difference (b)	0	0
Difference in equity method (c)	0	0
Reserves:		
Legal reserve	0	0
Statutory or contractual reserves	0	0
Regulated reserves	0	0
Others	0	0
Retained earnings (d)	0	0
<b>Profit or loss for the financial year (e)</b>	<b>0</b>	<b>0</b>
Investment grants	0	0
Regulated provisions	0	0
<b>Total I</b>	<b>0</b>	<b>0</b>
PROVISIONS		
Provisions for liabilities	0	0
Provisions for charges	0	0
<b>Total II</b>	<b>0</b>	<b>0</b>
DEBTS (1) (g)		
Convertible debenture loans	0	0
Other debenture loans	0	0
Loans and debts from lending institutions (2)	0	0
Loans and other financial debts (3)	0	0
Advance payments on account received on orders in progress	0	0
Accounts payable and related accounts (f)	0	0
Tax and social security debts	0	0
Accounts payable for fixed assets and related accounts	0	0
Other debts	0	0
Derivative financial instruments	0	0
Deferred income (1)	0	0
<b>TOTAL III</b>	<b>0</b>	<b>0</b>
Unrealized foreign exchange gains and valuation differences - Liabilities (IV)	0	0
<b>GRAND TOTAL (I+II+III+IV)</b>	<b>0</b>	<b>0</b>
(1) Of which more than one year		
Of which less than one year		
(2) Of which short term bank advances and bank credit balances		
(3) Of which profit-sharing loans		

\* If necessary, an item entitled "Other own funds" is added between "Owners' equity" and "Provisions", and it is subdivided into sub-items on separate lines (issues of non-voting shares, advances subject to conditions, etc.)

A Total I bis shows the amount of other own funds between Total I and Total II of the balance sheet liabilities. The overall total is completed accordingly.

(a) Including uncalled subscribed capital.

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

(c) Item to be presented when securities are valued using the equity method.

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

(e) Amount in brackets or preceded by (-) in the case of a loss.

(f) Payables on purchases or services.

(g) Excluding, for the application of (1), advance payments on account received on orders in progress.

## FORMAT OF BALANCE SHEET (tabular form, after appropriation)

LIABILITIES	Financial Year N	Financial Year N-1
OWNERS' EQUITY*		
Capital [of which paid] (a)	0	0
Share, merger, contribution premiums, ...	0	0
Revaluation difference (b)	0	0
Difference in equity method (c)	0	0
Reserves:		
Legal reserve	0	0
Statutory or contractual reserves	0	0
Regulated reserves	0	0
Others	0	0
Retained earnings (d)	0	0
<b>Subtotal: Net position</b>	<b>0</b>	<b>0</b>
Investment grants	0	0
Regulated provisions	0	0
<b>Total I</b>	<b>0</b>	<b>0</b>
PROVISIONS		
Provisions for liabilities	0	0
Provisions for charges	0	0
<b>Total II</b>	<b>0</b>	<b>0</b>
DEBTS (f)		
Convertible debenture loans	0	0
Other debenture loans	0	0
Loans and debts from lending institutions (2)	0	0
Loans and other financial debts (3)	0	0
Advance payments on account received on orders in progress	0	0
Accounts payable and related accounts (e)	0	0
Tax and social security debts	0	0
Accounts payable for fixed assets and related accounts	0	0
Other debts	0	0
Derivative financial instruments	0	0
Deferred income (1)	0	0
<b>Total III</b>	<b>0</b>	<b>0</b>
Unrealized foreign exchange gains and valuation differences - Liabilities (IV)	0	0
<b>GRAND TOTAL (I+II+III+IV)</b>	<b>0</b>	<b>0</b>
(1) Of which more than one year		
Of which less than one year		
(2) Of which short term bank advances and bank credit balances		
(3) Of which profit-sharing loans		

\* If necessary, an item entitled "Other own funds" is added between "Owners' equity" and "Provisions", and it is subdivided into sub-items on separate lines (issues of non-voting shares, advances subject to conditions, etc.)

A Total I bis shows the amount of other own funds between Total I and Total II of the balance sheet liabilities. The overall total is completed accordingly.

(a) Including uncalled subscribed capital.

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

(c) Item to be presented when securities are valued using the equity method.

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

(e) Payables on purchases or services.

(f) Excluding, for the application of (1), advance payments on account received on orders in progress.



**[MAIN PAGE](#)**

**[SUMMARY OF ACCOUNTS](#)**

**[CHART OF ACCOUNTS](#)**

**[CLASSIFICATION OF ACCOUNTS](#)**

**[FUNCTIONING OF ACCOUNTS](#)**

**[FINANCIAL STATEMENTS](#)**

**[ACCOUNTING AND FINANCIAL TERMS](#)**