

French GAAP, "PLAN COMPTABLE GENERAL", Art. 842-2

Extended system

CALCULATION OF FUNDS FROM OPERATIONS

(based on income statement)

Gross operating surplus or deficit
+ Transfers of operating expenses
+ Other operating income
- Other operating expenses
+/- Share of profit or loss from joint ventures
+ Financial income (a)
- Financial expenses (b)
+ Exceptional income (c)
- Exceptional expenses (d)
- Employee profit-sharing
- Income taxes
= FUNDS FROM OPERATIONS

- (a) Excluding reversals of provisions and impairment losses.
- (b) Excluding amortization expenses, impairment losses and increase in provisions for financial liabilities and expenses.
- (c) Excluding :
 - income from sale of fixed assets;
 - share of investment grants transferred to income for the financial year ;
 - reversal of exceptional provisions and impairment losses.
- (d) Excluding :
 - Book value of fixed assets sold ;
 - Exceptional depreciation and amortization expenses, impairment losses and increase in provisions.



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