

FORMAT OF INCOME STATEMENT (list form)

	Financial Year N	Financial Year N-1
Operating income (excluding taxes):		
Sales of goods for resale	0	0
Sales of goods and services (a)	0	0
Changes in inventory of finished goods and work in progress (b)	0	0
Own work capitalized	0	0
Operating grants	0	0
Other income	0	0
Total I	0	0
<i>of which export</i>	0	0
Operating expenses (excluding taxes):		
Purchases of goods for resale (c)	0	0
Changes in inventory of goods for resale (d)	0	0
Purchases of consumables (c)	0	0
Changes in inventory of consumables (d)	0	0
Other external expenses*	0	0
Taxes, duties and similar payments	0	0
Employee compensation	0	0
Contributions to social security and other social expenses	0	0
Depreciation and amortization expenses	0	0
Impairment losses	0	0
Increase in provisions	0	0
Other expenses	0	0
Total II	0	0
OPERATING PROFIT OR LOSS (I-II)	0	0
Financial income (1) (III)	0	0
Financial expenses (IV)	0	0
Exceptional income (1) (V)	0	0
Exceptional expenses (VI)	0	0
Income taxes (VII)	0	0
BENEFICE ou PERTE (I-II+III-IV+V-VI-VII) (2)	0	0
* Including:		
- equipment lease payments;		
- real estate lease payments.		
(1) Of which reversal of depreciation, amortization, impairment losses and provisions		
(2) Taking into account an exceptional profit or loss of (V-VI) or (VI-V)		

(a) To be indicated, if necessary, on separate lines.

(b) Ending inventory minus beginning inventory.

(c) Including customs duties.

(d) Beginning inventory minus ending inventory.



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)