

**FORMAT OF INCOME STATEMENT (list form)**  
(Revenues and expenses excluding taxes)

	Financial Year N	Financial Year N-1
<b>Operating income (1):</b>		
Sales of goods for resale	0	0
Sales of goods and services (a)	0	0
<b>Subtotal A - Net sales</b>	<b>0</b>	<b>0</b>
<i>of which export sales:</i>	0	0
Changes in inventory of finished goods and work in progress (b)	0	0
Own work capitalized	0	0
Operating grants	0	0
Reversal of depreciation, amortization, provisions and transfer of expenses	0	0
Other income	0	0
<b>Total I</b>	<b>0</b>	<b>0</b>
<b>Operating expenses (2):</b>		
Purchases of goods for resale (d)	0	0
Changes in inventory (e)	0	0
Purchases of raw materials and other consumables (d)	0	0
Changes in inventory (e)	0	0
*Other purchases and external expenses	0	0
Taxes, duties and similar payments	0	0
Salaries and wages	0	0
Contributions to social security and other social expenses	0	0
Depreciation, amortization, impairment and provisions :		
Depreciation and amortization expenses of fixed tangible and intangible assets (f)	0	0
Impairment losses of intangible and tangible assets	0	0
Impairment losses of current assets	0	0
Increase in provisions	0	0
Other expenses	0	0
<b>Total II</b>	<b>0</b>	<b>0</b>
* Including:		
- Equipment lease payments	0	0
- Real estate lease payments	0	0

<b>1. OPERATING PROFIT OR LOSS (I-II)</b>	<b>0</b>	<b>0</b>
<b>Share of profit or loss from joint ventures:</b>		
Profit or loss transferred III	0	0
Loss or profit transferred IV	0	0
<b>Financial income:</b>		
From equity interests (3)	0	0
From other securities and long-term receivables (3)	0	0
Other interest and similar income (3)	0	0
Reversal of provisions, impairment losses and transfer of expenses	0	0
Foreign exchange gains	0	0
Net income from sales of marketable securities	0	0
<b>Total V</b>	<b>0</b>	<b>0</b>
<b>Financial expenses:</b>		
Amortization, impairment and provisions	0	0
Interests and similar expenses (4)	0	0
Foreign exchange losses	0	0
Losses from sales of marketable securities	0	0
<b>Total VI</b>	<b>0</b>	<b>0</b>
<b>2. FINANCIAL PROFIT OR LOSS (V-VI)</b>	<b>0</b>	<b>0</b>
<b>3. PRE-TAX PROFIT OR LOSS BEFORE EXCEPTIONAL ITEMS (I-II+III-IV+V-VI)</b>	<b>0</b>	<b>0</b>
<b>Exceptional income:</b>		
Operating transactions	0	0
Capital transactions	0	0
Reversal of provisions, impairment losses and transfer of expenses	0	0
<b>Total VII</b>	<b>0</b>	<b>0</b>
<b>Exceptional expenses:</b>		
Operating transactions	0	0
Capital transactions	0	0
Depreciation and amortization expenses, impairment losses and increase in provisions	0	0
<b>Total VIII</b>	<b>0</b>	<b>0</b>
<b>4. EXCEPTIONAL PROFIT OR LOSS (VII-VIII)</b>	<b>0</b>	<b>0</b>
<b>Employee profit-sharing (IX)</b>	<b>0</b>	<b>0</b>
<b>Income taxes (X)</b>	<b>0</b>	<b>0</b>
<b>Total income (I+III+V+VII)</b>	<b>0</b>	<b>0</b>
<b>Total expenses (II+IV+VI+VIII+IX+X)</b>	<b>0</b>	<b>0</b>
<b>Profit or loss</b>	<b>0</b>	<b>0</b>
(1) Of which income relating to prior years. The consequences of corrections of significant errors, calculated after tax, are presented on a separate line, except in the case of correction of an entry that has been directly recorded in owners' equity.		
(2) Of which expenses relating to prior years. The consequences of corrections of significant errors, calculated after tax, are presented on a separate line, except in the case of correction of an entry that has been directly recorded in owners' equity.		
(3) Of which income related to affiliated entities		
(4) Of which interest expenses related to affiliated entities		

- (a) To be indicated, if necessary, on separate lines.  
(b) Ending inventory minus beginning inventory: decrease in inventory shown in brackets or preceded by (-).  
(d) Including customs duties.  
(e) Beginning inventory minus ending inventory: decrease in inventory shown in brackets or preceded by (-).  
(f) Including any amortization of deferred expenses.

**N.B.** In addition to the exceptional profit or loss before tax that joint stock companies must show, entities may show the operating profit or loss and the financial profit or loss separately. The profit or loss then results from the algebraic sum of the pre-tax profit or loss before exceptional items and exceptional profit or loss (3 + 4) and the items included in IX and X.



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