

French GAAP, "PLAN COMPTABLE GENERAL", Art. 822-3

Abridged system

FORMAT OF INCOME STATEMENT (tabular form)

Expenses (excluding taxes)	Financial Year N	Financial Year N-1	Revenues (excluding taxes)	Financial Year N	Financial Year N-1
Operating expenses:			Operating income:		
Purchases of goods for resale (a)	0	0	Sales of goods for resale	0	0
Changes in inventory of goods for resale (b)	0	0	Sales of goods and services (c)	0	0
Inventory purchases (a)	0	0	Changes in inventory of finished goods and work in progress (d)	0	0
Changes in inventory of consumables (b)	0	0	Own work capitalized	0	0
*Other external expenses	0	0	Operating grants	0	0
Taxes, duties and similar payments	0	0	Other income (2)	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			
Financial expenses	0	0	Financial income (2)	0	0
Total I	0	0	Total I	0	0
Exceptional expenses (II)	0	0	<i>of which export</i>	0	0
Income taxes (III)	0	0	Exceptional income (2) (II)	0	0
Total expenses (I+II+III)	0	0	Total income (I+II)	0	0
Credit balance : profit (1)	0	0	Debit balance = loss (3)	0	0
GRAND TOTAL	0	0	GRAND TOTAL	0	0
* Including:					
- equipment lease payments;					
- real estate lease payments.					
(1) Including an exceptional loss before tax of			(2) Of which reversal of depreciation, amortization, impairment losses and provisions		
			(3) Taking into account an exceptional profit before tax of		

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



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