

French GAAP, "PLAN COMPTABLE GENERAL", Art. 823-2
Extended system

FORMAT OF INCOME STATEMENT

Expenses (excluding taxes)	Financial Year	
	N	N-1
	Subtotals	Subtotals
Operating expenses (1):		
Purchase cost of goods for resale which are sold in the financial year		0
• Purchases of goods for resale (a)	0	
• Changes in inventory of goods for resale (b)	0	
Purchases and external expenses		0
• Inventory purchases of consumables (a):		
- raw materials	0	
- other consumables	0	
• Changes in inventory of consumables (b)	0	
• Purchases of subcontracting	0	
• Purchases of non-inventory materials and supplies	0	
• External services:		
- external employees	0	
- lease payments (c)	0	
- other	0	
Taxes, duties and similar payments		0
On payroll	0	
Other	0	
Payroll expenses		0
Salaries and wages	0	
Contributions to social security and other social expenses	0	
Depreciation, amortization, impairment and provisions :		0
Depreciation and amortization expenses of fixed tangible and intangible assets (f)	0	
Impairment losses of intangible and tangible assets	0	
Impairment losses of current assets	0	
Increase in provisions for operating liabilities and charges	0	
Other expenses		0
TOTAL		0
Share of loss from joint ventures		0
Financial expenses		0
Amortization, impairment and provisions	0	
Interests and similar expenses (2)	0	
Foreign exchange losses	0	
Losses from sales of marketable securities	0	
Exceptional expenses		0
Operating transactions	0	
Capital transactions:		
- book value of fixed and financial assets sold (e)	0	
- other	0	
Depreciation, amortization, impairment and provisions:		
- Increase in regulated provisions	0	
- depreciation and amortization expenses, impairment losses and increase in provisions	0	
Employee profit-sharing		0
Income taxes		0
Credit balance = profit		0
GRAND TOTAL		0
(1) 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.		
(2) Of which interest expenses relating to affiliated entities		

- (a) Including ancillary costs
(b) Beginning inventory minus ending inventory: decrease in inventory shown in brackets or preceded by (-).
(c) To be split into "Movable property" and "Real estate".
(d) Including any amortization of deferred expenses.
(e) Excluding marketable securities.

FORMAT OF INCOME STATEMENT

Revenues (excluding taxes)	Financial Year	
	N	N-1
	Subtotals	
Operating income (1):		
Sales of goods for resale	0	0
Sales of :	0	0
Goods	0	
Works	0	
Services	0	
Net sales		0
<i>of which export sales : ...</i>		0
Changes in inventory of finished goods and work in progress (a)		0
Work in progress of goods (a)	0	
Work in progress of services (a)	0	
Goods (a)	0	
Own work capitalized		0
Operating grants		0
Reversal of depreciation, amortization, impairment losses and provisions		0
Transfers of expenses		0
Other income		0
TOTAL		0
Share of profit from joint ventures		0
Financial income		0
From equity interests (2)	0	
From other securities and long-term receivables (2)	0	
Other interest and similar income (2)	0	
Reversal of provisions, impairment losses and transfer of financial expenses	0	
Foreign exchange gains	0	
Net income from sales of marketable securities	0	
Exceptional income		0
Operating transactions	0	
Capital transactions:		
- Income from sale of fixed assets (c)	0	
- investment grants transferred to income for the financial year	0	
- other	0	
Reversal of provisions, impairment losses and transfer of exceptional expenses	0	
Debit balance = loss (3)		0
GRAND TOTAL		0
(1) 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.		
(2) Of which income related to affiliated entities		

(a) Ending inventory minus beginning inventory: decrease in inventory shown in brackets or preceded by (-).

(c) Excluding marketable securities.



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)