

French GAAP, "PLAN COMPTABLE GENERAL", Art. 841-1
Standard system

TABLE OF FIXED ASSETS

I. Overall presentation

POSITIONS AND MOVEMENTS (b)	A	B	C	D
	GROSS VALUE AT THE BEGINNING OF THE FINANCIAL YEAR	INCREASES	DECREASES	GROSS VALUE AT THE END OF THE FINANCIAL YEAR (c)
ASSETS (a)				
Intangible fixed assets	0	0	0	0
Tangible fixed assets	0	0	0	0
Financial fixed assets	0	0	0	0
TOTAL	0	0	0	0

- (a) To be detailed if necessary according to the classification of balance sheet items. When there are formation expenses, they are shown on a separate line.
(b) Entities subdivide columns as needed [see below tables with detailed presentation of columns B (increases) and C (decreases)].
(c) The gross value at the end of the financial year is calculated as follows: $A + B - C = D$.

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II. Detailed presentation

1. Detailed presentation of column B (increases)

Increases for the financial year	Breakdown of increases				
	Transfers		Additions		
	Between items	From current assets	Purchases	Contributions	Self-constructed fixed assets

2. Detailed presentation of column C (decreases)

Decreases for the financial year	Breakdown of decreases				
	Transfers		Deletions		
	Between items	To current assets	Sales	Demergers	Retirement



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