

French GAAP, "PLAN COMPTABLE GENERAL", Art. 841-4

Standard system

## TABLE OF PROVISIONS

### I. Overall presentation

POSITIONS AND MOVEMENTS (b)	A	B	C	D
	PROVISIONS AT THE BEGINNING OF THE FINANCIAL YEAR	INCREASES	DECREASES	PROVISIONS AT THE END OF THE FINANCIAL YEAR (c)
<b>PROVISIONS (a)</b>				
Regulated provisions	0	0	0	0
Provisions for liabilities	0	0	0	0
Provisions for expenses	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

- (a) To be detailed if necessary (if appropriate to show, for example, provisions for pensions and similar obligations, provisions for taxes, provisions for the renewal of concession fixed assets, etc.).
- (b) Entities subdivide columns as needed [see below tables with detailed presentation of columns B (increases) and C (decreases)].
- (c) The amount of provisions at the end of the financial year is calculated as follows:  $A + B - C = D$ .

French GAAP, "PLAN COMPTABLE GENERAL", Art. 841-4  
Standard system

## TABLE OF PROVISIONS

### II. Detailed presentation

#### 1. Detailed presentation of column B (increases)

Increases for the financial year	Breakdown of increases		
	Operating	Financial	Exceptional

#### 2. Detailed presentation of column C (decreases)

Decreases for the financial year	Breakdown of decreases		
	Operating	Financial	Exceptional



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)