

## CALCULATION OF FUNDS FROM OPERATIONS

(based on income statement)

<b>Gross operating surplus or deficit</b>	
+ Transfers of operating expenses	0
+ Other operating income	0
- Other operating expenses	0
+/- Share of profit or loss from joint ventures	0
+ Financial income (a)	0
- Financial expenses (b)	0
+ Exceptional income (c)	0
- Exceptional expenses (d)	0
- Employee profit-sharing	0
- Income taxes	0
<b>= FUNDS FROM OPERATIONS</b>	<b>0</b>

- (a) Excluding reversals of provisions and impairment losses.
- (b) Excluding amortization expenses, impairment losses and increase in provisions for financial liabilities and expenses.
- (c) Excluding :
- income from sale of fixed assets;
  - share of investment grants transferred to income for the financial year ;
  - reversal of exceptional provisions and impairment losses.
- (d) Excluding :
- Book value of fixed assets sold ;
  - Exceptional depreciation and amortization expenses, impairment losses and increase in provisions.



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