

FORMAT OF INCOME STATEMENT

(Revenues and expenses excluding taxes)

	Financial Year N	Financial Year N-1
Operating income :		
Net sales	0	0
Other income ⁽¹⁾	0	0
Total operating income (I)	0	0
Operating expenses :		
Purchases and other external expenses ⁽²⁾	0	0
Taxes, duties and similar payments	0	0
Salaries	0	0
Contributions to social security and other social expenses	0	0
Depreciation, amortization and impairment	0	0
Increase in provisions	0	0
Other expenses	0	0
Total operating expenses (II)	0	0
1. OPERATING PROFIT OR LOSS (I-II)	0	0
Share of profit or loss from joint ventures (III)	0	0
Financial income :		
From equity interests	0	0
From other securities and long-term receivables	0	0
Other interest and similar income	0	0
Reversal of impairment losses and provisions	0	0
Foreign exchange gains	0	0
Income from sales of financial fixed assets	0	0
Net income from sales of marketable securities and cash instruments	0	0
Total financial income (IV)	0	0
Financial expenses :		
Amortization, impairment and provisions	0	0
Interests and similar expenses ⁽³⁾	0	0
Foreign exchange losses	0	0
Book value of financial fixed assets sold	0	0
Losses from sales of marketable securities and cash instruments	0	0
Total financial expenses (V)	0	0
2. FINANCIAL PROFIT OR LOSS (IV-V)	0	0
3. PRE-TAX PROFIT OR LOSS BEFORE EXCEPTIONAL ITEMS (I-II+/-III+IV-V)	0	0
Exceptional income (VI)	0	0
Exceptional expenses (VII)	0	0
4. EXCEPTIONAL PROFIT OR LOSS (VI-VII)	0	0
Employee profit-sharing (VIII)	0	0
Income taxes (IX)	0	0
PROFIT OR LOSS (I-II+/-III+IV-V+VI-VII-VIII-IX)	0	0
(1) Of which reversal of depreciation, amortization, impairment losses and provisions		
(2) Including :		
- Equipment lease payments		
- Real estate lease payments		



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)