# INCOME STATEMENT PERFORMANCE INDICATORS

| Revenues (Colonne 1) | | Expenses (Column 2) | | Performance indicators (Column 1 - Column 2) | Financial Year N | Financial Year N-1 |
|---|---|---|---|---|---|---|
| Sales of goods for resale | 0 | Purchase cost of goods for resale | 0 | • **Marketing margin** | 0 | 0 |
| | | | | | | |
| Sales of goods and services | 0 | | | | | |
| Increase in inventory of finished goods and work in progress | 0 | or Decrease in inventory of finished goods and work in progress (a) | 0 | | | |
| Own work capitalized | 0 | | | | | |
| **Total** | 0 | **Total** | 0 | • **Production** | 0 | 0 |
| | | | | | | |
| • Production | 0 | Other purchases and external expenses | 0 | | | |
| • Marketing margin | 0 | | | | | |
| **Total** | 0 | **Total** | 0 | • **Value added** | 0 | 0 |
| | | | | | | |
| • Value added | 0 | Taxes, duties and similar payments (b) | 0 | | | |
| Operating grants | 0 | Payroll expenses | 0 | | | |
| **Total** | 0 | **Total** | 0 | • **Gross operating surplus or deficit** | 0 | 0 |
| | | | | | | |
| • Gross operating surplus | 0 | • or Gross operating deficit | 0 | | | |
| Reversals and transfers of expenses | 0 | Depreciation and amortization expenses, impairment losses and increase in provisions | 0 | | | |
| Other income | 0 | Other expenses | 0 | | | |
| **Total** | 0 | **Total** | 0 | • **Operating profit or loss** | 0 | 0 |
| | | | | | | |
| • Operating profit | 0 | • or Operating loss | 0 | | | |
| Share of profit from joint ventures | 0 | Share of loss from joint ventures | 0 | | | |
| Financial income | 0 | Financial expenses | 0 | | | |
| **Total** | 0 | **Total** | 0 | • **Pre-tax profit or loss before exceptional items** | 0 | 0 |
| | | | | | | |
| Exceptional income | 0 | Exceptional expenses | 0 | • **Exceptional profit or loss** | 0 | 0 |
| | | | | | | |
| • Pre-tax profit before exceptional items | 0 | • or Pre-tax loss before exceptional items | 0 | | | |
| • Exceptional profit | 0 | • or Exceptional loss | 0 | | | |
| | | Employee profit-sharing | 0 | | | |
| | | Income taxes | 0 | | | |
| **Total** | 0 | **Total** | 0 | • **Profit or loss for the financial year (c)** | 0 | 0 |
| | | | | | | |
| **Income from sale of assets** | 0 | **Book value of assets sold** | 0 | **Capital gains or loss on sales of assets** | 0 | 0 |

(a) Deducted from revenues in the income statement.

(b) Indirect specific taxes recorded in account 635 « Other taxes, duties and similar payments (to tax authorities) » and paid when the taxable goods are consumed, are treated as external expenses when calculating the value added.

(c) i.e. Total Revenues - Total Expenses.

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