

**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					
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Production	0	0
• Production	0	Other purchases and external expenses	0			
• Marketing margin	0					
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Value added	0	0
• Value added	0	Taxes, duties and similar payments (b)	0			
Operating grants	0	Payroll expenses	0			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• 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			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• 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			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• 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			
<b>Total</b>	<b>0</b>	<b>Total</b>	<b>0</b>	• Profit or loss for the financial year (c)	0	0
<b>Income from sale of assets</b>	<b>0</b>	<b>Book value of assets sold</b>	<b>0</b>	<b>Capital gains or loss on sales of assets</b>	<b>0</b>	<b>0</b>

(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.



[MAIN PAGE](#)

[SUMMARY OF ACCOUNTS](#)

[CHART OF ACCOUNTS](#)

[CLASSIFICATION OF ACCOUNTS](#)

[FUNCTIONING OF ACCOUNTS](#)

[FINANCIAL STATEMENTS](#)

[ACCOUNTING AND FINANCIAL TERMS](#)