

**Registre de Commerce et des Sociétés**

Numéro RCS : B199469

Référence de dépôt : L220139069

Déposé et enregistré le 14/07/2022

KFPGBYP20220603T17221801\_002

RCSL Nr. : B199469

Matricule : 2015 2211 768

eCDF entry date : 30/06/2022

**BALANCE SHEET****Financial year from** <sup>01</sup> 01/01/2020 **to** <sup>02</sup> 31/12/2020 (in <sup>03</sup> EUR )

Versito International S.A.

6, Rue Eugène Ruppert

L-2453 Luxembourg

**ASSETS**

	Reference(s)	Current year	Previous year
<b>A. Subscribed capital unpaid</b>			
I. Subscribed capital not called	1101 _____	101 _____	102 _____
II. Subscribed capital called but unpaid	1103 _____	103 _____	104 _____
	1105 _____	105 _____	106 _____
<b>B. Formation expenses</b>	1107 _____	107 _____	108 _____
<b>C. Fixed assets</b>			
I. Intangible assets	1109 _____	109 30.000.000,00	110 0,00
1. Costs of development	1111 _____	111 _____	112 _____
2. Concessions, patents, licences, trade marks and similar rights and assets, if they were	1113 _____	113 _____	114 _____
a) acquired for valuable consideration and need not be shown under C.I.3	1115 _____	115 _____	116 _____
b) created by the undertaking itself	1117 _____	117 _____	118 _____
3. Goodwill, to the extent that it was acquired for valuable consideration	1119 _____	119 _____	120 _____
4. Payments on account and intangible assets under development	1121 _____	121 _____	122 _____
II. Tangible assets	1123 _____	123 _____	124 _____
1. Land and buildings	1125 _____	125 _____	126 _____
2. Plant and machinery	1127 _____	127 _____	128 _____
	1129 _____	129 _____	130 _____

The notes in the annex form an integral part of the annual accounts

	Reference(s)	Current year	Previous year
3. Other fixtures and fittings, tools and equipment	1131 _____	131 _____	132 _____
4. Payments on account and tangible assets in the course of construction	1133 _____	133 _____	134 _____
III. Financial assets	1135 _____	135 <u>30.000.000,00</u>	136 <u>0,00</u>
1. Shares in affiliated undertakings	1137 _____	137 _____	138 _____
2. Loans to affiliated undertakings	1139 _____	139 _____	140 _____
3. Participating interests	1141 _____	141 _____	142 _____
4. Loans to undertakings with which the undertaking is linked by virtue of participating interests	1143 _____	143 _____	144 _____
5. Investments held as fixed assets	1145 _____	145 _____	146 _____
6. Other loans	1147 _____	147 <u>30.000.000,00</u>	148 <u>0,00</u>
<b>D. Current assets</b>	1151 _____	151 <u>75.324,41</u>	152 <u>59.066,55</u>
I. Stocks	1153 _____	153 _____	154 _____
1. Raw materials and consumables	1155 _____	155 _____	156 _____
2. Work in progress	1157 _____	157 _____	158 _____
3. Finished goods and goods for resale	1159 _____	159 _____	160 _____
4. Payments on account	1161 _____	161 _____	162 _____
II. Debtors	1163 _____	163 <u>41.316,42</u>	164 <u>28.404,54</u>
1. Trade debtors	1165 _____	165 _____	166 _____
a) becoming due and payable within one year	1167 _____	167 _____	168 _____
b) becoming due and payable after more than one year	1169 _____	169 _____	170 _____
2. Amounts owed by affiliated undertakings	1171 _____	171 _____	172 _____
a) becoming due and payable within one year	1173 _____	173 _____	174 _____
b) becoming due and payable after more than one year	1175 _____	175 _____	176 _____
3. Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1177 _____	177 _____	178 _____
a) becoming due and payable within one year	1179 _____	179 _____	180 _____
b) becoming due and payable after more than one year	1181 _____	181 _____	182 _____
4. Other debtors	1183 _____	183 <u>41.316,42</u>	184 <u>28.404,54</u>
a) becoming due and payable within one year	1185 _____	185 <u>41.316,42</u>	186 <u>28.404,54</u>
b) becoming due and payable after more than one year	1187 _____	187 _____	188 _____

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	Reference(s)	Current year	Previous year
III. Investments	1189 _____	189 _____	190 _____
1. Shares in affiliated undertakings	1191 _____	191 _____	192 _____
2. Own shares	1209 _____	209 _____	210 _____
3. Other investments	1195 _____	195 _____	196 _____
IV. Cash at bank and in hand	1197 _____	197 <u>34.007,99</u>	198 <u>30.662,01</u>
<b>E. Prepayments</b>	1199 _____	199 <u>3.422,76</u>	200 <u>0,00</u>
<b>TOTAL (ASSETS)</b>		201 <u>30.078.747,17</u>	202 <u>59.066,55</u>

**CAPITAL, RESERVES AND LIABILITIES**

	Reference(s)	Current year	Previous year
<b>A. Capital and reserves</b>			
	1301 _____	301 <u>31.000,00</u>	302 <u>31.000,00</u>
I. Subscribed capital	1303 _____	303 <u>31.000,00</u>	304 <u>31.000,00</u>
II. Share premium account	1305 _____	305 _____	306 _____
III. Revaluation reserve	1307 _____	307 _____	308 _____
IV. Reserves	1309 _____	309 _____	310 _____
1. Legal reserve	1311 _____	311 _____	312 _____
2. Reserve for own shares	1313 _____	313 _____	314 _____
3. Reserves provided for by the articles of association	1315 _____	315 _____	316 _____
4. Other reserves, including the fair value reserve	1429 _____	429 _____	430 _____
a) other available reserves	1431 _____	431 _____	432 _____
b) other non available reserves	1433 _____	433 _____	434 _____
V. Profit or loss brought forward	1319 _____	319 _____	320 _____
VI. Profit or loss for the financial year	1321 _____	321 <u>0,00</u>	322 <u>0,00</u>
VII. Interim dividends	1323 _____	323 _____	324 _____
VIII. Capital investment subsidies	1325 _____	325 _____	326 _____
<b>B. Provisions</b>	1331 _____	331 _____	332 <u>7.300,80</u>
1. Provisions for pensions and similar obligations	1333 _____	333 _____	334 _____
2. Provisions for taxation	1335 _____	335 _____	336 _____
3. Other provisions	1337 _____	337 _____	338 <u>7.300,80</u>
<b>C. Creditors</b>	1435 _____	435 <u>30.047.747,17</u>	436 <u>20.765,75</u>
1. Debenture loans	1437 _____	437 <u>30.000.000,00</u>	438 <u>0,00</u>
a) Convertible loans	1439 _____	439 _____	440 _____
i) becoming due and payable within one year	1441 _____	441 _____	442 _____
ii) becoming due and payable after more than one year	1443 _____	443 _____	444 _____
b) Non convertible loans	1445 _____	445 <u>30.000.000,00</u>	446 <u>0,00</u>
i) becoming due and payable within one year	1447 _____	447 <u>30.000.000,00</u>	448 <u>0,00</u>
ii) becoming due and payable after more than one year	1449 _____	449 _____	450 _____
2. Amounts owed to credit institutions	1355 _____	355 _____	356 _____
a) becoming due and payable within one year	1357 _____	357 _____	358 _____
b) becoming due and payable after more than one year	1359 _____	359 _____	360 _____

	Reference(s)	Current year	Previous year
3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks	1361 _____	361 _____	362 _____
a) becoming due and payable within one year	1363 _____	363 _____	364 _____
b) becoming due and payable after more than one year	1365 _____	365 _____	366 _____
4. Trade creditors	1367 _____	367 <u>47.242,37</u>	368 <u>20.439,80</u>
a) becoming due and payable within one year	1369 _____	369 <u>47.242,37</u>	370 <u>20.439,80</u>
b) becoming due and payable after more than one year	1371 _____	371 _____	372 _____
5. Bills of exchange payable	1373 _____	373 _____	374 _____
a) becoming due and payable within one year	1375 _____	375 _____	376 _____
b) becoming due and payable after more than one year	1377 _____	377 _____	378 _____
6. Amounts owed to affiliated undertakings	1379 _____	379 _____	380 _____
a) becoming due and payable within one year	1381 _____	381 _____	382 _____
b) becoming due and payable after more than one year	1383 _____	383 _____	384 _____
7. Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385 _____	385 _____	386 _____
a) becoming due and payable within one year	1387 _____	387 _____	388 _____
b) becoming due and payable after more than one year	1389 _____	389 _____	390 _____
8. Other creditors	1451 _____	451 <u>504,80</u>	452 <u>325,95</u>
a) Tax authorities	1393 _____	393 <u>504,80</u>	394 <u>325,95</u>
b) Social security authorities	1395 _____	395 _____	396 _____
c) Other creditors	1397 _____	397 _____	398 _____
i) becoming due and payable within one year	1399 _____	399 _____	400 _____
ii) becoming due and payable after more than one year	1401 _____	401 _____	402 _____
<b>D. Deferred income</b>	1403 _____	403 _____	404 _____
<b>TOTAL (CAPITAL, RESERVES AND LIABILITIES)</b>		405 <u>30.078.747,17</u>	406 <u>59.066,55</u>

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**PROFIT AND LOSS ACCOUNT****Financial year from** <sup>01</sup> 01/01/2020 **to** <sup>02</sup> 31/12/2020 (in <sup>03</sup> EUR )

Versito International S.A.

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	Reference(s)	Current year	Previous year
<b>1. Net turnover</b>	1701 _____	701 _____	702 _____
<b>2. Variation in stocks of finished goods and in work in progress</b>	1703 _____	703 _____	704 _____
<b>3. Work performed by the undertaking for its own purposes and capitalised</b>	1705 _____	705 _____	706 _____
<b>4. Other operating income</b>	1713 _____	713 <u>46.462,42</u>	714 <u>57.777,22</u>
<b>5. Raw materials and consumables and other external expenses</b>	1671 _____	671 <u>-45.916,25</u>	672 <u>-57.306,72</u>
a) Raw materials and consumables	1601 _____	601 _____	602 _____
b) Other external expenses	1603 _____	603 <u>-45.916,25</u>	604 <u>-57.306,72</u>
<b>6. Staff costs</b>	1605 _____	605 _____	606 _____
a) Wages and salaries	1607 _____	607 _____	608 _____
b) Social security costs	1609 _____	609 _____	610 _____
i) relating to pensions	1653 _____	653 _____	654 _____
ii) other social security costs	1655 _____	655 _____	656 _____
c) Other staff costs	1613 _____	613 _____	614 _____
<b>7. Value adjustments</b>	1657 _____	657 _____	658 _____
a) in respect of formation expenses and of tangible and intangible fixed assets	1659 _____	659 _____	660 _____
b) in respect of current assets	1661 _____	661 _____	662 _____
<b>8. Other operating expenses</b>	1621 _____	621 _____	622 <u>-50,05</u>

The notes in the annex form an integral part of the annual accounts

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	Reference(s)	Current year	Previous year
<b>9. Income from participating interests</b>	1715	715	716
a) derived from affiliated undertakings	1717	717	718
b) other income from participating interests	1719	719	720
<b>10. Income from other investments and loans forming part of the fixed assets</b>	1721	721	722
a) derived from affiliated undertakings	1723	723	724
b) other income not included under a)	1725	725	726
<b>11. Other interest receivable and similar income</b>	1727	727	728
a) derived from affiliated undertakings	1729	729	730
b) other interest and similar income	1731	731	732
<b>12. Share of profit or loss of undertakings accounted for under the equity method</b>	1663	663	664
<b>13. Value adjustments in respect of financial assets and of investments held as current assets</b>	1665	665	666
<b>14. Interest payable and similar expenses</b>	1627	627	628
a) concerning affiliated undertakings	1629	629	630
b) other interest and similar expenses	1631	631	632
<b>15. Tax on profit or loss</b>	1635	635	636
<b>16. Profit or loss after taxation</b>	1667	667	668
<b>17. Other taxes not shown under items 1 to 16</b>	1637	637	638
<b>18. Profit or loss for the financial year</b>	1669	669	670

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**STANDARD CHART OF ACCOUNTS****Financial year from** <sup>01</sup> 01/01/2020 **to** <sup>02</sup> 31/12/2020 (in <sup>03</sup> EUR )

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**Class 1. EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS**

	Net debit balance	Net credit balance
<b>10 Subscribed capital or branches' assigned capital and owner's account</b>		
101 Subscribed capital	0101 _____	0102 _____ 31.000,00
102 Subscribed capital not called	0103 _____	0104 _____ 31.000,00
103 Subscribed capital called but unpaid	0105 _____	0106 _____
104 Capital of individual companies, corporate partnerships and similar	0107 _____	0108 _____
105 Endowment of branches	0109 _____	0110 _____
106 Account of the owner or the co-owners	0115 _____	0116 _____
	0117 _____	0118 _____
<b>11 Share premium and similar premiums</b>	0119 _____	0120 _____
111 Share premium	0121 _____	0122 _____
112 Merger premium	0123 _____	0124 _____
113 Contribution premium	0125 _____	0126 _____
114 Premiums on conversion of bonds into shares	0127 _____	0128 _____
115 Capital contribution without issue of shares	0129 _____	0130 _____
<b>12 Revaluation reserves</b>	2401 _____	2402 _____
122 Reserves in application of the equity method	0135 _____	0136 _____
123 Temporarily not taxable currency translation adjustments	0137 _____	0138 _____
128 Other revaluation reserves	0139 _____	0140 _____
<b>13 Reserves</b>	2403 _____	2404 _____
131 Legal reserve	0143 _____	0144 _____
132 Reserves for own shares or own corporate units	0145 _____	0146 _____
133 Reserves provided for by the articles of association	0147 _____	0148 _____
138 Other reserves, including fair-value reserve	2405 _____	2406 _____
1381 Other reserves available for distribution	2407 _____	2408 _____
1382 Other reserves not available for distribution	0153 _____	0154 _____
13821 Reserve for net wealth tax (NWT)	0151 _____	0152 _____
13822 Reserves in application of fair value	0133 _____	0134 _____



	Net debit balance	Net credit balance
13823 Temporarily not taxable capital gains	0175 _____	0176 _____
138231 Temporarily not taxable capital gains to reinvest	0177 _____	0178 _____
138232 Temporarily not taxable capital gains reinvested	0179 _____	0180 _____
13828 Reserves not available for distribution not mentioned above	2409 _____	2410 _____
<b>14 Result for the financial year and results brought forward</b>	0157 _____	0158 _____ 0,00
141 Results brought forward	0159 _____	0160 _____
1411 Results brought forward in the process of assignment	2411 _____	2412 _____
1412 Results brought forward (assigned)	2413 _____	2414 _____
142 Result for the financial year	2955 _____	2956 _____ 0,00
<b>15 Interim dividends</b>	0163 _____	0164 _____
<b>16 Capital investment subsidies</b>	2415 _____	2416 _____
161 Subsidies on intangible fixed assets	2417 _____	2418 _____
1611 Development costs	2419 _____	2420 _____
1612 Concessions, patents, licences, trademarks and similar rights and assets	2421 _____	2422 _____
16121 acquired against payment (except Goodwill)	2423 _____	2424 _____
16122 created by the undertaking itself	2425 _____	2426 _____
1613 Goodwill acquired for consideration	2427 _____	2428 _____
162 Subsidies on tangible fixed assets	0165 _____	0166 _____
1621 Subsidies on land, fitting-outs and buildings	0167 _____	0168 _____
1622 Subsidies on plant and machinery	0169 _____	0170 _____
1623 Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)	0171 _____	0172 _____
168 Other capital investment subsidies	0173 _____	0174 _____
<b>18 Provisions</b>	0181 _____	0182 _____
181 Provisions for pensions and similar obligations	0183 _____	0184 _____
182 Provisions for taxation	0185 _____	0186 _____
183 Deferred tax provisions	0195 _____	0196 _____
188 Other provisions	0197 _____	0198 _____
1881 Operating provisions	0199 _____	0200 _____
1882 Financial provisions	0201 _____	0202 _____
<b>19 Debenture loans and amounts owed to credit institutions</b>	2429 _____	2430 _____ 30.000.000,00
192 Convertible debenture loans	0221 _____	0222 _____
1921 due and payable within one year	0223 _____	0224 _____
1922 due and payable after more than one year	0229 _____	0230 _____
193 Non-convertible debenture loans	0235 _____	0236 _____ 30.000.000,00
1931 due and payable within one year	0237 _____	0238 _____ 30.000.000,00
1932 due and payable after more than one year	0243 _____	0244 _____
194 Amounts owed to credit institutions	0249 _____	0250 _____
1941 due and payable within one year	0251 _____	0252 _____
1942 due and payable after more than one year	0257 _____	0258 _____

**Class 2. FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS**

	Net debit balance	Net credit balance
<b>20 Formation expenses and similar expenses</b>	0291 _____	0292 _____
201 Set-up and start-up costs	2431 _____	2432 _____
203 Expenses for increases in capital and for various operations (merger, demerger, change of legal form)	0301 _____	0302 _____
204 Loan issuances expenses	0303 _____	0304 _____
208 Other similar expenses	0305 _____	0306 _____
<b>21 Intangible fixed assets</b>	0307 _____	0308 _____
211 Development costs	2433 _____	2434 _____
212 Concessions, patents, licences, trademarks and similar rights and assets	0311 _____	0312 _____
2121 acquired for consideration (except Goodwill)	0313 _____	0314 _____
21211 Concessions	0315 _____	0316 _____
21212 Patents	0317 _____	0318 _____
21213 Software licences	0319 _____	0320 _____
21214 Trademarks and franchises	0321 _____	0322 _____
21215 Similar rights and assets	0323 _____	0324 _____
212151 Copyrights and reproduction rights	0325 _____	0326 _____
212152 Greenhouse gas and similar emission quotas	0327 _____	0328 _____
212158 Other similar rights and assets acquired for consideration	0329 _____	0330 _____
2122 created by the undertaking itself	0331 _____	0332 _____
21221 Concessions	0333 _____	0334 _____
21222 Patents	0335 _____	0336 _____
21223 Software licences	0337 _____	0338 _____
21224 Trademarks and franchises	0339 _____	0340 _____
21225 Similar rights and assets	0341 _____	0342 _____
212251 Copyrights and reproduction rights	0343 _____	0344 _____
212258 Other similar rights and assets created by the undertaking itself	0347 _____	0348 _____
213 Goodwill acquired for consideration	0349 _____	0350 _____
214 Down payments and intangible fixed assets under development	0351 _____	0352 _____
<b>22 Tangible fixed assets</b>	0359 _____	0360 _____
221 Land, fixtures and fitting-outs and buildings	0361 _____	0362 _____
2211 Land	0363 _____	0364 _____
22111 Land in Luxembourg	2435 _____	2436 _____
221111 Developed land	0373 _____	0374 _____
221112 Property rights and similar	2437 _____	2438 _____
221118 Other land	2439 _____	2440 _____

	Net debit balance	Net credit balance
22112 Land in foreign countries	2441 _____	2442 _____
2212 Fixtures and fittings-out of land	0377 _____	0378 _____
22121 Fixtures and fitting-outs of land in Luxembourg	2443 _____	2444 _____
22122 Fixtures and fitting-outs of land in foreign countries	2445 _____	2446 _____
2213 Buildings	0391 _____	0392 _____
22131 Buildings in Luxembourg	2447 _____	2448 _____
221311 Residential buildings	2449 _____	2450 _____
221312 Non-residential buildings	2451 _____	2452 _____
221313 Mixed-use buildings	2453 _____	2454 _____
221318 Other buildings	2455 _____	2456 _____
22132 Buildings in foreign countries	2457 _____	2458 _____
2214 Fixtures and fitting-outs of buildings	2459 _____	2460 _____
22141 Fixtures and fitting-outs of buildings in Luxembourg	2461 _____	2462 _____
22142 Fixtures and fitting-outs of buildings in foreign countries	2463 _____	2464 _____
2215 Investment properties	2465 _____	2466 _____
22151 Investment properties in Luxembourg	2467 _____	2468 _____
22152 Investment properties in foreign countries	2469 _____	2470 _____
222 Plant and machinery	0397 _____	0398 _____
2221 Plant	0399 _____	0400 _____
2222 Machinery	0401 _____	0402 _____
223 Other fixtures and fittings, tools and equipment (including rolling stock)	0403 _____	0404 _____
2231 Transportation and handling equipment	0405 _____	0406 _____
2232 Motor vehicles	0407 _____	0408 _____
2233 Tools	0409 _____	0410 _____
2234 Furniture	0411 _____	0412 _____
2235 Computer equipment	0413 _____	0414 _____
2236 Livestock	0415 _____	0416 _____
2237 Returnable packaging	0417 _____	0418 _____
2238 Other fixtures	0419 _____	0420 _____
224 Down payments and tangible fixed assets under development	0421 _____	0422 _____
2241 Land, fitting-outs and buildings	0423 _____	0424 _____
22411 Land, fitting-outs and buildings in Luxembourg	2471 _____	2472 _____
22412 Land, fitting-outs and buildings in foreign countries	2473 _____	2474 _____
2242 Plant and machinery	0431 _____	0432 _____
2243 Other fixtures and fittings, tools and equipment (including rolling stock)	0433 _____	0434 _____
<b>23 Financial fixed assets</b>	2475 <b>30.000.000,00</b>	2476 _____
231 Shares in affiliated undertakings	0437 _____	0438 _____
232 Amounts owed by affiliated undertakings	0439 _____	0440 _____
233 Participating interests	0441 _____	0442 _____
234 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	0443 _____	0444 _____
235 Securities held as fixed assets	0445 _____	0446 _____
2351 Securities held as fixed assets (equity right)	0447 _____	0448 _____
23511 Shares or corporate units	0449 _____	0450 _____
235111 Listed shares	2477 _____	2478 _____

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	Net debit balance	Net credit balance
235112 Unlisted shares	2479 _____	2480 _____
23518 Other securities held as fixed assets (equity right)	0451 _____	0452 _____
2352 Securities held as fixed assets (creditor's right)	0453 _____	0454 _____
23521 Debentures	0455 _____	0456 _____
23528 Other securities held as fixed assets (creditor's right)	0457 _____	0458 _____
2353 Shares of collective investment funds	2481 _____	2482 _____
2358 Other securities held as fixed assets	0459 _____	0460 _____
236 Loans, deposits and claims held as fixed assets	0461 <u>30.000.000,00</u>	0462 _____
2361 Loans	0463 _____	0464 _____
2362 Deposits and guarantees paid	0473 _____	0474 _____
2363 Long-term receivables	0479 <u>30.000.000,00</u>	0480 _____

### Class 3. INVENTORIES ACCOUNTS

	Net debit balance	Net credit balance
<b>30 Inventories of raw materials and consumables</b>	0483 _____	0484 _____
301 Inventories of raw materials	0485 _____	0486 _____
303 Inventories of consumable materials and supplies	2483 _____	2484 _____
304 Inventories of packaging	0507 _____	0508 _____
<b>31 Inventories of work and contracts in progress</b>	0517 _____	0518 _____
311 Inventories of work in progress	0519 _____	0520 _____
312 Contracts in progress - goods	0521 _____	0522 _____
313 Contracts in progress - services	0523 _____	0524 _____
314 Buildings under construction	0525 _____	0526 _____
315 Down payments received on inventories of work and on contracts in progress	2961 _____	2962 _____
<b>32 Inventories of goods</b>	2485 _____	2486 _____
321 Inventories of finished goods	0529 _____	0530 _____
322 Inventories of semi-finished goods	0531 _____	0532 _____
323 Inventories of residual goods (waste, rejected and recuperable material)	0533 _____	0534 _____
<b>36 Inventories of merchandises and other goods for resale</b>	2487 _____	2488 _____
361 Inventories of merchandise	0541 _____	0542 _____
362 Inventories of land for resale	0547 _____	0548 _____
3621 Inventories of land for resale in Luxembourg	2489 _____	2490 _____
3622 Inventories of land for resale in foreign countries	2491 _____	2492 _____
363 Inventories of buildings for resale	0549 _____	0550 _____
3631 Inventories of buildings for resale in Luxembourg	2493 _____	2494 _____
3632 Inventories of buildings for resale in foreign countries	2495 _____	2496 _____
<b>37 Down payments on account on inventories</b>	0555 _____	0556 _____

**Class 4. DEBTORS AND CREDITORS**

	Net debit balance	Net credit balance
<b>40 Trade receivables (Receivables from sales and rendering of services)</b>	0565 _____	0566 _____
401 Trade receivables due and payable within one year	0567 _____	0568 _____
4011 Customers	0569 _____	0570 _____
4012 Customers - Receivable bills of exchange	0571 _____	0572 _____
4013 Doubtful or disputed customers	0573 _____	0574 _____
4014 Customers - Unbilled sales	0575 _____	0576 _____
4015 Customers with a credit balance	0577 _____	0578 _____
4019 Value adjustments	0579 _____	0580 _____
402 Trade receivables due and payable after more than one year	0581 _____	0582 _____
4021 Customers	0583 _____	0584 _____
4025 Customers with creditor balance	0591 _____	0592 _____
4029 Value adjustments	0593 _____	0594 _____
<b>41 Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests</b>	0595 _____	0596 _____
411 Amounts owed by affiliated undertakings	0597 _____	0598 _____
4111 Amounts owed by affiliated undertakings receivable within one year	0599 _____	0600 _____
41111 Trade receivables	0601 _____	0602 _____
41112 Loans and advances	0603 _____	0604 _____
41118 Other receivables	0609 _____	0610 _____
41119 Value adjustments	0611 _____	0612 _____
4112 Amounts owed by affiliated undertakings receivable after more than one year	0613 _____	0614 _____
41121 Trade receivables	0615 _____	0616 _____
41122 Loans and advances	0617 _____	0618 _____
41128 Other receivables	0623 _____	0624 _____
41129 Value adjustments	0625 _____	0626 _____
412 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	0627 _____	0628 _____
4121 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year	0629 _____	0630 _____
41211 Trade receivables	0631 _____	0632 _____
41212 Loans and advances	0633 _____	0634 _____
41218 Other receivables	0639 _____	0640 _____
41219 Value adjustments	0641 _____	0642 _____
4122 Amounts receivable after more than one year	0643 _____	0644 _____
41221 Trade receivables	0645 _____	0646 _____
41222 Loans and advances	0647 _____	0648 _____
41228 Other receivables	0653 _____	0654 _____
41229 Value adjustments	0655 _____	0656 _____

	Net debit balance	Net credit balance
<b>42 Other receivables</b>		
421 Other receivables within one year	0657 <u>41.316,42</u>	0658 _____
4211 Staff - Advances and down payments	0659 <u>41.316,42</u>	0660 _____
42111 Advances and down payments	0661 _____	0662 _____
42119 Value adjustments	0663 _____	0664 _____
4212 Amounts owed by partners and shareholders (others than from affiliated undertakings)	0665 _____	0666 _____
4213 State - Subsidies to be received	0667 _____	0668 _____
42131 Investment subsidies	0675 _____	0676 _____
42132 Operating subsidies	0677 _____	0678 _____
42138 Other subsidies	0679 _____	0680 _____
4214 Direct Tax Authority (ACD)	0681 _____	0682 _____
42141 Corporate income tax	0683 <u>243,25</u>	0684 _____
42142 Municipal business tax	2497 _____	2498 _____
42143 Net wealth tax	2499 _____	2500 _____
42144 Withholding tax on wages and salaries	2501 <u>243,25</u>	2502 _____
42145 Withholding tax on financial investment income	2503 _____	2504 _____
42146 Withholding tax on director's fees	2505 _____	2506 _____
42148 ACD - Other amounts receivable	2507 _____	2508 _____
4215 Customs and Excise Authority (ADA)	2509 _____	2510 _____
4216 Indirect Tax Authority (AED)	0685 _____	0686 _____
42161 Value-added tax (VAT)	0687 <u>451,83</u>	0688 _____
421611 VAT paid and recoverable	0689 <u>451,83</u>	0690 _____
421612 VAT receivable	0691 _____	0692 _____
421613 VAT down payments made	0693 <u>451,83</u>	0694 _____
421618 VAT - Other receivables	0695 _____	0696 _____
42162 Indirect taxes	0697 _____	0698 _____
421621 Registration duties	0699 _____	0700 _____
421622 Subscription tax	0701 _____	0702 _____
421628 Other indirect taxes	0703 _____	0704 _____
42168 Other receivables	0709 _____	0710 _____
4217 Amounts owed by the Social Security and other social bodies	0711 _____	0712 _____
42171 Social Security office (CCSS)	0713 _____	0714 _____
42172 Foreign social security offices	2511 _____	2512 _____
42178 Other social bodies	2513 _____	2514 _____
4218 Miscellaneous receivables	0719 _____	0720 _____
42181 Foreign taxes	0721 <u>40.621,34</u>	0722 _____
421811 Foreign VAT	0723 _____	0724 _____
421818 Other foreign taxes	0725 _____	0726 _____
42187 Derivative financial instruments	0727 _____	0728 _____
42188 Other miscellaneous receivables	2515 _____	2516 _____
42189 Value adjustments	0729 <u>40.621,34</u>	0730 _____
422 Other receivables after one year	0731 _____	0732 _____
4221 Staff - advances and down payments	0733 _____	0734 _____
4222 Amounts owed by partners and shareholders (others than from affiliated undertakings)	0735 _____	0736 _____
	0741 _____	0742 _____

	Net debit balance	Net credit balance
4223 State - Subsidies to be received	0749 _____	0750 _____
42231 Investment subsidies	0751 _____	0752 _____
42232 Operating subsidies	0753 _____	0754 _____
42238 Other subsidies	0755 _____	0756 _____
4228 Miscellaneous receivables	0793 _____	0794 _____
42287 Derivative financial instruments	2517 _____	2518 _____
42288 Other miscellaneous receivables	0801 _____	0802 _____
42289 Value adjustments	0803 _____	0804 _____
<b>43 Down payments received on orders as far as they are not deducted distinctly from inventories</b>	0805 _____	0806 _____
431 Down payments received within one year	0807 _____	0808 _____
4311 Down payments received on orders	2963 _____	2964 _____
4312 Inventories of work and contracts in progress less down payments received	2965 _____	2966 _____
432 Down payments received after more than one year	0809 _____	0810 _____
4321 Down payments received on orders	2967 _____	2968 _____
4322 Inventories of work and contracts in progress less down payments received	2969 _____	2970 _____
<b>44 Trade payables and bills of exchange</b>	0811 _____	0812 <u>47.242,37</u>
441 Trade payables	0813 _____	0814 <u>47.242,37</u>
4411 Trade payables within one year	0815 _____	0816 <u>47.242,37</u>
44111 Suppliers	0817 _____	0818 <u>30.905,72</u>
44112 Suppliers - invoices not yet received	0819 _____	0820 <u>16.336,65</u>
44113 Suppliers with a debit balance	0821 _____	0822 _____
4412 Trade payables after more than one year	0831 _____	0832 _____
44121 Suppliers	0833 _____	0834 _____
44123 Suppliers with a debit balance	0837 _____	0838 _____
442 Bills of exchange payable	0847 _____	0848 _____
4421 Bills of exchange payable within one year	0849 _____	0850 _____
4422 Bills of exchange payable after more than one year	0851 _____	0852 _____
<b>45 Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests</b>	0853 _____	0854 _____
451 Amounts payable to affiliated undertakings	0855 _____	0856 _____
4511 Amounts payable to affiliated undertakings within one year	0857 _____	0858 _____
45111 Purchases and services	0859 _____	0860 _____
45112 Loans and advances	0861 _____	0862 _____
45118 Other payables	0867 _____	0868 _____
4512 Amounts payable to affiliated undertakings after more than one year	0869 _____	0870 _____
45121 Purchases and services	0871 _____	0872 _____
45122 Loans and advances	0873 _____	0874 _____
45128 Other payables	0879 _____	0880 _____

	Net debit balance	Net credit balance
452 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests	0881 _____	0882 _____
4521 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year	0883 _____	0884 _____
45211 Purchases and services	0885 _____	0886 _____
45212 Loans and advances	0887 _____	0888 _____
45218 Other payables	0893 _____	0894 _____
4522 Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year	0895 _____	0896 _____
45221 Purchases and services	0897 _____	0898 _____
45222 Loans and advances	0899 _____	0900 _____
45228 Other payables	0905 _____	0906 _____
<b>46 Tax and social security debts</b>	0907 _____	0908 <b>504,80</b>
461 Tax debts	0909 _____	0910 <b>504,80</b>
4611 Municipal authorities	0911 _____	0912 _____
4612 Direct Tax Authority (ACD)	0917 _____	0918 <b>454,75</b>
46121 Corporate income tax (CIT)	0919 _____	0920 _____
461211 Corporate income tax - Tax accrual	0921 _____	0922 _____
461212 CIT - Tax payable	0923 _____	0924 _____
46122 Municipal business tax (MBT)	0925 _____	0926 _____
461221 MBT - Tax accrual	0927 _____	0928 _____
461222 MBT - Tax payable	0929 _____	0930 _____
46123 Net wealth tax (NWT)	0931 _____	0932 <b>454,75</b>
461231 NWT - Tax accrual	0933 _____	0934 _____
461232 NWT - Tax payable	0935 _____	0936 <b>454,75</b>
46124 Withholding tax on wages and salaries	0937 _____	0938 _____
46125 Withholding tax on financial investment income	0939 _____	0940 _____
46126 Withholding tax on director's fees	0941 _____	0942 _____
46128 ACD - Other amounts payable	0943 _____	0944 _____
4613 Customs and Excise Authority (ADA)	0945 _____	0946 _____
4614 Indirect tax authorities (AED)	0953 _____	0954 <b>50,05</b>
46141 Value-added tax (VAT)	0955 _____	0956 <b>50,05</b>
461411 VAT received	0957 _____	0958 _____
461412 VAT payable	0959 _____	0960 <b>50,05</b>
461413 VAT down payments received	0961 _____	0962 _____
461418 VAT - Other payables	0963 _____	0964 _____
46142 Indirect taxes	0965 _____	0966 _____
461421 Registration duties	0967 _____	0968 _____
461422 Subscription tax	0969 _____	0970 _____
461428 Other indirect taxes	0975 _____	0976 _____
46148 AED - Other debts	2519 _____	2520 _____
4615 Foreign tax authorities	0977 _____	0978 _____
46151 Foreign VAT	2521 _____	2522 _____
46158 Other foreign taxes	2523 _____	2524 _____



	Net debit balance	Net credit balance
462 Social security debts and other social securities offices	0979 _____	0980 _____
4621 Social Security office (CCSS)	0981 _____	0982 _____
4622 Foreign Social Security offices	0983 _____	0984 _____
4628 Other social bodies	0985 _____	0986 _____
<b>47 Other debts</b>	0987 _____	0988 _____
471 Other debts payable within one year	0989 _____	0990 _____
4711 Received deposits and guarantees	0991 _____	0992 _____
4712 Amounts payable to partners and shareholders (others than from affiliated undertakings)	0999 _____	1000 _____
4713 Amounts payable to directors, managers, statutory auditors and similar	1005 _____	1006 _____
4714 Amounts payable to staff	1007 _____	1008 _____
4715 State - Greenhouse gas and similar emission quotas to be returned or acquired	1017 _____	1018 _____
4716 Loans and similar debts	0271 _____	0272 _____
47161 Other loans	0273 _____	0274 _____
47162 Lease debts	0265 _____	0266 _____
47163 Life annuities	0275 _____	0276 _____
47168 Other similar debts	0277 _____	0278 _____
4717 Derivative financial instruments	2525 _____	2526 _____
4718 Other miscellaneous debts	1019 _____	1020 _____
472 Other debts payable after more than one year	1021 _____	1022 _____
4721 Received deposits and guarantees	1023 _____	1024 _____
4722 Amounts payable to partners and shareholders (others than from affiliated undertakings)	1031 _____	1032 _____
4723 Amounts payable to directors, managers, statutory auditors and similar	1037 _____	1038 _____
4724 Amounts payable to staff	1039 _____	1040 _____
4726 Loans and similar debts	0281 _____	0282 _____
47261 Other loans	0283 _____	0284 _____
47262 Lease debts	0267 _____	0268 _____
47263 Life annuities	0285 _____	0286 _____
47268 Other similar debts	0287 _____	0288 _____
4727 Derivative financial instruments	2527 _____	2528 _____
4728 Other miscellaneous debts	1051 _____	1052 _____
<b>48 Deferred charges and income</b>	1053 <u>3.422,76</u>	1054 _____
481 Deferred charges (on one or more financial years)	1055 <u>3.422,76</u>	1056 _____
482 Deferred income (on one or more financial years)	1057 _____	1058 _____
483 State - Greenhouse gas and similar emission quotas received	1059 _____	1060 _____
484 Transitory or suspense accounts - Assets	1061 _____	1062 _____
485 Transitory or suspense accounts - Liabilities	1063 _____	1064 _____
486 Linking accounts (branches) - Assets	1065 _____	1066 _____
487 Linking accounts (branches) - Liabilities	1067 _____	1068 _____

**Class 5. FINANCIAL ACCOUNTS**

	Net debit balance	Net credit balance
<b>50 Transferable securities</b>		
501 Shares in affiliated undertakings	2529 _____	2530 _____
502 Own shares or own corporate units	1071 _____	1072 _____
503 Shares in undertakings with which the undertaking is linked by virtue of participating interests	1075 _____	1076 _____
508 Other transferable securities	1073 _____	1074 _____
5081 Shares - listed securities	1077 _____	1078 _____
5082 Shares - unlisted securities	1079 _____	1080 _____
5083 Debenture loans and other notes issued and repurchased by the company	1081 _____	1082 _____
5084 Listed debenture loans	1083 _____	1084 _____
5085 Unlisted debenture loans	1085 _____	1086 _____
5088 Other miscellaneous transferable securities	1087 _____	1088 _____
	1089 _____	1090 _____
<b>51 Cash at bank, in postal cheques accounts, cheques and in hand</b>		
513 Banks and postal cheques accounts (CCP)	1091 _____ 34.007,99	1092 _____
5131 Banks and CCP : available balance	2531 _____ 34.007,99	2532 _____
5132 Banks and CCP : overdraft	2533 _____ 34.007,99	2534 _____
516 Cash in hand	2535 _____	2536 _____
517 Internal transfers	1105 _____	1106 _____
5171 Internal transfers : debit balance	1107 _____	1108 _____
5172 Internal transfers : credit balance	2537 _____	2538 _____
518 Other cash amounts	2539 _____	2540 _____
	1109 _____	1110 _____
<b>TOTAL CLASSES 1 TO 5</b>	1111 _____ 30.078.747,17	1112 _____ 30.078.747,17

**Class 6. CHARGES ACCOUNTS**

	Net debit balance	Net credit balance
<b>60 Use of merchandise, raw and consumable materials</b>		
601 Purchases of raw materials	1113 _____	1114 _____
603 Purchases of consumable materials and supplies	1115 _____	1116 _____
6031 Fuels, gas, water and electricity	2541 _____	2542 _____
60311 Solid fuels	1121 _____	1122 _____
60312 Liquid fuels	1123 _____	1124 _____
60313 Gas	1125 _____	1126 _____
60314 Water and sewage	1127 _____	1128 _____
60315 Electricity	2543 _____	2544 _____
6032 Maintenance supplies	1183 _____	1184 _____
6033 Workshop, factory and store supplies and small equipment	2545 _____	2546 _____
	2547 _____	2548 _____

	Net debit balance	Net credit balance
6034 Work clothes	2549 _____	2550 _____
6035 Office and administrative supplies	1135 _____	1136 _____
6036 Motor fuels	1137 _____	1138 _____
6037 Lubricants	1139 _____	1140 _____
6038 Other consumable supplies	1141 _____	1142 _____
604 Purchases of packaging	1143 _____	1144 _____
606 Purchases of merchandise and other goods for resale	1153 _____	1154 _____
6061 Purchases of merchandise	1159 _____	1160 _____
6062 Purchases of land for resale	1155 _____	1156 _____
6063 Purchases of buildings for resale	1157 _____	1158 _____
607 Changes in inventory	1161 _____	1162 _____
6071 Changes in inventory of raw materials	1163 _____	1164 _____
6073 Changes in inventory of consumable materials and supplies	2551 _____	2552 _____
6074 Changes in inventory of packaging	1169 _____	1170 _____
6076 Changes in inventory of merchandise and other goods for resale	1173 _____	1174 _____
60761 Merchandise	2553 _____	2554 _____
60762 Land for resale	2555 _____	2556 _____
60763 Buildings for resale	2557 _____	2558 _____
608 Purchases of items included in the production of goods and services	1199 _____	1200 _____
6081 Services included in the production of goods and services	1201 _____	1202 _____
60811 Tailoring	1203 _____	1204 _____
60812 Research and development	1205 _____	1206 _____
60813 Architects' and engineers' fees	1207 _____	1208 _____
60814 Outsourcing included in the production of goods and services	2559 _____	2560 _____
6082 Other purchases of material included in the production of goods and services	1209 _____	1210 _____
6083 Purchase of greenhouse gas and similar emission quotas	2561 _____	2562 _____
6088 Other purchases included in the production of goods and services	1211 _____	1212 _____
609 Rebates, discounts and refunds (RDR) received and not directly deducted from purchases	1213 _____	1214 _____
6091 RDR on purchases of raw materials	1215 _____	1216 _____
6093 RDR on purchases of consumable materials and supplies	2563 _____	2564 _____
6094 RDR on purchases of packaging	1221 _____	1222 _____
6096 RDR on purchases of merchandise and other goods for resale	2565 _____	2566 _____
6098 RDR on purchases included in the production of goods and services	1227 _____	1228 _____
6099 Unallocated RDR	1229 _____	1230 _____

	Net debit balance	Net credit balance
<b>61 Other external charges</b>		
611 Rents and service charges	1231 <u>45.916,25</u>	1232 _____
6111 Rents and operational leasing for real property	1233 _____	1234 _____
61111 Land	2567 _____	2568 _____
61112 Buildings	2569 _____	2570 _____
6112 Rents and operational leasing on movable property	2571 _____	2572 _____
61123 Rolling stock	2573 _____	2574 _____
61128 Other	1247 _____	1248 _____
6113 Service charges and co-ownership expenses	2575 _____	2576 _____
6114 Financial leasing on real property	1249 _____	1250 _____
6115 Financial leasing on movable property	2577 _____	2578 _____
61153 Rolling stock	2579 _____	2580 _____
61158 Other	1263 _____	1264 _____
612 Subcontracting, servicing, repairs and maintenance	2581 _____	2582 _____
6121 General subcontracting (not included in the production of goods and services)	1267 _____	1268 _____
6122 Servicing, repairs and maintenance	1269 _____	1270 _____
61221 Buildings	2583 _____	2584 _____
61223 Rolling stock	2585 _____	2586 _____
61228 Other	1277 _____	1278 _____
613 Remuneration of intermediaries and professional fees	2587 _____	2588 _____
6131 Commissions and brokerage fees	1283 <u>45.776,25</u>	1284 _____
6132 IT services	1285 _____	1286 _____
6133 Banking and similar services	1293 _____	1294 _____
61332 Loans' issuance expenses	1295 _____	1296 _____
61333 Bank account charges and bank commissions (included custody fees on securities)	2589 _____	2590 _____
61334 Charges for electronic means of payment	2591 _____	2592 _____
61336 Factoring services	1303 _____	1304 _____
61338 Other banking and similar services (except interest and similar expenses)	1307 _____	1308 _____
6134 Professional fees	2593 _____	2594 _____
61341 Legal, litigation and similar fees	2595 <u>39.295,56</u>	2596 _____
61342 Accounting, tax consulting, auditing and similar fees	2597 _____	2598 _____
61348 Other professional fees	2599 <u>39.122,96</u>	2600 _____
6135 Notarial and similar fees	1321 <u>172,60</u>	1322 _____
6138 Other remuneration of intermediaries and professional fees	2601 _____	2602 _____
614 Insurance premiums	1327 <u>6.480,69</u>	1328 _____
6141 Insurance for assets	1329 _____	1330 _____
61411 Buildings	1331 _____	1332 _____
61412 Rolling stock	1333 _____	1334 _____
61418 Other	1335 _____	1336 _____
6142 Insurance on rented assets	2603 _____	2604 _____
6143 Transport insurance	1341 _____	1342 _____
6144 Business risk insurance	1343 _____	1344 _____
6145 Customers credit insurance	1351 _____	1352 _____
6146 Third-party insurance	1353 _____	1354 _____
6148 Other insurances	1355 _____	1356 _____
	1357 _____	1358 _____

	Net debit balance	Net credit balance
615 Marketing and communication costs	1359	1360
6151 Marketing and advertising costs	1361	1362
61511 Press advertising	1363	1364
61512 Samples	1365	1366
61513 Fairs and exhibitions	1367	1368
61514 Gifts to customers	1369	1370
61515 Catalogues, printed materials and publications	1371	1372
61516 Donations	1373	1374
61517 Sponsorship	1375	1376
61518 Other purchases of advertising services	1377	1378
6152 Travel and entertainment expenses	1379	1380
61521 Travel expenses	1381	1382
615211 Management (if appropriate owner and partner)	1383	1384
615212 Staff	1385	1386
61522 Relocation expenses	1387	1388
61523 Business assignments	1389	1390
61524 Receptions and entertainment costs	1391	1392
6153 Postal charges and telecommunication costs	1393	1394
61531 Postal charges	1395	1396
61532 Telecommunication costs	1397	1398
616 Transportation of goods and collective staff transportation	1401	1402
6161 Transportation of purchased goods	1403	1404
6162 Transportation of sold goods	1405	1406
6165 Collective staff transportation	1411	1412
6168 Other transportation	2605	2606
617 External staff of the company	1415	1416
6171 Temporary staff	1417	1418
6172 External staff on secondment	1419	1420
618 Miscellaneous external charges	1421	1422
6181 Documentation	1423	1424
6182 Costs of training, symposiums, seminars, conferences	1429	1430
6183 Industrial and non-industrial waste treatment	2953	2954
6184 Fuels, gas, water and electricity (not included in the production of goods and services)	2607	2608
61841 Solid fuels	2609	2610
61842 Liquid fuels (oil, motor fuel, etc.)	2611	2612
61843 Gas	1185	1186
61844 Water and waste water	2613	2614
61845 Electricity	2615	2616
6185 Supplies and small equipment	1187	1188
61851 Office supplies	1189	1190
61852 Small equipment	2617	2618
61853 Work clothes	2619	2620
61854 Maintenance supplies	2621	2622
61858 Other	2623	2624
6186 Surveillance and security charges	1437	1438
6187 Contributions to professional associations	1439	1440
6188 Other miscellaneous external charges	1441	1442

	Net debit balance	Net credit balance
619 Rebates, discounts and refunds received on other external charges	1443 _____	1444 _____
<b>62 Staff expenses</b>	1445 _____	1446 _____
621 Staff remuneration	1447 _____	1448 _____
6211 Gross wages	1449 _____	1450 _____
62111 Base wages	1451 _____	1452 _____
62112 Wage supplements	1453 _____	1454 _____
621121 Sunday	1455 _____	1456 _____
621122 Public holidays	1457 _____	1458 _____
621123 Overtime	1459 _____	1460 _____
621128 Other supplements	1461 _____	1462 _____
62114 Incentives, bonuses and commissions	1465 _____	1466 _____
62115 Benefits in kind	1467 _____	1468 _____
62116 Severance pay	1469 _____	1470 _____
62117 Survivor's pay	1471 _____	1472 _____
6218 Other benefits	2625 _____	2626 _____
6219 Refunds on wages paid	1475 _____	1476 _____
622 Other staff remuneration	1483 _____	1484 _____
6221 Students	1485 _____	1486 _____
6222 Casual workers	1487 _____	1488 _____
6228 Other	1489 _____	1490 _____
623 Social security costs (employer's share)	1491 _____	1492 _____
6231 Social security on pensions	2627 _____	2628 _____
6232 Other social security costs (including illness, accidents, a.s.o.)	2629 _____	2630 _____
624 Other staff expenses	2631 _____	2632 _____
6241 Complementary pensions	1509 _____	1510 _____
62411 Premiums for external pensions funds	1511 _____	1512 _____
62412 Changes to provisions for complementary pensions	1513 _____	1514 _____
62413 Withholding tax on complementary pensions	1515 _____	1516 _____
62414 Insolvency insurance premiums	1517 _____	1518 _____
62415 Complementary pensions paid by the employer	1519 _____	1520 _____
6248 Other staff expenses not mentioned above	2633 _____	2634 _____
<b>63 Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)</b>	1527 _____	1528 _____
631 AVA on formation expenses and similar expenses	1529 _____	1530 _____
6311 AVA on set-up and start-up costs	2635 _____	2636 _____
6313 AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)	1535 _____	1536 _____
6314 AVA on loan-issuance expenses	1537 _____	1538 _____
6318 AVA on other similar expenses	1539 _____	1540 _____
632 AVA on intangible fixed assets	1541 _____	1542 _____
6321 AVA on development costs	2637 _____	2638 _____
6322 AVA on concessions, patents, licences, trademarks and similar rights and assets	1545 _____	1546 _____
6323 AVA on goodwill acquired for consideration	1547 _____	1548 _____
6324 AVA on down payments and intangible fixed assets under development	1549 _____	1550 _____

	Net debit balance	Net credit balance
633 AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties	1551 _____	1552 _____
6331 AVA on land, fittings-out and buildings and FVA on investment properties	1553 _____	1554 _____
63311 AVA on land	1555 _____	1556 _____
63312 AVA on fixtures and fittings-out of land	1557 _____	1558 _____
63313 AVA on buildings	1559 _____	1560 _____
63314 AVA on fixtures and fittings-out of buildings	2639 _____	2640 _____
63315 FVA on investment properties	2641 _____	2642 _____
6332 AVA on plant and machinery	1561 _____	1562 _____
6333 AVA on other fixtures and fittings, tools and equipment (including rolling stock)	1563 _____	1564 _____
6334 AVA on down payments and tangible fixed assets under development	1565 _____	1566 _____
634 AVA on inventories	1567 _____	1568 _____
6341 AVA on inventories of raw materials and consumables	1569 _____	1570 _____
6342 AVA on inventories of work and contracts in progress	1571 _____	1572 _____
6343 AVA on inventories of goods	1573 _____	1574 _____
6344 AVA on inventories of merchandise and other goods for resale	1575 _____	1576 _____
6345 AVA on down payments on inventories	1577 _____	1578 _____
635 AVA and FVA on receivables from current assets	1579 _____	1580 _____
6351 AVA on trade receivables	1581 _____	1582 _____
6352 AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1583 _____	1584 _____
6353 AVA on other receivables	1585 _____	1586 _____
6354 FVA on receivables from current assets	2643 _____	2644 _____
<b>64 Other operating charges</b>	1587 _____	1588 _____
641 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets	1589 _____	1590 _____
6411 Concessions	1591 _____	1592 _____
6412 Patents	1593 _____	1594 _____
6413 Software licences	1595 _____	1596 _____
6414 Trademarks and franchise	1597 _____	1598 _____
6415 Similar rights and assets	1599 _____	1600 _____
64151 Copyrights and reproduction rights	1601 _____	1602 _____
64158 Other similar rights and assets	1603 _____	1604 _____
642 Indemnities, damages and interest	2645 _____	2646 _____
643 Attendance fees, director's fees and similar remuneration	2647 _____	2648 _____
6431 Attendance fees	1607 _____	1608 _____
6432 Director's fees	1609 _____	1610 _____
6438 Other similar remuneration	2649 _____	2650 _____
644 Loss on disposal of intangible and tangible fixed assets	2651 _____	2652 _____
6441 Loss on disposal of intangible fixed assets	2653 _____	2654 _____
64411 Book value of yielded intangible fixed assets	2655 _____	2656 _____
64412 Disposal proceeds of intangible fixed assets	2657 _____	2658 _____

	Net debit balance	Net credit balance
6442 Loss on disposal of tangible fixed assets	2659 _____	2660 _____
64421 Book value of yielded tangible fixed assets	1763 _____	1764 _____
64422 Disposal proceeds of tangible fixed assets	2661 _____	2662 _____
645 Losses on bad debts	1611 _____	1612 _____
6451 Trade receivables	1613 _____	1614 _____
6452 Amounts owed by affiliated undertakings	2663 _____	2664 _____
6453 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2665 _____	2666 _____
6454 Other receivables	1617 _____	1618 _____
646 Taxes, duties and similar expenses	1619 _____	1620 _____
6461 Real property tax	1621 _____	1622 _____
6462 Non-refundable VAT	1623 _____	1624 _____
6463 Duties on imported merchandise	1625 _____	1626 _____
6464 Excise duties on production and tax on consumption	1633 _____	1634 _____
6465 Registration fees, stamp duties and mortgage duties	1635 _____	1636 _____
64651 Registration fees	1637 _____	1638 _____
64658 Other registration fees, stamp duties and mortgage duties	2667 _____	2668 _____
6466 Motor-vehicle taxes	1647 _____	1648 _____
6467 Bar licence tax	1649 _____	1650 _____
6468 Other duties and taxes	1651 _____	1652 _____
647 Allocations to tax-exempt capital gains	1655 _____	1656 _____
648 Other miscellaneous operating charges	2669 _____	2670 _____
6481 Fines, sanctions and penalties	1791 _____	1792 _____
6488 Miscellaneous operating charges	2671 _____	2672 _____
649 Allocations to provisions	2673 _____	2674 _____
6491 Allocations to tax provisions	1653 _____	1654 _____
6492 Allocations to operating provisions	1659 _____	1660 _____
<b>65 Financial charges</b>	1661 <u>50.091,42</u>	1662 _____
651 Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets	1663 _____	1664 _____
6511 AVA on financial fixed assets	1665 _____	1666 _____
65111 AVA on shares in affiliated undertakings	1667 _____	1668 _____
65112 AVA on amounts owed by affiliated undertakings	1669 _____	1670 _____
65113 AVA on participating interests	1671 _____	1672 _____
65114 AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1673 _____	1674 _____
65115 AVA on securities held as fixed assets	1675 _____	1676 _____
65116 AVA on loans, deposits and claims held as fixed assets	1677 _____	1678 _____
6512 FVA on financial fixed assets	1681 _____	1682 _____
652 Charges and loss of disposal of financial fixed assets	2675 _____	2676 _____
6521 Charges of financial fixed assets	2677 _____	2678 _____
65211 Shares in affiliated undertakings	2679 _____	2680 _____
65212 Amounts owed by affiliated undertakings	2681 _____	2682 _____
65213 Participating interests	2683 _____	2684 _____
65214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2685 _____	2686 _____



	Net debit balance	Net credit balance
65215 Securities held as fixed assets	2687 _____	2688 _____
65216 Loans, deposits and claims held as fixed assets	2689 _____	2690 _____
6522 Loss on disposal of financial fixed assets	2691 _____	2692 _____
65221 Loss on disposal of shares in affiliated undertakings	2693 _____	2694 _____
652211 Book value of yielded shares in affiliated undertakings	2695 _____	2696 _____
652212 Disposal proceeds of shares in affiliated undertakings	2697 _____	2698 _____
65222 Loss on disposal of amounts owed by affiliated undertakings	2699 _____	2700 _____
652221 Book value of yielded amounts owed by affiliated undertakings	2701 _____	2702 _____
652222 Disposal proceeds of amounts owed by affiliated undertakings	2703 _____	2704 _____
65223 Loss on disposal of participating interests	2705 _____	2706 _____
652231 Book value of yielded participating interests	2707 _____	2708 _____
652232 Disposal proceeds of participating interests	2709 _____	2710 _____
65224 Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2711 _____	2712 _____
652241 Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2713 _____	2714 _____
652242 Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2715 _____	2716 _____
65225 Loss on disposal of securities held as fixed assets	2717 _____	2718 _____
652251 Book value of yielded securities held as fixed assets	2719 _____	2720 _____
652252 Disposal proceeds of securities held as fixed assets	2721 _____	2722 _____
65226 Loss on disposal of loans, deposits and claims held as fixed assets	2723 _____	2724 _____
652261 Book value of yielded loans, deposits and claims held as fixed assets	2725 _____	2726 _____
652262 Disposal proceeds of loans, deposits and claims held as fixed assets	2727 _____	2728 _____
653 Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities	2729 _____	2730 _____
6531 AVA on transferable securities	1685 _____	1686 _____
65311 AVA on shares in affiliated undertakings	1687 _____	1688 _____
65312 AVA on own shares or own corporate units	1691 _____	1692 _____
65313 AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	1689 _____	1690 _____
65318 AVA on other transferable securities	1693 _____	1694 _____
6532 FVA on transferable securities	2731 _____	2732 _____
654 Loss on disposal of receivables and transferable securities from current assets	2733 _____	2734 _____
6541 Loss on disposal of receivables from current assets	2735 _____	2736 _____
65411 From affiliated undertakings	2737 _____	2738 _____

	Net debit balance	Net credit balance
65412 From undertakings with which the undertaking is linked by virtue of participating interests	2739	2740
65413 from other receivables from current assets	2741	2742
6542 Loss on disposal of transferable securities	1701	1702
65421 Shares in affiliated undertakings	1703	1704
65422 Own shares or corporate units	1707	1708
65423 Shares in in undertakings with which the undertaking is linked by virtue of participating interests	1705	1706
65428 Other transferable securities	1709	1710
655 Interest and discounts	1711 50,000,00	1712
6551 Interest on debenture loans	1717 50,000,00	1718
65511 Interest on debenture loans - affiliated undertakings	2743	2744
65512 Interest on debenture loans - other	2745 50,000,00	2746
6552 Banking and similar interest	1719	1720
65521 Banking interest on current accounts	1721	1722
65522 Banking interest on financing operations	1723	1724
65523 Interest on financial leases	1725	1726
655231 Interest on financial leases - affiliated undertakings	2747	2748
655232 Interest on financial leases - other	2749	2750
6553 Interest on trade payables	1727	1728
6554 Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1729	1730
65541 Interest payable to affiliated undertakings	2751	2752
65542 Interest payable to undertakings with which the undertaking is linked by virtue of participating interests	2753	2754
6555 Discounts and charges on bills of exchange	1731	1732
65551 Discounts and charges on bills of exchange - affiliated undertakings	2755	2756
65552 Discounts and charges on bills of exchange - other	2757	2758
6556 Granted discounts	1733	1734
65561 Granted discounts - affiliated undertakings	2759	2760
65562 Granted discounts - other	2761	2762
6558 Interest payable on other loans and debts	1735	1736
65581 Interest payable on other loans and debts - affiliated undertakings	2763	2764
65582 Interest payable on other loans and debts - other	2765	2766
656 Foreign currency exchange losses	1737 91,42	1738
6561 Foreign currency exchange losses - affiliated undertakings	2767	2768
6562 Foreign currency exchange losses - other	2769 91,42	2770
657 Share in the losses of undertakings accounted for under the equity method	1739	1740
658 Other financial charges	1741	1742
6581 Other financial charges - affiliated undertakings	2771	2772
6582 Other financial charges - other	2773	2774

	Net debit balance	Net credit balance
659 Allocations to financial provisions	1743 _____	1744 _____
6591 Allocations to financial provisions - affiliated undertakings	2775 _____	2776 _____
6592 Allocations to financial provisions - other	2777 _____	2778 _____
<b>67 Income taxes</b>	1801 _____	1802 _____
671 Corporate income tax (CIT)	1803 _____	1804 _____
6711 CIT - current financial year	1805 _____	1806 _____
6712 CIT - previous financial years	1807 _____	1808 _____
672 Municipal business tax	1809 _____	1810 _____
6721 MBT - current financial year	1811 _____	1812 _____
6722 MBT - previous financial years	1813 _____	1814 _____
673 Foreign income taxes	1815 _____	1816 _____
6731 Withholding taxes	1817 _____	1818 _____
6732 Taxes levied on permanent establishments	1819 _____	1820 _____
67321 Current financial year	1821 _____	1822 _____
67322 Previous financial years	1823 _____	1824 _____
6733 Taxes levied on non-resident undertakings	1825 _____	1826 _____
6738 Other foreign income taxes	1827 _____	1828 _____
679 Allocations to provisions for deferred taxes	1829 _____	1830 _____
<b>68 Other taxes not included in the previous caption</b>	1835 _____ <b>454,75</b>	1836 _____
681 Net wealth tax (NWT)	1837 _____ <b>454,75</b>	1838 _____
6811 NWT - current financial year	1839 _____ <b>454,75</b>	1840 _____
6812 NWT - previous financial years	1841 _____	1842 _____
682 Subscription tax	1843 _____	1844 _____
683 Foreign taxes	1845 _____	1846 _____
688 Other taxes	1847 _____	1848 _____

## Class 7. INCOME ACCOUNTS

	Net debit balance	Net credit balance
<b>70 Net turnover</b>	1851 _____	1852 _____
702 Sales of goods	2779 _____	2780 _____
7021 Sales of finished goods	1861 _____	1862 _____
7022 Sales of semi-finished goods	1863 _____	1864 _____
7023 Sales of residual products	1865 _____	1866 _____
7029 Sales of work in progress	2781 _____	2782 _____
703 Sales of services	2783 _____	2784 _____
7031 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets	2785 _____	2786 _____
70311 Concessions	2787 _____	2788 _____
70312 Patents	2789 _____	2790 _____
70313 Software licences	2791 _____	2792 _____
70314 Trademarks and franchises	2793 _____	2794 _____
70315 Similar rights and assets	2795 _____	2796 _____
703151 Copyrights and reproduction rights	2797 _____	2798 _____
703158 Other similar rights and assets	2799 _____	2800 _____

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	Net debit balance	Net credit balance
7032 Rental income	1881 _____	1882 _____
70321 Rental income from real property	1883 _____	1884 _____
70322 Rental income from movable property	1885 _____	1886 _____
7033 Sales of services not mentioned above	1875 _____	1876 _____
7039 Sales of services in the course of completion	2801 _____	2802 _____
704 Sales of packaging	1887 _____	1888 _____
705 Commissions and brokerage fees	1879 _____	1880 _____
706 Sales of merchandise and other goods for resale	1867 _____	1868 _____
7061 Sales of merchandise	1869 _____	1870 _____
7062 Sales of land resale	2803 _____	2804 _____
7063 Sales of buildings for resale	2805 _____	2806 _____
708 Other components of turnover	1877 _____	1878 _____
709 Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales	1891 _____	1892 _____
7092 RDR on sales of goods	2807 _____	2808 _____
7093 RDR on sales of services	1903 _____	1904 _____
7094 RDR on sales of packages	2809 _____	2810 _____
7095 RDR on commissions and brokerage fees	2811 _____	2812 _____
7096 RDR on sales of merchandise and other goods for resale	1901 _____	1902 _____
7098 RDR on other components of turnover	1905 _____	1906 _____
7099 Not allocated rebates, discounts and refunds	2813 _____	2814 _____
<b>71 Change in inventories of goods and of work in progress</b>	1907 _____	1908 _____
711 Change in inventories of work and contracts in progress	1909 _____	1910 _____
7111 Change in inventories of work in progress	1911 _____	1912 _____
7112 Change in inventories: contracts in progress - goods	1913 _____	1914 _____
7113 Change in inventories: contracts in progress - services	1915 _____	1916 _____
7114 Change in inventories: buildings under construction	1917 _____	1918 _____
712 Change in inventories of goods	1919 _____	1920 _____
7121 Change in inventories of finished goods	1921 _____	1922 _____
7122 Change in inventories of semi-finished goods	1923 _____	1924 _____
7123 Change in inventories of residual goods	1925 _____	1926 _____
<b>72 Capitalised production</b>	1931 _____	1932 _____
721 Intangible fixed assets	1933 _____	1934 _____
7211 Development costs	1935 _____	1936 _____
7212 Concessions, patents, licences, trademarks and similar rights and assets	1937 _____	1938 _____
72121 Concessions	1939 _____	1940 _____
72122 Patents	1941 _____	1942 _____
72123 Software licences	1943 _____	1944 _____
72124 Trademarks and franchises	1945 _____	1946 _____
72125 Similar rights and assets	1947 _____	1948 _____
721251 Copyrights and reproduction rights	1949 _____	1950 _____
721258 Other similar rights and assets	1951 _____	1952 _____

	Net debit balance	Net credit balance
722 Tangible fixed assets	1953 _____	1954 _____
7221 Land, fittings and buildings	1955 _____	1956 _____
7222 Plant and machinery	1957 _____	1958 _____
7223 Other fixtures and fittings, tools and equipment (included motor vehicles)	1959 _____	1960 _____
<b>73 Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)</b>		
732 RVA on intangible fixed assets	1961 _____	1962 _____
7321 RVA on development costs	1963 _____	1964 _____
7322 RVA on concessions, patents, licences, trademarks and similar rights and assets	1965 _____	1966 _____
7324 RVA on down payments and intangible fixed assets under development	1967 _____	1968 _____
733 RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties	1971 _____	1972 _____
7331 RVA on land, fixtures and fittings-out and buildings and FVA on investment properties	1973 _____	1974 _____
73311 RVA on land	1975 _____	1976 _____
73312 RVA on fixtures and fittings-out of land	1977 _____	1978 _____
73313 RVA on buildings	1979 _____	1980 _____
73314 RVA on fixtures and fittings-out of buildings	1981 _____	1982 _____
73315 FVA on investment properties	2815 _____	2816 _____
7332 RVA on plant and machinery	2817 _____	2818 _____
7333 Other fixtures and fittings, tools and equipment (included motor vehicles)	1985 _____	1986 _____
7334 RVA on down payments and tangible fixed assets under development	1987 _____	1988 _____
734 RVA on inventories	1989 _____	1990 _____
7341 RVA on inventories of raw materials and consumables	1991 _____	1992 _____
7342 RVA on inventories of work and contracts in progress	1993 _____	1994 _____
7343 RVA on inventories of goods	1995 _____	1996 _____
7344 RVA on inventories of merchandise and other goods for resale	1997 _____	1998 _____
7345 RVA on down payments on inventories	1999 _____	2000 _____
735 RVA and FVA on receivables from current assets	2001 _____	2002 _____
7351 RVA on trade receivables	2003 _____	2004 _____
7352 RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2005 _____	2006 _____
7353 RVA on other receivables	2007 _____	2008 _____
7354 FVA on receivables from current assets	2009 _____	2010 _____
	2819 _____	2820 _____
<b>74 Other operating income</b>	2011 _____	2012 <b>46.462,42</b>
741 Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities	2013 _____	2014 _____
7411 Concessions	2015 _____	2016 _____
7412 Patents	2017 _____	2018 _____
7413 Software licences	2019 _____	2020 _____

	Net debit balance	Net credit balance
7414 Trademarks and franchises	2021 _____	2022 _____
7415 Similar rights and assets	2023 _____	2024 _____
74151 Copyrights and reproduction rights	2025 _____	2026 _____
74158 Other similar rights and assets	2027 _____	2028 _____
742 Rental income from ancillary activities	2821 _____	2822 _____
7421 Rental income on real property	2823 _____	2824 _____
7422 Rental income on movable property	2825 _____	2826 _____
743 Attendance fees, director's fees and similar remunerations	2031 _____	2032 _____
744 Gain of disposal of intangible and tangible fixed assets	2827 _____	2828 _____
7441 Gain on disposal of intangible fixed assets	2829 _____	2830 _____
74411 Book value of yielded intangible fixed assets	2831 _____	2832 _____
74412 Disposal proceeds of intangible fixed assets	2833 _____	2834 _____
7442 Income of yielded tangible fixed assets	2835 _____	2836 _____
74421 Book value of yielded tangible fixed assets	2837 _____	2838 _____
74422 Disposal proceeds of tangible fixed assets	2839 _____	2840 _____
745 Subsidies for operating activities	2033 _____	2034 _____
7451 Product subsidies	2035 _____	2036 _____
7452 Interest subsidies	2037 _____	2038 _____
7453 Compensatory allowances	2039 _____	2040 _____
7454 Subsidies in favour of employment development	2041 _____	2042 _____
7458 Other subsidies for operating activities	2047 _____	2048 _____
746 Benefits in kind	2841 _____	2842 _____
747 Reversals of temporarily not taxable capital gains and of investment subsidies	2053 _____	2054 _____
7471 Temporarily not taxable capital gains not reinvested	2055 _____	2056 _____
7472 Temporarily not taxable capital gains reinvested	2057 _____	2058 _____
7473 Capital investment subsidies	2059 _____	2060 _____
748 Other miscellaneous operating income	2843 _____	2844 <u>46.462,42</u>
7481 Insurance indemnities	2051 _____	2052 _____
7488 Miscellaneous operating income	2845 _____	2846 <u>46.462,42</u>
749 Reversals of provisions	2847 _____	2848 _____
7491 Reversals of provisions for taxes	2849 _____	2850 _____
7492 Reversals of operating provisions	2063 _____	2064 _____
<b>75 Financial income</b>	2065 _____	2066 <u>50.000,00</u>
751 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets	2067 _____	2068 _____
7511 RVA on financial fixed assets	2069 _____	2070 _____
75111 RVA on shares in affiliated undertakings	2071 _____	2072 _____
75112 RVA on amounts owed by affiliated undertakings	2073 _____	2074 _____
75113 RVA on participating interests	2075 _____	2076 _____
75114 RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests	2077 _____	2078 _____
75115 RVA on securities held as fixed assets	2079 _____	2080 _____
75116 RVA on loans, deposits and claims held as fixed assets	2081 _____	2082 _____
7512 FVA on financial fixed assets	2085 _____	2086 _____

	Net debit balance	Net credit balance
752 Income and gains from the disposal of financial fixed assets	2851	2852 50.000,00
7521 Income from financial fixed assets	2087	2088
75211 Shares in affiliated undertakings	2089	2090
75212 Amounts owed by affiliated undertakings	2091	2092
75213 Participating interests	2093	2094
75214 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2095	2096
75215 Securities held as fixed assets	2097	2098
75216 Loans, deposits and claims held as fixed assets	2099	2100
7522 Gains from the disposal of financial fixed assets	2853	2854 50.000,00
75221 Shares in affiliated undertakings	2855	2856
752211 Book value of yielded shares in affiliated undertakings	2857	2858
752212 Disposal proceeds of shares in affiliated undertakings	2859	2860
75222 Amounts owed by affiliated undertakings	2861	2862
752221 Book value of yielded amounts owed by affiliated undertakings	2863	2864
752222 Disposal proceeds of amounts owed by affiliated undertakings	2865	2866
75223 Participating interests	2867	2868
752231 Book value of yielded participating interests	2869	2870
752232 Disposal proceeds of participating interests	2871	2872
75224 Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2873	2874
752241 Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2875	2876
752242 Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2877	2878
75225 Securities held as fixed assets	2879	2880 50.000,00
752251 Book value of yielded securities held as fixed assets	2881	2882
752252 Disposal proceeds of securities held as fixed assets	2883	2884 50.000,00
75226 Loans, deposits and claims held as fixed assets	2885	2886
752261 Book value of yielded loans, deposits and claims held as fixed assets	2887	2888
752262 Disposal proceed of loans, deposits and claims held as fixed assets	2889	2890
753 Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities	2891	2892
7531 RVA on transferable securities	2109	2110
75311 RVA on shares in affiliated undertakings	2111	2112
75312 RVA on own shares or corporate units	2115	2116
75313 RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	2113	2114
75318 RVA on other transferable securities	2117	2118
7532 Fair value adjustments on transferable securities	2893	2894

	Net debit balance	Net credit balance
754 Gains from the disposal and other income from current receivables and transferable securities of current assets	2895	2896
7541 Gains from the disposal of receivables from current assets	2897	2898
75411 on affiliated undertakings	2899	2900
75412 on undertakings with which the undertaking is linked by virtue of participating interests	2901	2902
75413 on other current receivables	2903	2904
7542 Gains from the disposal of transferable securities	2123	2124
75421 Shares in affiliated undertakings	2125	2126
75422 Own shares or corporate units	2129	2130
75423 Shares in undertakings with which the undertaking is linked by virtue of participating interests	2127	2128
75428 Other transferable securities	2131	2132
7548 Other income from transferable securities	2133	2134
75481 Shares in affiliated undertakings	2135	2136
75482 Own shares or corporate units	2139	2140
75483 Shares in undertakings with which the undertaking is linked by virtue of participating interests	2137	2138
75488 Other transferable securities	2141	2142
755 Other interest income from current assets and discounts	2143	2144
7552 Bank and similar interest	2145	2146
75521 Interest on bank accounts	2905	2906
75523 Interest on financial leases	2151	2152
755231 from affiliated undertakings	2907	2908
755232 from other	2909	2910
7553 Interest on trade receivables	2153	2154
7554 Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2155	2156
75541 Interest on amounts owed by affiliated undertakings	2911	2912
75542 Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2913	2914
7555 Discounts on bills of exchange	2157	2158
75551 Discounts on bills of exchange - affiliated undertakings	2915	2916
75552 Discounts on bills of exchange - other	2917	2918
7556 Discounts received	2159	2160
75561 Discounts received - affiliated undertakings	2919	2920
75562 Discounts received - other	2921	2922
7558 Interest on other amounts receivable	2161	2162
75581 Interest on other amounts receivable - affiliated undertakings	2923	2924
75582 Interest on other amounts receivable - other	2925	2926
756 Foreign currency exchange gains	2163	2164
7561 Foreign currency exchange gains - affiliated undertakings	2927	2928
7562 Foreign currency exchange gains - other	2929	2930
757 Share of profit from undertakings accounted for under the equity method	2165	2166



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	Net debit balance	Net credit balance
758 Other financial income	2167 _____	2168 _____
7581 Other financial income - affiliated undertakings	2931 _____	2932 _____
7582 Other financial income - other	2933 _____	2934 _____
759 Reversals of financial provisions	2169 _____	2170 _____
7591 Reversals of financial provisions - affiliated undertakings	2935 _____	2936 _____
7592 Reversals of financial provisions - other	2937 _____	2938 _____
<b>77 Adjustments of income taxes</b>	2231 _____	2232 _____
771 Adjustments of corporate income tax (CIT)	2233 _____	2234 _____
772 Adjustments of municipal business tax (MBT)	2235 _____	2236 _____
773 Adjustments of foreign income taxes	2237 _____	2238 _____
779 Reversals of provisions for deferred taxes	2239 _____	2240 _____
<b>78 Adjustments of other taxes not included in the previous caption</b>	2245 _____	2246 _____
781 Adjustments of net wealth tax (NWT)	2247 _____	2248 _____
782 Adjustments of subscription tax	2249 _____	2250 _____
783 Adjustments of foreign taxes	2251 _____	2252 _____
788 Adjustments of other taxes	2253 _____	2254 _____
<b>TOTAL CLASSES 6 AND 7</b>	2257 <u>96.462,42</u>	2258 <u>96.462,42</u>
<b>TOTAL CLASSES 1 TO 7</b>	2957 <u>30.175.209,59</u>	2958 <u>30.175.209,59</u>
<b>RESULT FOR THE FINANCIAL YEAR</b>	0161 <u>0,00</u>	

# ANNEX TO THE STANDARD CHART OF ACCOUNTS

## Annex N° 1 - Class 1 : Details of the account 106 "Account of the owner or the co-owners"

	Net debit balance	Net credit balance
106 Account of the owner or the co-owners	2259 _____	2260 _____
1061 Withdrawals for the owner's or the co-owners' personal use	2261 _____	2262 _____
10611 Cash withdrawals (daily life)	2263 _____	2264 _____
10612 Withdrawals of merchandise, finished products and services (at cost)	2265 _____	2266 _____
10613 Private share of medical services expenses	2267 _____	2268 _____
10614 Private insurance premiums	2269 _____	2270 _____
106141 Life insurance	2271 _____	2272 _____
106142 Accident insurance	2273 _____	2274 _____
106143 Fire insurance	2275 _____	2276 _____
106144 Third-party insurance	2277 _____	2278 _____
106145 Full coverage insurance	2279 _____	2280 _____
106148 Other private insurance premiums	2281 _____	2282 _____
10615 Contributions	2283 _____	2284 _____
106151 Social Security	2285 _____	2286 _____
106152 Child benefit office	2287 _____	2288 _____
106153 Health insurance funds	2289 _____	2290 _____
106154 Death and other health insurance funds	2291 _____	2292 _____
106158 Other contributions	2293 _____	2294 _____
10616 In kind withdrawals (personal share of operating costs)	2295 _____	2296 _____
106161 Wages	2297 _____	2298 _____
106162 Rent	2299 _____	2300 _____
106163 Heating, gas, electricity	2301 _____	2302 _____
106164 Water	2303 _____	2304 _____
106165 Telephone	2305 _____	2306 _____
106166 Car	2307 _____	2308 _____
106168 Other in kind withdrawals	2309 _____	2310 _____
10617 Acquisitions	2311 _____	2312 _____
106171 Private furniture	2313 _____	2314 _____
106172 Private car	2315 _____	2316 _____
106173 Private held securities	2317 _____	2318 _____
106174 Private buildings	2319 _____	2320 _____
106178 Other acquisitions	2321 _____	2322 _____
10618 Taxes	2323 _____	2324 _____
106181 Income tax paid	2325 _____	2326 _____
106183 Municipal business tax - payment in arrears	2329 _____	2330 _____
106188 Other taxes	2331 _____	2332 _____

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	Net debit balance	Net credit balance
10619 Special private withdrawals	2333 _____	2334 _____
106191 Repairs to private buildings	2335 _____	2336 _____
106192 Deposits on private financial accounts	2337 _____	2338 _____
106193 Refund of private debts	2339 _____	2340 _____
106194 Gifts and allowance to children	2341 _____	2342 _____
106195 Inheritance taxes and mutation tax due to death	2343 _____	2344 _____
106198 Other special private withdrawals	2345 _____	2346 _____
1062 Additional private contributions from the owner or the co-owners	2347 _____	2348 _____
10621 Inheritance or donation	2349 _____	2350 _____
10622 Personal holdings	2351 _____	2352 _____
10623 Private loans	2353 _____	2354 _____
10624 Disposals	2355 _____	2356 _____
106241 Private furniture	2357 _____	2358 _____
106242 Private car	2359 _____	2360 _____
106243 Private shares / bonds	2361 _____	2362 _____
106244 Private buildings	2363 _____	2364 _____
106248 Other disposals	2365 _____	2366 _____
10625 Received rents	2367 _____	2368 _____
10626 Received wages or pensions	2369 _____	2370 _____
10627 Received child benefit	2371 _____	2372 _____
10628 Tax refunds	2373 _____	2374 _____
106281 Income tax	2375 _____	2376 _____
106284 Municipal business tax (MBT)	2379 _____	2380 _____
106288 Other tax refunds	2381 _____	2382 _____
10629 Business share in private expenses	2383 _____	2384 _____

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**Size criteria and categorization of the undertaking**

Average number of staff employed during the financial year:

2939 \_\_\_\_\_ 0,00

Articles 35 and 47 of the amended law of December 19th 2002 specify the size criteria (a description of the size criteria can be found on the page « Forms » under the « Description » section) that are used to categorize the undertakings into "Small-sized undertaking", "Medium-sized undertaking" and "Large-sized undertaking" and thus requiring or allowing the use of abridged or non-abridged versions of the balance sheet and/or the profit and loss account. Large-sized undertakings are those which, on their balance sheet dates, exceed the limits of at least two of the following three criteria provided for under article 47 during two consecutive financial years and that must file their balance sheet and their profit and loss account using the non-abridged versions. Small-sized undertakings are those which do not exceed the limits of at least two out of the three criteria provided for under article 35 during two consecutive financial years, and that may file their balance sheet and their profit and loss account using the abridged versions. Medium-sized undertakings are those exceeding the limits of at least two out of the three criteria provided for under article 35, but which do not exceed the limits of at least two out of the three criteria provided for under article 47 during two consecutive financial years, and that must file their balance sheet using the non-abridged version but may file their profit and loss account using the abridged version:

Categorization of the undertaking	Documents to be generated
2940 <input checked="" type="checkbox"/> Large-sized undertaking	2941 <input checked="" type="checkbox"/> Balance sheet 2942 <input checked="" type="checkbox"/> Profit and loss account
2943 <input type="checkbox"/> Medium-sized undertaking	2944 <input type="checkbox"/> Balance sheet 2945 <input type="checkbox"/> Profit and loss account - abridged 2946 <input type="checkbox"/> Profit and loss account (option)
2947 <input type="checkbox"/> Small-sized undertaking	2948 <input type="checkbox"/> Balance sheet - abridged 2949 <input type="checkbox"/> Profit and loss account - abridged 2950 <input type="checkbox"/> Balance sheet (option) 2951 <input type="checkbox"/> Profit and loss account (option)

**Non-automated generation of the balance sheet and the profit and loss account**

Is the undertaking a Reserved Alternative Investment Fund (RAIF) using the industry-specific lay-outs for the balance sheet and the profit and loss account (art. 38 (4) from the law of 23rd July 2016)?

or

Does the undertaking make use of the special conditions applicable to parent companies and subsidiaries as provided for under section 11 of chapter II of the amended law of December 19th 2002?

or

Does the undertaking claim another reason for not establishing its balance sheet and profit and loss account according to the forms provided by the eCDF platform? (explanations to provide in field 2385 "Comments")

2952 ☐ Yes

RCSL Nr. : B199469

Matricule : 2015 2211 768

**Day-to-day bookkeeping**

Does the undertaking keep its books and accounts according to an internal chart of accounts that differs from the standardized charts of accounts? (art. 6(1) RGD)

2959 ☐ Yes

Optional remarks of the depositor

2385

**Registre de Commerce et des Sociétés**

Numéro RCS : B199469

Référence de dépôt : L220139069

Déposé le 14/07/2022

Versito International S.A.

Notes to the annual accounts as at 31 December 2020

**Note 1 - Balance sheet and profit and loss account per compartment**

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
ASSETS	EUR	EUR	EUR	EUR
<b>C. Fixed assets</b>	-	-	<b>10,000,000.00</b>	<b>20,000,000.00</b>
<b>III. Financial Assets</b>	-	-	<b>10,000,000.00</b>	<b>20,000,000.00</b>
6. Other loans	-	-	10,000,000.00	20,000,000.00
<b>D. Current assets</b>			-	-
<b>II. Debtors</b>	<b>41,316.42</b>	<b>28,404.54</b>	-	-
4. Other debtors	41,316.42	28,404.54	-	-
a) becoming due and payable within one year	40,864.59	28,404.54	-	-
b) becoming due and payable after more than one year	451.83	-	-	-
<b>IV. Cash at bank and in hand</b>	<b>34,007.99</b>	<b>30,662.01</b>	-	-
<b>E. Prepayments</b>	<b>3,422.76</b>	-	-	-
<b>TOTAL ASSETS</b>	<b>78,747.17</b>	<b>59,066.55</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>
<b>CAPITAL, RESERVES AND LIABILITIES</b>				
<b>A. Capital and reserves</b>	<b>31,000.00</b>	<b>31,000.00</b>	-	-
Subscribed capital	31,000.00	31,000.00	-	-
Profit or loss brought forward	-	-	-	-
Profit or loss for the financial year	-	-	-	-
<b>B. Provisions</b>	-	<b>7,300.80</b>	-	-
3. Other provisions	-	7,300.80	-	-
<b>C. Creditors</b>	<b>47,747.17</b>	<b>20,765.75</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>
1. Creditors	-	-	<b>10,000,000.00</b>	<b>20,000,000.00</b>
b) Non convertibles loans	-	-	<b>10,000,000.00</b>	<b>20,000,000.00</b>
i) becoming due and payable within one year	-	-	10,000,000.00	-
ii) becoming due and payable after more than one year	-	-	-	20,000,000.00
4. Trade creditors	47,242.37	20,439.80	-	-
504.80	504.80	325.95	-	-
8. Other creditors	504.80	325.95	-	-
a) Tax authorities				
<b>TOTAL LIABILITIES</b>	<b>78,747.17</b>	<b>59,066.55</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 1 - Balance sheet and profit and loss account per compartment (cont.)**

	Capital compartment		2020-01 compartment	2020-02 compartment
Profit and loss account	2020 EUR	2019 EUR	2020 EUR	2020 EUR
<b>4. Other operating income</b>	<b>46,462.42</b>	<b>57,777.22</b>	-	-
<b>5. Rax materials and consumables and other external expenses</b>	<b>(45,916.25)</b>	<b>(57,306.72)</b>	-	-
b) other external expenses	(45,916.25)	(57,306.72)	-	-
<b>8. Other operating expenses</b>	<b>-</b>	<b>(50.05)</b>	-	-
<b>10. Income from other investments and loans forming par of the fixed assets</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	-
a) derived from affiliated undertakings	-	-	50,000.00	-
<b>11. Other interest receivable and similar income</b>	<b>(90.17)</b>	<b>85.28</b>	-	-
b) other interest and similar income	(90.17)	85.28	-	-
<b>14. Interest payable and similar expenses</b>	<b>(1.25)</b>	<b>(2.83)</b>	<b>(50,000.00)</b>	-
b) other interest and similar expenses	(1.25)	(2.83)	(50,000.00)	-
<b>17. Other taxes</b>	<b>(454.75)</b>	<b>(502.90)</b>	-	-
<b>Profit and loss for the financial year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Versito International S.A.**  
**Notes to the annual accounts as at 31 December 2020**

**Note 2 - General information**

Versito International S.A. (hereafter the "Company") was incorporated on 7 August 2015 and is organised under the laws of Luxembourg as a "Public limited liability company" for an unlimited period and is subject to the Law of 22 March 2004 on securitisation, as amended (the "Securitisation Law").

The Company is registered with the Trade and Companies Register of Luxembourg with the registry number B 199469 and has its registered office established at 6, rue Eugène Ruppert, L 2453 Luxembourg.

The Company's financial year starts on 1 January and ends on 31 December of each year.

The corporate object of the Company is to act as a securitisation company in the context of one or more transactions governed by and under the Securitisation Act 2004, as amended.

The Company may enter into any transactions by which it acquires or assumes, directly or indirectly or through another entity or synthetically, risks relating to receivables, other assets, or liabilities of third parties or inherent to all or part of the activities carried out by third parties. The acquisition or assumption of such risks by the Company will be financed by the issuance of securities of any kind (by itself or by another securitisation entity), under one or more programmes as well as under single issuances, the value or return of which depend on the risks acquired or assumed by the Company.

In accordance with the legal provisions in Title II of the Law of 19 December 2002, these annual accounts were presented on a non-consolidated basis for the approval of the shareholder during the Annual General Meeting.



Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

### **Note 3 - Summary of significant accounting policies**

#### **3.1 Basis of preparation**

The annual accounts have been drawn up in compliance with Luxembourg's legal and regulatory requirements by virtue of the historical cost convention on a going concern basis.

The accounting methods and valuation rules are determined and applied by the Board of Directors, in addition to those imposed by the Law of 19 December 2002.

The preparation of the annual accounts requires the use of certain indispensable accounting estimates. It also requires that the Board of Directors should exercise their judgement in the process of applying the accounting methods. Any changes in the assumptions made can have a significant impact on the annual accounts for the period during which the hypotheses were altered. Management believes that the underlying assumptions are appropriate and that the annual accounts therefore faithfully reflect the financial situation and the financial results.

The Company makes estimates and assumptions that have an impact on the amounts carried forward for assets and liabilities in the course of the following accounting year. The said estimates and judgements are continually evaluated and are based on historical experience and other factors, including forecasts of future events that are considered reasonable in the circumstances.

The books and records are maintained in euro ("EUR") and the annual accounts have been prepared in accordance with the valuation rules and accounting policies described below.

#### **3.2 Foreign currency translation**

Transactions expressed in currencies other than EUR are converted into EUR at the applicable exchange rate at the time of the transaction. Formation expenses and long-term assets expressed in currencies other than EUR are converted into EUR at the applicable exchange rate at the time of the transaction. On the balance sheet date, these assets remain converted at the historical exchange rates.

Cash at bank is converted at the applicable exchange rate on the balance sheet date. Exchange losses and gains are recorded in the profit and loss account for the year.

Other assets and liabilities are converted separately, respectively at the lower or higher value converted at the historical exchange rate or at the value determined on the basis of the applicable exchange rates on the balance sheet date. Only unrealised exchange losses are recorded in the profit and loss account. Exchange gains are recorded in the profit and loss account for the period as and when they occur.

Where there is an economic link between an asset and a liability, they are valued as a total, in accordance with the method described above with the net unrealised losses being recorded in the profit and loss account while unrealised exchange gains are not indicated.

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 3 - Summary of significant accounting policies (cont.)**

**3.3 Financial assets**

Historical cost model

Financial assets are valued in the accounts at purchase price/nominal value (loans and claims) including the expenses incidental thereto.

In case the Board of Directors deems that there is a durable depreciation in value of the financial assets, value adjustments are booked, so that they are valued at the lower figure to be attributed to them at the balance sheet date. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

**3.4 Debtors**

Debtors are valued at their nominal value. They are subject to value adjustments where their recovery is compromised. Such value adjustments will not be continued if the reasons giving rise to them cease to apply.

**3.5 Cash at bank and in hand**

Cash at bank and in hand comprises of cash at bank and deposit held as collateral. Bank overdrafts are included in current liabilities in the balance sheet.

**3.6 Creditors**

Creditors are recorded at their reimbursement value. Where the amount repayable on account is greater than the amount received, the difference is recorded in the profit and loss account when the debt is issued.

**3.7 Prepayments**

This asset item includes expenditures incurred during the financial year but relating to a subsequent financial year.

**3.8 Provisions**

Provisions are intended to cover losses or debts, whose nature is clearly defined and which, on the balance sheet date, are either likely or certain to be incurred but are subject to uncertainty as regards the amount they represent or the date on which they will arise.

Provisions can also be set up to cover charges that arise in the course of the financial year under review or in the course of a previous financial year. These are charges whose nature is clearly defined and which, on the balance sheet date, are either likely or certain to be incurred but are subject to uncertainty as regards the amount they represent or the date on which they will arise.

**3.9 Income and expenses**

Income and charges are recorded on an accrual basis.

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 3 - Summary of significant accounting policies (cont.)**

**3.10 Equalization provision**

Due to the limited recourse nature of the securities issued, losses during the year as a result from default, lower market values or cost may reduce the value of the securities issued. Such shortfalls are normally borne by the security holders (or subordinated loan lenders, if any) in inverse order of the priority of payments. Consequently, a provision for diminution in value will be made and deducted from the amount repayable of the securities issued and subordinated loans and booked in the profit and loss account as "Equalisation provision" in the position of either "Other operating income" or "Other operating expenses."

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 4 - Financial Assets**

The movements for the financial year are as follows:

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
	EUR	EUR	EUR	EUR
<b>Gross book value - opening balance</b>				
Additions for the financial year	-	-	10,000,000.00	20,000,000.00
(Disposals for the financial year	-	-	-	-
Transfers for the financial year	-	-	-	-
<b>Gross book value - closing balance</b>	-	-	10,000,000.00	20,000,000.00
<b>Accumulated value adjustments - opening balance</b>	-	-	-	-
Allocation for the financial year	-	-	-	-
Reversals for the financial year	-	-	-	-
Transfers for the financial year	-	-	-	-
<b>Accumulated value adjustments - closing balance</b>	-	-	-	-
<b>Net book value - opening balance</b>	-	-	-	-
<b>Net book value - closing balance</b>	-	-	10,000,000.00	20,000,000.00

As at 1<sup>st</sup> April 2020, the Company entered into the Global Master Repurchase Agreement with Jefferies International Limited, of 100 Bishopsgate, London EC2N 4JL, (the "Arranger"), in which one party (the "Seller") agrees to sell to the other (the "Buyer") securities or other financial instruments ("Securities") against the payment of the purchase price by the Buyer to the Seller, with a simultaneous agreement by Buyer to sell to Seller Securities equivalent to such Securities at a date certain or on demand against the payment of the repurchase price by Seller to Buyer (the "REPO Portfolio").

As at 31 December 2020, this item is composed of the REPO Portfolio, which includes variety of financial assets (Bonds, Shares, notes, etc.) for a total amount of EUR 30,000,000.00 (2019:nil), financed by the issuance of notes (see Note 8.1).

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

## Note 5 - Debtors

Debtors are mainly composed of:

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
	EUR	EUR	EUR	EUR
Receivables from the Arranger*	40,621.34	27,632.59	-	-
VAT Receivable	451.83	771.95	-	-
NWT - 2020 advances	243.25	-	-	-
<b>Total</b>	<b>41,316.42</b>	<b>28,404.54</b>	<b>-</b>	<b>-</b>

\*as defined below

Receivables from Jefferies International Limited, of 100 Bishopsgate, London EC2N 4JL, (the "Arranger") consist of reimbursement of expenses to be received as at 31 December 2020 (see Note 10).

## Note 6 - Prepayments

As at 31 December 2020, this item is composed of prepaid fees booked in the capital compartment and is detailed as follows:

	2020 EUR	2020 EUR
Process agent fees	595.36	-
Administration fees	2,827.40	-
<b>Total</b>	<b>3,422.76</b>	<b>-</b>

## Note 7 - Capital and reserves

### 7.1 Subscribed capital

As at 31 December 2020 the subscribed capital amounts to EUR 31,000.00 and is divided into 31,000 shares of a par value of EUR 1.00 each, fully paid up.

### 7.2 Legal reserve

The Company is required to allocate a minimum of 5% of its annual net income to a legal reserve, until this reserve equals 10% of the subscribed share capital. This reserve may not be distributed.

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

## Note 8 - Creditors

Creditors are made up as follows:

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
	EUR	EUR	EUR	EUR
Non convertibles loans	-	-	10,000,000.00	20,000,000.00
Trade creditors	47,242.37	20,439.80	-	-
Tax authorities	504.80	325.95	-	-
<b>Total</b>	<b>47,747.17</b>	<b>20,765.75</b>	<b>10,000,000.00</b>	<b>20,000,000.00</b>

### 8.1 Non convertible loans

As part of the principal trust deed dated 25 August 2015, as amended and restated on 9 March 2020 (the "**Principal Trust Deed**") establishing a EUR 5,000,000,000.00 Secured Note Program for the issue from time to time of notes, the Company has issued:

- on 2 April 2020, through the compartment 2020-01, notes for an amount of EUR 10,000,000.00 bearing interest at 1% and with a maturity date of 2 October 2021;
- on 19 October 2020, through the compartment 2020-02, notes for an amount of EUR 20,000,000.00 bearing interest at 1.02% and with a maturity date of 19 April 2022;

(hereafter the "**Notes**").

The Notes have been fully subscribed by Citicorp Trustee Company Limited of Citigroup Centre, Canada Square, Canary Wharf, London E14 5LB (the "**Trustee**").

All notes (series 2020-01 and 2020-02) were unwind on 30 March 2021 according to the corresponding Unwind agreement (see Note 18).

### 8.2 Trade creditors

As at 31 December 2020, trade creditors include payables to suppliers and accrued expenses for an amount of EUR 47,242.37 (2019: EUR 27,740.60).

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note - 9 Other operating income**

Other operating income is mainly composed of:

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
	EUR	EUR	EUR	EUR
Income received from Jefferies International*	46,462.42	57,777.22	-	-
<b>Total</b>	<b>46,462.42</b>	<b>57,777.22</b>	<b>-</b>	<b>-</b>

\*According to the Expense agreement, Jefferies International, in their role of Arranger, takes responsibility to cover all expenses of the Company.

**Note 10 - Other external expenses**

Other external expenses are mainly composed of:

	Capital compartment		2020-01 compartment	2020-02 compartment
	2020	2019	2020	2020
	EUR	EUR	EUR	EUR
Accounting and domiciliation fees	(28,934.98)	(46,458.48)	-	-
Administration fees	(5,495.78)	(3,295.87)	-	-
Audit fees	(11,345.49)	(7,300.80)	-	-
Bank charges	-	(111.57)	-	-
Contributions to professional organizations	(140.00)	(140.00)	-	-
<b>Total</b>	<b>(45,916.25)</b>	<b>(57,306.72)</b>	<b>-</b>	<b>-</b>

Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 11 - Income from other investments and loans forming part of the fixed assets**

As at 31 December 2020, this item is composed of interest income generated from the REPO Portfolio (see note 4) amounting to EUR 50,000.00 (2019: nil).

**Note 12 - Other interest and similar expenses**

As at 31 December 2020, this item is mainly composed of interest on non convertible loans (see note 9) amounting to EUR 50,000.00 (2019: nil).

**Note 13 - Tax expense**

The Company is subject to all taxes applicable to securitisation vehicles as defined by the Luxembourg securitisation law dated 22 March 2004, as amended. The Company has paid Net Wealth Tax during 2020.

**Note 14 - Advances and loans granted to the members of the management and supervisory bodies**

During the financial year, no loan or advance was granted to members of the Board of Directors or other administrative bodies (2019: nil).

**Note 15 - Staff**

The Company had no employee during the financial year (2019: nil).

**Note 16 - Off balance sheet financial commitments**

The Company has no known off-balance sheet commitments as at 31 December 2020 (2019: nil).

**Note 17 - Covid-19**

In the first months of 2020 a pandemic of Coronavirus disease 2019 (COVID 19) spread around the world, leading to numerous cases and casualties and causing an economic instability.

**Note 18 - Subsequent events**

The ongoing military operation in Ukraine and the related sanctions targeted against the Russian Federation may have impact on the European economies and globally. The Company does not have any direct exposure to Ukraine, Russia or Belarus. However, the impact on the general economic situation may require revisions of certain assumptions and estimates. At this stage management is not able to reliably estimate the impact as events are unfolding day-by-day.



Versito International S.A.  
Notes to the annual accounts as at 31 December 2020

**Note 18 - Subsequent events (continued)**

During 2021 and up to present day, the pandemic of coronavirus disease 2019 (COVID-19) has continued to spread around the world, leading to numerous cases and casualties and causing an economic instability.

As of the date of approval of these annual accounts, the Company's management assessed and monitored COVID-19 impact and confirms to have no disruption during the period under review.

On March 25, 2021, a separate compartment called "Compartment 2021-01" has been created. The Compartment 2021-01 has issued EUR 25,000,000 Fixed Rate Secured of the Notes constituting the Series 2021-01 due 2023.

On March 30, 2021 the following events have taken place:

- (i) The purchase and cancellation by the Company acting in respect of the Compartment 2020-01 (the "**2020-01 Issuer**") of the notes constituting the Series 2020-01 EUR 10,000,000 Fixed Rate Repo Backed Notes due 2021 (with ISIN XS2150184583);
- (ii) The purchase and cancellation by the Company acting in respect of the Compartment 2020-02 (the "**2020-02 Issuer**") of the notes constituting the Series 2020-02 EUR 20,000,000 Fixed Rate Repo Backed Notes due 2022 (with ISIN XS2240513528); and
- (iii) The creation of a separate compartment called "Compartment 2021-02". The Compartment 2021-02 has issued EUR 116,000,000 Fixed Rate Repo Backed of the Notes, constituting the Series 2021-02 due 2023.

On December 14, 2021, the Company issued under Compartment Series 2021-01 the Tranche 2 EUR 18,750,000 Fixed Rate Secured Notes due 2023 (the "Tranche 2 Notes") that is consolidated and form a single series with the Tranche 1 Notes.

On February 14, 2022, the Company issued under Compartment Series 2021-01 the Tranche 3 EUR 10,000,000 Fixed Rate Secured Notes due 2023 (the "Tranche 3 Notes") that is consolidated and form a single series with the existing Notes.

The Company continues its activities and no other important events have occurred since the end of the financial year.

**Versito International S.A.**

*Société anonyme*

Registered office: 6, Rue Eugène Ruppert, L-2453 Luxembourg

R.C.S. Luxembourg: B 199469

(the **Company**)

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**MANAGEMENT REPORT TO THE ANNUAL GENERAL MEETING  
OF THE SOLE SHAREHOLDER**

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To the sole shareholder,

The Board of Directors hereby presents the financial statements for the financial year ended December 31, 2020 (the "Financial Year") and submits to your approval the financial statements as at December 31, 2020, which have been established in accordance with the applicable Luxembourg law provisions.

**1. Introduction**

The Company was incorporated on August 07, 2015 and is organised under the Laws of the Grand-Duchy of Luxembourg as a public limited liability company ("*Société anonyme*") for an unlimited period of time and is subject to the Law of March 22, 2004 on securitisation as amended (the "Securitization Law").

The corporate objects of the Company is to enter into any transactions by which it acquires or assumes, directly or indirectly or through another entity or synthetically, risk relating to receivables, other assets, or liabilities of third parties or inherent to all or part of the activities carried out by third parties. The acquisition or assumption of such risks by the Company will be financed by the issuance of securities of any kind (by itself or by another securitization entity), under one or more programmes as well as under single issuances, the value or return of which depend on the risks acquired or assumed by the Company.

**1. Activities and financial results**

**a) Business performance**

The balance sheet of the Company for the financial year 2020 showed the total assets amounting EUR 30,078,747.17.

**b) Results**

As the result for the Financial Year ended December 31, 2020 amounts to EUR NIL, no allocation will take place.

**c) Major risks and uncertainty**

No major risks and uncertainties have been identified.

**d) Loans**

During the financial year, no loan or advance was granted to members of the Board of Directors.

**e) Research and development**

During the Financial period 2020, the Company has not had any activity in research and development.

**f) Purchase of own shares**

During the Financial Year, the Company has not bought back any of its own shares.

**g) Branches**

During the Financial Year, the Company has not held any branches.

**h) Subsequent events**

The ongoing military operation in Ukraine and the related sanctions targeted against the Russian Federation may have impact on the European economies and globally. The Company does not have any direct exposure to Ukraine, Russia or Belarus. However, the impact on the general economic situation may require revisions of certain assumptions and estimates. At this stage management is not able to reliably estimate the impact as events are unfolding day-by-day.

During 2021 and up to present day, the pandemic of coronavirus disease 2019 (COVID-19) has continued to spread around the world, leading to numerous cases and casualties and causing an economic instability. As of the date of approval of these annual accounts, the Company's management assessed and monitored COVID-19 impact and confirms to have no disruption during the period under review.

On March 25, 2021, a separate compartment called "Compartment 2021-01" has been created. The Compartment 2021-01 has issued EUR 25,000,000 Fixed Rate Secured of the Notes constituting the Series 2021-01 due 2023.

On March 29, 2021 the following events have taken place: (i) The purchase and cancellation by the Company acting in respect of the Compartment 2020-01 (the "2020-01 Issuer") of the notes constituting the Series 2020-01 EUR 10,000,000 Fixed Rate Repo Backed Notes due 2021 (with ISIN XS2150184583); (ii) The purchase and cancellation by the Company acting in respect of the Compartment 2020-02 (the "2020-02 Issuer") of the notes constituting the Series 2020-02 EUR 20,000,000 Fixed Rate Repo Backed Notes due 2022 (with ISIN XS2240513528); and (iii) The creation of a separate compartment called "Compartment 2021-02". The Compartment 2021-02 has issued EUR 116,000,000 Fixed Rate Repo Backed of the Notes, constituting the Series 2021-02 due 2023.

On December 14, 2021, the Company issued under Compartment Series 2021-01 the Tranche 2 EUR 18,750,000 Fixed Rate Secured Notes due 2023 (the "Tranche 2 Notes") that is consolidated and form a single series with the Tranche 1 Notes.

On February 14, 2022, the Company issued under Compartment Series 2021-01 the Tranche 3 EUR 10,000,000 Fixed Rate Secured Notes due 2023 (the "Tranche 3 Notes") that is consolidated and form a single series with the existing Notes.

The Company continues its activities and no other important events have occurred since the end of the financial year.

The Board of Directors hereby requests the sole shareholder to approve the financial statements as at December 31, 2020 and to give discharge to the current directors and to the directors who resigned.

The Board of Directors proposes to hold the annual general meeting of the shareholder of the Company in respect of the financial year ended December 31, 2020 on or around 30 June 2022 at 10:00 CET or any other subsequent date or time.

The Board of Directors remains at full disposal of the sole shareholder for any information in relation to the above.

Dated this 29 June 2022



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Claudio Chirco  
Director



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Luigi Maula  
Director



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Michele Barbieri  
Director

To the Board of Directors of  
Versito International S.A.  
6, rue Eugène Ruppert  
L-2453 Luxembourg

## REPORT OF THE *RÉVISEUR D'ENTREPRISES AGRÉÉ*

### Report on the Audit of the Annual Accounts

#### Opinion

We have audited the annual accounts of Versito International S.A. (the "Company"), which comprise the balance sheet as at December 31, 2020 and the profit and loss account for the year then ended and notes to the annual accounts, including a summary of significant accounting policies.

In our opinion, the accompanying annual accounts give a true and fair view of the financial position of the Company as at December 31, 2020 and of the results of its operations for the year then ended in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts.

#### Basis for Opinion

We conducted our audit in accordance with the Law of 23 July 2016 on the audit profession (Law of 23 July 2016) and with International Standards on Auditing (ISAs) as adopted for Luxembourg by the "*Commission de Surveillance du Secteur Financier*" (CSSF). Our responsibilities under the Law of 23 July 2016 and ISAs as adopted for Luxembourg by the CSSF are further described in the "Responsibilities of the *réviseur d'entreprises agréé*" for the Audit of the Annual Accounts" section of our report. We are also independent of the Company in accordance with the International Code of Ethics for Professional Accountants, including International Independence Standards, issued by the International Ethics Standards Board for Accountants (IESBA Code) as adopted for Luxembourg by the CSSF together with the ethical requirements that are relevant to our audit of the annual accounts, and have fulfilled our other ethical responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of the Board of Directors of the Company for the Annual Accounts**

The Board of Directors of the Company is responsible for the preparation and fair presentation of the annual accounts in accordance with Luxembourg legal and regulatory requirements relating to the preparation and presentation of the annual accounts, and for such internal control as the Board of Directors of the Company determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

In preparing the annual accounts, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

## **Responsibilities of the "réviseur d'entreprises agréé" for the Audit of the Annual Accounts**

Our objectives are to obtain reasonable assurance about whether the annual accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue a report of the "réviseur d'entreprises agréé" that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual accounts.

As part of an audit in accordance with the Law of 23 July 2016 and with ISAs as adopted for Luxembourg by the CSSF, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual accounts, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report of the "*réviseur d'entreprises agréé*" to the related disclosures in the annual accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report of the "*réviseur d'entreprises agréé*". However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual accounts, including the disclosures, and whether the annual accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Deloitte Audit, *Cabinet de révision agréé*



Ekaterina Volotovskaya

Ekaterina Volotovskaya, *Réviseur d'entreprises agréé*  
Partner

Luxembourg, June 29, 2022



***Appendix to the annual accounts as at 31 December 2020***

**Versito International S.A.**

Société anonyme

Share Capital : EUR 31,000

Registered office : 6, rue Eugène Ruppert L-2453 Luxembourg

R.C.S. Luxembourg B199469

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Allocation of the result for the financial year / period ended 31 December 2020

Result brought forward from the previous year:	NIL
Result for the financial year / period ended 31 December 2020:	NIL
Result to be carried forward to the next financial year:	NIL

This decision is in line with the recommendation given by the Board of Directors on 29/06/2022 and the decisions taken by the shareholder on 08/07/2022.

Board of Directors

Claudio Chirco 6, rue Eugène Ruppert L-2453 Luxembourg – Director

Luigi Maula 6, rue Eugène Ruppert L-2453 Luxembourg – Director

Michele Barbieri 6, rue Eugène Ruppert L-2453 Luxembourg – Director

Audit

The company Deloitte Audit a responsabilité limitée with registered seat at, 20, Boulevard de Kockelscheuer, L1821 Luxembourg and registered with the Luxembourg Trade and Companies register under number RCS Luxembourg B 67895.

RCSL Nr. : B199469

Matricule: 2015 2211 768

eCDF entry date : 30/06/2022

## Standard mapping table

Financial year from 01/01/2020 to 31/12/2020

Versito International S.A.

6, Rue Eugène Ruppert  
L-2453 Luxembourg

## Class 1. EQUITY, PROVISIONS AND FINANCIAL LIABILITIES ACCOUNTS

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
10	Subscribed capital or branches' assigned capital and owner's account				
101	Subscribed capital	0103 / 0104	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
102	Subscribed capital not called	0105 / 0106	ASSETS A.I.	Subscribed capital not called	103
103	Subscribed capital called but unpaid	0107 / 0108	ASSETS A.II.	Subscribed capital called but unpaid	105
104	Capital of individual companies, corporate partnerships and similar	0109 / 0110	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
105	Endowment of branches	0115 / 0116	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106	Account of the owner or the co-owners				
11	Share premium and similar premiums				
111	Share premium	0121 / 0122	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
112	Merger premium	0123 / 0124	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
113	Contribution premium	0125 / 0126	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
114	Premiums on conversion of bonds into shares	0127 / 0128	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
115	Capital contribution without issue of shares	0129 / 0130	CAPITAL, RESERVES AND LIABILITIES A.II.	Share premium account	305
12	Revaluation reserves				
122	Reserves in application of the equity method	0135 / 0136	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
123	Temporarily not taxable currency translation adjustments	0137 / 0138	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
128	Other revaluation reserves	0139 / 0140	CAPITAL, RESERVES AND LIABILITIES A.III.	Revaluation reserve	307
13	Reserves				
131	Legal reserve	0143 / 0144	CAPITAL, RESERVES AND LIABILITIES A.IV.1.	Legal reserve	311

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132	Reserves for own shares or own corporate units	0145 / 0146	CAPITAL, RESERVES AND LIABILITIES A.IV.2.	Reserve for own shares	313
133	Reserves provided for by the articles of association	0147 / 0148	CAPITAL, RESERVES AND LIABILITIES A.IV.3.	Reserves provided for by the articles of association	315
138	Other reserves, including fair-value reserve				
1381	Other reserves available for distribution	2407 / 2408	CAPITAL, RESERVES AND LIABILITIES A.IV.4.a)	other available reserves	431
1382	Other reserves not available for distribution				
13821	Reserve for net wealth tax (NWT)	0151 / 0152	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13822	Reserves in application of fair value	0133 / 0134	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13823	Temporarily not taxable capital gains				
138231	Temporarily not taxable capital gains to reinvest	0177 / 0178	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
138232	Temporarily not taxable capital gains reinvested	0179 / 0180	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
13828	Reserves not available for distribution not mentioned above	2409 / 2410	CAPITAL, RESERVES AND LIABILITIES A.IV.4.b)	other non available reserves	433
14	Result for the financial year and results brought forward				
141	Results brought forward				
1411	Results brought forward in the process of assignment	2411 / 2412	CAPITAL, RESERVES AND LIABILITIES A.V.	Profit or loss brought forward	319
1412	Results brought forward (assigned)	2413 / 2414	CAPITAL, RESERVES AND LIABILITIES A.V.	Profit or loss brought forward	319
142	Result for the financial year	2955 / 2956			
15	Interim dividends	0163 / 0164	CAPITAL, RESERVES AND LIABILITIES A.VII.	Interim dividends	323
16	Capital investment subsidies				
161	Subsidies on intangible fixed assets				
1611	Development costs	2419 / 2420	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1612	Concessions, patents, licences, trademarks and similar rights and assets				
16121	acquired against payment (except Goodwill)	2423 / 2424	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
16122	created by the undertaking itself	2425 / 2426	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1613	Goodwill acquired for consideration	2427 / 2428	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
162	Subsidies on tangible fixed assets				
1621	Subsidies on land, fitting-outs and buildings	0167 / 0168	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
1622	Subsidies on plant and machinery	0169 / 0170	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325

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1623	Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)	0171 / 0172	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
168	Other capital investment subsidies	0173 / 0174	CAPITAL, RESERVES AND LIABILITIES A.VIII.	Capital investment subsidies	325
18	Provisions				
181	Provisions for pensions and similar obligations	0183 / 0184	CAPITAL, RESERVES AND LIABILITIES B.1.	Provisions for pensions and similar obligations	333
182	Provisions for taxation	0185 / 0186	CAPITAL, RESERVES AND LIABILITIES B.2.	Provisions for taxation	335
183	Deferred tax provisions	0195 / 0196	CAPITAL, RESERVES AND LIABILITIES B.2.	Provisions for taxation	335
188	Other provisions				
1881	Operating provisions	0199 / 0200	CAPITAL, RESERVES AND LIABILITIES B.3.	Other provisions	337
1882	Financial provisions	0201 / 0202	CAPITAL, RESERVES AND LIABILITIES B.3.	Other provisions	337
19	Debenture loans and amounts owed to credit institutions				
192	Convertible debenture loans				
1921	due and payable within one year	0223 / 0224	CAPITAL, RESERVES AND LIABILITIES C.1.a)i)	becoming due and payable within one year	441
1922	due and payable after more than one year	0229 / 0230	CAPITAL, RESERVES AND LIABILITIES C.1.a)ii)	becoming due and payable after more than one year	443
193	Non-convertible debenture loans				
1931	due and payable within one year	0237 / 0238	CAPITAL, RESERVES AND LIABILITIES C.1.b)i)	becoming due and payable within one year	447
1932	due and payable after more than one year	0243 / 0244	CAPITAL, RESERVES AND LIABILITIES C.1.b)ii)	becoming due and payable after more than one year	449
194	Amounts owed to credit institutions				
1941	due and payable within one year	0251 / 0252	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
1942	due and payable after more than one year	0257 / 0258	CAPITAL, RESERVES AND LIABILITIES C.2.b)	becoming due and payable after more than one year	359

**Class 2. FORMATION EXPENSES AND FIXED ASSETS ACCOUNTS**

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
20	Formation expenses and similar expenses				
201	Set-up and start-up costs	2431 / 2432	ASSETS B.	Formation expenses	107
203	Expenses for increases in capital and for various operations (merger, demerger, change of legal form)	0301 / 0302	ASSETS B.	Formation expenses	107
204	Loan issuances expenses	0303 / 0304	ASSETS B.	Formation expenses	107
208	Other similar expenses	0305 / 0306	ASSETS B.	Formation expenses	107
21	Intangible fixed assets				
211	Development costs	2433 / 2434	ASSETS C.I.1.	Costs of development	113

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212	Concessions, patents, licences, trademarks and similar rights and assets				
2121	acquired for consideration (except Goodwill)				
21211	Concessions	0315 / 0316	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21212	Patents	0317 / 0318	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21213	Software licences	0319 / 0320	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21214	Trademarks and franchises	0321 / 0322	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
21215	Similar rights and assets				
212151	Copyrights and reproduction rights	0325 / 0326	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
212152	Greenhouse gas and similar emission quotas	0327 / 0328	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
212158	Other similar rights and assets acquired for consideration	0329 / 0330	ASSETS C.I.2.a)	acquired for valuable consideration and need not be shown under C.I.3	117
2122	created by the undertaking itself				
21221	Concessions	0333 / 0334	ASSETS C.I.2.b)	created by the undertaking itself	119
21222	Patents	0335 / 0336	ASSETS C.I.2.b)	created by the undertaking itself	119
21223	Software licences	0337 / 0338	ASSETS C.I.2.b)	created by the undertaking itself	119
21224	Trademarks and franchises	0339 / 0340	ASSETS C.I.2.b)	created by the undertaking itself	119
21225	Similar rights and assets				
212251	Copyrights and reproduction rights	0343 / 0344	ASSETS C.I.2.b)	created by the undertaking itself	119
212258	Other similar rights and assets created by the undertaking itself	0347 / 0348	ASSETS C.I.2.b)	created by the undertaking itself	119
213	Goodwill acquired for consideration	0349 / 0350	ASSETS C.I.3.	Goodwill, to the extent that it was acquired for valuable consideration	121
214	Down payments and intangible fixed assets under development	0351 / 0352	ASSETS C.I.4.	Payments on account and intangible assets under development	123
22	Tangible fixed assets				
221	Land, fixtures and fitting-outs and buildings				
2211	Land				
22111	Land in Luxembourg				
221111	Developed land	0373 / 0374	ASSETS C.II.1.	Land and buildings	127
221112	Property rights and similar	2437 / 2438	ASSETS C.II.1.	Land and buildings	127
221118	Other land	2439 / 2440	ASSETS C.II.1.	Land and buildings	127
22112	Land in foreign countries	2441 / 2442	ASSETS C.II.1.	Land and buildings	127
2212	Fixtures and fittings-out of land				
22121	Fixtures and fitting-outs of land in Luxembourg	2443 / 2444	ASSETS C.II.1.	Land and buildings	127
22122	Fixtures and fitting-outs of land in foreign countries	2445 / 2446	ASSETS C.II.1.	Land and buildings	127
2213	Buildings				
22131	Buildings in Luxembourg				
221311	Residential buildings	2449 / 2450	ASSETS C.II.1.	Land and buildings	127
221312	Non-residential buildings	2451 / 2452	ASSETS C.II.1.	Land and buildings	127
221313	Mixed-use buildings	2453 / 2454	ASSETS C.II.1.	Land and buildings	127
221318	Other buildings	2455 / 2456	ASSETS C.II.1.	Land and buildings	127
22132	Buildings in foreign countries	2457 / 2458	ASSETS C.II.1.	Land and buildings	127
2214	Fixtures and fitting-outs of buildings				
22141	Fixtures and fitting-outs of buildings in Luxembourg	2461 / 2462	ASSETS C.II.1.	Land and buildings	127
22142	Fixtures and fitting-outs of buildings in foreign countries	2463 / 2464	ASSETS C.II.1.	Land and buildings	127
2215	Investment properties				
22151	Investment properties in Luxembourg	2467 / 2468	ASSETS C.II.1.	Land and buildings	127
22152	Investment properties in foreign countries	2469 / 2470	ASSETS C.II.1.	Land and buildings	127
222	Plant and machinery				
2221	Plant	0399 / 0400	ASSETS C.II.2.	Plant and machinery	129
2222	Machinery	0401 / 0402	ASSETS C.II.2.	Plant and machinery	129
223	Other fixtures and fittings, tools and equipment (including rolling stock)				

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2231	Transportation and handling equipment	0405 / 0406	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2232	Motor vehicles	0407 / 0408	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2233	Tools	0409 / 0410	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2234	Furniture	0411 / 0412	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2235	Computer equipment	0413 / 0414	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2236	Livestock	0415 / 0416	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2237	Returnable packaging	0417 / 0418	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
2238	Other fixtures	0419 / 0420	ASSETS C.II.3.	Other fixtures and fittings, tools and equipment	131
224	Down payments and tangible fixed assets under development				
2241	Land, fitting-outs and buildings				
22411	Land, fitting-outs and buildings in Luxembourg	2471 / 2472	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
22412	Land, fitting-outs and buildings in foreign countries	2473 / 2474	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
2242	Plant and machinery	0431 / 0432	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
2243	Other fixtures and fittings, tools and equipment (including rolling stock)	0433 / 0434	ASSETS C.II.4.	Payments on account and tangible assets in the course of construction	133
23	Financial fixed assets				
231	Shares in affiliated undertakings	0437 / 0438	ASSETS C.III.1.	Shares in affiliated undertakings	137
232	Amounts owed by affiliated undertakings		ASSETS C.III.2.	Loans to affiliated undertakings	139
233	Participating interests	0441 / 0442	ASSETS C.III.3.	Participating interests	141
234	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		ASSETS C.III.4.	Loans to undertakings with which the undertaking is linked by virtue of participating interests	143
235	Securities held as fixed assets				
2351	Securities held as fixed assets (equity right)				
23511	Shares or corporate units				
235111	Listed shares	2477 / 2478	ASSETS C.III.5.	Investments held as fixed assets	145
235112	Unlisted shares	2479 / 2480	ASSETS C.III.5.	Investments held as fixed assets	145
23518	Other securities held as fixed assets (equity right)	0451 / 0452	ASSETS C.III.5.	Investments held as fixed assets	145
2352	Securities held as fixed assets (creditor's right)				
23521	Debentures	0455 / 0456	ASSETS C.III.5.	Investments held as fixed assets	145
23528	Other securities held as fixed assets (creditor's right)	0457 / 0458	ASSETS C.III.5.	Investments held as fixed assets	145
2353	Shares of collective investment funds	2481 / 2482	ASSETS C.III.5.	Investments held as fixed assets	145
2358	Other securities held as fixed assets	0459 / 0460	ASSETS C.III.5.	Investments held as fixed assets	145
236	Loans, deposits and claims held as fixed assets				
2361	Loans	0463 / 0464	ASSETS C.III.6.	Other loans	147
2362	Deposits and guarantees paid	0473 / 0474	ASSETS C.III.6.	Other loans	147
2363	Long-term receivables	0479 / 0480	ASSETS C.III.6.	Other loans	147

**Class 3. INVENTORIES ACCOUNTS**

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
30	Inventories of raw materials and consumables				
301	Inventories of raw materials	0485 / 0486	ASSETS D.I.1.	Raw materials and consumables	155
303	Inventories of consumable materials and supplies	2483 / 2484	ASSETS D.I.1.	Raw materials and consumables	155
304	Inventories of packaging	0507 / 0508	ASSETS D.I.1.	Raw materials and consumables	155
31	Inventories of work and contracts in progress				
311	Inventories of work in progress	0519 / 0520	ASSETS D.I.2.	Work in progress	157
312	Contracts in progress - goods	0521 / 0522	ASSETS D.I.2.	Work in progress	157
313	Contracts in progress - services	0523 / 0524	ASSETS D.I.2.	Work in progress	157
314	Buildings under construction	0525 / 0526	ASSETS D.I.2.	Work in progress	157

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315	Down payments received on inventories of work and on contracts in progress	2961 / 2962	ASSETS D.I.2.	Work in progress	157
32	Inventories of goods				
321	Inventories of finished goods	0529 / 0530	ASSETS D.I.3.	Finished goods and goods for resale	159
322	Inventories of semi-finished goods	0531 / 0532	ASSETS D.I.3.	Finished goods and goods for resale	159
323	Inventories of residual goods (waste, rejected and recuperable material)	0533 / 0534	ASSETS D.I.3.	Finished goods and goods for resale	159
36	Inventories of merchandises and other goods for resale				
361	Inventories of merchandise	0541 / 0542	ASSETS D.I.3.	Finished goods and goods for resale	159
362	Inventories of land for resale				
3621	Inventories of land for resale in Luxembourg	2489 / 2490	ASSETS D.I.3.	Finished goods and goods for resale	159
3622	Inventories of land for resale in foreign countries	2491 / 2492	ASSETS D.I.3.	Finished goods and goods for resale	159
363	Inventories of buildings for resale				
3631	Inventories of buildings for resale in Luxembourg	2493 / 2494	ASSETS D.I.3.	Finished goods and goods for resale	159
3632	Inventories of buildings for resale in foreign countries	2495 / 2496	ASSETS D.I.3.	Finished goods and goods for resale	159
37	Down payments on account on inventories	0555 / 0556	ASSETS D.I.4.	Payments on account	161

**Class 4. DEBTORS AND CREDITORS**

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
40	Trade receivables (Receivables from sales and rendering of services)				
401	Trade receivables due and payable within one year				
4011	Customers	0569 / 0570	ASSETS D.II.1.a)	becoming due and payable within one year	167
4012	Customers - Receivable bills of exchange	0571 / 0572	ASSETS D.II.1.a)	becoming due and payable within one year	167
4013	Doubtful or disputed customers	0573 / 0574	ASSETS D.II.1.a)	becoming due and payable within one year	167
4014	Customers - Unbilled sales	0575 / 0576	ASSETS D.II.1.a)	becoming due and payable within one year	167
4015	Customers with a credit balance	0577 / 0578	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
4019	Value adjustments	0579 / 0580	ASSETS D.II.1.a)	becoming due and payable within one year	167
402	Trade receivables due and payable after more than one year				
4021	Customers	0583 / 0584	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
4025	Customers with creditor balance	0591 / 0592	CAPITAL, RESERVES AND LIABILITIES C.4.b)	becoming due and payable after more than one year	371
4029	Value adjustments	0593 / 0594	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
41	Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests				
411	Amounts owed by affiliated undertakings				
4111	Amounts owed by affiliated undertakings receivable within one year				
41111	Trade receivables	0601 / 0602	ASSETS D.II.2.a)	becoming due and payable within one year	173
41112	Loans and advances	0603 / 0604	ASSETS D.II.2.a)	becoming due and payable within one year	173
41118	Other receivables	0609 / 0610	ASSETS D.II.2.a)	becoming due and payable within one year	173
41119	Value adjustments	0611 / 0612	ASSETS D.II.2.a)	becoming due and payable within one year	173
4112	Amounts owed by affiliated undertakings receivable after more than one year				
41121	Trade receivables	0615 / 0616	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
41122	Loans and advances	0617 / 0618	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
41128	Other receivables	0623 / 0624	ASSETS D.II.2.b)	becoming due and payable after more than one year	175

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41129	Value adjustments	0625 / 0626	ASSETS D.II.2.b)	becoming due and payable after more than one year	175
412	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
4121	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year				
41211	Trade receivables	0631 / 0632	ASSETS D.II.3.a)	becoming due and payable within one year	179
41212	Loans and advances	0633 / 0634	ASSETS D.II.3.a)	becoming due and payable within one year	179
41218	Other receivables	0639 / 0640	ASSETS D.II.3.a)	becoming due and payable within one year	179
41219	Value adjustments	0641 / 0642	ASSETS D.II.3.a)	becoming due and payable within one year	179
4122	Amounts receivable after more than one year				
41221	Trade receivables	0645 / 0646	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41222	Loans and advances	0647 / 0648	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41228	Other receivables	0653 / 0654	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
41229	Value adjustments	0655 / 0656	ASSETS D.II.3.b)	becoming due and payable after more than one year	181
42	Other receivables				
421	Other receivables within one year				
4211	Staff - Advances and down payments				
42111	Advances and down payments	0663 / 0664	ASSETS D.II.4.a)	becoming due and payable within one year	185
42119	Value adjustments	0665 / 0666	ASSETS D.II.4.a)	becoming due and payable within one year	185
4212	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0667 / 0668	ASSETS D.II.4.a)	becoming due and payable within one year	185
4213	State - Subsidies to be received				
42131	Investment subsidies	0677 / 0678	ASSETS D.II.4.a)	becoming due and payable within one year	185
42132	Operating subsidies	0679 / 0680	ASSETS D.II.4.a)	becoming due and payable within one year	185
42138	Other subsidies	0681 / 0682	ASSETS D.II.4.a)	becoming due and payable within one year	185
4214	Direct Tax Authority (ACD)				
42141	Corporate income tax	2497 / 2498	ASSETS D.II.4.a)	becoming due and payable within one year	185
42142	Municipal business tax	2499 / 2500	ASSETS D.II.4.a)	becoming due and payable within one year	185
42143	Net wealth tax	2501 / 2502	ASSETS D.II.4.a)	becoming due and payable within one year	185
42144	Withholding tax on wages and salaries	2503 / 2504	ASSETS D.II.4.a)	becoming due and payable within one year	185
42145	Withholding tax on financial investment income	2505 / 2506	ASSETS D.II.4.a)	becoming due and payable within one year	185
42146	Withholding tax on director's fees	2507 / 2508	ASSETS D.II.4.a)	becoming due and payable within one year	185
42148	ACD - Other amounts receivable	2509 / 2510	ASSETS D.II.4.a)	becoming due and payable within one year	185
4215	Customs and Excise Authority (ADA)	0685 / 0686	ASSETS D.II.4.a)	becoming due and payable within one year	185
4216	Indirect Tax Authority (AED)				
42161	Value-added tax (VAT)				
421611	VAT paid and recoverable	0691 / 0692	ASSETS D.II.4.a)	becoming due and payable within one year	185
421612	VAT receivable	0693 / 0694	ASSETS D.II.4.a)	becoming due and payable within one year	185
421613	VAT down payments made	0695 / 0696	ASSETS D.II.4.a)	becoming due and payable within one year	185
421618	VAT - Other receivables	0697 / 0698	ASSETS D.II.4.a)	becoming due and payable within one year	185
42162	Indirect taxes				
421621	Registration duties	0701 / 0702	ASSETS D.II.4.a)	becoming due and payable within one year	185
421622	Subscription tax	0703 / 0704	ASSETS D.II.4.a)	becoming due and payable within one year	185
421628	Other indirect taxes	0709 / 0710	ASSETS D.II.4.a)	becoming due and payable within one year	185
42168	Other receivables	0711 / 0712	ASSETS D.II.4.a)	becoming due and payable within one year	185
4217	Amounts owed by the Social Security and other social bodies				
42171	Social Security office (CCSS)	2511 / 2512	ASSETS D.II.4.a)	becoming due and payable within one year	185
42172	Foreign social security offices	2513 / 2514	ASSETS D.II.4.a)	becoming due and payable within one year	185
42178	Other social bodies	0719 / 0720	ASSETS D.II.4.a)	becoming due and payable within one year	185
4218	Miscellaneous receivables				
42181	Foreign taxes				
421811	Foreign VAT	0725 / 0726	ASSETS D.II.4.a)	becoming due and payable within one year	185
421818	Other foreign taxes	0727 / 0728	ASSETS D.II.4.a)	becoming due and payable within one year	185



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42187	Derivative financial instruments	2515 / 2516	ASSETS D.II.4.a)	becoming due and payable within one year	185
42188	Other miscellaneous receivables	0729 / 0730	ASSETS D.II.4.a)	becoming due and payable within one year	185
42189	Value adjustments	0731 / 0732	ASSETS D.II.4.a)	becoming due and payable within one year	185
422	Other receivables after one year				
4221	Staff - advances and down payments	0735 / 0736	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4222	Amounts owed by partners and shareholders (others than from affiliated undertakings)	0741 / 0742	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4223	State - Subsidies to be received				
42231	Investment subsidies	0751 / 0752	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42232	Operating subsidies	0753 / 0754	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42238	Other subsidies	0755 / 0756	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
4228	Miscellaneous receivables				
42287	Derivative financial instruments	2517 / 2518	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42288	Other miscellaneous receivables	0801 / 0802	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
42289	Value adjustments	0803 / 0804	ASSETS D.II.4.b)	becoming due and payable after more than one year	187
43	Down payments received on orders as far as they are not deducted distinctly from inventories				
431	Down payments received within one year				
4311	Down payments received on orders	2963 / 2964	CAPITAL, RESERVES AND LIABILITIES C.3.a)	becoming due and payable within one year	363
4312	Inventories of work and contracts in progress less down payments received	2965 / 2966	CAPITAL, RESERVES AND LIABILITIES C.3.a)	becoming due and payable within one year	363
432	Down payments received after more than one year				
4321	Down payments received on orders	2967 / 2968	CAPITAL, RESERVES AND LIABILITIES C.3.b)	becoming due and payable after more than one year	365
4322	Inventories of work and contracts in progress less down payments received	2969 / 2970	CAPITAL, RESERVES AND LIABILITIES C.3.b)	becoming due and payable after more than one year	365
44	Trade payables and bills of exchange				
441	Trade payables				
4411	Trade payables within one year				
44111	Suppliers	0817 / 0818	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
44112	Suppliers - invoices not yet received	0819 / 0820	CAPITAL, RESERVES AND LIABILITIES C.4.a)	becoming due and payable within one year	369
44113	Suppliers with a debit balance	0821 / 0822	ASSETS D.II.1.a)	becoming due and payable within one year	167
4412	Trade payables after more than one year				
44121	Suppliers	0833 / 0834	CAPITAL, RESERVES AND LIABILITIES C.4.b)	becoming due and payable after more than one year	371
44123	Suppliers with a debit balance	0837 / 0838	ASSETS D.II.1.b)	becoming due and payable after more than one year	169
442	Bills of exchange payable				
4421	Bills of exchange payable within one year	0849 / 0850	CAPITAL, RESERVES AND LIABILITIES C.5.a)	becoming due and payable within one year	375
4422	Bills of exchange payable after more than one year	0851 / 0852	CAPITAL, RESERVES AND LIABILITIES C.5.b)	becoming due and payable after more than one year	377
45	Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests				
451	Amounts payable to affiliated undertakings				
4511	Amounts payable to affiliated undertakings within one year				

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45111	Purchases and services	0859 / 0860	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
45112	Loans and advances	0861 / 0862	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
45118	Other payables	0867 / 0868	CAPITAL, RESERVES AND LIABILITIES C.6.a)	becoming due and payable within one year	381
4512	Amounts payable to affiliated undertakings after more than one year				
45121	Purchases and services	0871 / 0872	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
45122	Loans and advances	0873 / 0874	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
45128	Other payables	0879 / 0880	CAPITAL, RESERVES AND LIABILITIES C.6.b)	becoming due and payable after more than one year	383
452	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests				
4521	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year				
45211	Purchases and services	0885 / 0886	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
45212	Loans and advances	0887 / 0888	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
45218	Other payables	0893 / 0894	CAPITAL, RESERVES AND LIABILITIES C.7.a)	becoming due and payable within one year	387
4522	Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year				
45221	Purchases and services	0897 / 0898	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
45222	Loans and advances	0899 / 0900	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
45228	Other payables	0905 / 0906	CAPITAL, RESERVES AND LIABILITIES C.7.b)	becoming due and payable after more than one year	389
46	Tax and social security debts				
461	Tax debts				
4611	Municipal authorities	0911 / 0912	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4612	Direct Tax Authority (ACD)				
46121	Corporate income tax (CIT)				
461211	Corporate income tax - Tax accrual	0921 / 0922	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461212	CIT - Tax payable	0923 / 0924	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46122	Municipal business tax (MBT)				
461221	MBT - Tax accrual	0927 / 0928	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461222	MBT - Tax payable	0929 / 0930	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46123	Net wealth tax (NWT)				
461231	NWT - Tax accrual	0933 / 0934	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393

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461232	NWT - Tax payable	0935 / 0936	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46124	Withholding tax on wages and salaries	0937 / 0938	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46125	Withholding tax on financial investment income	0939 / 0940	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46126	Withholding tax on director's fees	0941 / 0942	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46128	ACD - Other amounts payable	0943 / 0944	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4613	Customs and Excise Authority (ADA)	0945 / 0946	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4614	Indirect tax authorities (AED)				
46141	Value-added tax (VAT)				
461411	VAT received	0957 / 0958	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461412	VAT payable	0959 / 0960	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461413	VAT down payments received	0961 / 0962	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461418	VAT - Other payables	0963 / 0964	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46142	Indirect taxes				
461421	Registration duties	0967 / 0968	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461422	Subscription tax	0969 / 0970	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
461428	Other indirect taxes	0975 / 0976	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46148	AED - Other debts	2519 / 2520	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
4615	Foreign tax authorities				
46151	Foreign VAT	2521 / 2522	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
46158	Other foreign taxes	2523 / 2524	CAPITAL, RESERVES AND LIABILITIES C.8.a)	Tax authorities	393
462	Social security debts and other social securities offices				
4621	Social Security office (CCSS)	0981 / 0982	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
4622	Foreign Social Security offices	0983 / 0984	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
4628	Other social bodies	0985 / 0986	CAPITAL, RESERVES AND LIABILITIES C.8.b)	Social security authorities	395
47	Other debts				
471	Other debts payable within one year				
4711	Received deposits and guarantees	0991 / 0992	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399

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4712	Amounts payable to partners and shareholders (others than from affiliated undertakings)	0999 / 1000	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4713	Amounts payable to directors, managers, statutory auditors and similar	1005 / 1006	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4714	Amounts payable to staff	1007 / 1008	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4715	State - Greenhouse gas and similar emission quotas to be returned or acquired	1017 / 1018	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4716	Loans and similar debts				
47161	Other loans	0273 / 0274	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47162	Lease debts	0265 / 0266	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47163	Life annuities	0275 / 0276	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
47168	Other similar debts	0277 / 0278	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4717	Derivative financial instruments	2525 / 2526	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
4718	Other miscellaneous debts	1019 / 1020	CAPITAL, RESERVES AND LIABILITIES C.8.c)i)	becoming due and payable within one year	399
472	Other debts payable after more than one year				
4721	Received deposits and guarantees	1023 / 1024	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4722	Amounts payable to partners and shareholders (others than from affiliated undertakings)	1031 / 1032	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4723	Amounts payable to directors, managers, statutory auditors and similar	1037 / 1038	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4724	Amounts payable to staff	1039 / 1040	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4726	Loans and similar debts				
47261	Other loans	0283 / 0284	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47262	Lease debts	0267 / 0268	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47263	Life annuities	0285 / 0286	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
47268	Other similar debts	0287 / 0288	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
4727	Derivative financial instruments	2527 / 2528	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401

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4728	Other miscellaneous debts	1051 / 1052	CAPITAL, RESERVES AND LIABILITIES C.8.c)ii)	becoming due and payable after more than one year	401
48	Deferred charges and income				
481	Deferred charges (on one or more financial years)	1055 / 1056	ASSETS E.	Prepayments	199
482	Deferred income (on one or more financial years)	1057 / 1058	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
483	State - Greenhouse gas and similar emission quotas received	1059 / 1060	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
484	Transitory or suspense accounts - Assets	1061 / 1062	ASSETS E.	Prepayments	199
485	Transitory or suspense accounts - Liabilities	1063 / 1064	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403
486	Linking accounts (branches) - Assets	1065 / 1066	ASSETS E.	Prepayments	199
487	Linking accounts (branches) - Liabilities	1067 / 1068	CAPITAL, RESERVES AND LIABILITIES D.	Deferred income	403

**Class 5. FINANCIAL ACCOUNTS**

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
50	Transferable securities				
501	Shares in affiliated undertakings	1071 / 1072	ASSETS D.III.1.	Shares in affiliated undertakings	191
502	Own shares or own corporate units	1075 / 1076	ASSETS D.III.2.	Own shares	209
503	Shares in undertakings with which the undertaking is linked by virtue of participating interests	1073 / 1074	ASSETS D.III.3.	Other investments	195
508	Other transferable securities				
5081	Shares - listed securities	1079 / 1080	ASSETS D.III.3.	Other investments	195
5082	Shares - unlisted securities	1081 / 1082	ASSETS D.III.3.	Other investments	195
5083	Debenture loans and other notes issued and repurchased by the company	1083 / 1084	ASSETS D.III.3.	Other investments	195
5084	Listed debenture loans	1085 / 1086	ASSETS D.III.3.	Other investments	195
5085	Unlisted debenture loans	1087 / 1088	ASSETS D.III.3.	Other investments	195
5088	Other miscellaneous transferable securities	1089 / 1090	ASSETS D.III.3.	Other investments	195
51	Cash at bank, in postal cheques accounts, cheques and in hand				
513	Banks and postal cheques accounts (CCP)				
5131	Banks and CCP : available balance	2533 / 2534	ASSETS D.IV.	Cash at bank and in hand	197
5132	Banks and CCP : overdraft	2535 / 2536	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
516	Cash in hand	1105 / 1106	ASSETS D.IV.	Cash at bank and in hand	197
517	Internal transfers				
5171	Internal transfers : debit balance	2537 / 2538	ASSETS D.IV.	Cash at bank and in hand	197
5172	Internal transfers : credit balance	2539 / 2540	CAPITAL, RESERVES AND LIABILITIES C.2.a)	becoming due and payable within one year	357
518	Other cash amounts	1109 / 1110	ASSETS D.IV.	Cash at bank and in hand	197

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**Class 6. CHARGES ACCOUNTS**

Chart of accounts			Profit and loss account		
Account	Name	Fields	Item	Name	Field
60	Use of merchandise, raw and consumable materials				
601	Purchases of raw materials	1115 / 1116	5.a)	Raw materials and consumables	601
603	Purchases of consumable materials and supplies				
6031	Fuels, gas, water and electricity				
60311	Solid fuels	1123 / 1124	5.a)	Raw materials and consumables	601
60312	Liquid fuels	1125 / 1126	5.a)	Raw materials and consumables	601
60313	Gas	1127 / 1128	5.a)	Raw materials and consumables	601
60314	Water and sewage	2543 / 2544	5.a)	Raw materials and consumables	601
60315	Electricity	1183 / 1184	5.a)	Raw materials and consumables	601
6032	Maintenance supplies	2545 / 2546	5.a)	Raw materials and consumables	601
6033	Workshop, factory and store supplies and small equipment	2547 / 2548	5.a)	Raw materials and consumables	601
6034	Work clothes	2549 / 2550	5.a)	Raw materials and consumables	601
6035	Office and administrative supplies	1135 / 1136	5.a)	Raw materials and consumables	601
6036	Motor fuels	1137 / 1138	5.a)	Raw materials and consumables	601
6037	Lubricants	1139 / 1140	5.a)	Raw materials and consumables	601
6038	Other consumable supplies	1141 / 1142	5.a)	Raw materials and consumables	601
604	Purchases of packaging	1143 / 1144	5.a)	Raw materials and consumables	601
606	Purchases of merchandise and other goods for resale				
6061	Purchases of merchandise	1159 / 1160	5.a)	Raw materials and consumables	601
6062	Purchases of land for resale	1155 / 1156	5.a)	Raw materials and consumables	601
6063	Purchases of buildings for resale	1157 / 1158	5.a)	Raw materials and consumables	601
607	Changes in inventory				
6071	Changes in inventory of raw materials	1163 / 1164	5.a)	Raw materials and consumables	601
6073	Changes in inventory of consumable materials and supplies	2551 / 2552	5.a)	Raw materials and consumables	601
6074	Changes in inventory of packaging	1169 / 1170	5.a)	Raw materials and consumables	601
6076	Changes in inventory of merchandise and other goods for resale				
60761	Merchandise	2553 / 2554	5.a)	Raw materials and consumables	601
60762	Land for resale	2555 / 2556	5.a)	Raw materials and consumables	601
60763	Buildings for resale	2557 / 2558	5.a)	Raw materials and consumables	601
608	Purchases of items included in the production of goods and services				
6081	Services included in the production of goods and services				
60811	Tailoring	1203 / 1204	5.a)	Raw materials and consumables	601
60812	Research and development	1205 / 1206	5.a)	Raw materials and consumables	601
60813	Architects' and engineers' fees	1207 / 1208	5.a)	Raw materials and consumables	601
60814	Outsourcing included in the production of goods and services	2559 / 2560	5.a)	Raw materials and consumables	601
6082	Other purchases of material included in the production of goods and services	1209 / 1210	5.a)	Raw materials and consumables	601
6083	Purchase of greenhouse gas and similar emission quotas	2561 / 2562	5.a)	Raw materials and consumables	601
6088	Other purchases included in the production of goods and services	1211 / 1212	5.a)	Raw materials and consumables	601
609	Rebates, discounts and refunds (RDR) received and not directly deducted from purchases				
6091	RDR on purchases of raw materials	1215 / 1216	5.a)	Raw materials and consumables	601
6093	RDR on purchases of consumable materials and supplies	2563 / 2564	5.a)	Raw materials and consumables	601
6094	RDR on purchases of packaging	1221 / 1222	5.a)	Raw materials and consumables	601
6096	RDR on purchases of merchandise and other goods for resale	2565 / 2566	5.a)	Raw materials and consumables	601

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6098	RDR on purchases included in the production of goods and services	1227 / 1228	5.a)	Raw materials and consumables	601
6099	Unallocated RDR	1229 / 1230	5.a)	Raw materials and consumables	601
61	Other external charges				
611	Rents and service charges				
6111	Rents and operational leasing for real property				
61111	Land	2569 / 2570	5.b)	Other external expenses	603
61112	Buildings	2571 / 2572	5.b)	Other external expenses	603
6112	Rents and operational leasing on movable property				
61123	Rolling stock	1247 / 1248	5.b)	Other external expenses	603
61128	Other	2575 / 2576	5.b)	Other external expenses	603
6113	Service charges and co-ownership expenses	1249 / 1250	5.b)	Other external expenses	603
6114	Financial leasing on real property	2577 / 2578	5.b)	Other external expenses	603
6115	Financial leasing on movable property				
61153	Rolling stock	1263 / 1264	5.b)	Other external expenses	603
61158	Other	2581 / 2582	5.b)	Other external expenses	603
612	Subcontracting, servicing, repairs and maintenance				
6121	General subcontracting (not included in the production of goods and services)	1269 / 1270	5.b)	Other external expenses	603
6122	Servicing, repairs and maintenance				
61221	Buildings	2585 / 2586	5.b)	Other external expenses	603
61223	Rolling stock	1277 / 1278	5.b)	Other external expenses	603
61228	Other	2587 / 2588	5.b)	Other external expenses	603
613	Remuneration of intermediaries and professional fees				
6131	Commissions and brokerage fees	1285 / 1286	5.b)	Other external expenses	603
6132	IT services	1293 / 1294	5.b)	Other external expenses	603
6133	Banking and similar services				
61332	Loans' issuance expenses	2589 / 2590	5.b)	Other external expenses	603
61333	Bank account charges and bank commissions (included custody fees on securities)	2591 / 2592	5.b)	Other external expenses	603
61334	Charges for electronic means of payment	1303 / 1304	5.b)	Other external expenses	603
61336	Factoring services	1307 / 1308	5.b)	Other external expenses	603
61338	Other banking and similar services (except interest and similar expenses)	2593 / 2594	5.b)	Other external expenses	603
6134	Professional fees				
61341	Legal, litigation and similar fees	2597 / 2598	5.b)	Other external expenses	603
61342	Accounting, tax consulting, auditing and similar fees	2599 / 2600	5.b)	Other external expenses	603
61348	Other professional fees	1321 / 1322	5.b)	Other external expenses	603
6135	Notarial and similar fees	2601 / 2602	5.b)	Other external expenses	603
6138	Other remuneration of intermediaries and professional fees	1327 / 1328	5.b)	Other external expenses	603
614	Insurance premiums				
6141	Insurance for assets				
61411	Buildings	1333 / 1334	5.b)	Other external expenses	603
61412	Rolling stock	1335 / 1336	5.b)	Other external expenses	603
61418	Other	2603 / 2604	5.b)	Other external expenses	603
6142	Insurance on rented assets	1341 / 1342	5.b)	Other external expenses	603
6143	Transport insurance	1343 / 1344	5.b)	Other external expenses	603
6144	Business risk insurance	1351 / 1352	5.b)	Other external expenses	603
6145	Customers credit insurance	1353 / 1354	5.b)	Other external expenses	603
6146	Third-party insurance	1355 / 1356	5.b)	Other external expenses	603
6148	Other insurances	1357 / 1358	5.b)	Other external expenses	603
615	Marketing and communication costs				
6151	Marketing and advertising costs				
61511	Press advertising	1363 / 1364	5.b)	Other external expenses	603
61512	Samples	1365 / 1366	5.b)	Other external expenses	603
61513	Fairs and exhibitions	1367 / 1368	5.b)	Other external expenses	603
61514	Gifts to customers	1369 / 1370	5.b)	Other external expenses	603
61515	Catalogues, printed materials and publications	1371 / 1372	5.b)	Other external expenses	603

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61516	Donations	1373 / 1374	5.b)	Other external expenses	603
61517	Sponsorship	1375 / 1376	5.b)	Other external expenses	603
61518	Other purchases of advertising services	1377 / 1378	5.b)	Other external expenses	603
6152	Travel and entertainment expenses				
61521	Travel expenses				
615211	Management (if appropriate owner and partner)	1383 / 1384	5.b)	Other external expenses	603
615212	Staff	1385 / 1386	5.b)	Other external expenses	603
61522	Relocation expenses	1387 / 1388	5.b)	Other external expenses	603
61523	Business assignments	1389 / 1390	5.b)	Other external expenses	603
61524	Receptions and entertainment costs	1391 / 1392	5.b)	Other external expenses	603
6153	Postal charges and telecommunication costs				
61531	Postal charges	1395 / 1396	5.b)	Other external expenses	603
61532	Telecommunication costs	1397 / 1398	5.b)	Other external expenses	603
616	Transportation of goods and collective staff transportation				
6161	Transportation of purchased goods	1403 / 1404	5.b)	Other external expenses	603
6162	Transportation of sold goods	1405 / 1406	5.b)	Other external expenses	603
6165	Collective staff transportation	1411 / 1412	5.b)	Other external expenses	603
6168	Other transportation	2605 / 2606	5.b)	Other external expenses	603
617	External staff of the company				
6171	Temporary staff	1417 / 1418	5.b)	Other external expenses	603
6172	External staff on secondment	1419 / 1420	5.b)	Other external expenses	603
618	Miscellaneous external charges				
6181	Documentation	1423 / 1424	5.b)	Other external expenses	603
6182	Costs of training, symposiums, seminars, conferences	1429 / 1430	5.b)	Other external expenses	603
6183	Industrial and non-industrial waste treatment	2953 / 2954	5.b)	Other external expenses	603
6184	Fuels, gas, water and electricity (not included in the production of goods and services)				
61841	Solid fuels	2609 / 2610	5.b)	Other external expenses	603
61842	Liquid fuels (oil, motor fuel, etc.)	2611 / 2612	5.b)	Other external expenses	603
61843	Gas	1185 / 1186	5.b)	Other external expenses	603
61844	Water and waste water	2613 / 2614	5.b)	Other external expenses	603
61845	Electricity	2615 / 2616	5.b)	Other external expenses	603
6185	Supplies and small equipment				
61851	Office supplies	1189 / 1190	5.b)	Other external expenses	603
61852	Small equipment	2617 / 2618	5.b)	Other external expenses	603
61853	Work clothes	2619 / 2620	5.b)	Other external expenses	603
61854	Maintenance supplies	2621 / 2622	5.b)	Other external expenses	603
61858	Other	2623 / 2624	5.b)	Other external expenses	603
6186	Surveillance and security charges	1437 / 1438	5.b)	Other external expenses	603
6187	Contributions to professional associations	1439 / 1440	5.b)	Other external expenses	603
6188	Other miscellaneous external charges	1441 / 1442	5.b)	Other external expenses	603
619	Rebates, discounts and refunds received on other external charges	1443 / 1444	5.b)	Other external expenses	603
62	Staff expenses				
621	Staff remuneration				
6211	Gross wages				
62111	Base wages	1451 / 1452	6.a)	Wages and salaries	607
62112	Wage supplements				
621121	Sunday	1455 / 1456	6.a)	Wages and salaries	607
621122	Public holidays	1457 / 1458	6.a)	Wages and salaries	607
621123	Overtime	1459 / 1460	6.a)	Wages and salaries	607
621128	Other supplements	1461 / 1462	6.a)	Wages and salaries	607
62114	Incentives, bonuses and commissions	1465 / 1466	6.a)	Wages and salaries	607
62115	Benefits in kind	1467 / 1468	6.a)	Wages and salaries	607
62116	Severance pay	1469 / 1470	6.a)	Wages and salaries	607
62117	Survivor's pay	1471 / 1472	6.a)	Wages and salaries	607
6218	Other benefits	2625 / 2626	6.a)	Wages and salaries	607



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6219	Refunds on wages paid	1475 / 1476	6.a)	Wages and salaries	607
622	Other staff remuneration				
6221	Students	1485 / 1486	6.a)	Wages and salaries	607
6222	Casual workers	1487 / 1488	6.a)	Wages and salaries	607
6228	Other	1489 / 1490	6.a)	Wages and salaries	607
623	Social security costs (employer's share)				
6231	Social security on pensions	2627 / 2628	6.b)i)	relating to pensions	653
6232	Other social security costs (including illness, accidents, a.s.o.)	2629 / 2630	6.b)ii)	other social security costs	655
624	Other staff expenses				
6241	Complementary pensions				
62411	Premiums for external pensions funds	1511 / 1512	6.c)	Other staff costs	613
62412	Changes to provisions for complementary pensions	1513 / 1514	6.c)	Other staff costs	613
62413	Withholding tax on complementary pensions	1515 / 1516	6.c)	Other staff costs	613
62414	Insolvency insurance premiums	1517 / 1518	6.c)	Other staff costs	613
62415	Complementary pensions paid by the employer	1519 / 1520	6.c)	Other staff costs	613
6248	Other staff expenses not mentioned above	2633 / 2634	6.c)	Other staff costs	613
63	Allocations to value adjustments (AVA) and fair value adjustments (FVA) on formation expenses, intangible, tangible and current assets (except transferable securities)				
631	AVA on formation expenses and similar expenses				
6311	AVA on set-up and start-up costs	2635 / 2636	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6313	AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)	1535 / 1536	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6314	AVA on loan-issuance expenses	1537 / 1538	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6318	AVA on other similar expenses	1539 / 1540	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
632	AVA on intangible fixed assets				
6321	AVA on development costs	2637 / 2638	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6322	AVA on concessions, patents, licences, trademarks and similar rights and assets	1545 / 1546	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6323	AVA on goodwill acquired for consideration	1547 / 1548	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6324	AVA on down payments and intangible fixed assets under development	1549 / 1550	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
633	AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties				
6331	AVA on land, fittings-out and buildings and FVA on investment properties				
63311	AVA on land	1555 / 1556	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63312	AVA on fixtures and fittings-out of land	1557 / 1558	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63313	AVA on buildings	1559 / 1560	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63314	AVA on fixtures and fittings-out of buildings	2639 / 2640	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
63315	FVA on investment properties	2641 / 2642	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6332	AVA on plant and machinery	1561 / 1562	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6333	AVA on other fixtures and fittings, tools and equipment (including rolling stock)	1563 / 1564	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
6334	AVA on down payments and tangible fixed assets under development	1565 / 1566	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
634	AVA on inventories				
6341	AVA on inventories of raw materials and consumables	1569 / 1570	7.b)	in respect of current assets	661
6342	AVA on inventories of work and contracts in progress	1571 / 1572	7.b)	in respect of current assets	661
6343	AVA on inventories of goods	1573 / 1574	7.b)	in respect of current assets	661
6344	AVA on inventories of merchandise and other goods for resale	1575 / 1576	7.b)	in respect of current assets	661

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6345	AVA on down payments on inventories	1577 / 1578	7.b)	in respect of current assets	661
635	AVA and FVA on receivables from current assets				
6351	AVA on trade receivables	1581 / 1582	7.b)	in respect of current assets	661
6352	AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	1583 / 1584	7.b)	in respect of current assets	661
6353	AVA on other receivables	1585 / 1586	7.b)	in respect of current assets	661
6354	FVA on receivables from current assets	2643 / 2644	7.b)	in respect of current assets	661
64	Other operating charges				
641	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets				
6411	Concessions	1591 / 1592	8.	Other operating expenses	621
6412	Patents	1593 / 1594	8.	Other operating expenses	621
6413	Software licences	1595 / 1596	8.	Other operating expenses	621
6414	Trademarks and franchise	1597 / 1598	8.	Other operating expenses	621
6415	Similar rights and assets				
64151	Copyrights and reproduction rights	1601 / 1602	8.	Other operating expenses	621
64158	Other similar rights and assets	1603 / 1604	8.	Other operating expenses	621
642	Indemnities, damages and interest	2645 / 2646	8.	Other operating expenses	621
643	Attendance fees, director's fees and similar remuneration				
6431	Attendance fees	1607 / 1608	8.	Other operating expenses	621
6432	Director's fees	1609 / 1610	8.	Other operating expenses	621
6438	Other similar remuneration	2649 / 2650	8.	Other operating expenses	621
644	Loss on disposal of intangible and tangible fixed assets				
6441	Loss on disposal of intangible fixed assets				
64411	Book value of yielded intangible fixed assets	2655 / 2656	8.	Other operating expenses	621
64412	Disposal proceeds of intangible fixed assets	2657 / 2658	8.	Other operating expenses	621
6442	Loss on disposal of tangible fixed assets				
64421	Book value of yielded tangible fixed assets	1763 / 1764	8.	Other operating expenses	621
64422	Disposal proceeds of tangible fixed assets	2661 / 2662	8.	Other operating expenses	621
645	Losses on bad debts				
6451	Trade receivables	1613 / 1614	8.	Other operating expenses	621
6452	Amounts owed by affiliated undertakings	2663 / 2664	8.	Other operating expenses	621
6453	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2665 / 2666	8.	Other operating expenses	621
6454	Other receivables	1617 / 1618	8.	Other operating expenses	621
646	Taxes, duties and similar expenses				
6461	Real property tax	1621 / 1622	8.	Other operating expenses	621
6462	Non-refundable VAT	1623 / 1624	8.	Other operating expenses	621
6463	Duties on imported merchandise	1625 / 1626	8.	Other operating expenses	621
6464	Excise duties on production and tax on consumption	1633 / 1634	8.	Other operating expenses	621
6465	Registration fees, stamp duties and mortgage duties				
64651	Registration fees	1637 / 1638	8.	Other operating expenses	621
64658	Other registration fees, stamp duties and mortgage duties	2667 / 2668	8.	Other operating expenses	621
6466	Motor-vehicle taxes	1647 / 1648	8.	Other operating expenses	621
6467	Bar licence tax	1649 / 1650	8.	Other operating expenses	621
6468	Other duties and taxes	1651 / 1652	8.	Other operating expenses	621
647	Allocations to tax-exempt capital gains	1655 / 1656	8.	Other operating expenses	621
648	Other miscellaneous operating charges				
6481	Fines, sanctions and penalties	1791 / 1792	8.	Other operating expenses	621
6488	Miscellaneous operating charges	2671 / 2672	8.	Other operating expenses	621
649	Allocations to provisions				
6491	Allocations to tax provisions	1653 / 1654	8.	Other operating expenses	621
6492	Allocations to operating provisions	1659 / 1660	8.	Other operating expenses	621
65	Financial charges				
651	Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets				
6511	AVA on financial fixed assets				

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65111	AVA on shares in affiliated undertakings	1667 / 1668	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65112	AVA on amounts owed by affiliated undertakings	1669 / 1670	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65113	AVA on participating interests	1671 / 1672	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65114	AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	1673 / 1674	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65115	AVA on securities held as fixed assets	1675 / 1676	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65116	AVA on loans, deposits and claims held as fixed assets	1677 / 1678	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
6512	FVA on financial fixed assets	1681 / 1682	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
652	Charges and loss of disposal of financial fixed assets				
6521	Charges of financial fixed assets				
65211	Shares in affiliated undertakings	2679 / 2680	14.a)	concerning affiliated undertakings	629
65212	Amounts owed by affiliated undertakings		14.a)	concerning affiliated undertakings	629
65213	Participating interests	2683 / 2684	14.b)	other interest and similar expenses	631
65214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		14.b)	other interest and similar expenses	631
65215	Securities held as fixed assets		14.b)	other interest and similar expenses	631
65216	Loans, deposits and claims held as fixed assets	2689 / 2690	14.b)	other interest and similar expenses	631
6522	Loss on disposal of financial fixed assets				
65221	Loss on disposal of shares in affiliated undertakings				
652211	Book value of yielded shares in affiliated undertakings	2695 / 2696	14.a)	concerning affiliated undertakings	629
652212	Disposal proceeds of shares in affiliated undertakings	2697 / 2698	14.a)	concerning affiliated undertakings	629
65222	Loss on disposal of amounts owed by affiliated undertakings				
652221	Book value of yielded amounts owed by affiliated undertakings	2701 / 2702	14.a)	concerning affiliated undertakings	629
652222	Disposal proceeds of amounts owed by affiliated undertakings	2703 / 2704	14.a)	concerning affiliated undertakings	629
65223	Loss on disposal of participating interests				
652231	Book value of yielded participating interests	2707 / 2708	14.b)	other interest and similar expenses	631
652232	Disposal proceeds of participating interests	2709 / 2710	14.b)	other interest and similar expenses	631
65224	Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
652241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2713 / 2714	14.b)	other interest and similar expenses	631
652242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2715 / 2716	14.b)	other interest and similar expenses	631
65225	Loss on disposal of securities held as fixed assets				
652251	Book value of yielded securities held as fixed assets	2719 / 2720	14.b)	other interest and similar expenses	631
652252	Disposal proceeds of securities held as fixed assets	2721 / 2722	14.b)	other interest and similar expenses	631
65226	Loss on disposal of loans, deposits and claims held as fixed assets				
652261	Book value of yielded loans, deposits and claims held as fixed assets	2725 / 2726	14.b)	other interest and similar expenses	631
652262	Disposal proceeds of loans, deposits and claims held as fixed assets	2727 / 2728	14.b)	other interest and similar expenses	631
653	Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities				
6531	AVA on transferable securities				
65311	AVA on shares in affiliated undertakings	1687 / 1688	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65312	AVA on own shares or own corporate units	1691 / 1692	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65313	AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	1689 / 1690	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
65318	AVA on other transferable securities	1693 / 1694	13.	Value adjustments in respect of financial assets and of investments held as current assets	665

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6532	FVA on transferable securities	2731 / 2732	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
654	Loss on disposal of receivables and transferable securities from current assets				
6541	Loss on disposal of receivables from current assets				
65411	From affiliated undertakings	2737 / 2738	14.a)	concerning affiliated undertakings	629
65412	From undertakings with which the undertaking is linked by virtue of participating interests	2739 / 2740	14.b)	other interest and similar expenses	631
65413	from other receivables from current assets	2741 / 2742	14.b)	other interest and similar expenses	631
6542	Loss on disposal of transferable securities				
65421	Shares in affiliated undertakings	1703 / 1704	14.a)	concerning affiliated undertakings	629
65422	Own shares or corporate units	1707 / 1708	14.b)	other interest and similar expenses	631
65423	Shares in in undertakings with which the undertaking is linked by virtue of participating interests	1705 / 1706	14.b)	other interest and similar expenses	631
65428	Other transferable securities	1709 / 1710	14.b)	other interest and similar expenses	631
655	Interest and discounts				
6551	Interest on debenture loans				
65511	Interest on debenture loans - affiliated undertakings	2743 / 2744	14.a)	concerning affiliated undertakings	629
65512	Interest on debenture loans - other	2745 / 2746	14.b)	other interest and similar expenses	631
6552	Banking and similar interest				
65521	Banking interest on current accounts	1721 / 1722	14.b)	other interest and similar expenses	631
65522	Banking interest on financing operations	1723 / 1724	14.b)	other interest and similar expenses	631
65523	Interest on financial leases				
655231	Interest on financial leases - affiliated undertakings	2747 / 2748	14.a)	concerning affiliated undertakings	629
655232	Interest on financial leases - other	2749 / 2750	14.b)	other interest and similar expenses	631
6553	Interest on trade payables	1727 / 1728	14.b)	other interest and similar expenses	631
6554	Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests				
65541	Interest payable to affiliated undertakings	2751 / 2752	14.a)	concerning affiliated undertakings	629
65542	Interest payable to undertakings with which the undertaking is linked by virtue of participating interests	2753 / 2754	14.b)	other interest and similar expenses	631
6555	Discounts and charges on bills of exchange				
65551	Discounts and charges on bills of exchange - affiliated undertakings	2755 / 2756	14.a)	concerning affiliated undertakings	629
65552	Discounts and charges on bills of exchange - other	2757 / 2758	14.b)	other interest and similar expenses	631
6556	Granted discounts				
65561	Granted discounts - affiliated undertakings	2759 / 2760	14.a)	concerning affiliated undertakings	629
65562	Granted discounts - other	2761 / 2762	14.b)	other interest and similar expenses	631
6558	Interest payable on other loans and debts				
65581	Interest payable on other loans and debts - affiliated undertakings	2763 / 2764	14.a)	concerning affiliated undertakings	629
65582	Interest payable on other loans and debts - other	2765 / 2766	14.b)	other interest and similar expenses	631
656	Foreign currency exchange losses				
6561	Foreign currency exchange losses - affiliated undertakings	2767 / 2768	14.a)	concerning affiliated undertakings	629
6562	Foreign currency exchange losses - other	2769 / 2770	14.b)	other interest and similar expenses	631
657	Share in the losses of undertakings accounted for under the equity method	1739 / 1740	12.	Share of profit or loss of undertakings accounted for under the equity method	663
658	Other financial charges				
6581	Other financial charges - affiliated undertakings	2771 / 2772	14.a)	concerning affiliated undertakings	629
6582	Other financial charges - other	2773 / 2774	14.b)	other interest and similar expenses	631
659	Allocations to financial provisions				
6591	Allocations to financial provisions - affiliated undertakings	2775 / 2776	14.a)	concerning affiliated undertakings	629
6592	Allocations to financial provisions - other	2777 / 2778	14.b)	other interest and similar expenses	631
67	Income taxes				
671	Corporate income tax (CIT)				
6711	CIT - current financial year	1805 / 1806	15.	Tax on profit or loss	635
6712	CIT - previous financial years	1807 / 1808	15.	Tax on profit or loss	635
672	Municipal business tax				
6721	MBT - current financial year	1811 / 1812	15.	Tax on profit or loss	635

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6722	MBT - previous financial years	1813 / 1814	15.	Tax on profit or loss	635
673	Foreign income taxes				
6731	Withholding taxes	1817 / 1818	15.	Tax on profit or loss	635
6732	Taxes levied on permanent establishments				
67321	Current financial year	1821 / 1822	15.	Tax on profit or loss	635
67322	Previous financial years	1823 / 1824	15.	Tax on profit or loss	635
6733	Taxes levied on non-resident undertakings	1825 / 1826	15.	Tax on profit or loss	635
6738	Other foreign income taxes	1827 / 1828	15.	Tax on profit or loss	635
679	Allocations to provisions for deferred taxes	1829 / 1830	15.	Tax on profit or loss	635
68	Other taxes not included in the previous caption				
681	Net wealth tax (NWT)				
6811	NWT - current financial year	1839 / 1840	17.	Other taxes not shown under items 1 to 16	637
6812	NWT - previous financial years	1841 / 1842	17.	Other taxes not shown under items 1 to 16	637
682	Subscription tax	1843 / 1844	17.	Other taxes not shown under items 1 to 16	637
683	Foreign taxes	1845 / 1846	17.	Other taxes not shown under items 1 to 16	637
688	Other taxes	1847 / 1848	17.	Other taxes not shown under items 1 to 16	637

### Class 7. INCOME ACCOUNTS

Chart of accounts			Profit and loss account		
Account	Name	Fields	Item	Name	Field
70	Net turnover				
702	Sales of goods				
7021	Sales of finished goods	1861 / 1862	1.	Net turnover	701
7022	Sales of semi-finished goods	1863 / 1864	1.	Net turnover	701
7023	Sales of residual products	1865 / 1866	1.	Net turnover	701
7029	Sales of work in progress	2781 / 2782	1.	Net turnover	701
703	Sales of services				
7031	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets				
70311	Concessions	2787 / 2788	1.	Net turnover	701
70312	Patents	2789 / 2790	1.	Net turnover	701
70313	Software licences	2791 / 2792	1.	Net turnover	701
70314	Trademarks and franchises	2793 / 2794	1.	Net turnover	701
70315	Similar rights and assets				
703151	Copyrights and reproduction rights	2797 / 2798	1.	Net turnover	701
703158	Other similar rights and assets	2799 / 2800	1.	Net turnover	701
7032	Rental income				
70321	Rental income from real property	1883 / 1884	1.	Net turnover	701
70322	Rental income from movable property	1885 / 1886	1.	Net turnover	701
7033	Sales of services not mentioned above	1875 / 1876	1.	Net turnover	701
7039	Sales of services in the course of completion	2801 / 2802	1.	Net turnover	701
704	Sales of packaging	1887 / 1888	1.	Net turnover	701
705	Commissions and brokerage fees	1879 / 1880	1.	Net turnover	701
706	Sales of merchandise and other goods for resale				
7061	Sales of merchandise	1869 / 1870	1.	Net turnover	701
7062	Sales of land resale	2803 / 2804	1.	Net turnover	701
7063	Sales of buildings for resale	2805 / 2806	1.	Net turnover	701
708	Other components of turnover	1877 / 1878	1.	Net turnover	701
709	Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales				
7092	RDR on sales of goods	2807 / 2808	1.	Net turnover	701
7093	RDR on sales of services	1903 / 1904	1.	Net turnover	701

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7094	RDR on sales of packages	2809 / 2810	1.	Net turnover	701
7095	RDR on commissions and brokerage fees	2811 / 2812	1.	Net turnover	701
7096	RDR on sales of merchandise and other goods for resale	1901 / 1902	1.	Net turnover	701
7098	RDR on other components of turnover	1905 / 1906	1.	Net turnover	701
7099	Not allocated rebates, discounts and refunds	2813 / 2814	1.	Net turnover	701
71	Change in inventories of goods and of work in progress				
711	Change in inventories of work and contracts in progress				
7111	Change in inventories of work in progress	1911 / 1912	2.	Variation in stocks of finished goods and in work in progress	703
7112	Change in inventories: contracts in progress - goods	1913 / 1914	2.	Variation in stocks of finished goods and in work in progress	703
7113	Change in inventories: contracts in progress - services	1915 / 1916	2.	Variation in stocks of finished goods and in work in progress	703
7114	Change in inventories: buildings under construction	1917 / 1918	2.	Variation in stocks of finished goods and in work in progress	703
712	Change in inventories of goods				
7121	Change in inventories of finished goods	1921 / 1922	2.	Variation in stocks of finished goods and in work in progress	703
7122	Change in inventories of semi-finished goods	1923 / 1924	2.	Variation in stocks of finished goods and in work in progress	703
7123	Change in inventories of residual goods	1925 / 1926	2.	Variation in stocks of finished goods and in work in progress	703
72	Capitalised production				
721	Intangible fixed assets				
7211	Development costs	1935 / 1936	3.	Work performed by the undertaking for its own purposes and capitalised	705
7212	Concessions, patents, licences, trademarks and similar rights and assets				
72121	Concessions	1939 / 1940	3.	Work performed by the undertaking for its own purposes and capitalised	705
72122	Patents	1941 / 1942	3.	Work performed by the undertaking for its own purposes and capitalised	705
72123	Software licences	1943 / 1944	3.	Work performed by the undertaking for its own purposes and capitalised	705
72124	Trademarks and franchises	1945 / 1946	3.	Work performed by the undertaking for its own purposes and capitalised	705
72125	Similar rights and assets				
721251	Copyrights and reproduction rights	1949 / 1950	3.	Work performed by the undertaking for its own purposes and capitalised	705
721258	Other similar rights and assets	1951 / 1952	3.	Work performed by the undertaking for its own purposes and capitalised	705
722	Tangible fixed assets				
7221	Land, fittings and buildings	1955 / 1956	3.	Work performed by the undertaking for its own purposes and capitalised	705
7222	Plant and machinery	1957 / 1958	3.	Work performed by the undertaking for its own purposes and capitalised	705
7223	Other fixtures and fittings, tools and equipment (included motor vehicles)	1959 / 1960	3.	Work performed by the undertaking for its own purposes and capitalised	705
73	Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)				
732	RVA on intangible fixed assets				
7321	RVA on development costs	1965 / 1966	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7322	RVA on concessions, patents, licences, trademarks and similar rights and assets	1967 / 1968	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7324	RVA on down payments and intangible fixed assets under development	1971 / 1972	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
733	RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties				
7331	RVA on land, fixtures and fittings-out and buildings and FVA on investment properties				
73311	RVA on land	1977 / 1978	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73312	RVA on fixtures and fittings-out of land	1979 / 1980	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659

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73313	RVA on buildings	1981 / 1982	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73314	RVA on fixtures and fittings-out of buildings	2815 / 2816	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
73315	FVA on investment properties	2817 / 2818	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7332	RVA on plant and machinery	1985 / 1986	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7333	Other fixtures and fittings, tools and equipment (included motor vehicles)	1987 / 1988	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
7334	RVA on down payments and tangible fixed assets under development	1989 / 1990	7.a)	in respect of formation expenses and of tangible and intangible fixed assets	659
734	RVA on inventories				
7341	RVA on inventories of raw materials and consumables	1993 / 1994	7.b)	in respect of current assets	661
7342	RVA on inventories of work and contracts in progress	1995 / 1996	7.b)	in respect of current assets	661
7343	RVA on inventories of goods	1997 / 1998	7.b)	in respect of current assets	661
7344	RVA on inventories of merchandise and other goods for resale	1999 / 2000	7.b)	in respect of current assets	661
7345	RVA on down payments on inventories	2001 / 2002	7.b)	in respect of current assets	661
735	RVA and FVA on receivables from current assets				
7351	RVA on trade receivables	2005 / 2006	7.b)	in respect of current assets	661
7352	RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests	2007 / 2008	7.b)	in respect of current assets	661
7353	RVA on other receivables	2009 / 2010	7.b)	in respect of current assets	661
7354	FVA on receivables from current assets	2819 / 2820	7.b)	in respect of current assets	661
74	Other operating income				
741	Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities				
7411	Concessions	2015 / 2016	4.	Other operating income	713
7412	Patents	2017 / 2018	4.	Other operating income	713
7413	Software licences	2019 / 2020	4.	Other operating income	713
7414	Trademarks and franchises	2021 / 2022	4.	Other operating income	713
7415	Similar rights and assets				
74151	Copyrights and reproduction rights	2025 / 2026	4.	Other operating income	713
74158	Other similar rights and assets	2027 / 2028	4.	Other operating income	713
742	Rental income from ancillary activities				
7421	Rental income on real property	2823 / 2824	4.	Other operating income	713
7422	Rental income on movable property	2825 / 2826	4.	Other operating income	713
743	Attendance fees, director's fees and similar remunerations	2031 / 2032	4.	Other operating income	713
744	Gain of disposal of intangible and tangible fixed assets				
7441	Gain on disposal of intangible fixed assets				
74411	Book value of yielded intangible fixed assets	2831 / 2832	4.	Other operating income	713
74412	Disposal proceeds of intangible fixed assets	2833 / 2834	4.	Other operating income	713
7442	Income of yielded tangible fixed assets				
74421	Book value of yielded tangible fixed assets	2837 / 2838	4.	Other operating income	713
74422	Disposal proceeds of tangible fixed assets	2839 / 2840	4.	Other operating income	713
745	Subsidies for operating activities				
7451	Product subsidies	2035 / 2036	4.	Other operating income	713
7452	Interest subsidies	2037 / 2038	4.	Other operating income	713
7453	Compensatory allowances	2039 / 2040	4.	Other operating income	713
7454	Subsidies in favour of employment development	2041 / 2042	4.	Other operating income	713
7458	Other subsidies for operating activities	2047 / 2048	4.	Other operating income	713
746	Benefits in kind	2841 / 2842	4.	Other operating income	713
747	Reversals of temporarily not taxable capital gains and of investment subsidies				
7471	Temporarily not taxable capital gains not reinvested	2055 / 2056	4.	Other operating income	713
7472	Temporarily not taxable capital gains reinvested	2057 / 2058	4.	Other operating income	713
7473	Capital investment subsidies	2059 / 2060	4.	Other operating income	713

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748	Other miscellaneous operating income				
7481	Insurance indemnities	2051 / 2052	4.	Other operating income	713
7488	Miscellaneous operating income	2845 / 2846	4.	Other operating income	713
749	Reversals of provisions				
7491	Reversals of provisions for taxes	2849 / 2850	4.	Other operating income	713
7492	Reversals of operating provisions	2063 / 2064	4.	Other operating income	713
75	Financial income				
751	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets				
7511	RVA on financial fixed assets				
75111	RVA on shares in affiliated undertakings	2071 / 2072	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75112	RVA on amounts owed by affiliated undertakings	2073 / 2074	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75113	RVA on participating interests	2075 / 2076	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75114	RVA on amounts owed by undertakings with which the company is linked by virtue of participating interests	2077 / 2078	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75115	RVA on securities held as fixed assets	2079 / 2080	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75116	RVA on loans, deposits and claims held as fixed assets	2081 / 2082	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
7512	FVA on financial fixed assets	2085 / 2086	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
752	Income and gains from the disposal of financial fixed assets				
7521	Income from financial fixed assets				
75211	Shares in affiliated undertakings		9.a)	derived from affiliated undertakings	717
75212	Amounts owed by affiliated undertakings	2091 / 2092	10.a)	derived from affiliated undertakings	723
75213	Participating interests		9.b)	other income from participating interests	719
75214	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests		10.b)	other income not included under a)	725
75215	Securities held as fixed assets		10.b)	other income not included under a)	725
75216	Loans, deposits and claims held as fixed assets		10.b)	other income not included under a)	725
7522	Gains from the disposal of financial fixed assets				
75221	Shares in affiliated undertakings				
752211	Book value of yielded shares in affiliated undertakings	2857 / 2858	9.a)	derived from affiliated undertakings	717
752212	Disposal proceeds of shares in affiliated undertakings	2859 / 2860	9.a)	derived from affiliated undertakings	717
75222	Amounts owed by affiliated undertakings				
752221	Book value of yielded amounts owed by affiliated undertakings	2863 / 2864	10.a)	derived from affiliated undertakings	723
752222	Disposal proceeds of amounts owed by affiliated undertakings	2865 / 2866	10.a)	derived from affiliated undertakings	723
75223	Participating interests				
752231	Book value of yielded participating interests	2869 / 2870	9.b)	other income from participating interests	719
752232	Disposal proceeds of participating interests	2871 / 2872	9.b)	other income from participating interests	719
75224	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests				
752241	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2875 / 2876	10.b)	other income not included under a)	725
752242	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2877 / 2878	10.b)	other income not included under a)	725
75225	Securities held as fixed assets				
752251	Book value of yielded securities held as fixed assets	2881 / 2882	10.b)	other income not included under a)	725
752252	Disposal proceeds of securities held as fixed assets	2883 / 2884	10.b)	other income not included under a)	725
75226	Loans, deposits and claims held as fixed assets				
752261	Book value of yielded loans, deposits and claims held as fixed assets	2887 / 2888	10.b)	other income not included under a)	725
752262	Disposal proceed of loans, deposits and claims held as fixed assets	2889 / 2890	10.b)	other income not included under a)	725
753	Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities				
7531	RVA on transferable securities				



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75311	RVA on shares in affiliated undertakings	2111 / 2112	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75312	RVA on own shares or corporate units	2115 / 2116	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75313	RVA on shares in undertakings with which the undertaking is linked by virtue of participating interests	2113 / 2114	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
75318	RVA on other transferable securities	2117 / 2118	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
7532	Fair value adjustments on transferable securities	2893 / 2894	13.	Value adjustments in respect of financial assets and of investments held as current assets	665
754	Gains from the disposal and other income from current receivables and transferable securities of current assets				
7541	Gains from the disposal of receivables from current assets				
75411	on affiliated undertakings	2899 / 2900	11.a)	derived from affiliated undertakings	729
75412	on undertakings with which the undertaking is linked by virtue of participating interests	2901 / 2902	11.b)	other interest and similar income	731
75413	on other current receivables	2903 / 2904	11.b)	other interest and similar income	731
7542	Gains from the disposal of transferable securities				
75421	Shares in affiliated undertakings	2125 / 2126	9.a)	derived from affiliated undertakings	717
75422	Own shares or corporate units	2129 / 2130	10.b)	other income not included under a)	725
75423	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2127 / 2128	9.b)	other income from participating interests	719
75428	Other transferable securities	2131 / 2132	10.b)	other income not included under a)	725
7548	Other income from transferable securities				
75481	Shares in affiliated undertakings	2135 / 2136	9.a)	derived from affiliated undertakings	717
75482	Own shares or corporate units	2139 / 2140	10.b)	other income not included under a)	725
75483	Shares in undertakings with which the undertaking is linked by virtue of participating interests	2137 / 2138	9.b)	other income from participating interests	719
75488	Other transferable securities	2141 / 2142	10.b)	other income not included under a)	725
755	Other interest income from current assets and discounts				
7552	Bank and similar interest				
75521	Interest on bank accounts	2905 / 2906	11.b)	other interest and similar income	731
75523	Interest on financial leases				
755231	from affiliated undertakings	2907 / 2908	11.a)	derived from affiliated undertakings	729
755232	from other	2909 / 2910	11.b)	other interest and similar income	731
7553	Interest on trade receivables	2153 / 2154	11.b)	other interest and similar income	731
7554	Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests				
75541	Interest on amounts owed by affiliated undertakings	2911 / 2912	11.a)	derived from affiliated undertakings	729
75542	Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests	2913 / 2914	11.b)	other interest and similar income	731
7555	Discounts on bills of exchange				
75551	Discounts on bills of exchange - affiliated undertakings	2915 / 2916	11.a)	derived from affiliated undertakings	729
75552	Discounts on bills of exchange - other	2917 / 2918	11.b)	other interest and similar income	731
7556	Discounts received				
75561	Discounts received - affiliated undertakings	2919 / 2920	11.a)	derived from affiliated undertakings	729
75562	Discounts received - other	2921 / 2922	11.b)	other interest and similar income	731
7558	Interest on other amounts receivable				
75581	Interest on other amounts receivable - affiliated undertakings	2923 / 2924	11.a)	derived from affiliated undertakings	729
75582	Interest on other amounts receivable - other	2925 / 2926	11.b)	other interest and similar income	731
756	Foreign currency exchange gains				
7561	Foreign currency exchange gains - affiliated undertakings	2927 / 2928	11.a)	derived from affiliated undertakings	729
7562	Foreign currency exchange gains - other	2929 / 2930	11.b)	other interest and similar income	731
757	Share of profit from undertakings accounted for under the equity method	2165 / 2166	12.	Share of profit or loss of undertakings accounted for under the equity method	663
758	Other financial income				
7581	Other financial income - affiliated undertakings	2931 / 2932	11.a)	derived from affiliated undertakings	729
7582	Other financial income - other	2933 / 2934	11.b)	other interest and similar income	731
759	Reversals of financial provisions				
7591	Reversals of financial provisions - affiliated undertakings	2935 / 2936	11.a)	derived from affiliated undertakings	729

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7592	Reversals of financial provisions - other	2937 / 2938	11.b)	other interest and similar income	731
77	Adjustments of income taxes				
771	Adjustments of corporate income tax (CIT)	2233 / 2234	15.	Tax on profit or loss	635
772	Adjustments of municipal business tax (MBT)	2235 / 2236	15.	Tax on profit or loss	635
773	Adjustments of foreign income taxes	2237 / 2238	15.	Tax on profit or loss	635
779	Reversals of provisions for deferred taxes	2239 / 2240	15.	Tax on profit or loss	635
78	Adjustments of other taxes not included in the previous caption				
781	Adjustments of net wealth tax (NWT)	2247 / 2248	17.	Other taxes not shown under items 1 to 16	637
782	Adjustments of subscription tax	2249 / 2250	17.	Other taxes not shown under items 1 to 16	637
783	Adjustments of foreign taxes	2251 / 2252	17.	Other taxes not shown under items 1 to 16	637
788	Adjustments of other taxes	2253 / 2254	17.	Other taxes not shown under items 1 to 16	637

**Annex N° 1 - Class 1 : Details of the account 106 "Account of the owner or the co-owners"**

Chart of accounts			Balance sheet		
Account	Name	Fields	Item	Name	Field
106	Account of the owner or the co-owners				
1061	Withdrawals for the owner's or the co-owners' personal use				
10611	Cash withdrawals (daily life)	2263 / 2264	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10612	Withdrawals of merchandise, finished products and services (at cost)	2265 / 2266	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10613	Private share of medical services expenses	2267 / 2268	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10614	Private insurance premiums				
106141	Life insurance	2271 / 2272	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106142	Accident insurance	2273 / 2274	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106143	Fire insurance	2275 / 2276	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106144	Third-party insurance	2277 / 2278	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106145	Full coverage insurance	2279 / 2280	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106148	Other private insurance premiums	2281 / 2282	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10615	Contributions				
106151	Social Security	2285 / 2286	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106152	Child benefit office	2287 / 2288	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106153	Health insurance funds	2289 / 2290	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106154	Death and other health insurance funds	2291 / 2292	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303

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106158	Other contributions	2293 / 2294	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10616	In kind withdrawals (personal share of operating costs)				
106161	Wages	2297 / 2298	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106162	Rent	2299 / 2300	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106163	Heating, gas, electricity	2301 / 2302	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106164	Water	2303 / 2304	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106165	Telephone	2305 / 2306	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106166	Car	2307 / 2308	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106168	Other in kind withdrawals	2309 / 2310	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10617	Acquisitions				
106171	Private furniture	2313 / 2314	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106172	Private car	2315 / 2316	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106173	Private held securities	2317 / 2318	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106174	Private buildings	2319 / 2320	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106178	Other acquisitions	2321 / 2322	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10618	Taxes				
106181	Income tax paid	2325 / 2326	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106183	Municipal business tax - payment in arrears	2329 / 2330	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106188	Other taxes	2331 / 2332	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10619	Special private withdrawals				
106191	Repairs to private buildings	2335 / 2336	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106192	Deposits on private financial accounts	2337 / 2338	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106193	Refund of private debts	2339 / 2340	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106194	Gifts and allowance to children	2341 / 2342	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106195	Inheritance taxes and mutation tax due to death	2343 / 2344	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106198	Other special private withdrawals	2345 / 2346	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303

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1062	Additional private contributions from the owner or the co-owners				
10621	Inheritance or donation	2349 / 2350	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10622	Personal holdings	2351 / 2352	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10623	Private loans	2353 / 2354	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10624	Disposals				
106241	Private furniture	2357 / 2358	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106242	Private car	2359 / 2360	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106243	Private shares / bonds	2361 / 2362	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106244	Private buildings	2363 / 2364	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106248	Other disposals	2365 / 2366	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10625	Received rents	2367 / 2368	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10626	Received wages or pensions	2369 / 2370	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10627	Received child benefit	2371 / 2372	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10628	Tax refunds				
106281	Income tax	2375 / 2376	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106284	Municipal business tax (MBT)	2379 / 2380	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
106288	Other tax refunds	2381 / 2382	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303
10629	Business share in private expenses	2383 / 2384	CAPITAL, RESERVES AND LIABILITIES A.I.	Subscribed capital	303