#### Registre de Commerce et des Sociétés

Numéro RCS: B192963

Référence de dépôt : L170074809 Déposé et enregistré le 10/05/2017

### Document émis électroniquement

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RCSL Nr.: B192963 Matricule: 2014 2467 721

eCDF entry date: 09/05/2017

#### **BALANCE SHEET**

Financial year from  $_{01}$  \_01/01/2016 to  $_{02}$  \_31/12/2016 (in  $_{03}$  EUR )

Sirius Grocery Holding S.à r.l. 14, rue Edward Steichen L-2540 Luxembourg

#### **ASSETS**

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid	1101	101	102
I. Subscribed capital not called	1103	103	104
<ul><li>II. Subscribed capital called but unpaid</li></ul>	1105	105	106
B. Formation expenses	1107	107	108
C. Fixed assets	1109	83.905.799,00	92.353.363,00
<ol> <li>Intangible assets</li> </ol>	1111	111	112
<ol> <li>Costs of development</li> </ol>	1113	113	114
<ol><li>Concessions, patents, licences trade marks and similar rights and assets, if they were</li></ol>	;	115	116
<ul> <li>a) acquired for valuable consideration and need not be shown under C.I.3</li> </ul>	De 1117	117	118
b) created by the undertaking itself	1119	119	120
<ol> <li>Goodwill, to the extent that it was acquired for valuable consideration</li> </ol>		121	122
<ol> <li>Payments on account and intangible assets under development</li> </ol>	1122	123	
II. Tangible assets	1123		124
Land and buildings	1125	127	126
Plant and machinery			128
Z. Flank and machinery	1129	129	130

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				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			
I	II.		ancial assets	1135	135	83.905.799,00	136	92.353.363,00
		1.	Shares in affiliated undertakings	1137	137	3.300,00	138	3.300,00
		2.	Loans to affiliated undertakings	1139	139	83.902.499,00	140	92.350.063,00
		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		148	
D. (	Cur	ren	t assets	1151	151	1.304.235,00	152	1.007.369,00
I.			ocks	1153				
-	•		Raw materials and consumables	-				
			Work in progress	1155				
			Finished goods and goods	1157	_ 157		158	
		э.	for resale	1159	159		160	
		4.	Payments on account	1161				
II	l.		btors	1163		1.293.578,00		1.000.430,00
		1.	Trade debtors	1165				
			a) becoming due and payable within one year	1167				
			b) becoming due and payable after more than one year	1169	169		170	
		2.	Amounts owed by affiliated					
			undertakings	1171	171	1.292.508,00	172	1.000.029,00
			a) becoming due and payable within one year	1173	173	1.292.508,00	174	1.000.029,00
			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		1.070,00	184	401,00
			a) becoming due and payable within one year	1185		1.070,00	186	401,00
			b) becoming due and payable after more than one year	1187				,

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Matricule: 2014 2467 721

	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	10.657,00	198	6.939,00
E. Prepayments	1199	199		200	
TOTAL (A	ASSETS)	201	85.210.034,00	202	93.360.732,00

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#### **CAPITAL, RESERVES AND LIABILITIES**

	Reference(s)		Current year		Previous year
A. Capital and reserves	1301	301	1.043.304,00	302	984.826,00
I. Subscribed capital	1303		21.500,00		21.500,00
II. Share premium account	1305		836.693,00	306	923.380,00
III. Revaluation reserve	1307				
IV. Reserves	1309			310	
1. Legal reserve	1311	311		312	
2. Reserve for own shares	1313	313		314	
<ol><li>Reserves provided for by the articles of association</li></ol>	1315	315		316	
<ol><li>Other reserves, including the fair value reserve</li></ol>	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	39.946,00	320	
VI. Profit or loss for the financial year	1321	321	145.165,00	322	39.946,00
VII. Interim dividends	1323			324	
VIII. Capital investment subsidies	1325	325		326	
B. Provisions	1331	331	94.499,00	332	30.971,00
<ol> <li>Provisions for pensions and similar obligations</li> </ol>					
Provisions for taxation	1333		82.399,00		19.679,00
3. Other provisions	1335		12.100,00		19.679,00
5. Other provisions	1337	337	12.100,00	338	11.272,00
C. Creditors	1435	435	84.072.231,00	436	92.344.935,00
<ol> <li>Debenture loans</li> </ol>	1437	437		438	
a) Convertible loans	1439	439		440	
<ul><li>i) becoming due and payable within one year</li></ul>	1441	441		442	
ii) becoming due and payable after more than one year	1443	443		444	
b) Non convertible loans	1445	445		446	
i) becoming due and payable within one year	1447	447		448	
ii) becoming due and payable after more than one year	1449	449		450	
<ol><li>Amounts owed to credit institutions</li></ol>	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	

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		Reference(s)	Current year	Previous year
3.	Payments received on account of orders in so far as they are			
	shown separately as deductions from stocks	1361	361	362
	a) becoming due and payable	1301	301	302
	within one year	1363	363	364
	b) becoming due and payable after more than one year			
4.		1365	365	366
	becoming due and payable     within one year	1367	369	370
	b) becoming due and payable after more than one year	1371	371	372
5.	Bills of exchange payable	1373	373	374
	<ul> <li>a) becoming due and payable within one year</li> </ul>	1375	375	376
	b) becoming due and payable after more than one year	1377	377	378
6.	Amounts owed to affiliated undertakings	1379	84.072.231,00	92.344.585,00
	<ul> <li>a) becoming due and payable within one year</li> </ul>	1381	1.239.640,00	930.002,00
	b) becoming due and payable after more than one year	1383	82.832.591,00	91.414.583,00
7.	Amounts owed to undertakings with which the undertaking is linked by virtue of participating interests	1385	385	386
	a) becoming due and payable	.505		
	within one year	1387	387	388
	b) becoming due and payable after more than one year		389	
8.	Other creditors	1389	451	<sup>390</sup> 350,00
	a) Tax authorities	1393	393	394
	b) Social security authorities	1395	395	396
	c) Other creditors	1397	397	398350,00
	i) becoming due and payable within one year	1399	399	400 350,00
	ii) becoming due and payable after more than			
	one year	1401	401	402
D. Deferi	ed income	1403	403	404
TOTA	L (CAPITAL, RESERVES AND LIAI	BILITIES)	85.210.034,00	93.360.732,00

#### Registre de Commerce et des Sociétés

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RCSL Nr.: B192963 Matricule: 2014 2467 721

eCDF entry date:

PROFIT AND LOSS ACCOUNT

Financial year from  $_{01}$  \_01/01/2016 to  $_{02}$  \_31/12/2016 (in  $_{03}$  EUR )

Sirius Grocery Holding S.à r.l. 14, rue Edward Steichen L-2540 Luxembourg

#### **PROFIT AND LOSS ACCOUNT**

		Reference(s)	Current year	Previous year
1.	Net turnover	1701	701	702
2.	Variation in stocks of finished goods and in work in progress	1703	703	704
3.	Work performed by the undertaking for its own purposes and capitalised	1705	705	706
4.	Other operating income	1713	713	714
5.	Raw materials and consumables and other external expenses	1671	67123.850,00	-44.724,00
	a) Raw materials and consumables	1601	601	602
	b) Other external expenses	1603	603 -23.850,00	-44.724,00
6.	Staff costs	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
7.	Value adjustments	1657	657	658
	<ul> <li>a) in respect of formation expenses and of tangible and intangible fixed assets</li> </ul>	1659	659	660
	b) in respect of current assets	1661	661	662
8.	Other operating expenses	1621	621	622

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	Reference(s)	Current year	Previous year
9. Income from participating interests	1715	715	716
a) derived from affiliated undertakings	1717	717	718
<ul> <li>b) other income from participating interests</li> </ul>	1719	719	720
10. Income from other investments and loans forming part of the fixed assets	1721	5.321.757,00	722
a) derived from affiliated undertakings	1723	5 224 757 00	2.210.092,00
b) other income not included under a)	1725		726
11. Other interest receivable and similar income	1727	727	728
a) derived from affiliated undertakings	1729		730
b) other interest and similar income	1731	731	732
12. Share of profit or loss of undertakings accounted for under the equity method	1663	663	664
13. Value adjustments in respect of financial assets and of investments held as current assets	1665	665	666
14. Interest payable and similar expenses	1627	-5.090.022,00	-2.105.743,00
a) concerning affiliated undertakings	1629	5 000 000 00	-2.105.743,00
b) other interest and similar expenses	1631	631	632
15. Tax on profit or loss	1635	-62.720,00	-19.679,00
16. Profit or loss after taxation	1667	145.165,00	39.946,00
17. Other taxes not shown under items 1 to 16	1637	637	638
18. Profit or loss for the financial year	1669	669145.165,00	39.946,00

#### Registre de Commerce et des Sociétés

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KEELXCP20170505T16094101\_001

RCSL Nr.: B192963 Matricule: 2014 2467 721 09/05/2017

eCDF entry date:

#### STANDARD CHART OF ACCOUNTS

Financial year from  $_{01}$  \_01/01/2016 to  $_{02}$  \_31/12/2016 (in  $_{03}$  EUR )

Sirius Grocery Holding S.à r.l. 14, rue Edward Steichen L-2540 Luxembourg

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

	Net debit balance	Net credit balance
10 Capital or branches' assigned capital and owner's accounts	0101	0102 21.500,00
101 Subscribed capital (Capital enterprises - Total amount)	0103	0104 21.500,00
102 Subscribed capital not called (Capital enterprises)	0105	0106
103 Subscribed capital called but unpaid (Capital enterprises)	0107	0108
104 Capital of companies represented by individual business persons and of corporate partnerships	0109	0110
1041 Individual business persons	0111	0112
1042 Partnerships	0113	0114
105 Endowment of branches	0115	0116
106 Accounts of the owner or the co-owners (individual business persons)		
business persons,	0117	0118
11 Share premium and similar premiums	0119	0120 836.693,00
111 Share premium	0121	0122
112 Merger premium	0123	0124
113 Contribution in kind premium	0125	0126
114 Premiums on conversion of bonds into shares	0127	0128
115 Capital contribution without issue of shares	0129	0130836.693,00
12 Revaluation reserves	0131	0132
121 Revaluation reserves in application of fair value	0133	0134
122 Reserves in application of the equity method (shareholdings valued in accordance with art. 58)	0135	0136
123 Temporarily not taxable currency translation adjustments	0137	0138
128 Other revaluation reserves	0139	0140
13 Reserves	0141	0142
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	0149	0150
1381 Reserve for wealth tax	0151	0152
1382 Other reserves not available for distribution	0153	0154
1383 Other reserves available for distribution	0155	0156

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14   Results brought forward		Net debit balance	Net credit balance
141 Results brought forward	14 Results	0157	0158 185.111,00
142 Result for the financial year	141 Results brought forward	<u> </u>	39.946,00
16   Capital investment subsidies	142 Result for the financial year		4.5.45.00
161 Land and buildings 162 Plant and machinery 163 Other fixtures, fittings, tools, equipment and vehicle fleet 168 Other investment grants in capital 177 Temporarily not taxable capital gains 171 Temporarily not taxable capital gains to reinvest 172 Temporarily not taxable capital gains to reinvest 173 Temporarily not taxable capital gains to reinvest 174 Temporarily not taxable capital gains to reinvest 175 Temporarily not taxable capital gains to reinvest 177 Temporarily not taxable capital gains to reinvest 178 Provisions 179 Temporarily not taxable capital gains to reinvest 170 Temporarily not taxable capital gains to reinvest 171 Temporarily not taxable capital gains to reinvest 172 Temporarily not taxable capital gains to reinvest 17	15 Interim dividends	0163	0164
162 Plant and machinery 163 Other fixtures, fittings, tools, equipment and vehicle fleet 168 Other investment grants in capital 177 Temporarily not taxable capital gains 171 Temporarily not taxable capital gains to reinvest 172 Temporarily not taxable capital gains to reinvest 173 Temporarily not taxable capital gains to reinvest 174 Temporarily not taxable capital gains reinvested 175 Temporarily not taxable capital gains reinvested 176 Temporarily not taxable capital gains reinvested 177 Temporarily not taxable capital gains reinvested 178 Provisions 181 Provisions 181 Provisions for pensions and similar obligations 181 Provisions for pensions and similar obligations 182 Provisions for taxation 1821 Provisions for corporate income tax 1822 Provisions for municipal business tax 1823 Provisions for municipal business tax 1823 Provisions for municipal business tax 1826 Other tax provisions 1830 Deferred tax provisions 1840 Other tax provisions 1841 Operating provisions 1842 Financial provisions 1843 Deferred tax provisions 1844 Operating provisions 1854 Character provisions 1855 Financial provisions 1865 Financial provisions 1866 Operating provisions 1875 Operating provi	16 Capital investment subsidies	0165	0166
163 Other fixtures, fittings, tools, equipment and vehicle fleet 168 Other investment grants in capital  77 Temporarily not taxable capital gains 171 Temporarily not taxable capital gains to reinvest 172 Temporarily not taxable capital gains to reinvest 172 Temporarily not taxable capital gains reinvested 173 Temporarily not taxable capital gains reinvested 174 Temporarily not taxable capital gains reinvested 175 Temporarily not taxable capital gains reinvested 176 Temporarily not taxable capital gains reinvested 177 Temporarily not taxable capital gains reinvested 188 Provisions 189 Provisions for pensions and similar obligations 180 Provisions for pensions and similar obligations 181 Provisions for corporate income tax 1822 Provisions for municipal business tax 1823 Provisions for met wealth tax 1823 Provisions for net wealth tax 1828 Other tax provisions 183 Deferred tax provisions 1848 Other provisions 185 Operating provisions 186 Operating provisions 187 Uperating provisions 188 Strandlar provisions 188 Strandlar provisions 188 Strandlar provisions 189 Uperating provisions 1	161 Land and buildings	0167	0168
168 Other investment grants in capital 6075 177 Temporarily not taxable capital gains 717 Temporarily not taxable capital gains to reinvest 717 Temporarily not taxable capital gains to reinvest 717 Temporarily not taxable capital gains reinvested 7179 718 719 719 719 719 719 719 719 719 719 719	162 Plant and machinery	0169	0170
17 Temporarily not taxable capital gains   171 Temporarily not taxable capital gains to reinvest   172 Temporarily not taxable capital gains reinvested   172 Temporarily not taxable capital gains reinvested   173 Temporarily not taxable capital gains reinvested   174 Temporarily not taxable capital gains reinvested   175 Temporarily not	163 Other fixtures, fittings, tools, equipment and vehicle fleet	0171	0172
171 Temporarily not taxable capital gains to reinvested 172 Temporarily not taxable capital gains reinvested 178 Provisions 181 Provisions for pensions and similar obligations 181 Provisions for pensions and similar obligations 182 Provisions for taxation 1821 Provisions for corporate income tax 1822 Provisions for municipal business tax 1823 Provisions for municipal business tax 1823 Provisions for net wealth tax 1828 Other tax provisions 183 Deferred tax provisions 184 Operating provisions 185 Operating provisions 186 Other provisions 187 Operating provisions 188 Operating provisions 189 Extraordinary provisions 189 Extraordinary provisions 189 Extraordinary provisions 189 Inancial debt and similar liabilities 191 Subordinated debts 191 In Principal amount 1911 Principal amount 1912 Accrued interests 1912 Que and payable after more than one year 1912 In Principal amount 1912 Accrued interests 192 Convertible debenture loans 1921 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1922 Principal amount 1922 Accrued interests	168 Other investment grants in capital	0173	0174
171 Temporarily not taxable capital gains to reinvested 172 Temporarily not taxable capital gains reinvested 178 Provisions 181 Provisions for pensions and similar obligations 181 Provisions for pensions and similar obligations 182 Provisions for taxation 1821 Provisions for corporate income tax 1822 Provisions for municipal business tax 1823 Provisions for municipal business tax 1823 Provisions for net wealth tax 1828 Other tax provisions 183 Deferred tax provisions 184 Operating provisions 185 Operating provisions 186 Other provisions 187 Operating provisions 188 Operating provisions 189 Extraordinary provisions 189 Extraordinary provisions 189 Extraordinary provisions 189 Inancial debt and similar liabilities 191 Subordinated debts 191 In Principal amount 1911 Principal amount 1912 Accrued interests 1912 Que and payable after more than one year 1912 In Principal amount 1912 Accrued interests 192 Convertible debenture loans 1921 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1921 Principal amount 1922 Accrued interests 1922 due and payable after more than one year 1922 Principal amount 1922 Accrued interests	17 Temporarily not taxable capital gains	0175	0176
172 Temporarily not taxable capital gains reinvested		<u> </u>	
181 Provisions for pensions and similar obligations   182 Provisions for taxation   183	172 Temporarily not taxable capital gains reinvested		
181 Provisions for pensions and similar obligations       0188       01984         182 Provisions for taxation       0185       0196         1821 Provisions for corporate income tax       0167       0198         1822 Provisions for municipal business tax       0199       0190         1823 Provisions for net wealth tax       0191       0192         1828 Other tax provisions       0193       0194         183 Deferred tax provisions       0193       0194         188 Other provisions       0197       0198       12.100,00         1881 Operating provisions       0199       0200       12.100,00         1882 Financial provisions       0201       0202       0204         1983 Extraordinary provisions       0203       0204       0204         19 Subordinated debt and similar liabilities       0205       0206       0206         1911 Que and payable within one year       0209       0210       0208         1911 Principal amount       0211       0212       0214         1912 Accrued interests       0219       0228       0218         192 Convertible debenture loans       0271       0218       0228         1921 Principal amount       0225       0228       0228         1921 Que	18 Provisions	0181	0182 12.100.00
182 Provisions for taxation	181 Provisions for pensions and similar obligations		
1821 Provisions for corporate income tax       0.189       0.188         1822 Provisions for municipal business tax       0.189       0.190         1823 Provisions for net wealth tax       0.191       0.192         1828 Other tax provisions       0.193       0.194         183 Deferred tax provisions       0.195       0.196         188 Other provisions       0.197       0.198       12.100,00         1881 Operating provisions       0.199       0.200       12.100,00         1882 Financial provisions       0.091       0.002       12.100,00         1883 Extraordinary provisions       0.098       0.004       0.004         19 Subordinated debts       0.009       0.004       0.004         1911 due and payable within one year       0.009       0.009       0.009         1911 Principal amount       0.211       0.212       0.009         1912 Accrued interests       0.213       0.214       0.009         192 Convertible debenture loans       0.219       0.020       0.009         192 Located interests       0.199       0.020       0.009         192 Accrued interests       0.199       0.020       0.009         192 Located interests       0.021       0.021       0.009		<del></del>	
1822 Provisions for municipal business tax       0188       0190         1823 Provisions for net wealth tax       0191       0192         1828 Other tax provisions       0193       0194         183 Deferred tax provisions       0195       0198         188 Other provisions       0197       0198       12.100,00         1881 Operating provisions       0199       0200       12.100,00         1882 Financial provisions       0201       0202       0204         1883 Extraordinary provisions       0203       0204       0204         191 Subordinated debts and similar liabilities       0205       0206       0204         1911 due and payable within one year       0207       0208       0209         1911 2 due and payable within one year       0201       0212       0214         1912 2 Accrued interests       0213       0214       0212         1912 1 Principal amount       0217       0218         1921 2 due and payable within one year       0229       0220         1921 2 due and payable within one year       0221       0222         1921 2 due and payable within one year       0223       0224         1921 2 due and payable within one year       0225       0226         1922 2 due and payable a			
1823 Provisions for net wealth tax       0191       0192         1828 Other tax provisions       0193       0194         183 Deferred tax provisions       0195       0196         188 Other provisions       0197       0198       12.100,00         1881 Operating provisions       0199       0200       12.100,00         1882 Financial provisions       0201       0202         1883 Extraordinary provisions       0203       0204         19 Financial debt and similar liabilities       0205       0206         1911 Judy and payable within one year       0209       0210         19111 Principal amount       0211       0212         1912 Que and payable after more than one year       0213       0214         1912 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 Oue and payable within one year       0223       0224         1921 Principal amount       0223       0224         1921 Principal amount       0225       0226         1921 Principal amount       0225       0226         1922 Accrued interests       0227       0228         1922 Que and payable after more than one year       0229       0230	·	<u> </u>	
1828 Other tax provisions       0193       0194         183 Deferred tax provisions       0195       0196         188 Other provisions       0197       0198       12.100,00         1881 Operating provisions       0199       0200       12.100,00         1882 Financial provisions       0201       0202         1883 Extraordinary provisions       0203       0204         19 Financial debt and similar liabilities       0265       0266         191 Subordinated debts       0267       0268         1911 due and payable within one year       0299       0210         19112 Accrued interests       0211       0212         1912 due and payable after more than one year       0215       0216         19121 Principal amount       0217       0218         1922 Convertible debenture loans       0219       0220         1921 Oue and payable within one year       0223       0224         1921 Principal amount       0225       0226         1921 Que and payable within one year       0223       0224         1921 Principal amount       0225       0226         1921 Que and payable after more than one year       0226       0228         1922 Accrued interests       0229       0230       0230 </td <td>·</td> <td><del></del></td> <td></td>	·	<del></del>	
183 Deferred tax provisions       0195       0196       12.100,00         188 Other provisions       0197       0198       12.100,00         1881 Operating provisions       0200       12.100,00         1882 Financial provisions       0201       0202         1883 Extraordinary provisions       0203       0204         19 Financial debt and similar liabilities       0205       0206         1911 due and payable within one year       0207       0208         1911 due and payable within one year       0210       0210         19112 Accrued interests       0219       0214         1912 due and payable after more than one year       0215       0216         1912 Principal amount       0217       0218         1922 Convertible debenture loans       0221       0222         1921 Oue and payable within one year       0223       0224         1921 Principal amount       0225       0226         1921 Accrued interests       0227       0228         1922 Accrued interests       0227       0228         1922 I Principal amount       0229       0229         1922 I Principal amount       0231       0232         1922 I Principal amount       0231       0232         1922	1828 Other tax provisions		
188 Other provisions       6197       0198       12.100,00         1881 Operating provisions       6199       6200       12.100,00         1882 Financial provisions       6201       6202         1883 Extraordinary provisions       6203       6204         19 Financial debt and similar liabilities       6205       6206         1911 due and payable within one year       6207       6208         1911 Principal amount       6211       6212         1911 Principal amount       6213       6214         1912 due and payable after more than one year       6215       6216         1912 Principal amount       6217       6218         192 Convertible debenture loans       6221       6226         192 Convertible debenture loans       6221       6222         1921 Que and payable within one year       6223       6226         1921 Accrued interests       6227       6228         1922 due and payable after more than one year       6227       6228         1922 Principal amount       6229       6230         19221 Principal amount       6231       6232         19222 Accrued interests       6231       6232         19222 Accrued interests       6231       6232	·	<u> </u>	
1881 Operating provisions       0199       0200       12.100,00         1882 Financial provisions       0201       0202       0204         1883 Extraordinary provisions       0203       0204       0204         191 Financial debt and similar liabilities       0205       0206       0208         1911 Subordinated debts       0207       0208       0210         1911 due and payable within one year       0209       0210       0210         19111 Principal amount       0211       0212       0214         1912 due and payable after more than one year       0215       0216       0216         1912 Principal amount       0217       0218       0216         192 Convertible debenture loans       0219       0220       0224         1921 due and payable within one year       0221       0224       0224         1921 Accrued interests       0227       0228       0236         1922 Accrued interests       0227       0228       0230         1922 Accrued interests       0230       0234       0234	·		12.100.00
1882 Financial provisions       0201       0202         1883 Extraordinary provisions       0203       0204         19 Financial debt and similar liabilities       0205       0206         191 Subordinated debts       0207       0208         1911 due and payable within one year       0209       0210         19111 Principal amount       0211       0212         19112 Accrued interests       0213       0214         1912 due and payable after more than one year       0215       0216         19121 Principal amount       0217       0218         19122 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 due and payable within one year       0223       0224         19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         1922 due and payable after more than one year       0229       0230         19221 Principal amount       0231       0232         19222 Accrued interests       0233       0234	•		
1883 Extraordinary provisions       0203       0204         19 Financial debt and similar liabilities       0205       0206         191 Subordinated debts       0207       0208         1911 Drincipal and payable within one year       0209       0210         19111 Principal amount       0211       0212         19112 Accrued interests       0213       0214         1912 Que and payable after more than one year       0215       0216         1912 Principal amount       0217       0218         1922 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 Que and payable within one year       0223       0224         19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         1922 Que and payable after more than one year       0229       0230         1922 Que and payable after more than one year       0230       0231       0234         1922 Accrued interests       0231       0234       0234			
191 Subordinated debts  1911 due and payable within one year  1911 Principal amount  19112 Accrued interests  1912 due and payable after more than one year  19121 Principal amount  19122 Accrued interests  1912 Convertible debenture loans  1921 due and payable within one year  1921 Principal amount  1922 Accrued interests  1921 due and payable within one year  1921 due and payable after more than one year  1921 Principal amount  1922 Accrued interests  1922 due and payable after more than one year  19212 Principal amount  1922 Accrued interests  1923 0236  19221 Principal amount  19222 Accrued interests  1923 0236  19222 Accrued interests	1883 Extraordinary provisions		
1911 Subordinated debts  1911 due and payable within one year  19111 Principal amount  19112 Accrued interests  1912 due and payable after more than one year  19121 Principal amount  19122 Accrued interests  19122 Accrued interests  1923 0218  19122 Convertible debenture loans  1921 due and payable within one year  1921 Principal amount  1921 Principal amount  1922 Accrued interests  1921 due and payable within one year  1921 Principal amount  1922 Accrued interests  1922 due and payable after more than one year  19212 Principal amount  1922 Accrued interests  1923 0230  1922 Accrued interests  1922 Accrued interests  1923 0234	19 Financial debt and similar liabilities	0205	0206
1911 due and payable within one year       0209       0210         19111 Principal amount       0211       0212         19112 Accrued interests       0213       0214         1912 due and payable after more than one year       0215       0216         19121 Principal amount       0217       0218         19122 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 due and payable within one year       0223       0224         19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         1922 due and payable after more than one year       0229       0230         19221 Principal amount       0221       0222         19222 Accrued interests       0223       0234	191 Subordinated debts	<u> </u>	
19111 Principal amount       0211       0212         19112 Accrued interests       0213       0214         1912 due and payable after more than one year       0215       0216         19121 Principal amount       0217       0218         19122 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 due and payable within one year       0223       0224         19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         19221 Principal amount       0230       0230         19222 Accrued interests       0231       0232         19222 Accrued interests       0233       0234	1911 due and payable within one year	<u> </u>	
19112 Accrued interests       0213       0214       0215       0216       0216       0216       0216       0216       0216       0216       0216       0216       0216       0216       0216       0216       0218       0218       0218       0218       0220       0224       0224       0220       0224       0220			
1912 due and payable after more than one year       0215       0216         19121 Principal amount       0217       0218         19122 Accrued interests       0219       0220         192 Convertible debenture loans       0221       0222         1921 due and payable within one year       0223       0224         19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         19221 Principal amount       0231       0232         19222 Accrued interests       0231       0232	19112 Accrued interests		
19121 Principal amount 19122 Accrued interests 192 Convertible debenture loans 1921 due and payable within one year 19211 Principal amount 19212 Accrued interests 19212 Accrued interests 19212 Accrued interests 19213 due and payable after more than one year 19214 Principal amount 19215 due and payable after more than one year 19216 due and payable after more than one year 19217 Principal amount 19228 Accrued interests 19229 0230 19229 0230 19229 0230	1912 due and payable after more than one year		
19122 Accrued interests  192 Convertible debenture loans  1921 due and payable within one year  19211 Principal amount  19212 Accrued interests  19212 Accrued interests  19213 due and payable after more than one year  19214 Principal amount  19225 0226  19226 0228  19227 0228  19228 0229  19221 Principal amount  19221 Principal amount  19222 Accrued interests  19230 0234	19121 Principal amount	0217	
1921 due and payable within one year  19211 Principal amount  19212 Accrued interests  1922 due and payable after more than one year  19221 Principal amount  19221 Principal amount  19222 Accrued interests  19222 Accrued interests  19223 0234  19223 0234	19122 Accrued interests		
19211 Principal amount       0225       0226         19212 Accrued interests       0227       0228         1922 due and payable after more than one year       0229       0230         19221 Principal amount       0231       0232         19222 Accrued interests       0233       0234	192 Convertible debenture loans	0221	0222
19212 Accrued interests  1922 due and payable after more than one year  19221 Principal amount  19222 Accrued interests  0227  0228  0230  0231  0232  19223 Accrued interests  0231  0232	1921 due and payable within one year		
1922 due and payable after more than one year  19221 Principal amount  19222 Accrued interests  0239  0230  0232  19222 Accrued interests  0233  0234	19211 Principal amount	0225	0226
1922 due and payable after more than one year  19221 Principal amount  19222 Accrued interests  0231  0232  0234	19212 Accrued interests		0228
19221 Principal amount       0231       0232         19222 Accrued interests       0233       0234	1922 due and payable after more than one year		
19222 Accrued interests 0233 0234		' <del></del>	·
102 New years with a delegation leave	19222 Accrued interests		
	193 Non convertible debenture loans		

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	Net debit balance	Net credit balance
1931 due and payable within one year	0237	0238
19311 Principal amount	0239	0240
19312 Accrued interests	0241	0242
1932 due and payable after more than one year	0243	0244
19321 Principal amount	0245	0246
19322 Accrued interests	0247	0248
194 Amounts owed to credit institutions	0249	0250
1941 due and payable within one year	0251	0252
19411 Principal amount	0253	0254
19412 Accrued interests	0255	0256
1942 due and payable after more than one year	0257	0258
19421 Principal amount	0259	0260
19422 Accrued interests	0261	0262
195 Financial lease payables	0263	0264
1951 due and payable within one year	0265	0266
1952 due and payable after more than one year	0267	0268
198 Other loans and similar debts	0269	0270
1981 due and payable within one year	0271	0272
19811 Other loans	0273	0274
19812 Capitalised life annuities	0275	0276
19813 Other similar debts	0277	0278
19814 Accrued interests on other loans and similar debts	0279	0280
1982 due and payable after more than one year	0281	0282
19821 Other loans	0283	0284
19822 Capitalised life annuities	0285	0286
19823 Other similar debts	0287	0288
19824 Accrued interests on other loans and similar debts	0289	0290

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

	Net debit balance	Net credit balance
20 Formation expenses and similar expenses	0291	0292
201 Set-up costs	0293	0294
202 Start-up costs	0295	0296
2021 Business expenses	0297	0298
2022 Advertising expenses	0299	0300
203 Expenses for increases in capital and for various operations (merger, demergers, change of legal form)	0301	0302
204 Loan issuances expenses	0303	0304
208 Other similar expenses	0305	0306
21 Intangible fixed assets	0307	0308
211 Research and development costs	0309	0310
212 Concession contracts, patents, licences, trademarks and similar rights and values	0311	0312

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21211   Concession contracts		Net debit balance	Net credit balance
21212   Concession contracts	2121 Acquired against payment (Not produced intangible		
21212 Patents   21213   50 thware and software packages licences   21214   Trademarks and franchises   21215   Similar rights and values   21215   Copyrights and reproduction rights   2122   Concession contracts   2122   Concessi	assets)	0313	0314
21213 Software and software packages licences	21211 Concession contracts	0315	0316
21214 Trademarks and franchises   21215 Similar rights and values   21215 Emission rights   2122 Created by the undertaking itself (Produced intangible assets)   2122 Created by the undertaking itself (Produced intangible assets)   2122 Trademarks and franchises   2009		0317	0318
21215   Similar rights and values	21213 Software and software packages licences	0319	0320
212151 Copyrights and reproduction rights	21214 Trademarks and franchises	0321	0322
21215 Emission rights   21218 Other similar rights and values   2122 Created by the undertaking itself (Produced intangible assets)   2121 Concession contracts   2122 Patents   21222 Patents   21222 Patents   21222 Patents   21222 Patents   21222 Patents   21222 Patents   2	21215 Similar rights and values	0323	0324
21215 Other similar rights and values	212151 Copyrights and reproduction rights	0325	0326
2122   Created by the undertaking itself (Produced intangible assets)	212152 Emission rights	0327	0328
assets) 21221 Concession contracts 21222 Patents 21223 Software and software package licences 21224 Trademarks and franchises 21225 Similar rights and values 21225 Copyrights and reproduction rights 21225 Copyrights and reproduction rights 21225 Emission rights 21225 Emission rights 21225 Emission rights 21225 Obter similar rights and values created by the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 22 Tangible fixed assets 221 Land and buildings 2211 Undeveloped land 22111 Undeveloped land 22112 Land with fitting-outs 22113 Underground and above ground level land 22114 Didergrount of land 22115 Developed land 22116 Titting-outs of land with fitting-outs 2212 Fitting-outs of land with fitting-outs 2212 Fitting-outs of Indeveloped land 2213 Fitting-outs of Indeveloped land 2214 Fitting-outs of Indeveloped land 2215 Fitting-outs of Indeveloped land 2216 Fitting-outs of Indeveloped land 2217 Fitting-outs of Indeveloped land 2218 Fitting-outs of Indeveloped land 2219 Fitting-outs of Indeveloped land 22112 Fitting-outs of Indeveloped land 2212 Fitting-outs of Indeveloped land 2213 Buildings	212158 Other similar rights and values	0329	0330
21221 Concession contracts 21222 Patents 21223 Software and software package licences 21224 Trademarks and franchises 21225 Toopyrights and values 21225 Similar rights and values 21225 Emission rights 21225 Robert similar rights and values created by the undertaking itself 21225 Body similar rights and values created by the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 22 Tangible fixed assets 221 Land and buildings 221 Land and buildings 2211 Lund 22111 Undeveloped land 22112 Land with fitting-outs 22113 Other land 22114 Natural resource deposits 2215 Fitting-outs of land with fitting-outs 2212 Fitting-outs of land with fitting-outs 22124 Fitting-outs of land with fitting-outs 22124 Fitting-outs of land with fitting-outs 22125 Fitting-outs of land with fitting-outs 22126 Fitting-outs of land with fitting-outs 22127 Fitting-outs of land with fitting-outs 22128 Fitting-outs of fedevloped land 22124 Fitting-outs of fedevloped land 22124 Fitting-outs of fedevloped land 22125 Fitting-outs of fedevloped land 22126 Fitting-outs of other land 22127 Fitting-outs of other land 22128 Fitting-outs of other land 22129 Fitting-outs of other land 22128 Fitting-outs of other land 22128 Fitting-outs of other land 22129 Fitting-outs of other land 22138 Constructions on own land			
21222 Patents 21223 Software and software package licences 21224 Trademarks and franchises 21225 Software and software package licences 21225 Editsion rights 212258 Other similar rights and values created by the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 214 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 2214 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 2215 Land and buildings 221 Land and buildings 221 Land and buildings 2211 Undeveloped land 22111 Undeveloped land 22112 Land with fitting-outs 22113 Underground and above ground level land 22114 Natural resource deposits 2212 Software and software package licences 2212 Fitting-outs of land with fitting-outs 2212 Fitting-outs of undeveloped land 2212 Fitting-outs of undeveloped land 2212 Fitting-outs of undeveloped land 2212 Fitting-outs of underground and above ground level land 2212 Fitting-outs of underground and above ground level land 2212 Fitting-outs of land with fitting-outs 2212 Fitting-outs of other land 2212 Fitting-outs of other land 2213 Fitting-outs of other land 2214 Fitting-outs of other land 2215 Fitting-outs of other land 2216 Fitting-outs of other land 2217 Software deposits 2218 Fitting-outs of other land	,		·
21223   Software and software package licences   0337			0334
21224 Trademarks and franchises		0335	0336
21225 Similar rights and values 212251 Copyrights and reproduction rights 212252 Emission rights 212258 Other similar rights and values created by the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 2214 Goodwill 237 248 Goodwill 258 219 Land and buildings 269 271 Land 2711 Undeveloped land 2711 Undeveloped land 2711 Undeveloped land 2711 Underground and above ground level land 2711 Valtural resource deposits 2714 Natural resource deposits 2715 Developed land 2716 Etiting-outs of land with fitting-outs 2717 Eliting-outs of land with fitting-outs 2718 Fitting-outs of land with fitting-outs 2719 Etiting-outs of land with fitting-outs 2710 Eliting-outs of underground and above ground level land 2712 Etiting-outs of underground and above ground level land 2712 Etiting-outs of underground and above ground level land 2712 Etiting-outs of underground and above ground level land 2712 Etiting-outs of underground and above ground level land 2712 Etiting-outs of underground and above ground level land 2713 Etiting-outs of underground and above ground level land 2714 Etiting-outs of underground and above ground level land 2715 Etiting-outs of underground and above ground level land 2716 Etiting-outs of other land 2717 Eliting-outs of underground and above ground level land 2718 Etiting-outs of other land 2719 Eliting-outs of other land 2711 Eliting-outs of other land 2712 Etiting-outs of other land 2713 Eliting-outs of other land 2714 Eliting-outs of other land 2715 Etiting-outs of other land		0337	0338
212251 Copyrights and reproduction rights   034		0339	0340
212252 Emission rights   212258 Other similar rights and values created by the undertaking itself   244	-	0341	0342
212258 Other similar rights and values created by the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 22 Tangible fixed assets 2144 Goodwill 22 Tangible fixed assets 221 Land and buildings 2211 Land and buildings 2211 Lund and buildings 2211 Lyndeveloped land 22112 Land with fitting-outs 22113 Underground and above ground level land 22114 Natural resource deposits 22115 Developed land 22115 Developed land 22116 Other land 22117 Fitting-outs of land with fitting-outs 2212 Fitting-outs of underground and above ground level land 2212 Fitting-outs of land with fitting-outs 2212 Fitting-outs of underground and above ground level land 2212 Fitting-outs of underground and above ground level land 2212 Fitting-outs of other land 2213 Fitting-outs of other land 2214 Fitting-outs of other land 2215 Fitting-outs of other land 2216 Goodwill 2217 Fitting-outs of other land 2218 Fitting-outs of other land 2219 Fitting-outs of other land 2210 Goodwill 22118 Constructions on own land		0343	0344
the undertaking itself 213 Goodwill acquired for consideration 214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 2243 Goodwill 225 Tangible fixed assets 221 Land and buildings 221 Land and buildings 2211 Land 22111 Undeveloped land 22112 Land with fitting-outs 22112 Land with fitting-outs 22113 Underground and above ground level land 22114 Natural resource deposits 2215 Developed land 22115 Developed land 22116 Other land 22117 Fitting-outs of land with fitting-outs 2212 Fitting-outs of onderground and above ground level land 2212 Fitting-outs of onderground and above ground level land 2212 Fitting-outs of onderground and above ground level land 2212 Fitting-outs of onderground and above ground level land 2212 Fitting-outs of onterground and above ground level land 2212 Fitting-outs of onterground and above ground level land 2212 Fitting-outs of onterground and above ground level land 2212 Fitting-outs of onterground and above ground level land 2212 Fitting-outs of onterground and above ground level land 2212 Fitting-outs of other land 2213 Buildings 2213 Gostructions on own land		0345	0346
213 Goodwill acquired for consideration	· · · · · · · · · · · · · · · · · · ·	22.47	03.40
214 Payments on account and intangible fixed assets under development 2141 Research and development costs 2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill 227 Tangible fixed assets 228 Land and buildings 229 Land and buildings 2211 Land 2211 Undeveloped land 22112 Land with fitting-outs 22113 Underground and above ground level land 22114 Natural resource deposits 22115 Developed land 22115 Developed land 22116 Other land 22117 Fitting-outs of land with fitting-outs 22118 Other land 22112 Fitting-outs of land with fitting-outs 22112 Fitting-outs of land with fitting-outs 2212 Fitting-outs of other land 2212 Fitting-outs of natural resource deposits 2212 Fitting-outs of other land 2212 Fitting-outs of natural resource deposits 2212 Fitting-outs of other land 22124 Fitting-outs of other land 22125 Fitting-outs of other land 22126 Fitting-outs of other land 22127 Fitting-outs of other land 22128 Fitting-outs of other land 22128 Fitting-outs of other land 22138 Buildings 22131 Constructions on own land			
development   2141   Research and development costs   2142   Concession contracts, patents, licences, trademarks and similar rights and values   2143   Goodwill   2155   2143   Goodwill   2155   2144   Goodwill   2155		0349	0350
2142 Concession contracts, patents, licences, trademarks and similar rights and values 2143 Goodwill  225 Tangible fixed assets  221 Land and buildings  2211 Land  22111 Undeveloped land  22112 Land with fitting-outs  22113 Underground and above ground level land  22114 Natural resource deposits  22115 Developed land  22116 Other land  22117 Fitting-outs of land with fitting-outs  2212 Fitting-outs of natural resource deposits  2212 Fitting-outs of onderground and above ground level land  2212 Fitting-outs of onderground and above ground level land  2212 Fitting-outs of other land  2212 Fitting-outs of other land  2213 Fitting-outs of other land  2213 Fitting-outs of other land  2214 Fitting-outs of other land  2215 Fitting-outs of other land  2216 Fitting-outs of other land  2217 Fitting-outs of other land  2218 Fitting-outs of other land  2219 Fitting-outs of other land  2210 Fitting-outs of other land  2211 Fitting-outs of other land  2212 Fitting-outs of other land		0351	0352
Similar rights and values   2143   Goodwill   2357   2358   235	2141 Research and development costs	0353	0354
2143 Goodwill       0357       0358         22 Tangible fixed assets       0359       0360         221 Land and buildings       0361       0362         2211 Land       0363       0364         22111 Undeveloped land       0365       0366         22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         2212 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of underground and above ground level land       0381       0382         22123 Fitting-outs of natural resource deposits       0381       0384         22124 Fitting-outs of developed land       0387       0388         22125 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         2213 Constructions on own land       0394       0394			
221 Tangible fixed assets  221 Land and buildings  2211 Land  22111 Undeveloped land  22111 Undeveloped land  22112 Land with fitting-outs  22113 Underground and above ground level land  22114 Natural resource deposits  22115 Developed land  22116 Other land  22117 Fitting-outs of undeveloped land  22112 Fitting-outs of land with fitting-outs  2212 Fitting-outs of land with fitting-outs  2212 Fitting-outs of undeveloped land  2212 Fitting-outs of undeveloped land  2212 Fitting-outs of underground and above ground level land  2212 Fitting-outs of other land  2212 Fitting-outs of other land with fitting-outs  2212 Fitting-outs of other land with fitting-outs  2213 Fitting-outs of other land with fitting-outs  2214 Fitting-outs of other land with fitting-outs  2215 Fitting-outs of other land with fitting-outs with gass with gas	_	0355	0356
221 Land and buildings       0361       0362         2211 Land       0363       0364         22111 Undeveloped land       0365       0366         22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of underground and above ground level land       0381       0382         22123 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of developed land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         22131 Constructions on own land       0393       0394	2143 Goodwill	0357	0358
221 Land and buildings       0361       0362         2211 Land       0363       0364         22111 Undeveloped land       0365       0366         22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of underground and above ground level land       0381       0382         22123 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of developed land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         22131 Constructions on own land       0393       0394	22 Tangible fixed assets	0350	0360
2211 Land       0363       0364         22111 Undeveloped land       0365       0366         22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of land with fitting-outs       0381       0382         22123 Fitting-outs of natural resource deposits       0381       0384         22124 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of other land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         22131 Constructions on own land       0393       0394	_		
22111 Undeveloped land       0365       0366         22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of land with fitting-outs       0381       0382         22123 Fitting-outs of underground and above ground level land       0383       0384         22124 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of developed land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0393         22131 Constructions on own land       0393       0394	-		
22112 Land with fitting-outs       0367       0368         22113 Underground and above ground level land       0369       0370         22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of land with fitting-outs       0381       0382         22123 Fitting-outs of underground and above ground level land       0383       0384         22124 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of developed land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         22131 Constructions on own land       0393       0394			
22113 Underground and above ground level land 22114 Natural resource deposits 22115 Developed land 22116 Other land 22117 Fitting-outs of land 22117 Fitting-outs of land 22118 Fitting-outs of land 22119 Fitting-outs of land 22110 Fitting-outs of land land 22111 Fitting-outs of land land 22111 Fitting-outs of land with fitting-outs 22111 Fitting-outs of land with fitting-outs 22111 Fitting-outs of land with fitting-outs 22112 Fitting-outs of land land labove ground level land 22112 Fitting-outs of underground and above ground level land 22112 Fitting-outs of natural resource deposits 22112 Fitting-outs of developed land 22112 Fitting-outs of developed land 22112 Fitting-outs of developed land 22113 Fitting-outs of other land 22113 Constructions on own land 22113 Constructions on own land			-
22114 Natural resource deposits       0371       0372         22115 Developed land       0373       0374         22118 Other land       0375       0376         2212 Fitting-outs of land       0377       0378         22121 Fitting-outs of undeveloped land       0379       0380         22122 Fitting-outs of land with fitting-outs       0381       0382         22123 Fitting-outs of underground and above ground level land       0383       0384         22124 Fitting-outs of natural resource deposits       0385       0386         22125 Fitting-outs of developed land       0387       0388         22128 Fitting-outs of other land       0389       0390         2213 Buildings       0391       0392         22131 Constructions on own land       0393       0394	5		
22115 Developed land 22118 Other land 3375 3376  2212 Fitting-outs of land 3377 3378  22121 Fitting-outs of undeveloped land 3379 3380  22122 Fitting-outs of land with fitting-outs 3381 3382  22123 Fitting-outs of underground and above ground level land 3383 3384  22124 Fitting-outs of natural resource deposits 3385 3386  22125 Fitting-outs of developed land 3389 3380  22128 Fitting-outs of other land 3389 3390  2213 Buildings 3391 3392 32131 Constructions on own land 3393 3394			
22118 Other land  2212 Fitting-outs of land  2212 Fitting-outs of undeveloped land  22121 Fitting-outs of undeveloped land  22122 Fitting-outs of land with fitting-outs  22123 Fitting-outs of underground and above ground level land  22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22126 Fitting-outs of developed land  22127 Fitting-outs of other land  22128 Fitting-outs of other land  22128 Buildings  22131 Constructions on own land  22132 General time at label at label land  22133 General time at label label land  22134 General time at label label land  22135 General time at label label land  22136 General time at label label land  22137 General time at label label land  22138 General time at label label land  22148 General time at label label land  22159 General time at label label land  2216 General time at label land  2217 General time at label land  2218 General time at label land  2219 General time at label land  2210 General time at label land  2211 General time at label land  2212 General time at label land  2212 General time at label land  2213 General time at label land  2213 General time at label land  2214 General time at label land  2215 General time at label land  2216 General time at label land  2217 General time at label land  2218 General time at label land  2219 General time at label land  2210 General time at label land  2211 General time at label land  2212 General time at label land  2213 General time at label land  2213 General time at label land  2214 General time at label land  2215 General time at label land  2216 General time at label land  2217 General time at label land  2218 General time at label land  2219 General time at label land  2210 General time at label land  2211 General time at label land  2212 General time at land  2212 General time at label land  2212 General time at labe			·
2212 Fitting-outs of land  22121 Fitting-outs of undeveloped land  22122 Fitting-outs of land with fitting-outs  22123 Fitting-outs of underground and above ground level land  22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22126 Fitting-outs of developed land  22127 Fitting-outs of other land  22128 Fitting-outs of other land  2213 Buildings  22131 Constructions on own land  22132 General in a stable land land land land land land land land	·		
22121 Fitting-outs of undeveloped land  22122 Fitting-outs of land with fitting-outs  22123 Fitting-outs of underground and above ground level land  22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22126 Fitting-outs of developed land  22127 Fitting-outs of other land  22128 Fitting-outs of other land  22129 Government of the land of the			
22122 Fitting-outs of land with fitting-outs  22123 Fitting-outs of underground and above ground level land  22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22126 Fitting-outs of other land  22128 Fitting-outs of other land  2213 Buildings  22131 Constructions on own land  22132 General in a strict of the land land land land land land land land		<u> </u>	·
22123 Fitting-outs of underground and above ground level land  22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22128 Fitting-outs of other land  22128 Buildings  22131 Constructions on own land  22132 Government of the land of the			
22124 Fitting-outs of natural resource deposits  22125 Fitting-outs of developed land  22128 Fitting-outs of other land  2213 Buildings  22131 Constructions on own land  22132 Government of the standard of			
22125 Fitting-outs of developed land  22128 Fitting-outs of other land  2213 Buildings  22131 Constructions on own land  2213 Constructions on own land			
22128 Fitting-outs of other land  2213 Buildings  22131 Constructions on own land  3392  3393  3394  3394			
2213 Buildings  22131 Constructions on own land  0391 0392 0394 0394			
22131 Constructions on own land 0393 0394			0390
	-		0392
Constructions on third party's land		0393	0394
	22132 Constructions on third party's land	0395	0396

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	Net debit balance	Net credit balance
222 Plant and machinery	0397	0398
2221 Plant	0399	0400
2222 Machinery	0401	0402
223 Other fixtures and fittings, tools, equipment and motor vehicles	0403	0404
2231 Handling and transportation equipment	0405	0406
2232 Motor vehicles	0407	0408
2233 Tools	0409	0410
2234 Furniture	0411	
2235 Computer equipment (hardware)	0413	0412
2236 Livestock		0414
2237 Returnable packaging	0415	0416
2238 Other fixtures	0417	0418
224 Payments on account and tangible fixed assets under	0419	0420
development	0421	0422
2241 Land and buildings	0423	0424
22411 Land	0425	0426
22412 Fitting-outs of land	0427	0428
22413 Buildings	0429	0430
2242 Plant and machinery	0431	0432
2243 Other fixtures and fittings, tools, equipment and motor vehicles	0433	0434
Financial fixed assets	043583.905.799,00	0436
231 Shares in affiliated undertakings	0437 3.300,00	0438
232 Amounts owed by affiliated undertakings	83.902.499,00	0440
233 Shares in undertakings with which the company is linked by virtue of participating interests	0441	0442
234 Amounts owed by undertakings with which the company is linked by virtue of participating interests	0443	0444
235 Securities held as fixed assets	<u> </u>	
2351 Securities held as fixed assets (equity right)	0445	0446
23511 Shares		
23518 Other securities held as fixed assets (equity right)	0449	0450
2352 Securities held as fixed assets (creditor's right)	0451	0452
23521 Debentures	0453	0454
23528 Other securities held as fixed assets (creditor's right)	0455	0456
2358 Other securities held as fixed assets	0457	0458
236 United securities field as fixed assets 236 Loans and claims held as fixed assets	0459	0460
2361 Loans	0461	0462
23611 Participating loans	0463	0464
. 3	0465	0466
23612 Shareholders loans	0467	0468
23613 Staff loans	0469	0470
23618 Other loans	0471	0472
2362 Deposits and guarantees	0473	0474
23621 Deposits	0475	0476
23622 Guarantees	0477	0478
2363 Claims 237 Own shares or own corporate units	0479	0480

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#### **Class 3. INVENTORIES ACCOUNTS**

	Net debit balance	Net credit balance
30 Raw materials and consumables	0483	0484
301 Raw materials	0485	0486
302 Consumable materials	0487	0488
303 Consumable supplies	0489	0490
3031 Fuels	0491	0492
3032 Maintenance supplies	0493	0494
3033 Workshop and factory supplies	0495	0496
3034 Store supplies	0497	0498
3035 Office supplies	0499	0500
3036 Motor fuels	0501	0502
3037 Lubricants	0503	0504
3038 Other consumable supplies	0505	0506
304 Packaging	0507	0508
3041 Non returnable packaging	0509	0510
3042 Returnable packaging	0511	0512
3043 Mixed usage packaging	0513	0514
305 Supplies	0515	0516
24 West and a start to a second		
31 Work and contracts in progress	0517	0518
311 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
32 Finished goods and merchandise	0527	0528
321 Finished goods	0529	0530
322 Semi-finished goods	0531	0532
323 Residual goods	0533	0534
3231 Waste	0535	0536
3232 Scrap	0537	0538
3233 Recovered materials	0539	0540
326 Merchandise	0541	0542
327 Merchandise in transit, held for safekeeping or		
consignment	0543	0544
33 Land and buildings held for resale	0545	0546
331 Land	0547	0548
332 Buildings	0549	0550
3321 Buildings purchased	0551	0552
3322 Buildings constructed	0553	0554
24 Payments on account		
34 Payments on account	0555	0556
341 Payments on account on raw materials and consumables	0557	0558
342 Payments on account on work and contracts in progress	0559	0560
343 Payments on account on finished goods and merchandise	0561	0562

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Net debit balance Net credit balance

344 Payments on account on land and buildings held for resale

#### **Class 4. DEBTORS AND CREDITORS**

	Net debit balance	Net credit balance
40 Trade receivables (Receivables from sales and rendering of		
services)	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 creditor balance	0577	0578
4019 Value adjustments	0579	0580
402 Trade receivables due and payable after more than one		
year 4021 Customers	0581	0582
4022 Customers - Receivable bills of exchange	0583	0584
4022 Customers - Neceivable bills of exchange 4023 Doubtful or disputed customers	0585	0586
4024 Customers - Unbilled sales	0587	0588
4025 Customers with creditor balance	0589	0590
4029 Value adjustments	0591	0592
undertakings with which the company is linked by virtue of participating interests	05951.292.508,00	0596
411 Amounts owed by affiliated undertakings	1.292.508,00	0598
4111 Amounts receivable within one year	1.292.508,00	0600
41111 Sales of trade goods and rendering of services	0601	0602
41112 Loans and cash advances	0603	0604
41113 Accrued interests	1.292.508,00	0606
41114 Dividends receivable	0607	0608
41118 Other receivables	0609	0610
41119 Value adjustments	0611	0612
4112 Amounts receivable after more than one year	0613	0614
41121 Trade receivables	0615	0616
41122 Loans and cash advances	0617	0618
41123 Accrued interests	0619	0620
41124 Dividends receivable	0621	0622
41128 Other receivables	0623	0624
41129 Value adjustments	0625	0626
412 Amounts owed by undertakings with which the company is linked by virtue of participating interests	0627	0628

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			Net debit balance	Net credit balance
4121	Amounts receivable within one year	0629		0630
	41211 Trade receivables	0631		0632
	41212 Loans and cash advances	0633		0634
	41213 Accrued interests	0635		0636
	41214 Dividends receivable	0637		0638
	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 cash advances	0647		0648
	41223 Accrued interests	0649		0650
	41224 Dividends receivable	0651		0652
	41228 Other receivables	0653		0654
	41229 Value adjustments	0655		0656
42 Other rec	eivables	0657	1.070,00	0658
421 Other	receivables within one year		1.070,00	0660
	Staff - Cash advances and payments on account			0662
	42111 Cash advances and payments on account			0664
	42119 Value adjustments			0666
4212	Amounts owed by partners and shareholders			0668
	42121 Principal amount			0670
	42122 Accrued interests	0671		0672
	42129 Value adjustments			0674
4213	State - Subsidies to be received	0675		0676
	42131 Investment subsidies	0677		0678
	42132 Operating subsidies	0679		0680
	42138 Other subsidies	0681		0682
4214	Direct tax authorities (ACD)	0683	1.070,00	0684
4215	Custom and excise duties authorities (ADA)	0685		0686
4216	Indirect tax authorities (AED)	0687		0688
	42161 Value-added tax - VAT	0689		0690
	421611 VAT paid and recoverable	0691		0692
	421612 VAT receivable	0693		0694
	421613 Advanced payments for VAT	0695		0696
	421618 VAT - Other receivables	0697		0698
	42162 Indirect taxes	0699		0700
	421621 Registration duties	0701		0702
	421622 Subscription tax	0703		0704
	421623 Mortgage duties	0705		0706
	421624 Stamp duties	0707		0708
	421628 Other indirect taxes	0709		0710
	42168 Other receivables	0711		0712
4217	Amounts owed by the Social Security and other social bodies			
	42171 Social Security office (CCSS)			0714
	42171 Social Security Office (CCSS) 42172 Employers mutual insurance fund			0716
	42178 Other social bodies			0718
	72170 Other Joula Dodies	0719		0720

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		Net debit bala	nce Net credit balance
4218	Miscellaneous receivables	0721	0722
	42181 Foreign taxes	0723	0724
	421811 Foreign VAT	0725	0726
	421818 Other foreign taxes	0727	0728
	42188 Other miscellaneous receivables	0729	0730
	42189 Value adjustments	0731	0732
422 Other	receivables after one year	0733	0734
4221	Staff - Cash advances and payments on account	0735	0736
	42211 Cash advances and payments on account	0737	0738
	42219 Value adjustments	0739	0740
4222	Partners or shareholders	0741	0742
	42221 Principal amount	0743	
	42222 Accrued interests	0745	0746
	42229 Value adjustments	0747	0748
4223	Subsidies to be received	0749	
	42231 Investment subsidies	0751	
	42232 Operating subsidies	0753	
	42238 Other subsidies	0755	
4224	Direct tax authorities (ACD)	0757	
	Custom and excise duties authorities (ADA)	0759	
	Indirect tax authorities (AED)	0761	
	42261 Value-added tax - VAT	0763	
	422611 VAT paid and recoverable	0765	·
	422612 VAT receivable	0767	
	422613 Advanced payments for VAT	0769	
	422618 VAT - Other receivables		
	42262 Indirect taxes	0771	
	422621 Registration duties		<u> </u>
	422622 Subscription tax	0775	
	422623 Mortgage duties	0777	·
	422624 Stamp duties	0779	
	422628 Other indirect taxes	0781	
4227	Amounts owed by the Social Security and other social	0783	0784
7227	bodies	0785	0786
	42271 Social Security office (CCSS)	0787	<u> </u>
	42272 Employers mutual insurance fund	0789	
	42278 Other social bodies	0791	
4228	Miscellaneous receivables	0793	
	42281 Foreign taxes	0795	·
	422811 Foreign VAT	0797	
	422818 Other foreign taxes	0799	
	42288 Other miscellaneous receivables		
	42289 Value adjustments on other miscellaneous receivables	0801	
	72207 Value dajustinents on other miscendireous receivables	0803	0804
Payment	received on account of orders as far as they are		
	cted distinctly from inventories	0805	0806
431 Paym	ents received on account within one year	0807	0808

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	Net debit balance	Net credit balance
432 Payments received on account after more than one year	0809	0810
44 Trade payables and bills of exchange	0811	0812
441 Trade payables	0813	0814
4411 Trade payables within one year	0815	0816
44111 Suppliers	0817	0818
44112 Suppliers - invoices not yet received	0819	0820
44113 Suppliers with a debit balance	0821	0822
441131 Suppliers - Advances and payments on account paid on orders	0823	0824
441132 Suppliers - Receivables for returnable packaging and material	0825	0826
441133 Suppliers - Other amounts owed by suppliers	0827	0828
441134 Rebates, discounts, refunds and other outstanding amounts receivable	0829	0830
4412 Trade payables after more than one year	0831	0832
44121 Suppliers	0833	0834
44122 Suppliers - invoices not yet received	0835	0836
44123 Suppliers with a debit balance	0837	0838
441231 Suppliers - Advances and payments on account paid on orders	0839	0840
441232 Suppliers - Receivables for returnable packaging and material	0841	0842
441233 Suppliers - Other amounts owed by suppliers	0843	0844
441234 Rebates, discounts, refunds and other outstanding amounts receivable	0845	0846
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
45 Amounts payable to affiliated undertakings and to undertakings linked by virtue of participating interests	0853	<sub>0854</sub> 84.072.231,00
451 Amounts payable to affiliated undertakings	0855	84.072.231,00
4511 Amounts payable to affiliated undertakings within one year	0857	1.239.640,00
45111 Purchases of merchandise and services	0859	0860
45112 Loans and cash advances	0861	0862
45113 Accrued interests	0863	1.239.640,00
45114 Dividends payable	0865	0866
45118 Other payables	0867	0868

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		Net debit balance	Net credit balance
4512	Amounts payable to affiliated undertakings after more than		02 022 501 00
	one year	0869	82.832.591,00
	45121 Purchases of merchandise and services	0871	0872
	45122 Loans and cash advances	0873	82.832.591,00
	45123 Accrued interests	0875	0876
	45124 Dividends payable	0877	0878
450.4	45128 Other payables	0879	0880
parti	unts payable to undertakings linked by virtue of cipating interests	0881	0882
4521	Amounts payable to undertakings linked by virtue of participating interests within one year	0883	0884
	45211 Purchases of merchandise and services	0885	0886
	45212 Loans and cash advances	0887	0888
	45213 Accrued interests	0889	0890
	45214 Dividends payable	0891	0892
	45218 Other payables	0893	0894
4522	Amounts payable to undertakings linked by virtue of participating interests payable after more than one year	0895	0896
	45221 Purchases of merchandise and services	0897	0898
	45222 Loans and cash advances	0899	0900
	45223 Accrued interests	0901	0902
	45224 Dividends payable	0903	0904
	45228 Other payables	0905	0906
46 Tayland	and a society delete		02 200 00
461 Tax c	social security debts	0907	82.399,00
		0909	091082.399,00
4011	Municipal authorities	0911	0912
	46111 Municipal taxes	0913	0914
4612	46112 Municipal duties	0915	0916
4612	Direct tax authorities (ACD)	0917	0918 82.399,00
	46121 Corporate income tax	0919	0920 82.399,00
	461211 Corporate income tax - Tax accrual	0921	0922 82.399,00
	461212 Corporate income tax	0923	0924
	46122 Municipal business tax	0925	0926
	461221 Municipal business tax - Tax accrual	0927	0928
	461222 Municipal business tax - Tax payable	0929	0930
	46123 Wealth tax	0931	0932
	461231 Wealth tax - Tax accrual	0933	0934
	461232 Wealth tax - Tax payable	0935	0936
	46124 Withholding tax on remunerations and wages	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 duties authorities (ADA)	0945	0946
	46131 Motor vehicles duties	0947	0948
	46132 Excise duties and sales tax	0949	0950
	46138 ADA - Other amounts payable	0951	0952

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4614   Indirect tax authorities (AED)		Net debit balance	Net credit balance
461412 VAT received 461412 VAT payable 461412 VAT payable 461412 Indirect taxes 461412 Indirect taxes 461422 Subscription tax 461422 Subscription tax 461422 Mortgage duties 461424 Other indirect taxes 461425 Other payables 4615 Foreign tax authorities 4616425 Coccial security debts 4616426 Social Security office (CCSS) 4621 Social Security office (CCSS) 4622 Foreign Social Security offices 4628 Other social bodies 471 Other debts 4711 Received deposits and guarantees 4711 Amounts payable to partners and shareholders 4712 Amounts payable to staff 4713 Amounts payable to staff 4714 Staff - Deposits 4714 Staff - Deposits 4715 State - Emission rights to be returned 4718 Other debts payable and statutory auditors 4718 Core - Emission rights to be returned 4719 State - Emission rights to be returned 4718 Other debts payable to staff 4719 Staff - Deposits 4711 Staff - Remuneration payable 4714 Staff - Semports tax no wages 4715 State - Emission rights to be returned 4718 Other debts payable and guarantees 4719 Core miscellaneous debts 4720 Core debts payable and statutory auditors 4712 Principal amount 4712 Principal amount 4712 Acceived interests 4713 Staff - Semport and seizures on wages 4714 Staff - Deposits 4715 State - Emission rights to be returned 4718 Other debts payable and guarantees 4721 Principal amount 47212 Principal amount 47212 Principal amount 47212 Principal amount 47212 Amounts payable to staff 4713 Staff - Semport and seizures on wages 4716 Other debts payable after more than one year 4717 Received deposits and guarantees 4721 Principal amount 47212 Principal amount 47212 Account interests 47212 Amounts payable to partners and shareholders 47212 Amounts payable to directors, managers and statutory	4614 Indirect tax authorities (AED)	0953	0954
461412 VAT payable 461413 VAT advanced payments received 461413 VAT advanced payments received 46142 Indirect taxes 461421 Registration duties 46142 Subscription tax 461422 Subscription tax 461422 Subscription tax 461424 Stamp duties 461424 Stamp duties 461424 Stamp duties 461424 Stamp duties 4615 Foreign tax authorities 462 Social security debts 462 Social security office (CCSS) 4622 Foreign Social Security offices 4638 Other social bodies 471 Other debts payable within one year 4711 Received deposits and guarantees 47111 Deposits 4712 Amounts payable to partners and shareholders 4712 Accrued interests 4713 Amounts payable to directors, managers and statutory auditors 47148 Staff - Stop payment and seizures on wages 4715 Received deposits on fights to be returned 4716 Other miscellaneous debts 4717 Other debts payable to partners and shareholders 4718 Amounts payable to directors, managers and statutory auditors 4718 Staff - Stop payment and seizures on wages 4718 Staff - Stop payment and seizures on wages 4718 Other miscellaneous debts 4718 Other miscellaneous debts 472 Received deposits and guarantees 473 Amounts payable to partners and shareholders 4718 Other miscellaneous debts 4719 Staff - Stop payment and seizures on wages 4711 Staff - Stop payment and seizures on wages 4718 Other miscellaneous debts 472 Other debts payable after more than one year 472 Received deposits and guarantees 473 Accrued interests 474 Other debts payable and guarantees 4721 Cusarantees 4721 Cusarantees 4721 Cusarantees 4722 Accrued interests 4722 Accrued interests 4723 Accrued interests 4724 Amounts payable to partners and shareholders 4725 Accrued interests 4721 Cusarantees 4721 Cusarantees 4722 Accrued interests	46141 Value-added tax - VAT	0955	0956
461418 VAT - Other payables   000	461411 VAT received	0957	0958
461418 VAT - Other payables 46142 Indirect taxes 461422 Subscription tax 461422 Subscription tax 461422 Subscription tax 461422 Mortgage duties 461428 Other indirect taxes 461424 Sort a suthorities 461426 Other indirect taxes 461425 Foreign tax authorities 4615 Foreign tax authorities 4625 Social Security office (CCSS) 4621 Social Security office (CCSS) 4622 Foreign Social Security offices 4638 Other social bodies 477 Other debts 4710 Ther debts payable within one year 4711 Received deposits and guarantees 4711 Amounts payable to partners and shareholders 4712 Accrued interests 4713 Amounts payable to directors, managers and statutory auditors 4714 Staff - Oeposits 4714 Staff - Oeposits 4714 Staff - Oeposits 4715 State - Emission rights to be returned 4718 Other miscellaneous debts 472 Other debts payable to payable and seizures on wages 4718 Staff - Oeposits 4719 Staff - Sep payment and seizures on wages 4710 State - Emission rights to be returned 4711 Staff - Sep payment and seizures on wages 4712 State - Emission rights to be returned 4718 Other miscellaneous debts 472 Amounts payable to partners and shareholders 472 Amounts payable to partners and shareholders 472 Amounts payable to partners and shareholders 473 Amounts payable to payment and seizures on wages 474 Staff - Oeposits 474 Staff - Oeposits 474 Staff - Oeposits 474 Staff - Oeposits 475 State - Emission rights to be returned 476 Other debts payable and guarantees 477 State - Emission rights to be returned 478 Other debts payable to partners and shareholders 472 Amounts payable to partners and shareholders 472 Amounts payable to directors, managers and statutory	461412 VAT payable	0959	0960
46142   Indirect taxes	461413 VAT advanced payments received	0961	0962
461422 Subscription tax 461422 Mortgage duties 461423 Mortgage duties 461428 Other indirect taxes 461428 Other indirect taxes 461428 Other indirect taxes 4615 Foreign tax authorities 4615 Foreign tax authorities 462 Social Security office (CCSS) 4621 Social Security office (CCSS) 4622 Foreign Social Security offices 4628 Other social bodies 47 Other debts 471 Other debts payable within one year 4711 Received deposits and guarantees 47111 Deposits 47111 Deposits 47112 Funcipal amount 47122 Acround interests 4712 Amounts payable to partners and shareholders 4713 Amounts payable to staff 4714 Amounts payable to staff 4714 Staff - Remuneration payable 4714 Staff - Stop payment and seizures on wages 4718 Other miscellaneous debts 4718 Other miscellaneous debts 4719 Staft - Stop payment and seizures on wages 4718 Cuter debts staff total sta	461418 VAT - Other payables	0963	0964
461422 Subscription tax	46142 Indirect taxes	0965	0966
461423 Mortgage duties	461421 Registration duties	0967	0968
46124 Stamp duties 461426 Other indirect taxes 4615 Foreign tax authorities 462 Social security office (CCSS) 4621 Foreign Social Security office (CCSS) 4622 Foreign Social Security office (CCSS) 4628 Other social bodies  47 Other debts 471 Other debts payable within one year 471 Received deposits and guarantees 47111 Deposits 47112 Guarantees 47113 Accrued interests 4712 Amounts payable to partners and shareholders 4713 Amounts payable to directors, managers and statutory auditors 4714 Amounts payable to staff 4714 Staff - Remuneration payable 4714 Staff - Stop payment and seizures on wages 4718 Staff - Other 4714 Staff - Stop payment and seizures on wages 4718 Other miscellaneous debts 4720 Cher miscellaneous debts 473 Received deposits and surantees 4740 Amounts payable to partners and shareholders 4744 Staff - Other 475 State - Emission rights to be returned 4718 Received deposits and guarantees 4721 Received interests 4722 Accrued interests 4723 Accrued interests 4724 Amounts payable to be returned 4721 Received deposits and guarantees 4721 Received interests 4722 Accrued interests 4723 Accrued interests 4724 Amounts payable to partners and shareholders 4722 Courantees 4722 Accrued interests 4723 Accrued interests 4724 Amounts payable to partners and shareholders 4725 Accrued interests 4726 Amounts payable to partners and shareholders 4727 Amounts payable to partners and shareholders 4723 Accrued interests 4724 Amounts payable to directors, managers and statutory	461422 Subscription tax	0969	0970
461428 Other indirect taxes	461423 Mortgage duties	0971	0972
4615 Foreign tax authorities	461424 Stamp duties	0973	0974
462 Social security office (CCSS) 4621 Social Security office (CCSS) 4622 Foreign Social Security offices 4628 Other social bodies  47 Other debts 47 Other debts payable within one year 4711 Received deposits and guarantees 47111 Deposits 47112 Guarantees 47113 Accrued interests 4712 Amounts payable to partners and shareholders 4712 Amounts payable to staff 4714 Staff - Remuneration payable 4714 Staff - Deposits 4715 Stafe - Emission rights to be returned 4716 Other debts 4717 Staff - Other 4718 Remuneration payable 4718 Charantees 4718 Remuneration payable to directors wages 4718 Remuneration payable to directors wages 4718 Remuneration payable to directors wages 4719 Staff - Other 4719 Staff - Other 4719 Staff - Other 4719 Staff - Other 4710 Staff - Other 4711 Staff - Stop payment and seizures on wages 4718 Other miscellaneous debts 472 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Cuarantees 4721 Cuarantees 4722 Amounts payable to directors, managers and shareholders 4722 Amounts payable of partners and shareholders 4722 Amounts payable to directors, managers and statutory	461428 Other indirect taxes	0975	0976
4621 Social Security office (CCSS) 4622 Foreign Social Security offices 4628 Other social bodies  47 Other debts 471 Other debts 9889 9889 9889 9889 9889 9889 9889 98	4615 Foreign tax authorities	0977	0978
4622 Foreign Social Security offices 4628 Other social bodies  47 Other debts  471 Other debts payable within one year 4711 Received deposits and guarantees 47111 Deposits 47112 Guarantees 47113 Accrued interests 4712 Amounts payable to partners and shareholders 4713 Amounts payable to directors, managers and statutory auditors 4714 Staff - Deposits 4714 Staff - Other 4714 Staff - Other debts and guarantees 4715 State - Emission rights to be returned 4716 Received deposits and guarantees 4717 Amounts payable to directors on wages 4718 Other miscellaneous debts 4719 Amounts payable to directors on wages 4710 Amounts payable to directors on wages 47112 Staff - Other 4712 Staff - Other 4712 Stafe - Emission rights to be returned 4718 Other miscellaneous debts 4721 Received deposits and guarantees 4721 Received deposits and guarantees 47212 Guarantees 47213 Accrued interests 4722 Amounts payable to partners and shareholders 4722 Amounts payable to directors, managers and statutory 4722 Accrued interests 4723 Amounts payable to directors, managers and statutory 4723 Amounts payable to directors, managers and statutory	462 Social security debts	0979	0980
4628 Other social bodies	4621 Social Security office (CCSS)	0981	0982
471 Other debts payable within one year  4711 Received deposits and guarantees  4711 Deposits  4711 Deposits  4711 Guarantees  47112 Guarantees  47113 Accrued interests  4712 Amounts payable to partners and shareholders  4712 Amounts payable to partners and statutory auditors  4714 Amounts payable to staff  4714 Staff - Remuneration payable  4714 Staff - Stop payment and seizures on wages  4715 State - Emission rights to be returned  4716 Other debts payable after more than one year  4721 Received deposits and guarantees  4721 Received interests  4722 Accrued interests  4723 Amounts payable to affer  4734 Course interests  4745 Course interests  475 State - Emission rights to be returned  476 Other debts payable after more than one year  4772 Received deposits and guarantees  4721 Received interests  4722 Arounts payable to partners and shareholders  4723 Amounts payable to partners and shareholders  4724 Course interests  4725 Amounts payable to partners and shareholders  4726 Amounts payable to partners and shareholders  4727 Amounts payable to directors, managers and statutory  4728 Amounts payable to directors, managers and statutory  4729 Accrued interests  4720 Amounts payable to directors, managers and statutory	4622 Foreign Social Security offices	0983	0984
471 Other debts payable within one year       0999       0999         4711 Received deposits and guarantees       0991       0992         47111 Deposits       0993       0994         47112 Guarantees       0995       0996         47113 Accrued interests       0997       0998         4712 Amounts payable to partners and shareholders       0997       1000         4712 Principal amount       1001       1002         4713 Amounts payable to directors, managers and statutory auditors       1005       1006         4714 Amounts payable to staff       1007       1008         4714 Staff - Remuneration payable       1009       1010         4714 Staff - Deposits       1011       1912         47143 Staff - Stop payment and seizures on wages       1013       1014         4718 Staff - Other       1015       1016         4718 Staff - Other       1017       1018         4718 Other miscellaneous debts       1019       1020         472 Other debts payable after more than one year       1021       1022         4721 Received deposits and guarantees       1023       1024         47211 Deposits       1025       1026         47212 Quarantees       1025       1026         47221 Princip	4628 Other social bodies	0985	0986
4711 Other debts payable within one year  4711 Received deposits and guarantees  47111 Deposits  47112 Guarantees  47113 Accrued interests  4712 Amounts payable to partners and shareholders  47121 Principal amount  47122 Accrued interests  4713 Amounts payable to directors, managers and statutory auditors  4714 Staff - Remuneration payable  4714 Staff - Stop payment and seizures on wages  4714 Staff - Other  4715 State - Emission rights to be returned  4716 Other debts payable after more than one year  4721 Received deposits and guarantees  4721 Received deposits and guarantees  4722 Amounts payable to partners and shareholders  4722 Amounts payable to partners and shareholders  4722 Amounts payable to returned  4722 Amounts payable to returned 1627 1628 1629 1629 1629 1629 1629 1629 1629 1629	47.04		
4711 Received deposits and guarantees       0991       0992         47111 Deposits       0993       0994         47112 Guarantees       0995       0996         47113 Accrued interests       0997       0988         4712 Amounts payable to partners and shareholders       0999       1000         47121 Principal amount       1001       1002         47122 Accrued interests       1003       1004         4713 Amounts payable to directors, managers and statutory auditors       1005       1006         4714 Amounts payable to staff       1007       1008         47142 Staff - Remuneration payable       1009       100         47143 Staff - Stop payment and seizures on wages       1011       1016         47148 Staff - Other       1015       1016         47148 Staff - Other       1015       1016         4718 Other miscellaneous debts       1017       1018         472 Other debts payable after more than one year       1021       1022         4721 Received deposits and guarantees       1023       1024         47212 Guarantees       1025       1026         47212 Accrued interests       1029       1030         4722 Amounts payable to partners and shareholders       1021       1032		0987	
47111 Deposits		0989	0990
47112 Guarantees 47113 Accrued interests 4712 Amounts payable to partners and shareholders 47121 Principal amount 47122 Accrued interests 4713 Amounts payable to directors, managers and statutory auditors 4714 Amounts payable to directors, managers and statutory auditors 4714 Amounts payable to staff 4714 Staff - Remuneration payable 47142 Staff - Deposits 47143 Staff - Stop payment and seizures on wages 47143 Staff - Other 47145 Staff - Other 47145 Staff - Other 4715 State - Emission rights to be returned 4716 Other miscellaneous debts 4717 Other debts payable after more than one year 4718 Received deposits and guarantees 4721 Received deposits and guarantees 4721 Guarantees 4721 Guarantees 4721 Amounts payable to partners and shareholders 4722 Amounts payable to partners and shareholders 4723 Amounts payable to directors, managers and statutory	·	0991	<u> </u>
47113 Accrued interests 0997 0998 1000 1000 1000 1000 1000 1000 1000			0994
4712 Amounts payable to partners and shareholders 47121 Principal amount 47122 Accrued interests 1003 1004 47133 Amounts payable to directors, managers and statutory auditors 4714 Amounts payable to staff 4714 Amounts payable to staff 47141 Staff - Remuneration payable 47142 Staff - Deposits 47143 Staff - Other 47148 Staff - Other 4715 State - Emission rights to be returned 4716 Other miscellaneous debts 4720 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Received deposits and guarantees 4721 Guarantees 4722 Amounts payable to partners and shareholders 4722 Arounts payable to partners and shareholders 4723 Amounts payable to directors, managers and statutory		0995	0996
47121 Principal amount 47122 Accrued interests 1003 1004 4713 Amounts payable to directors, managers and statutory auditors 1005 1006 4714 Amounts payable to staff 1007 1008 47141 Staff - Remuneration payable 47142 Staff - Deposits 1011 1012 47143 Staff - Stop payment and seizures on wages 47148 Staff - Other 47145 Stafe - Emission rights to be returned 4715 State - Emission rights to be returned 4718 Other miscellaneous debts 1019 1010 472 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Received deposits and guarantees 1023 1024 47211 Deposits 47212 Guarantees 1025 1026 47213 Accrued interests 1026 1027 1028 1036 1031 1034 1034 1035 1036 1036 1036 1037 1037 1038 1039 1039 1039 1039 1039 1039 1039 1039			
47122 Accrued interests  4713 Amounts payable to directors, managers and statutory auditors  4714 Amounts payable to staff  47141 Staff - Remuneration payable  47142 Staff - Deposits  47143 Staff - Stop payment and seizures on wages  47145 State - Emission rights to be returned  47146 Other miscellaneous debts  472 Other debts payable after more than one year  4721 Received deposits and guarantees  4721 Received deposits and guarantees  4721 Deposits  4722 Amounts payable to partners and shareholders  4722 Amounts payable to directors, managers and statutory		0999	1000
4713 Amounts payable to directors, managers and statutory auditors  4714 Amounts payable to staff  47141 Staff - Remuneration payable  47142 Staff - Deposits  47143 Staff - Stop payment and seizures on wages  47148 Staff - Other  4715 State - Emission rights to be returned  4718 Other miscellaneous debts  472 Other debts payable after more than one year  4721 Received deposits and guarantees  4721 Deposits  4721 Currentees  4721 Accrued interests  4722 Amounts payable to partners and shareholders  4722 Accrued interests  4723 Amounts payable to directors, managers and statutory		1001	1002
auditors   1005   1006     1006       47141   Amounts payable to staff   1007   1008     1010		1003	1004
47141 Staff - Remuneration payable 47142 Staff - Deposits 47143 Staff - Stop payment and seizures on wages 47148 Staff - Other 47148 Staff - Other 4715 State - Emission rights to be returned 4718 Other miscellaneous debts 4718 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Received deposits and guarantees 4721 Deposits 4721 Guarantees 47212 Guarantees 47213 Accrued interests 4722 Amounts payable to partners and shareholders 4722 Accrued interests 4723 Amounts payable to directors, managers and statutory	auditors	1005	1006
47142 Staff - Deposits 47143 Staff - Stop payment and seizures on wages 47144 Staff - Other 47148 Staff - Other 4715 State - Emission rights to be returned 4718 Other miscellaneous debts 4718 Other miscellaneous debts 472 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Deposits 4721 Deposits 4721 Guarantees 47212 Guarantees 47213 Accrued interests 4722 Amounts payable to partners and shareholders 4722 Accrued interests 4723 Amounts payable to directors, managers and statutory	4714 Amounts payable to staff	1007	1008
47143 Staff - Stop payment and seizures on wages 47148 Staff - Other 4715 State - Emission rights to be returned 4718 Other miscellaneous debts 4718 Other debts payable after more than one year 4721 Received deposits and guarantees 4721 Received deposits and guarantees 47211 Deposits 47212 Guarantees 47213 Accrued interests 4722 Amounts payable to partners and shareholders 47221 Principal amount 47222 Accrued interests 4723 Amounts payable to directors, managers and statutory		1009	1010
47148 Staff - Other  4715 State - Emission rights to be returned  4718 Other miscellaneous debts  4718 Other debts payable after more than one year  4721 Received deposits and guarantees  47211 Deposits  47212 Guarantees  47212 Guarantees  47213 Accrued interests  4722 Amounts payable to partners and shareholders  47210 Principal amount  47222 Accrued interests  4723 Accrued interests  4724 Amounts payable to directors, managers and statutory	47142 Staff - Deposits	1011	1012
4715 State - Emission rights to be returned 4718 Other miscellaneous debts 472 Other debts payable after more than one year 4721 Received deposits and guarantees 47211 Deposits 47212 Guarantees 47212 Guarantees 47213 Accrued interests 4722 Amounts payable to partners and shareholders 47221 Principal amount 47222 Accrued interests 4723 Amounts payable to directors, managers and statutory	47143 Staff - Stop payment and seizures on wages	1013	1014
4718 Other miscellaneous debts  472 Other debts payable after more than one year  4721 Received deposits and guarantees  47211 Deposits  47212 Guarantees  47213 Accrued interests  47224 Amounts payable to partners and shareholders  4721 Principal amount  47222 Accrued interests  4723 Amounts payable to directors, managers and statutory  4723 Amounts payable to directors, managers and statutory		1015	1016
472 Other debts payable after more than one year  4721 Received deposits and guarantees  47211 Deposits  47212 Guarantees  47213 Accrued interests  4722 Amounts payable to partners and shareholders  47221 Principal amount  47222 Accrued interests  1021  1022  1024  1026  1028  1028  1030  1030  4721 Deposits  1029  1030  1030  4722 Amounts payable to partners and shareholders  1031  1034  4722 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory		1017	1018
4721 Received deposits and guarantees  47211 Deposits  1025  47212 Guarantees  1027  1028  47213 Accrued interests  1029  1030  4722 Amounts payable to partners and shareholders  4722 Principal amount  4722 Accrued interests  1033  1034  47222 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory		1019	1020
47211 Deposits       1025       1026         47212 Guarantees       1027       1028         47213 Accrued interests       1029       1030         4722 Amounts payable to partners and shareholders       1031       1032         47221 Principal amount       1033       1034         47222 Accrued interests       1035       1036         4723 Amounts payable to directors, managers and statutory		1021	1022
47212 Guarantees  47213 Accrued interests  1029  1030  4722 Amounts payable to partners and shareholders  47221 Principal amount  47222 Accrued interests  1031  1032  47223 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory		1023	1024
47213 Accrued interests  4722 Amounts payable to partners and shareholders  47221 Principal amount  47222 Accrued interests  1039  1032  47221 Principal amount  1033  1034  47222 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory	47211 Deposits	1025	1026
4722 Amounts payable to partners and shareholders  47221 Principal amount  47222 Accrued interests  1031  1034  47222 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory	47212 Guarantees	1027	1028
47221 Principal amount  47222 Accrued interests  1033  1034  47223 Accrued interests  1035  1036  4723 Amounts payable to directors, managers and statutory		1029	1030
47222 Accrued interests 1035 1036 1036 1036 1036 1036 1036 1036 1036	4722 Amounts payable to partners and shareholders	1031	1032
4723 Amounts payable to directors, managers and statutory	47221 Principal amount	1033	1034
au ditaua		1035	1036
		1037	1038

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	Net debit balance	Net credit balance
4724 Amounts payable to staff	1039	1040
47241 Staff - Remuneration payable	1041	1042
47242 Staff - Deposits	1043	1044
47243 Staff - Stop payment and seizures on wages	1045	1046
47248 Staff - Other	1047	1048
4726 State - Emission rights to be returned	1049	1050
4728 Other miscellaneous debts	1051	1052
48 Deferred charges and income	1053	1054
481 Deferred charges	1055	1056
482 Deferred income	1057	1058
483 State - Emission rights received	1059	1060
484 Transitory or suspense accounts - Assets	1061	1062
485 Transitory or suspense accounts - Liabilities	1063	1064
486 Linking accounts - Assets	1065	1066
487 Linking accounts - Liabilities	1067	1068

#### **Class 5. FINANCIAL ACCOUNTS**

	Net debit balance	Net credit balance
50 Transferable securities	1069	1070
501 Shares in affiliated undertakings	1071	1072
502 Shares in undertakings linked by virtue of participating interests	1073	1074
503 Own shares or own corporate units	1075	1076
508 Other transferable securities	1077	1078
5081 Listed securities	1079	1080
5082 Unlisted securities	1081	1082
5083 Debenture loans and notes issued and repurchased by the company	1083	1084
5084 Listed debenture loans	1085	1086
5085 Unlisted debenture loans	1087	1088
5088 Other miscellaneous transferable securities	1089	1090
1 Cash at bank, in postal cheques accounts, cheques and in		
hand	10.657,00	1092
511 Cheques to cash	1093	1094
512 Value for collection	1095	1096
513 Banks	10.657,00	1098
5131 Banks current accounts	10.657,00	1100
5132 Banks term deposit accounts	1101	1102
514 Post office account	1103	1104
516 Cash in hand	1105	1106
517 Internal transfers	1107	1108
518 Other cash amounts	1109	1110

**TOTAL CLASSES 1 TO 5** 

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#### **Class 6. CHARGES ACCOUNTS**

	Net debit balance	Net credit balance
Use of merchandise, raw and consumable materials	1113	1114
601 Raw materials	1115	1116
602 Consumable materials	1117	1118
603 Consumable supplies	1119	1120
6031 Fuels	1121	1122
60311 Solid	1123	1124
60312 Liquid	1125	1126
60313 Compressed gas	1127	1128
6032 Maintenance supplies	1129	1130
6033 Workshop and factory supplies	1131	1132
6034 Store supplies	1133	1134
6035 Office supplies	1135	1136
6036 Motor fuels	1137	1138
6037 Lubricants	1139	1140
6038 Other consumable supplies	1141	1142
604 Packaging	1143	1144
6041 Non-returnable packaging	1145	1146
6042 Returnable packaging	1147	1148
6043 Mixed usage packaging	1149	1150
605 Supplies	1151	1152
606 Goods purchased for resale	1153	1154
6061 Land	1155	1156
6062 Buildings	1157	1158
6063 Merchandise	1159	1160
607 Changes in inventory	1161	1162
6071 Changes in inventory of raw materials	1163	1164
6072 Changes in inventory of consumable materials	1165	1166
6073 Changes in inventory of consumable supplies	1167	1168
6074 Changes in inventory of packaging	1169	1170
6075 Changes in inventory of supplies	1171	1172
6076 Changes in inventory of goods purchased for resale	1173	1174
608 Not stocked purchased items and items included in the	-	
production of goods and services	1175	1176
6081 Not stocked purchased materials and supplies	1177	1178
60811 Not stocked supplies	1179	1180
608111 Water	1181	1182
608112 Electricity	1183	1184
608113 Gas	1185	1186
60812 Maintenance supplies and tools	1187	1188
60813 Office supplies	1189	1190
60814 Fuels	1191	1192
60815 Lubricants	1193	1194
60816 Working clothes	1195	1196
60818 Other not stocked materials and supplies	1197	1198

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		Net debit balance	Net credit balance
6	5082 Items included in the production of goods and services	1199	1200
	60821 Purchased surveys and services (included in the production of goods and services)	1201	1202
	608211 Tailoring	1203	1204
	608212 Research and development	1205	1206
	608213 Architects and engineers fees	1207	1208
	60822 Purchased material, equipment, spare parts and work		
	(included in the production of goods and services)	1209	1210
600 D	60828 Other purchased surveys and services	1211	1212
	Rebates, discounts and refunds received	1213	1214
	5091 Raw materials 5092 Consumable materials	1215	1216
		1217	1218
	5093 Consumable supplies	1219	1220
	5094 Packaging	1221	1222
	5095 Supplies	1223	1224
	5096 Goods purchased for resale	1225	1226
6	5098 Not stocked purchased items and items included in the production of goods and services	1227	1228
6	Not allocated rebates, discounts and refunds	1229	1230
61 Other	r external charges	23.850,00	1232
	Rents and service charges	1233	1234
6	5111 Rents for real property	1235	1236
	61111 Land	1237	1238
	61112 Buildings	1239	1240
6	5112 Rents on movable property	1241	1242
	61121 Plant and machinery	1243	1244
	61122 Other fixtures and fittings, tools and equipment	1245	1246
	61123 Motor vehicles	1247	1248
6	5113 Service charges and co-ownership expenses	1249	1250
6	5114 Leasing on real property	1251	1252
	61141 Land	1253	1254
	61142 Buildings	1255	1256
6	5115 Leasing on movable property	1257	1258
	61151 Plant and machinery	1259	1260
	61152 Other fixtures and fittings, tools and equipment	1261	1262
	61153 Motor vehicles	1263	1264
6	5116 Losses on packaging	1265	1266
612 S	Subcontracting, maintenance and repairs	1267	1268
6	5121 General subcontracting (not included in the production of goods and services)	of	
6	5122 Maintenance and repairs	1269	1270
J	61221 Of plant and machinery	1273	1274
	61222 Of other fixtures and fittings, tools and equipment	1275	1276
	61223 Of motor vehicles	1277	1278
6	5123 Maintenance contracts	1279	1280
	5124 Surveys and research costs (not included in the production		1200
	of goods and services)	1281	1282

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	Net debit balance	Net credit balance
613 Commissions and professional fees	23.137,00	1284
6131 Commission and brokerage fees	1285	1286
61311 Commission and brokerage fees on purchases	1287	1288
61312 Commission and brokerage fees on sales	1289	1290
61313 Forwarding agents fees	1291	1292
6132 IT processing	1293	1294
6133 Banking and similar services	1295 744,00	1296
61331 Fees for securities (purchase, sale, custody)	1297	1298
61332 Commissions and loans' issuance expenses	1299	1300
61333 Bank account charges	1301 744,00	1302
61334 Credit card charges	1303	1304
61335 Bill of exchange charges	1305	1306
61336 Factoring services	1307	1308
61337 Safe deposit box rental expenses	1309	1310
61338 Other bank expenses and commissions (except interests and similar expenses)		
6134 Professional fees	1311	1312
61341 Legal fees		1314
61342 Accounting and auditing fees	1315 131717.867,00	1316
61343 Tax consulting fees		1318
61348 Other fees	1319	1320
6135 Legal documents and litigation expenses	·	1322
6136 Staff recruitment expenses	1323	1324
·	1325	1326
6138 Other commissions and professional fees	1327	1328
614 Insurance premiums	1329	1330
6141 Insurances for assets	1331	1332
61411 Buildings	1333	1334
61412 Motor vehicles	1335	1336
61413 Plant	1337	1338
61418 On other assets	1339	1340
6142 Insurances on rented assets	1341	1342
6143 Transport insurance	1343	1344
61431 on purchases	1345	1346
61432 on sales	1347	1348
61438 on other goods	1349	1350
6144 Business risk insurance	1351	1352
6145 Customers credit insurance	1353	1354
6146 Third-party insurance	1355	1356
6148 Other insurances	1357	1358
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 matters and publications	1371	1372
61516 Ordinary gifts	1373	1374
61517 Sponsorship	1375	1376
61518 Other purchases of advertising services	1377	1378
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	Net debit balance	Net credit balance
6152 Travelling and entertainment expenses	1379	1380
61521 Travel expenses	1381	1382
615211 Managers (respectively 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 Postage stamps	1395	1396
61532 Telephone and other telecommunication costs	1397	1398
61538 Other postal charges (hiring of P.O. boxes, etc.)	1399	1400
616 Transportation of goods and collective staff transportation	1401	1402
6161 Transportation of purchased goods	1403	1404
6162 Transportation of sold goods	1405	1406
6163 Transportation between buildings or sites	1407	1408
6164 Administrative transportation	1409	1410
6165 Collective staff transportation	1411	1412
6168 Other transportation	1413	1414
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 713,00	1422
6181 Documentation	1423	1424
61811 General documentation	1425	1426
61812 Technical documentation	1427	1428
6182 Costs of symposiums, seminars, conferences	1429	1430
6183 Industrial waste treatment	1431	1432
6184 Non industrial waste treatment	1433	1434
6185 Waste water collection	1435	1436
6186 Security charges	1437	1438
6187 Contributions to professional organisations	1439	1440
6188 Other miscellaneous external charges	1441713,00	1442
619 Rebates, discounts and refunds received on other external		
charges	1443	1444
62 Staff expenses	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
62113 Household indemnities	1463	1464
62114 Incentives, bonuses and commissions	1465	1466
62115 Benefits in kind	1467	1468
62116 Severance pay	1469	1470
62117 Preferential pay	1471	1472
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	Net debit balance	Net credit balance
6218 Other benefits	1473	1474
6219 Refunds on wages paid	1475	1476
62191 Refunds from employers mutual fund	1477	1478
62192 Refunds for political, sporting, cultural, educational leave and social mandates	1479	1480
62193 Refunds on preferential pay	1481	1482
622 Other staff remuneration	1483	1484
6221 Students	1485	1486
6222 Casual workers	1487	1488
6228 Other temporary staff	1489	1490
623 Social security costs (employer's share)	1491	1492
6231 Social security on wages	1493	1494
62311 National Health Insurance Fund	1495	1496
62312 National Pension Insurance Fund	1497	1498
62318 Complementary employer's contributions	1499	1500
6232 Occupational accident insurance	1501	1502
6233 Occupational healthcare	1503	1504
6238 Other social costs (employers' share)	1505	1506
6239 Refunds of Social Security costs	1507	1508
624 Complementary pensions costs	1509	1510
6241 Premiums for external pensions funds	1511	1512
6242 Allocation to provisions for complementary pensions costs	1513	1514
6243 Withholding tax on complementary pensions costs	1515	1516
6244 Insolvency insurance premiums	1517	1518
6245 Complementary pensions costs paid by the employer	1519	1520
628 Miscellaneous social costs	1521	1522
6281 Occupational medicine	1523	1524
6288 Other miscellaneous social costs	1525	1526
63 Allocations to value adjustments on non-financial assets	1527	1528
631 Allocations to value adjustments on formation expenses		
and similar expenses	1529	1530
6311 Formation expenses (set-up costs)	1531	1532
6312 Formation expenses (start-up costs)	1533	1534
6313 Expenses for capital increase and for various operations	1535	1536
6314 Loans issuance expenses	1537	1538
6318 Other similar expenses	1539	1540
632 Allocations to value adjustments on intangible fixed assets	1541	1542
6321 Research and development costs	1543	1544
6322 Concession contracts, patents, licences, trademarks and similar rights and values	1545	1546
6323 Goodwill acquired for consideration	1547	1548
6324 Advance payments and intangible fixed assets under development	1549	1550

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	Net debit balance	Net credit balance
633 Allocations to value adjustments on tangible fixed assets	1551	1552
6331 Land and buildings	1553	1554
63311 Land	1555	1556
63312 Fitting-outs and installations of land	1557	1558
63313 Buildings	1559	1560
6332 Plant and machinery	1561	1562
6333 Other fixtures and fittings, tools, equipment and motor vehicles	1563	1564
6334 Advance payments and tangible fixed assets under construction	1565	1566
634 Allocations to value adjustments on inventories	1567	1568
6341 Raw materials and consumables	1569	1570
6342 Work and contracts in progress	1571	1572
6343 Finished goods and merchandise	1573	1574
6344 Land and buildings held for resale	1575	1576
6345 Advanced payments	1577	1578
635 Allocations to value adjustments on receivables from		
current assets	1579	1580
6351 Trade receivables	1581	1582
6352 Amounts owed by affiliated undertakings and undertakings linked by virtue of participating interests	1583	1584
6353 Other receivables	1585	1586
Other operating charges	1587	1588
641 Fees and royalties for concession contracts, patents, licences, trademarks and similar rights and values	1589	1590
6411 Concession contracts	1591	1592
6412 Patents	1593	1594
6413 Software licences	1595	1596
6414 Trademarks and franchise	1597	1598
6415 Similar rights and values		
64151 Copyrights and reproduction rights	1599	1600
	1601	1602
64158 Other similar rights and values	1603	1604
642 Indemnities	1605	1606
643 Attendance fees	1607	1608
644 Director's fees	1609	1610
645 Losses on receivables	1611	1612
6451 Receivables from trade receivables	1613	1614
6452 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests		
6453 Other receivables	1615	1616
	1617	1618
646 Taxes, duties and similar expenses	1619	1620
6461 Real property tax	1621	1622
6462 Non-deductible VAT	1623	1624
6463 Duties on imported merchandise	1625	1626
64631 Excise duties and sales taxes on imported merchandise	1627	1628
64632 Customs duties	1629	1630
64633 Countervailing duties	1631	1632
6464 Excise duties and sales taxes on production	1633	1634

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64658 Other registration fees, stamps and mortgage duties  6466 Motor vehicles taxes  1647  6467 Bar licence tax  1649  1650  1650  1650		Net debit balance	Net credit balance
64652 Subscription tax 64663 Mortgage duties 64664 Stamp duties 64665 Stamp duties 64665 Stamp duties 64666 Motor vehicles taxes 6466 Motor vehicles taxes 6466 Motor vehicles taxes 6466 Motor vehicles tax taxes 6467 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 6488 Other duties and taxes 649 Allocations to temporarily not taxable capital gains 649 Allocations to temporarily not taxable capital gains 649 Allocations to temporarily not taxable capital gains 649 Allocations to perating charges 649 Allocations to perating provisions 65 Financial charges 651 Allocations to value adjustments of financial fixed assets 651 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 65112 Amounts owed by affiliated undertakings 65112 Amounts owed by affiliated in the company is linked by virtue of participating interests 6514 Amounts owed by undertaking with which the company is linked by virtue of participating interests 6516 Capital and dains held as fixed assets 6517 Com shares or own corporate units 6518 Financial fixed assets 6531 Allocations to value adjustments on financial fixed assets 6531 Allocations to value adjustments on transferable securities 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the compa	6465 Registration fees, stamps and mortgage duties	1635	1636
64653 Mortgage duties 64654 Stamp duties 64654 Stamp duties 64658 Other registration fees, stamps and mortgage duties 6466 Motor vehicles taxes 6467 Bar licence tax 6468 Dehr erigitation fees, stamps and mortgage duties 6467 Bar licence tax 6468 Other duties and taxes 6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to operating provisions 65 Financial charges 651 Allocations to value and fair value adjustments of financial fixed assets 6511 Allocations to value and fair value adjustments on financial fixed assets 6511 Allocations to value and fair value adjustments on financial fixed assets 6511 Amounts owed by milliated undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests 65116 Loans and claims held as fixed assets 65117 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 6513 Allocations to value and fair value adjustments on financial current assets 6513 Allocations to value adjustments on receivables from affiliated undertakings and undertakings with which the company is linked by virtue of participating interests 65117 Own shares or own corporate units 6518 Capital Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6519 Allocations to value adjustments on financial current assets 6531 Allocations to value adjustments on receivables from affiliated undertakings and undertaking	64651 Registration fees	1637	1638
64654 Stamp duties 64658 Other registration fees, stamps and mortgage duties 64658 Other duties taxes 6466 Motor vehicles taxes 6467 Bar licence tax 6468 Other duties and taxes 6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to perating provisions 649 Allocations to operating provisions 651 Financial charges 651 Allocations to value adjustments of financial fixed assets 651 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations duties and fair value adjustments on financial fixed assets 6511 Allocations duties and fair value adjustments on financial current assets 6511 Allocations to value adjustments on financial fixed assets 6511 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 6531 Allocations to value adjustments on financial current assets 6531 Allocations to value adjustments on transferable securities 6531 Shares in undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on ore everyables from affiliated undertakings on the financial current assets 6531 Allocations to value adjustments on other financial receivables from undertakings with which the company is linked by virtue of participating interests 6532 Allocations to value adjustments on other financial receivables from current assets 6534 Loss on disposal of transferable securities 6534 Shares in in undertakings with which	64652 Subscription tax	1639	1640
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6466 Motor vehicles taxes 6467 Bar licence tax 6468 Other duties and taxes 6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to temporarily not taxable capital gains 649 Other miscellaneous operating charges 649 Allocations to value and fair value adjustments of financial fixed assets 651 Allocations to value and fair value adjustments of financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Shares in affiliated undertakings 65112 Amounts owed by affiliated undertakings 65114 Amounts owed by undertakings with which the company is linked by virtue of participating interests 65116 Securities held as fixed assets 65117 Own shares or own corporate units 65118 Fair value adjustments on financial fixed assets 65119 Cava have a distributed as fixed assets 65110 Cava have a distributed as fixed assets 65110 Cava haves on own corporate units 6512 Fair value adjustments on financial fixed assets 6513 Allocations to value and fair value adjustments on financial current assets 6513 Cava haves or own corporate units 6514 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6513 Own shares or own corporate units 6514 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6513 Cava haves or own corporate units 6513 Cava haves or own corporate units 6514 Shares in undertakings with which the company is linked by virtue of participating interests 652 Allocations to value adjustments on receivables from affiliated undertakings and undertakings with which the company is linked by virtue of participating interests 6524 Shares in in undertakings with which the company is linked by virtue of participating interests 6534 Fair value adjustments on other financial current assets 6541 Shares in a fillated undertakings 6542 Shares in in undertakings with which the company is linked by virtue of participa	64654 Stamp duties	1643	1644
6467 Bar licence tax 6468 Other duties and taxes 6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to operating provisions 649 Allocations to operating provisions 650 Allocations to value and fair value adjustments of financial fixed assets 651 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 65112 Amounts owed by affiliated undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests 65115 Securities held as fixed assets 65116 Loans and claims held as fixed assets 65117 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on financial fixed assets 6531 Shares in undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on financial fixed assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on financial fixed assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value adjustments on transferable securities 6531 Allocations to value adjustments on transferable securities 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on other financial receivables from current assets 6531 Allocations to value adjustments on o	64658 Other registration fees, stamps and mortgage duties	1645	1646
6468 Other duties and taxes 6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to operating provisions 659 Allocations to value and fair value adjustments of financial fixed assets 651 Allocations to value and fair value adjustments of financial fixed assets 6511 Almounts owed by administrations of financial fixed assets 6511 Almounts owed by affinisted undertakings 65112 Amounts owed by affinisted undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests 65115 Securities held as fixed assets 65116 Loans and claims held as fixed assets 65117 Own shares or own corporate units 6518 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value adjustments on transferable securities 6531 Shares in affiliated undertakings 65312 Shares in undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6531 Shares in in undertakings with which the company is linked by virtue of participating interests 6531 Shares in in undertakings with which the company is linked by virtue of participating interests 6532 Allocations to value adjustments on other financial receivables from current assets 6534 Shares in in undertakings with which the company is linked by virtue of participating inte	6466 Motor vehicles taxes	1647	1648
6469 Allocations to tax provisions 647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to operating provisions 659 Allocations to value and fair value adjustments of financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 65112 Amounts owed by affiliated undertakings 65112 Amounts owed by affiliated undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65116 Coans and claims held as fixed assets 65117 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 6531 Allocations to value and fair value adjustments on financial current assets 6531 Allocations to value and fair value adjustments on renarsferable securities 6531 Allocations to value and moderations 65312 Shares in undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value and undertakings with which the company is linked by virtue of participating interests 6531 Allocations to value adjustments on reneworks 1669 6532 Shares in undertakings with which the company is linked by virtue of participating interests 6533 Allocations to value adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6534 Coans and coans and adjustments on receivables from affiliated undertakings with which the company is linked by virtue of participating interests 6534 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6534 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6541 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6542 Shares in in undertakings with which the company is linked by virtue of participating interests 6543 Own shares or corporate units 6	6467 Bar licence tax	1649	1650
647 Allocations to temporarily not taxable capital gains 648 Other miscellaneous operating charges 649 Allocations to operating provisions 659 Inancial charges 651 Allocations to value and fair value adjustments of financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 65112 Amounts owed by affiliated undertakings 65112 Amounts owed by affiliated undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests 65115 Securities held as fixed assets 65116 Loans and claims held as fixed assets 65117 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 65131 Allocations to value adjustments on transferable securities 6531 Allocations to value adjustments on transferable securities 6531 Shares in affiliated undertakings 6531 Shares in amdertaking swith which the company is linked by virtue of participating interests 6531 Own shares or own corporate units 6531 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6531 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6531 Own shares or own corporate units 6541 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6542 Shares in in undertakings with which the company is linked by virtue of participating interests 6543 O	6468 Other duties and taxes	1651	1652
648 Other miscellaneous operating charges 649 Allocations to operating provisions 659 Inancial charges 651 Allocations to value and fair value adjustments of financial fixed assets 6511 Allocations to value adjustments on financial fixed assets 65111 Allocations to value adjustments on financial fixed assets 65112 Amounts owed by affiliated undertakings 65112 Amounts owed by affiliated undertakings 65113 Shares in undertakings with which the company is linked by virtue of participating interests 65114 Amounts owed by undertaking with which the company is linked by virtue of participating interests 65115 Securities held as fixed assets 65116 Loans and claims held as fixed assets 65117 Own shares or own corporate units 6512 Fair value adjustments on financial fixed assets 6513 Allocations to value and fair value adjustments on financial current assets 6531 Shares in affiliated undertakings 6531 Shares in undertakings with which the company is linked by virtue of participating interests 6531 Own shares or own corporate units 6531 Shares in infliated undertakings with which the company is linked by virtue of participating interests 6534 Shares in undertakings with which the company is linked by virtue of participating interests 6534 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6534 Shares in affiliated undertakings with which the company is linked by virtue of participating interests 6534 Own shares or corporate units 6534 Own shares or corporate units	6469 Allocations to tax provisions	1653	1654
659 Allocations to operating provisions  651 Financial charges  651 Allocations to value and fair value adjustments of financial fixed assets  6511 Allocations to value adjustments on financial fixed assets  6511 Allocations to value adjustments on financial fixed assets  6511 Allocations to value adjustments on financial fixed assets  6511 Allocations to value adjustments on financial fixed assets  6511 Amounts owed by affiliated undertakings  6511 Amounts owed by affiliated undertakings  6511 Amounts owed by articipating interests  6511 Amounts owed by undertaking with which the company is linked by virtue of participating interests  6511 Amounts owed by undertaking with which the company is linked by virtue of participating interests  6511 Securities held as fixed assets  6511 Own shares or own corporate units  6512 Fair value adjustments on financial fixed assets  6531 Allocations to value adjustments on financial current assets  6531 Allocations to value adjustments on transferable securities  6531 Allocations to value adjustments on transferable securities  6531 Allocations to value adjustments on transferable securities  6531 Shares in affiliated undertakings  6531 Shares in undertakings with which the company is linked by virtue of participating interests  6531 Other transferable securities  6532 Allocations to value adjustments on receivables from affiliated undertakings and undertakings with which the company is linked by virtue of participating interests  6531 Allocations to value adjustments on other financial receivables from current assets  6531 Allocations to value adjustments on other financial receivables from affiliated undertakings and undertakings with which the company is linked by virtue of participating interests  6531 Shares in affiliated undertakings interests  6532 Allocations to value adjustments on financial current assets  6531 Allocations to value adjustments on financial current assets  6532 Allocations to value adjustments on financial current assets  6534 Shares in indertakings	647 Allocations to temporarily not taxable capital gains	1655	1656
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6542 Shares in in undertakings with which the company is linked by virtue of participating interests  6543 Own shares or corporate units  6543 Other transfer shares or corporate units	·	'	•
6543 Own shares or corporate units  6543 Own shares or corporate units  6548 Other transferable contributes	6542 Shares in in undertakings with which the company is		
CC40. Other transferable cognitive	· · · · · · · · · · · · · · · · · · ·		
1709 1710	•		·
	0540 Other transferable securities	1709	1710

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	Net debit balance	Net credit balance
655 Interests and discounts	5.090.022,00	1712
6551 Interests on financial debts	1713	1714
65511 Interests on subordinated debts	1715	1716
65512 Interests on debenture loans	1717	1718
6552 Bank interests and similar expenses	1719	1720
65521 Banking interests on current accounts	1721	1722
65522 Banking interests on financial operations	1723	1724
65523 Interests on financial leasings	1725	1726
6553 Interests on trade payables	1727	1728
6554 Interests payable to affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	5.090.022,00	1730
6555 Discounts and charges on bills of exchange	1731	1732
6556 Granted discounts	1733	1734
6558 Interests payable on other loans and debts		
656 Foreign currency exchange losses	1735	1736
657 Share in the losses of other undertakings (other than joint	1737	1738
stock companies)	1739	1740
658 Other financial charges	1741	1742
659 Allocations to financial provisions	1743	1744
·		
Extraordinary charges	1745	1746
661 Allocations to extraordinary value adjustments on		
intangible and tangible fixed assets	1747	1748
6611 On intangible fixed assets	1749	1750
6612 On tangible fixed assets	1751	1752
662 Allocations to extraordinary value adjustments on current assets	1753	1754
6621 On inventories		
6622 On receivables	1755	1756
663 Book value of yielded intangible and tangible fixed assets	1757	1758
6631 Intangible fixed assets	1759	1760
6632 Tangible fixed assets	1761	1762
664 Book value of yielded financial assets	1763	1764
•	1765	1766
6641 Shares in affiliated undertakings	1767	1768
6642 Amounts owed by affiliated undertakings	1769	1770
6643 Shares in undertakings with which the company is linked by virtue of participating interests	1771	1773
6644 Amounts owed by undertakings with which the company is linked by virtue of participating interests	1771	1772
6645 Securities held as fixed assets	1775	1776
6646 Loans and claims held as fixed assets	1777	1778
6647 Own shares or own corporate units	1779	1780
665 Book value of yielded financial receivables from current	****	
assets	1781	1782
6651 From affiliated undertakings and from undertakings with which the company is linked by virtue of participating		
interests	1783	1784
6652 From other receivables	1785	1786

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	Net debit balance	Net credit balance
668 Other extraordinary charges	1787	1788
6681 Fines on contracts and default penalties on purchases and		
sales	1789	1790
6682 Tax fines and penalties in relation with tax, social and criminal matters	1791	1792
6683 Indemnities for damage claims	1793	1794
6684 Losses in relation to indexing clauses	1795	1796
6688 Other miscellaneous extraordinary charges	1797	1798
669 Allocations to extraordinary provisions	1799	1800
γ, μ	1799	1800
67 Income taxes	1801 62.720,00	1802
671 Corporate income tax	1803 62.720,00	1804
6711 Current financial year	180562.720,00	1806
6712 Previous financial years	1807	1808
672 Municipal business tax	1809	1810
6721 Current financial year	1811	1812
6722 Previous financial years	1813	1814
673 Foreign income taxes	1815	1816
6731 Withholding taxes	1817	1818
6732 Taxes levied on foreign branches or seats of activities	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 taxes	1827	1828
679 Allocations to provisions for income taxes	1829	1830
6791 Allocations to provisions for taxes	1831	1832
6792 Allocations to provisions for deferred taxes	1833	1834
68 Other taxes not included in the previous caption		
681 Wealth tax	1835	1836
6811 Current financial year	1837	1838
6812 Previous financial years	1839	1840
682 Subscription tax	1841	1842
·	1843	1844
683 Foreign taxes 688 Other taxes and duties	1845	1846
689 Allocations to provisions for other taxes	1847	1848
obs Allocations to provisions for other taxes	1849	1850

#### **Class 7. INCOME ACCOUNTS**

	Net debit bal	ance Net credit balance
70 Net turnover	1851	1852
701 Sales on contracts in progress	1853	1854
7011 Goods	1855	1856
7012 Services	1857	1858
7013 Buildings under construction	1859	1860
702 Sales of finished goods	1861	1862
703 Sales of semi-finished goods	1863	1864
704 Sales of residual products	1865	1866

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	Net debit balance	Net credit balance
705 Sales of goods acquired for resale	1867	1868
7051 Sales of merchandise	1869	1870
7052 Sales of land and existing buildings (real estate		
development)	1871	1872
7053 Sales of other goods acquired for resale	1873	1874
706 Sales of services	1875	1876
708 Other components of turnover	1877	1878
7081 Commissions and brokerage fees	1879	1880
7082 Rents	1881	1882
70821 Rent on real property	1883	1884
70822 Rent on movable property	1885	1886
7083 Sales of packaging	1887	1888
7088 Other miscellaneous components of turnover	1889	1890
709 From the company granted rebates, discounts and refunds	1891	1892
7091 On sales on contracts in progress	1893	1894
7092 On sales of finished goods	1895	1896
7093 On sales of semi-finished goods	1897	1898
7094 On sales of residual goods	1899	1900
7095 On sales of goods acquired for resale	1901	1902
7096 On services	1903	1904
7098 On other components of turnover	1905	1906
71 Change in inventories of finished goods of work and		
71 Change in inventories of finished goods, of work and contracts in progress	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 of contracts in progress - goods	1913	1914
7113 Change in inventories of contracts in progress - services	1915	1916
7114 Change in inventories of buildings under construction	1917	1918
712 Change in inventories of finished goods and merchandise	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		
7126 Change in inventories of merchandise	1925	1926
7127 Change in inventories of merchandise in transit, held for	1927	1928
safekeeping or in consignment	1929	1930
72 Own work capitalised	1931	1932
721 Intangible fixed assets	1933	1934
7211 Research and development costs	1935	1936
7212 Concession contracts, patents, licences, trademarks and similar rights and values	4007	4000
72121 Concession contracts	1937	1938
72122 Patents	1939	1940
72122 Patents 72123 Software licences	1941	1942
	1943	1944
72124 Trademarks and franchise	1945	1946

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	Net debit balance	Net credit balance
72125 Similar rights and values	1947	1948
721251 Copyrights and reproduction rights	1949	1950
721258 Other similar rights and values	1951	1952
722 Tangible fixed assets	1953	1954
7221 Land and buildings	1955	1956
7222 Plant and machinery	1957	1958
7223 Other fixtures and fittings, tools, equipment and motor		
vehicles	1959	1960
73 Reversals of value adjustments of non-financial assets	1961	1962
732 Reversals of value adjustments of intangible fixed assets	1963	1964
7321 Research and development costs	1965	1966
7322 Concession contracts, patents, licences, trademarks and similar rights and values	1967	1968
7323 Goodwill, acquired for valuable consideration	1969	1970
7324 Advance payments and intangible fixed assets under development		
733 Reversals of value adjustments of tangible fixed assets	1971	1972
7331 Land and buildings	1973	
73311 Land	1975	1976
73312 Fitting-outs and installation of land	1977	1978
73313 Constructions	1979	1980
73314 Constructions on third party land	1981	1982
73314 Constructions on third party land	1983	1984
7333 Other fixtures and fittings, tools, equipment and motor	1985	1986
vehicles	1987	1988
7334 Advance payments and tangible fixed assets under construction	1989	1990
734 Reversals of value adjustments of inventories	1991	1992
7341 Raw materials and consumables	1993	1994
7342 Work and contracts in progress	1995	1996
7343 Finished goods and merchandise	1997	1998
7344 Land and building held for resale	1999	2000
7345 Advance payments	2001	2002
735 Reversals of value adjustments of receivables from current		
assets	2003	2004
7351 Trade receivables	2005	2006
7352 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating		
interests	2007	2008
7353 Other receivables	2009	2010
74 Other operating income	2011	2012
741 Fees and royalties for concession contracts, patents, licences, trademarks and similar rights and values	2013	2014
7411 Concessions	2015	2016
7412 Patents	2017	2018
7413 Software licences	2019	2020
7414 Trademarks and franchise	2021	2022
7415 Similar rights and values	2021	2022
74151 Copyrights and reproduction rights		·
74158 Other similar rights and values	2025	2026
7 1130 Other shilling rights and values	2027	2028

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	Net debit balance	Net credit balance
742 Income of buildings non affected to business activities	2029	2030
743 Attendance fees, director's fees and similar remunerations	2031	2032
744 Subsidies for operating activities	2033	2034
7441 Production subsidies	2035	2036
7442 Interest subsidies	2037	2038
7443 Countervailing duties	2039	2040
7444 Subsidies in favour of employment development	2041	2042
74441 Subsidies for apprenticeship	2043	2044
74442 Other subsidies in favour of employment development	2045	2046
7448 Other subsidies for operating activities	2047	2048
745 Received refunds of co-operatives (originated from their surpluses)	2049	2050
746 Received insurance indemnities	2051	2052
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	2061	2062
749 Reversals of operating provisions	2063	2064
75 Financial income	2065	5.321.757,00
751 Reversals of value adjustments and fair value adjustments on financial fixed assets	2067	2068
7511 Reversals of value adjustments of financial fixed assets	2069	2070
75111 Shares in affiliated undertakings	2071	2072
75112 Amounts owed by affiliated undertakings	2073	2074
75113 Shares in undertakings with which the company is linked by virtue of participating interests	2075	2076
75114 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2077	2078
75115 Securities held as fixed assets	2079	2080
75116 Loans and claims held as fixed assets	2081	2082
75117 Own shares or corporate units	2083	2084
7512 Fair value adjustments on financial fixed assets	2085	2086
752 Income from financial fixed assets	2087	5.321.757,00
7521 Shares in affiliated undertakings	2089	2090
7522 Amounts owed by affiliated undertakings	2091	5.321.757,00
7523 Shares in undertakings with which the company is linked by virtue of participating interests	2093	2094
7524 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2095	2096
7525 Securities held as fixed assets	2097	2098
7526 Loans and claims held as fixed assets	2099	2100
7527 Own shares or own corporate units	2101	

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	Net debit balance	Net credit balance
753 Reversals of value adjustments and fair value adjustments on financial current assets	2103	2104
7531 Reversals of value adjustments on amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests	2105	2106
7532 Reversals of value adjustments of other receivables	2105	2106
7533 Reversals of value adjustments of transferable securities	2109	2110
75331 Shares in affiliated undertakings		-
75332 Shares in undertakings with which the company is linked by virtue of participating interests	2111	2112
75333 Own shares or corporate units	2115	2116
75338 Other transferable securities	2117	2118
7534 Fair value adjustments on financial current assets	2119	2120
754 Gains on disposal of and other income from transferable securities	2121	2122
7541 Gains on disposal of transferable securities	2123	2124
75411 Shares in affiliated undertakings	2125	2126
75412 Shares in undertakings with which the company is linked by virtue of participating interests	2127	2128
75413 Own shares or corporate units	2129	2130
75418 Other transferable securities	2131	2132
7548 Other income from transferable securities	2133	2134
75481 Shares in affiliated undertakings	2135	2136
75482 Shares in undertakings linked with which the company is linked by virtue of participating interests	2137	2138
75483 Own shares or corporate units	2139	2140
75488 Other transferable securities	2141	2142
755 Other interest income and discounts	2143	2144
7552 Bank and similar interests	2145	2146
75521 Interests on current accounts	2147	2148
75522 Interests on deposit accounts	2149	2150
75523 Interests on financial leasings	2151	2152
7553 Interests on trade receivables	2153	2154
7554 Interests on amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of		
participating interests	2155	2156
7555 Discounts on bills of exchange	2157	2158
7556 Received discounts	2159	2160
7558 Interests on other amounts receivable	2161	2162
756 Foreign currency exchange gains	2163	2164
757 Share of profit from other undertakings (other than joint stock companies)	2165	2166
758 Other financial income	2167	2168
759 Reversals of financial provisions	2169	
Extraordinary income	2171	2172
761 Reversals of extraordinary value adjustments of intangible		
and tangible fixed assets	2173	2174
7611 Intangible fixed assets	2175	2176
7612 Tangible fixed assets	2177	2178

145.165,00

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762 Payareals of outra ordinary unless adjustments of	Net debit balance	Net credit baland
762 Reversals of extraordinary value adjustments of components from current assets	2179	2180
7621 Of inventories	2181	2182
7622 Of receivables from current assets		
763 Income of yielded intangible and tangible fixed assets	2183	2184
7631 Intangible fixed assets	2185	·
7632 Tangible fixed assets	2187	2188
764 Income of yielded financial fixed assets	2189	2190
7641 Shares in affiliated undertakings	2191	2192
7642 Amounts owed by affiliated undertakings	2193	2194
· · · · · · · · · · · · · · · · · · ·	2195	2196
7643 Shares in undertakings with which the company is linked by virtue of participating interests	2197	2198
7644 Amounts owed by undertakings with which the company is linked by virtue of participating interests	2199	2200
7645 Securities held as fixed assets	2201	2202
7646 Loans and claims held as fixed assets	2203	2204
7647 Own shares or corporate units	2205	2206
765 Income of yielded financial receivables from current assets	2207	2208
7651 Amounts owed by affiliated undertakings and undertakings with which the company is linked by virtue of participating interests		
	2209	2210
7652 Other receivables	2211	2212
768 Other extraordinary income 7681 Fines on contracts and default penalties received on	2213	2214
purchases and sales	2215	2216
7682 Received gifts	2217	2218
7683 Amounts recovered on written-of receivables	2219	2220
7684 Extraordinary subsidies	2221	2222
7685 Gains in relation to indexing clauses	2223	2224
7686 Gains on repurchases of own shares and debenture loans	2225	2226
7688 Other miscellaneous extraordinary income	2227	2228
769 Reversal of extraordinary provisions	2229	2230
Adjustments of income taxes	2231	2232
771 Adjustments of corporate income tax	2233	2234
772 Adjustments of municipal income tax	2235	2236
773 Adjustments of foreign income taxes	2237	2238
779 Reversals of provisions for income taxes	2239	2240
7791 Reversals of provisions for taxes	2241	2242
7792 Reversals of provisions for deferred taxes	2243	2244
Adjustments of other taxes not included in the previous caption		
781 Adjustments of wealth tax	2245	2246
•	2247	2248
782 Adjustments of subscription tax	2249	2250
783 Adjustments of foreign taxes	2251	2252
788 Adjustments of other taxes and duties	2253	2254
789 Reversals of provisions for other taxes	2255	2256

**TOTAL CLASSES 6 AND 7** 

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#### ANNEX TO THE STANDARD CHART OF ACCOUNTS

#### Annex N° 1 - Class 1: Sub-accounts of the account 106

		Net debit balance	Net credit balance
	f the owner or the co-owners (individual		
business p		2259	2260
	drawals for the owner's or the co-owners' personal		
use	Cook with drawals (daily life)	2261	2262
	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
	Private insurance premiums	2269	
	106141 Life insurance	2271	
	106142 Accident insurance	2273	2274
	106143 Fire insurance	2275	2276
	106144 Third-party insurance	2277	
	106145 Full coverage insurance	2279	
	106148 Other private insurance premiums	2281	2282
10615	5 Contributions	2283	
	106151 Social Security	2285	
	106152 Child benefit office	2287	2288
	106153 Health insurance funds	2289	2290
	106154 Death and other health insurance funds	2291	
	106158 Other contributions	2293	2294
10616	5 In kind withdrawals (personal share of operating costs)	2295	2296
	106161 Wages	2297	
	106162 Rent	2299	2300
	106163 Heating, gas, electricity	2301	2302
	106164 Water	2303	
	106165 Telephone	2305	
	106166 Car	2307	<del></del>
	106168 Other in kind withdrawals	2309	2310
10617	7 Acquisitions	2311	
	106171 Private furniture	2313	2314
	106172 Private car	2315	2316
	106173 Private held securities	2317	
	106174 Private buildings	2319	
	106178 Other acquisitions	2321	
10618	3 Taxes	2323	
	106181 Income tax paid	2325	
	106182 Wealth tax paid	2327	
	106183 Municipal business tax - payment in arrears	2329	
	106188 Other taxes		
	Other taxes	2331	2332

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10619   Special private withdrawals   2335   2336
106192 Deposits on private financial accounts 106193 Refund of private debts 106194 Gifts and allowance to children 106195 Inheritance taxes and mutation tax due to death 106198 Other special private withdrawals 2345 2346  1062 Additional private contributions from the owner or the coowners 247 2488  10621 Inheritance or donation 2349 2350 2360 10622 Personal holdings 2351 2352 2354 2355 2356 2356 2356 2356 2356 2356 2356
106193 Refund of private debts 106194 Gifts and allowance to children 106195 Inheritance taxes and mutation tax due to death 106198 Other special private withdrawals 2345 2346  1062 Additional private contributions from the owner or the coowners 10621 Inheritance or donation 2349 2350 10622 Personal holdings 2351 2352 10623 Private loans 2353 2354 10624 Disposals 106241 Private Furniture 106242 Private Car 106242 Private Shares / bonds 106243 Private shares / bonds 106244 Private buildings 2363 2364 106244 Private disposals 2365 2366 10625 Received rents 2367 2368 10626 Received wages or pensions 2369 2370 2370 2370 2370 2370 2371 2372 2376 2376 2376 2376 2377 2378 2378 2378 2378 2378 2378 2380 2381 2382
106194 Gifts and allowance to children 106195 Inheritance taxes and mutation tax due to death 106198 Other special private withdrawals 2345 2346  1062 Additional private contributions from the owner or the coowners 10621 Inheritance or donation 2349 2350 10622 Personal holdings 2351 2352 10623 Private loans 2353 2354 10624 Disposals 106241 Private Furniture 2357 2358 2366 106242 Private Car 2369 2360 2360 2360 2361 2362 2364 2366 2366 2366 2366 2366 2366
106195 Inheritance taxes and mutation tax due to death 106198 Other special private withdrawals  1062 Additional private contributions from the owner or the co- owners  10621 Inheritance or donation 10622 Personal holdings 10623 Private loans 10624 Disposals 10624 Drivate Furniture 10624 Private Furniture 10624 Private Furniture 106242 Private Car 106243 Private shares / bonds 106244 Private buildings 106244 Private buildings 106248 Other disposals 10625 Received rents 10626 Received wages or pensions 10627 Received child benefit 10628 Tax refunds 106281 Income tax 106283 Wealth tax 106284 Municipal business tax 106286 Other tax refunds 10628 Other tax refunds 106288 Other tax refunds 106280 Other tax refunds
106198 Other special private withdrawals  1062 Additional private contributions from the owner or the coowners  10621 Inheritance or donation  10622 Personal holdings  10623 Private loans  10624 Disposals  10624 Drivate Furniture  106241 Private Furniture  106242 Private Car  106243 Private shares / bonds  106244 Private buildings  106244 Private buildings  10625 Received rents  10626 Received wages or pensions  10627 Received child benefit  10628 Tax refunds  10628 Wealth tax  10628 Other tax refunds
1062 Additional private contributions from the owner or the coowners       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       2372       2374         106281 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
owners       2347       2348         10621 Inheritance or donation       2249       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       2269       2270         10627 Received child benefit       2371       2372         10628 Tax refunds       2373       2274         106281 Income tax       2375       2376         106284 Municipal business tax       2377       2380         106280 Other tax refunds       2381       2382
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         10628 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         10628 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
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         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
10626 Received wages or pensions       2369       2370         10627 Received child benefit       2371       2372         10628 Tax refunds       2373       2374         106281 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
10627 Received child benefit       2371       2372         10628 Tax refunds       2373       2374         106281 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
10628 Tax refunds       2373       2374         106281 Income tax       2375       2376         106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
106283 Wealth tax       2377       2378         106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
106283 Wealth tax       2377
106284 Municipal business tax       2379       2380         106288 Other tax refunds       2381       2382
106288 Other tax refunds 2381 2382
onal remarks of the depositor

#### Registre de Commerce et des Sociétés

Numéro RCS: B192963 cery Holding S.à r.l. Référence Se Célété à 1980 1986 bilité limitée

Déposé le 10/05/06 Edward Steichen L-2540 Luxembourg

R.C.S. Luxembourg: B 192963

Affectation du résultat de l'exercice clos au 31 décembre 2016 selon les résolutions prises lors de l'assemblée générale en date du 4 mai 2017.

L'Assemblée a décidé de reporter le résultat de l'exercice 2016 de la manière suivante :

Profit de l'exercice : EUR 145.165,-Profit reporté au 01.01.2016 EUR 39.946,-Allocation à la réserve légale (EUR 2.150,-)

Résultat reporté au 31.12.2016 EUR 182.961,-

Gérant: Ms Salla Komulainen, avec adresse professionnelle au 52,

rue de Rodenburg, L-6950 Olingen.

Gérant: Ms Bérénice Kunnari, avec adresse professionnelle au 14,

rue Edward Steichen, L-2540 Luxembourg.

Gérant: Ms Reeba Nachtegaele, avec adresse professionnelle au

14, rue Edward Steichen, L-2540 Luxembourg.

Gérant: Mr Matti-Pekka Savelkoski, avec adresse professionnelle

au 5, Erottajanktu, 00130 Helsinki, Finlande.

Agent domiciliataire: Vistra Fund Services Sarl, ayant son siège social au 14,

rue Edward Steichen, L-2540 Luxembourg.

Pour la société, un mandataire

#### Sirius Grocery Holding S.a r.l.

Société à responsabilité limitée

# Notes to the annual accounts 31 December 2016

#### 1. GENERAL

Sirius Grocery Holding S.a r.l. (hereafter the "Company") was formed on 12 December 2014 as a Societe responsabilite limitee for an unlimited duration.

The registered office is established at 14, rue Edward Steichen, L-2540 Luxembourg.

The Company's financial year begins on 1 January and ends on 31 December.

The Company may acquire participations, in Luxembourg or abroad, in any companies or enterprises in any form whatsoever, and manage those participations. The Company may in particular acquire, by subscription, purchase and exchange or in any other manner, any stock, shares and other participation securities, bonds, debentures, certificates of deposit and other debt instruments and, more generally, any securities and financial instruments issued by any public or private entity. It may participate in the creation, development, management and control of any company or enterprise. Further, it may invest in the acquisition and management of a portfolio of patents or other intellectual property rights of any nature or origin.

The Company may borrow in any form, except by way of public offer. It may issue, by way of private placement only, notes, bonds and any kind of debt and equity securities. It may lend funds, including, without limitation, the proceeds of any borrowings, to its subsidiaries, affiliated companies and any other companies. It may also give guarantees and pledge, transfer, encumber or otherwise create and grant security over some or all of its assets to guarantee its own obligation and those of any other company, and, generally, for its own benefit and that of any other company or person. For the avoidance of doubt, the Company may not carry out any regulated financial sector activities without having obtained the requisite authorisation.

The Company may use any techniques, legal means and instruments to manage its investments efficiently and protect itself against credit risks, currency exchange exposure, interest rate risks and other risks.

The Company may carry out any commercial, financial or industrial operation and any transaction with respect to real estate or movable property which, directly or indirectly, favours or relates to its corporate object.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 Basis of preparation

The annual accounts have been prepared in accordance with the Luxembourg legal and regulatory requirements following accounting principles generally accepted in Luxembourg. Accounting policies and valuation rules are, besides the ones laid down by the law of 19 December 2002 as amended, determined and applied by the Managers.

The preparation of annual accounts requires the use of certain critical accounting estimates. It also requires the Managers to exercise judgement in the process of applying the accounting policies.

Changes in assumptions may have a significant impact on the annual accounts in the period in which the assumptions changed. Management believes that the underlying assumptions are appropriate and that the annual accounts therefore present the financial position and results fairly.

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities in the next financial year. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Sirius Grocery Holding S.a r.l.

Société à responsabilité limitée

# Notes to the annual accounts 31 December 2016

#### 2.2 Significant accounting policies

The main valuation rules applied by the Company are as follows:

#### 2.2.1 Financial fixed assets

Shares in affiliated undertakings/participating interests are valued at purchase price including the expenses incidental thereto. Loans shown under 'Financial assets' are recorded at their nominal value.

In the case of durable depreciation in value according to the opinion of the Board of Managers, value adjustments are made in respect of financial fixed assets, so 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.

#### 21.2 Debtors

Debtors are valued at their nominal value. They are subject to value adjustments where their recovery is compromised. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

#### 2.2.3 Translation of foreign currencies

**The** Company maintains its accounting records in EUR. All transactions expressed in currencies other than EUR are converted into EUR at the exchange rate ruling at the date of the transaction.

Long-term assets expressed in currencies other than These blue fields are compulsory are converted into These blue fields are compulsory at rates of exchange ruling on the date of the transaction. At the date of the Balance Sheet, these remain at historic rates of exchange.

Cash and bank balances are converted at rates of exchange ruling at the date of the Balance Sheet. Profits or losses resulting from such conversion are shown on the Profit and Loss Account.

Other assets are individually converted and shown at the lower of cost or converted values. Liabilities are individually converted and shown at the higher of their nominal or converted values. Realised gains and all losses on exchange, whether realised or unrealised, are shown on the Profit and Loss Account.

Where there is an economic link between an asset and a liability, these are valued in total according to the method described above and the net unrealised loss is recorded in the Profit and Loss Account.

#### 2.2.4 Provisions

Provisions are intended to cover losses or debts the nature of which is clearly defined and which, at the date of the Balance Sheet are either likely or certain to be incurred but uncertain as to their amount or as to the date on which they will arise.

#### 2.2.5 Value adjustments

Value adjustments are deducted directly from the related asset.

# Sirius Grocery Holding SA r.l. Société à responsabilité limitée

### Notes to the annual accounts **31 December 2016**

3.	FIXED ASSETS				
	FINANCIAL FIXED ASSETS			2016 EUR	2015 EUR
	Participations Loans to affiliates and to particip	ating interes	sts	3,300 83,902,499	3,300 92,350,063
				83,905,799	92,353,363
		Capital held	Date to which the last annual accounts are made up	consolidated	The Company's share of the resul at the date of the consolidated accounts, in 4198
	SF Grocery Finland Oy	100%	31 Dec 2016	292,416,320	60,391,685
	As at December 31, 2016, the amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).	d to sharehol 83,902,499 (2	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th	nnum. The amount ne accrued interest
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015:	d to sharehol 83,902,499 (2	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th	nnum. The amount ne accrued interest
la	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).	d to sharehol 83,902,499 (2	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th	nnum. The amount ne accrued interest
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).  CURRENT ASSETS  Debtors  Debtors  Debtors comprise: Amounts due from affiliated undertal Amounts due in less than one y Other debtors	d to sharehol 83,902,499 (2 EUR 1,000,02 kings year	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th interest for the period 2016	nnum. The amount ne accrued interest d amounts to EUR
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).  CURRENT ASSETS  Debtors  Debtors  Debtors comprise: Amounts due from affiliated undertal Amounts due in less than one y	d to sharehol 83,902,499 (2 EUR 1,000,02 kings year	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th interest for the period 2016 EUR 1,292,508	anum. The amount ne accrued interest di amounts to EUR  2015 EUR  1,000,029
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).  CURRENT ASSETS  Debtors  Debtors  Debtors comprise: Amounts due from affiliated undertal Amounts due in less than one y Other debtors	d to sharehol 83,902,499 (2 EUR 1,000,02 kings year	lder Ioans bearin 2015: EUR 92,350	g interest at 6% per ar ,063), the amount of th interest for the period 2016 EUR 1,292,508	annum. The amount ne accrued interest di amounts to EUR  2015 EUR  1,000,029
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).  CURRENT ASSETS  Debtors  Debtors  Debtors comprise: Amounts due from affiliated undertal Amounts due in less than one y Other debtors Amounts due in less than one y	d to sharehol 83,902,499 (2 EUR 1,000,02 kings year year	Ider loans bearing 2015: EUR 92,350 29) and the total	g interest at 6% per ar ,063), the amount of th interest for the period 2016 EUR 1,292,508 1,070	anum. The amount ne accrued interest di amounts to EUR  2015 EUR  1,000,029 401  1,000,430
	(2015: EUR 93,350,092) correspond of principal loans amounts to EUR amounts to EUR 1,292,508 (2015: 5,321,757 (2015: EUR 2,210,092).  CURRENT ASSETS  Debtors  Debtors  Debtors comprise: Amounts due from affiliated undertal Amounts due in less than one y Other debtors Amounts due in less than one y  Total debtors  As at 31 December 2016, the deb	d to sharehol 83,902,499 (2 EUR 1,000,02 kings year year	Ider loans bearing 2015: EUR 92,350 29) and the total	g interest at 6% per ar ,063), the amount of th interest for the period 2016 EUR 1,292,508 1,070	anum. The amount ne accrued interest di amounts to EUR  2015 EUR  1,000,029 401  1,000,430

10,657

6,939

Total cash at bank and in hand

#### Sirius Grocery Holding S.a r.l.

Société à responsabilité limitée

### Notes to the annual accounts **31 December 2016**

#### **CAPITAL AND RESERVES** 5.

#### 5a Subscribed capital

The authorised capital is EUR 21.500 represented by 21.500 units with a nominal value of EUR 1.00

each, subscribed and fully paid.	s with a nominal value	OI EUR 1.00
each, subscribed and fully paid.	2016	2015
Number of units in issue - opening balance	21,500	12,500
Additional units issued during the year		9,000
Number of units in issue - closing balance	21,500	21,500
	EUR	EUR
Nominal value of units in issue - opening balance	21,500	12,500
Nominal value of units in issue - closing balance	21,500	21,500

The movements during 2015 on the subscribed capital corresponds to increase of capital following the decision taken by the Extraordinary General Meeting held on 16 February 2015 by way of issuance of (i) 1,000 Class B Shares, (ii) 1,000 Class C Shares, (iii) 1,000 Class D Shares, (iv) 1,000 Class E Shares, (v) 1,000 Class F Shares, (vi) 1,000 Class G Shares, (vii) 1,000 Class H Shares, (viii) 1,000 Class I Shares and (ix) 1,000 Class J Shares having all a nominal value of EUR 1 each, subscribed and fully paid. The Sole Shareholder resolved to classify the existing 12,500 shares with a par value of EUR 1 each in the share capital of the Company into 12,500 Class A Shares.

5b	Share premium account	2016 EUR	2015 EUR
	Opening balance Movements during the year	923,380 (86,687)	923,380
	Closing balance	836,693	923,380

The Movements for the period on the "Share premium and similar premiums" items correspond to the distribution of cash from the account 115 to the Sole Shareholder of the Company.

#### 5c Reserves

#### Legal reserve

Luxembourg companies are required by law to allocate at least 5% of their annual net profits to legal reserve, until such time as the legal reserve reaches 10% of the issued share capital. This reserve is not available for distribution.

#### Sirius Grocery Holding S.a r.l.

Société à responsabilité limitée

# Notes to the annual accounts 31 December 2016

PROVISIONS	2016 EUR	2015 EUR
The provisions for liabilities and charges are as follows:		
Taxation	82,399	19,679
Other provisions	12,100	11,292
Total provisions	94,499	30,971

The provisions for taxation represent charges for tax, estimated by the Company, for which no assessments have been received. Any taxes paid in advance appear under "Other debtors".

6.

Other provisions amounting to **EUR** 12,100 (2015 EUR 11,292\*) consist of an estimate for the accounting and administration services and for the services rendered in the respect of the tax review.

\* The other provisions 2015 for an amount of EUR 4,857 have been reclassified from trade creditors.

7.	CREDITORS		2016
2015		EUR	EUR
	Amounts due and payable are as follows:		
	Due within one year		
	Amounts owed to affiliated undertakings	1,239,640	930,002
	Other creditors Other creditors		350
	Total due within one year	1,239,640	930,352
	Due after one year		
	Amounts owed to affiliated undertakings	82,832,591	91,414,583
	Total due after one year	82,832,591	91,414,583
	Total Non subordinated debts	84,072,231	92,344,935

As at December 31, 2016 the amounts owed to affiliated undertakings due and payable within one year amounting to EUR 0 (2015: **EUR** 22,221).

As at December 31, 2016, the amounts owed to affiliated undertakings due after five years amounting to **EUR** 84,072,231 (2015: **EUR** 92,322,501) correspond to subscribed PECs issued by the Company to Sirius Fund I Grocery, SCSp **in order to** finance the loans granted **to** SF Grocery Finland Oy. The total of PECs issued by the Company amounts to EUR 82,832,591 (2015: **EUR** 91,414,583), the total accrued interest amounts to EUR 1,239,640 (2015:EUR 907,781) and the total Interest for the period amounts to EUR 5,090,022 (2015: EUR 2,105,743). The maturity date is of 20 years.

#### Sirius Grocery Holding S.a r.l.

Société à responsabilité limitée

# Notes to the annual accounts 31 December 2016

8.	RAW MATERIALS AND CONSUMABLES AND OTHER EXTERNAL EXPENSES	2016 EUR	2015 EUR
	External expenses		
	Commissions and professional fees Miscellaneous external charges	(23,137) (713)	(44,024) (700)
_	Total external expenses	(23,850)	(44,724)
	Total raw materials and consumables and other external expenses	(23,850)	(44,724)
9	TAX ON PROFIT OR I OSS	2016 EUR	2015 EUR
	Income taxes		
	Corporate Income tax		
	Current financial year	(62,720)	(19,679)
_	Total income taxes	(62,720)	(19,679)

#### 10. COMPARATIVE FIGURES

Certain comparative figures have been restated to align with the layout imposed by current reporting requirements. These reclassifications do not have any impact on the result for the year ended 31 December 2015

#### 11. SUBSEQUENT EVENTS

On 26 January 2017, the Company made a payment to the holders of the PECs in an amount of EUR 2,784,371 (PECs interest payable in the amount of EUR1,237,139 and PECs Optional redemption tranche 2 in the amount of EUR1,547,232) and a distribution from the Account 115 in the amount of EUR 15,629.