



Luxembourg Standard Chart of Accounts

Class 1 Equity, provisions and financial liabilities accounts

Class 2 Formation expenses and fixed assets accounts

Class 3 Inventories accounts

Class 4 Debtors and creditors

Class 5 Financial accounts

Class 6 Charges accounts

Class 7 Income accounts

Annex 1 Details of the Account 106

November 2019

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Luxembourg Standard Chart of Accounts

The Grand-Ducal Regulation of 12 September 2019 determining the content of the standard chart of accounts as per Article 12 of the Commercial code revised the Luxembourg Standard Chart of Accounts (PCN) dated 10 June 2009.

The PCN is applicable to :

- individual business persons,
- commercial companies vested with legal personality: SA, Sàrl, SE, SC, SCA, SCS, SNC, EIG and EEIG,
- Luxembourg branches of individual business persons not domiciled in Luxembourg, of foreign law commercial companies, of EIG and EEIG,
- Soparfis.

Exceptions

- individual business persons, provided their turnover (excluding VAT) is less than or equal to EUR 100,000,
- SNC and SCS provided their turnover (excluding VAT) is less than or equal to EUR 100,000 unless all partners indefinitely responsible are SA, Sàrl or SCA or foreign law companies with comparable legal form,
- credit institutions, insurance and reinsurance companies,
- companies of the financial sector under the prudential supervision of the CSSF except for support PFS.

The new PCN is applicable to annual accounts starting from financial year beginning on or after 1 January 2020 to be filed with the Register of Commerce and Companies (RCS) during 2021 onwards.

Legend:

Highlights = Regrouping accounts

A] = Assets

P] = Liabilities

F/S = Annual accounts

Class 1
EQUITY, PROVISIONS AND
FINANCIAL LIABILITIES ACCOUNTS

Class 1
EQUITY, PROVISIONS AND
FINANCIAL LIABILITIES ACCOUNTS

Class 2
FORMATION EXPENSES AND
FIXED ASSETS ACCOUNTS

Class 2
FORMATION EXPENSES AND
FIXED ASSETS ACCOUNTS

N°	F/S	F/S abridged	Description
10			Subscribed capital or branches' assigned capital and owner's account
101	PJ A.I.	PJ A.I.	Subscribed capital
102	AJ A.I.	AJ A.I.	Subscribed capital not called
103	AJ A.II.	AJ A.II.	Subscribed capital called but unpaid
104	PJ A.I.	PJ A.I.	Capital of individual companies, corporate partnerships and similar
105	PJ A.I.	PJ A.I.	Endowment of branches
106			Account of the owner or the co-owners
11			Share premium and similar premiums
111	PJ A.II.	PJ A.II.	Share premium
112	PJ A.II.	PJ A.II.	Merger premium
113	PJ A.II.	PJ A.II.	Contribution premium
114	PJ A.II.	PJ A.II.	Premiums on conversion of bonds into shares
115	PJ A.II.	PJ A.II.	Capital contribution without issue of shares
12			Revaluation reserves
122	PJ A.III.	PJ A.III.	Reserves in application of the equity method
123	PJ A.III.	PJ A.III.	Temporarily not taxable currency translation adjustments
128	PJ A.III.	PJ A.III.	Other revaluation reserves
13			Reserves
131	PJ A.IV.1.	PJ A.IV.1.	Legal reserve
132	PJ A.IV.2.	PJ A.IV.2.	Reserves for own shares or own corporate units
133	PJ A.IV.3.	PJ A.IV.3.	Reserves provided for by the articles of association
138			Other reserves, including fair-value reserve
1381	PJ A.IV.4.a)	PJ A.IV.4.a)	Other reserves available for distribution
1382			Other reserves not available for distribution
13821	PJ A.IV.4.b)	PJ A.IV.4.b)	Reserve for net wealth tax (NWT)
13822	PJ A.IV.4.b)	PJ A.IV.4.b)	Reserves in application of fair value
13823			Temporarily not taxable capital gains
138231	PJ A.IV.4.b)	PJ A.IV.4.b)	Temporarily not taxable capital gains to reinvest
138232	PJ A.IV.4.b)	PJ A.IV.4.b)	Temporarily not taxable capital gains reinvested
13828	PJ A.IV.4.b)	PJ A.IV.4.b)	Reserves not available for distribution not mentioned above
14			Result for the financial year and results brought forward
141			Results brought forward

N°	F/S	F/S abridged	Description
1411	PJ A.V.	PJ A.V.	Results brought forward in the process of assignment
1412	PJ A.V.	PJ A.V.	Results brought forward (assigned)
142	PJ A.VI.	PJ A.VI.	Result for the financial year
15	PJ A.VII.	PJ A.VII.	Interim dividends
16			Capital investment subsidies
161			Subsidies on intangible fixed assets
1611	PJ A.VIII.	PJ A.VIII.	Development costs
1612			Concessions, patents, licences, trademarks and similar rights and assets
16121	PJ A.VIII.	PJ A.VIII.	acquired against payment (except Goodwill)
16122	PJ A.VIII.	PJ A.VIII.	created by the undertaking itself
1613	PJ A.VIII.	PJ A.VIII.	Goodwill acquired for consideration
162			Subsidies on tangible fixed assets
1621	PJ A.VIII.	PJ A.VIII.	Subsidies on land, fitting-outs and buildings
1622	PJ A.VIII.	PJ A.VIII.	Subsidies on plant and machinery
1623	PJ A.VIII.	PJ A.VIII.	Subsidies on other fixtures, fittings, tools and equipment (including rolling stock)
168	PJ A.VIII.	PJ A.VIII.	Other capital investment subsidies
18			Provisions
181	PJ B.1.	PJ B.	Provisions for pensions and similar obligations
182	PJ B.2.	PJ B.	Provisions for taxation
183	PJ B.2.	PJ B.	Deferred tax provisions
188			Other provisions
1881	PJ B.3.	PJ B.	Operating provisions
1882	PJ B.3.	PJ B.	Financial provisions
19			Debenture loans and amounts owed to credit institutions
192			Convertible debenture loans
1921	PJ C.1.a)i)	PJ C.a)	due and payable within one year
1922	PJ C.1.a)ii)	PJ C.b)	due and payable after more than one year
193			Non-convertible debenture loans
1931	PJ C.1.b)i)	PJ C.a)	due and payable within one year
1932	PJ C.1.b)ii)	PJ C.b)	due and payable after more than one year
194			Amounts owed to credit institutions
1941	PJ C.2.a)	PJ C.a)	due and payable within one year
1942	PJ C.2.b)	PJ C.b)	due and payable after more than one year

N°	F/S	F/S abridged	Description
20			Formation expenses and similar expenses
201	AJ B.	AJ B.	Set-up and start-up costs
203	AJ B.	AJ B.	Expenses for increases in capital and for various operations (merger, demerger, change of legal form)
204	AJ B.	AJ B.	Loan issuances expenses
208	AJ B.	AJ B.	Other similar expenses
21			Intangible fixed assets
211	AJ C.I.1.	AJ C.I.	Development costs
212			Concessions, patents, licences, trademarks and similar rights and assets
2121			acquired for consideration (except Goodwill)
21211	AJ C.I.2.a)	AJ C.I.	Concessions
21212	AJ C.I.2.a)	AJ C.I.	Patents
21213	AJ C.I.2.a)	AJ C.I.	Software licences
21214	AJ C.I.2.a)	AJ C.I.	Trademarks and franchises
21215			Similar rights and assets
212151	AJ C.I.2.a)	AJ C.I.	Copyrights and reproduction rights
212152	AJ C.I.2.a)	AJ C.I.	Greenhouse gas and similar emission quotas
212158	AJ C.I.2.a)	AJ C.I.	Other similar rights and assets acquired for consideration
2122			created by the undertaking itself
21221	AJ C.I.2.b)	AJ C.I.	Concessions
21222	AJ C.I.2.b)	AJ C.I.	Patents
21223	AJ C.I.2.b)	AJ C.I.	Software licences
21224	AJ C.I.2.b)	AJ C.I.	Trademarks and franchises
21225			Similar rights and assets
212251	AJ C.I.2.b)	AJ C.I.	Copyrights and reproduction rights
212258	AJ C.I.2.b)	AJ C.I.	Other similar rights and assets created by the undertaking itself
213	AJ C.I.3.	AJ C.I.	Goodwill acquired for consideration
214	AJ C.I.4.	AJ C.I.	Down payments and intangible fixed assets under development
22			Tangible fixed assets
221			Land, fixtures and fitting-outs and buildings
2211			Land
22111			Land in Luxembourg
221111	AJ C.II.1.	AJ C.II.	Developed land

N°	F/S	F/S abridged	Description
221112	AJ C.II.1.	AJ C.II.	Property rights and similar
221118	AJ C.II.1.	AJ C.II.	Other land
22112	AJ C.II.1.	AJ C.II.	Land in foreign countries
2212			Fixtures and fittings-out of land
22121	AJ C.II.1.	AJ C.II.	Fixtures and fitting-outs of land in Luxembourg
22122	AJ C.II.1.	AJ C.II.	Fixtures and fitting-outs of land in foreign countries
2213			Buildings
22131			Buildings in Luxembourg
221311	AJ C.II.1.	AJ C.II.	Residential buildings
221312	AJ C.II.1.	AJ C.II.	Non-residential buildings
221313	AJ C.II.1.	AJ C.II.	Mixed-use buildings
221318	AJ C.II.1.	AJ C.II.	Other buildings
22132	AJ C.II.1.	AJ C.II.	Buildings in foreign countries
2214			Fixtures and fitting-outs of buildings
22141	AJ C.II.1.	AJ C.II.	Fixtures and fitting-outs of buildings in Luxembourg
22142	AJ C.II.1.	AJ C.II.	Fixtures and fitting-outs of buildings in foreign countries
2215			Investment properties
22151	AJ C.II.1.	AJ C.II.	Investment properties in Luxembourg
22152	AJ C.II.1.	AJ C.II.	Investment properties in foreign countries
222			Plant and machinery
2221	AJ C.II.2.	AJ C.II.	Plant
2222	AJ C.II.2.	AJ C.II.	Machinery
223			Other fixtures and fittings, tools and equipment (including rolling stock)
2231	AJ C.II.3.	AJ C.II.	Transportation and handling equipment
2232	AJ C.II.3.	AJ C.II.	Motor vehicles
2233	AJ C.II.3.	AJ C.II.	Tools
2234	AJ C.II.3.	AJ C.II.	Furniture
2235	AJ C.II.3.	AJ C.II.	Computer equipment
2236	AJ C.II.3.	AJ C.II.	Livestock
2237	AJ C.II.3.	AJ C.II.	Returnable packaging
2238	AJ C.II.3.	AJ C.II.	Other fixtures
224			Down payments and tangible fixed assets under development
2241			Land, fitting-outs and buildings

Class 2
FORMATION EXPENSES AND
FIXED ASSETS ACCOUNTS

N°	F/S	F/S abridged	Description
22411	AJ C.II.4.	AJ C.II.	Land, fitting-outs and buildings in Luxembourg
22412	AJ C.II.4.	AJ C.II.	Land, fitting-outs and buildings in foreign countries
2242	AJ C.II.4.	AJ C.II.	Plant and machinery
2243	AJ C.II.4.	AJ C.II.	Other fixtures and fittings, tools and equipment (including rolling stock)
23			Financial fixed assets
231	AJ C.III.1.	AJ C.III.	Shares in affiliated undertakings
232	AJ C.III.2.	AJ C.III.	Amounts owed by affiliated undertakings
233	AJ C.III.3.	AJ C.III.	Participating interests
234	AJ C.III.4.	AJ C.III.	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
235			Securities held as fixed assets
2351			Securities held as fixed assets (equity right)
23511			Shares or corporate units
235111	AJ C.III.5.	AJ C.III.	Listed shares
235112	AJ C.III.5.	AJ C.III.	Unlisted shares
23518	AJ C.III.5.	AJ C.III.	Other securities held as fixed assets (equity right)
2352			Securities held as fixed assets (creditor's right)
23521	AJ C.III.5.	AJ C.III.	Debentures
23528	AJ C.III.5.	AJ C.III.	Other securities held as fixed assets (creditor's right)
2353	AJ C.III.5.	AJ C.III.	Shares of collective investment funds
2358	AJ C.III.5.	AJ C.III.	Other securities held as fixed assets
236			Loans, deposits and claims held as fixed assets
2361	AJ C.III.6.	AJ C.III.	Loans
2362	AJ C.III.6.	AJ C.III.	Deposits and guarantees paid
2363	AJ C.III.6.	AJ C.III.	Long-term receivables

Class 3
INVENTORIES ACCOUNTS

N°	F/S	F/S abridged	Description
30			Inventories of raw materials and consumables
301	AJ D.I.1.	AJ D.I.	Inventories of raw materials
303	AJ D.I.1.	AJ D.I.	Inventories of consumable materials and supplies
304	AJ D.I.1.	AJ D.I.	Inventories of packaging
31			Inventories of work and contracts in progress
311	AJ D.I.2.	AJ D.I.	Inventories of work in progress
312	AJ D.I.2.	AJ D.I.	Contracts in progress - goods
313	AJ D.I.2.	AJ D.I.	Contracts in progress - services
314	AJ D.I.2.	AJ D.I.	Buildings under construction
315	AJ D.I.2.	AJ D.I.	Down payments received on inventories of work and on contracts in progress
32			Inventories of goods
321	AJ D.I.3.	AJ D.I.	Inventories of finished goods
322	AJ D.I.3.	AJ D.I.	Inventories of semi-finished goods
323	AJ D.I.3.	AJ D.I.	Inventories of residual goods (waste, rejected and recuperable material)
36			Inventories of merchandises and other goods for resale
361	AJ D.I.3.	AJ D.I.	Inventories of merchandise
362			Inventories of land for resale
3621	AJ D.I.3.	AJ D.I.	Inventories of land for resale in Luxembourg
3622	AJ D.I.3.	AJ D.I.	Inventories of land for resale in foreign countries
363			Inventories of buildings for resale
3631	AJ D.I.3.	AJ D.I.	Inventories of buildings for resale in Luxembourg
3632	AJ D.I.3.	AJ D.I.	Inventories of buildings for resale in foreign countries
37	AJ D.I.4.	AJ D.I.	Down payments on account on inventories

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
40			Trade receivables (Receivables from sales and rendering of services)
401			Trade receivables due and payable within one year
4011	AJ D.II.1.a)	AJ D.II.a)	Customers
4012	AJ D.II.1.a)	AJ D.II.a)	Customers - Receivable bills of exchange
4013	AJ D.II.1.a)	AJ D.II.a)	Doubtful or disputed customers
4014	AJ D.II.1.a)	AJ D.II.a)	Customers - Unbilled sales
4015	PJ C.4.a)	PJ C.a)	Customers with a credit balance
4019	AJ D.II.1.a)	AJ D.II.a)	Value adjustments
402			Trade receivables due and payable after more than one year
4021	AJ D.II.1.b)	AJ D.II.b)	Customers
4025	PJ C.4.b)	PJ C.b)	Customers with creditor balance
4029	AJ D.II.1.b)	AJ D.II.b)	Value adjustments
41			Amounts owed by affiliated undertakings and by undertakings with which the undertaking is linked by virtue of participating interests
411			Amounts owed by affiliated undertakings
4111			Amounts owed by affiliated undertakings receivable within one year
41111	AJ D.II.2.a)	AJ D.II.a)	Trade receivables
41112	AJ D.II.2.a)	AJ D.II.a)	Loans and advances
41118	AJ D.II.2.a)	AJ D.II.a)	Other receivables
41119	AJ D.II.2.a)	AJ D.II.a)	Value adjustments
4112			Amounts owed by affiliated undertakings receivable after more than one year
41121	AJ D.II.2.b)	AJ D.II.b)	Trade receivables
41122	AJ D.II.2.b)	AJ D.II.b)	Loans and advances
41128	AJ D.II.2.b)	AJ D.II.b)	Other receivables
41129	AJ D.II.2.b)	AJ D.II.b)	Value adjustments
412			Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
4121			Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests receivable within one year
41211	AJ D.II.3.a)	AJ D.II.a)	Trade receivables

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
41212	AJ D.II.3.a)	AJ D.II.a)	Loans and advances
41218	AJ D.II.3.a)	AJ D.II.a)	Other receivables
41219	AJ D.II.3.a)	AJ D.II.a)	Value adjustments
4122			Amounts receivable after more than one year
41221	AJ D.II.3.b)	AJ D.II.b)	Trade receivables
41222	AJ D.II.3.b)	AJ D.II.b)	Loans and advances
41228	AJ D.II.3.b)	AJ D.II.b)	Other receivables
41229	AJ D.II.3.b)	AJ D.II.b)	Value adjustments
42			Other receivables
421			Other receivables within one year
4211			Staff - Advances and down payments
42111	AJ D.II.4.a)	AJ D.II.a)	Advances and down payments
42119	AJ D.II.4.a)	AJ D.II.a)	Value adjustments
4212	AJ D.II.4.a)	AJ D.II.a)	Amounts owed by partners and shareholders (others than from affiliated undertakings)
4213			State - Subsidies to be received
42131	AJ D.II.4.a)	AJ D.II.a)	Investment subsidies
42132	AJ D.II.4.a)	AJ D.II.a)	Operating subsidies
42138	AJ D.II.4.a)	AJ D.II.a)	Other subsidies
4214			Direct Tax Authority (ACD)
42141	AJ D.II.4.a)	AJ D.II.a)	Corporate income tax
42142	AJ D.II.4.a)	AJ D.II.a)	Municipal business tax
42143	AJ D.II.4.a)	AJ D.II.a)	Net wealth tax
42144	AJ D.II.4.a)	AJ D.II.a)	Withholding tax on wages and salaries
42145	AJ D.II.4.a)	AJ D.II.a)	Withholding tax on financial investment income
42146	AJ D.II.4.a)	AJ D.II.a)	Withholding tax on director's fees
42148	AJ D.II.4.a)	AJ D.II.a)	ACD - Other amounts receivable
4215	AJ D.II.4.a)	AJ D.II.a)	Customs and Excise Authority (ADA)
4216			Indirect Tax Authority (AED)
42161			Value-added tax (VAT)
421611	AJ D.II.4.a)	AJ D.II.a)	VAT paid and recoverable
421612	AJ D.II.4.a)	AJ D.II.a)	VAT receivable
421613	AJ D.II.4.a)	AJ D.II.a)	VAT down payments made
421618	AJ D.II.4.a)	AJ D.II.a)	VAT - Other receivables
42162			Indirect taxes
421621	AJ D.II.4.a)	AJ D.II.a)	Registration duties

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
421622	A D.II.4.a)	A D.II.a)	Subscription tax
421628	A D.II.4.a)	A D.II.a)	Other indirect taxes
42168	A D.II.4.a)	A D.II.a)	Other receivables
4217			Amounts owed by the Social Security and other social bodies
42171	A D.II.4.a)	A D.II.a)	Social Security office (CCSS)
42172	A D.II.4.a)	A D.II.a)	Foreign social security offices
42178	A D.II.4.a)	A D.II.a)	Other social bodies
4218			Miscellaneous receivables
42181			Foreign taxes
421811	A D.II.4.a)	A D.II.a)	Foreign VAT
421818	A D.II.4.a)	A D.II.a)	Other foreign taxes
42187	A D.II.4.a)	A D.II.a)	Derivative financial instruments
42188	A D.II.4.a)	A D.II.a)	Other miscellaneous receivables
42189	A D.II.4.a)	A D.II.a)	Value adjustments
422			Other receivables after one year
4221	A D.II.4.b)	A D.II.b)	Staff - advances and down payments
4222	A D.II.4.b)	A D.II.b)	Amounts owed by partners and shareholders (others than from affiliated undertakings)
4223			State - Subsidies to be received
42231	A D.II.4.b)	A D.II.b)	Investment subsidies
42232	A D.II.4.b)	A D.II.b)	Operating subsidies
42238	A D.II.4.b)	A D.II.b)	Other subsidies
4228			Miscellaneous receivables
42287	A D.II.4.b)	A D.II.b)	Derivative financial instruments
42288	A D.II.4.b)	A D.II.b)	Other miscellaneous receivables
42289	A D.II.4.b)	A D.II.b)	Value adjustments
43			Down payments received on orders as far as they are not deducted distinctly from inventories
431			Down payments received within one year
4311	P C.3.a)	P C.a)	Down payments received on orders
4312	P C.3.a)	P C.a)	Inventories of work and contracts in progress less down payments received
432			Down payments received after more than one year

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
4321	P C.3.b)	P C.b)	Down payments received on orders
4322	P C.3.b)	P C.b)	Inventories of work and contracts in progress less down payments received
44			Trade payables and bills of exchange
441			Trade payables
4411			Trade payables within one year
44111	P C.4.a)	P C.a)	Suppliers
44112	P C.4.a)	P C.a)	Suppliers - invoices not yet received
44113	A D.II.1.a)	A D.II.a)	Suppliers with a debit balance
4412			Trade payables after more than one year
44121	P C.4.b)	P C.b)	Suppliers
44123	A D.II.1.b)	A D.II.b)	Suppliers with a debit balance
442			Bills of exchange payable
4421	P C.5.a)	P C.a)	Bills of exchange payable within one year
4422	P C.5.b)	P C.b)	Bills of exchange payable after more than one year
45			Amounts payable to affiliated undertakings and to undertakings with which the undertaking is linked by virtue of participating interests
451			Amounts payable to affiliated undertakings
4511			Amounts payable to affiliated undertakings within one year
45111	P C.6.a)	P C.a)	Purchases and services
45112	P C.6.a)	P C.a)	Loans and advances
45118	P C.6.a)	P C.a)	Other payables
4512			Amounts payable to affiliated undertakings after more than one year
45121	P C.6.b)	P C.b)	Purchases and services
45122	P C.6.b)	P C.b)	Loans and advances
45128	P C.6.b)	P C.b)	Other payables
452			Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests
4521			Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests within one year

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
45211	P C.7.a)	P C.a)	Purchases and services
45212	P C.7.a)	P C.a)	Loans and advances
45218	P C.7.a)	P C.a)	Other payables
4522			Amounts payable to undertakings with which the undertaking is linked by virtue of participating interests payable after more than one year
45221	P C.7.b)	P C.b)	Purchases and services
45222	P C.7.b)	P C.b)	Loans and advances
45228	P C.7.b)	P C.b)	Other payables
46			Tax and social security debts
461			Tax debts
4611	P C.8.a)	P C.a)	Municipal authorities
4612			Direct Tax Authority (ACD)
46121			Corporate income tax (CIT)
461211	P C.8.a)	P C.a)	Corporate income tax - Tax accrual
461212	P C.8.a)	P C.a)	CIT - Tax payable
46122			Municipal business tax (MBT)
461221	P C.8.a)	P C.a)	MBT - Tax accrual
461222	P C.8.a)	P C.a)	MBT - Tax payable
46123			Net wealth tax (NWT)
461231	P C.8.a)	P C.a)	NWT - Tax accrual
461232	P C.8.a)	P C.a)	NWT - Tax payable
46124	P C.8.a)	P C.a)	Withholding tax on wages and salaries
46125	P C.8.a)	P C.a)	Withholding tax on financial investment income
46126	P C.8.a)	P C.a)	Withholding tax on director's fees
46128	P C.8.a)	P C.a)	ACD - Other amounts payable
4613	P C.8.a)	P C.a)	Customs and Excise Authority (ADA)
4614			Indirect tax authorities (AED)
46141			Value-added tax (VAT)
461411	P C.8.a)	P C.a)	VAT received
461412	P C.8.a)	P C.a)	VAT payable
461413	P C.8.a)	P C.a)	VAT down payments received
461418	P C.8.a)	P C.a)	VAT - Other payables
46142			Indirect taxes
461421	P C.8.a)	P C.a)	Registration duties
461422	P C.8.a)	P C.a)	Subscription tax

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
461428	P C.8.a)	P C.a)	Other indirect taxes
46148	P C.8.a)	P C.a)	AED - Other debts
4615			Foreign tax authorities
46151	P C.8.a)	P C.a)	Foreign VAT
46158	P C.8.a)	P C.a)	Other foreign taxes
462			Social security debts and other social securities offices
4621	P C.8.b)	P C.b)	Social Security office (CCSS)
4622	P C.8.b)	P C.b)	Foreign Social Security offices
4628	P C.8.b)	P C.b)	Other social bodies
47			Other debts
471			Other debts payable within one year
4711	P C.8.c)i)	P C.a)	Received deposits and guarantees
4712	P C.8.c)i)	P C.a)	Amounts payable to partners and shareholders (others than from affiliated undertakings)
4713	P C.8.c)i)	P C.a)	Amounts payable to directors, managers, statutory auditors and similar
4714	P C.8.c)i)	P C.a)	Amounts payable to staff
4715	P C.8.c)i)	P C.a)	State - Greenhouse gas and similar emission quotas to be returned or acquired
4716			Loans and similar debts
47161	P C.8.c)i)	P C.a)	Other loans
47162	P C.8.c)i)	P C.a)	Lease debts
47163	P C.8.c)i)	P C.a)	Life annuities
47168	P C.8.c)i)	P C.a)	Other similar debts
4717	P C.8.c)i)	P C.a)	Derivative financial instruments
4718	P C.8.c)i)	P C.a)	Other miscellaneous debts
472			Other debts payable after more than one year
4721	P C.8.c)ii)	P C.b)	Received deposits and guarantees
4722	P C.8.c)ii)	P C.b)	Amounts payable to partners and shareholders (others than from affiliated undertakings)
4723	P C.8.c)ii)	P C.b)	Amounts payable to directors, managers, statutory auditors and similar
4724	P C.8.c)ii)	P C.b)	Amounts payable to staff
4726			Loans and similar debts
47261	P C.8.c)ii)	P C.b)	Other loans

Class 4
DEBTORS AND CREDITORS

N°	F/S	F/S abridged	Description
47262	PJ C.8.c)ii)	PI C.b)	Lease debts
47263	PJ C.8.c)ii)	PI C.b)	Life annuities
47268	PJ C.8.c)ii)	PI C.b)	Other similar debts
4727	PJ C.8.c)ii)	PI C.b)	Derivative financial instruments
4728	PJ C.8.c)ii)	PI C.b)	Other miscellaneous debts
48			Deferred charges and income
481	AJ E.	AJ E.	Deferred charges (on one or more financial years)
482	PJ D.	PJ D.	Deferred income (on one or more financial years)
483	PJ D.	PJ D.	State - Greenhouse gas and similar emission quotas received
484	AJ E.	AJ E.	Transitory or suspense accounts - Assets
485	PJ D.	PJ D.	Transitory or suspense accounts - Liabilities
486	AJ E.	AJ E.	Linking accounts (branches) - Assets
487	PJ D.	PJ D.	Linking accounts (branches) - Liabilities

Class 5
FINANCIAL ACCOUNTS

N°	F/S	F/S abridged	Description
50			Transferable securities
501	AJ D.III.1.	AJ D.III.	Shares in affiliated undertakings
502	AJ D.III.2.	AJ D.III.	Own shares or own corporate units
503	AJ D.III.3.	AJ D.III.	Shares in undertakings with which the undertaking is linked by virtue of participating interests
508			Other transferable securities
5081	AJ D.III.3.	AJ D.III.	Shares - listed securities
5082	AJ D.III.3.	AJ D.III.	Shares - unlisted securities
5083	AJ D.III.3.	AJ D.III.	Debenture loans and other notes issued and repurchased by the company
5084	AJ D.III.3.	AJ D.III.	Listed debenture loans
5085	AJ D.III.3.	AJ D.III.	Unlisted debenture loans
5088	AJ D.III.3.	AJ D.III.	Other miscellaneous transferable securities
51			Cash at bank, in postal cheques accounts, cheques and in hand
513			Banks and postal cheques accounts (CCP)
5131	AJ D.IV.	AJ D.IV.	Banks and CCP : available balance
5132	PJ C.2.a)	PJ C.a)	Banks and CCP : overdraft
516	AJ D.IV.	AJ D.IV.	Cash in hand
517			Internal transfers
5171	AJs D.IV.	AJ D.IV.	Internal transfers : debit balance
5172	PJ C.2.a)	PJ C.a)	Internal transfers : credit balance
518	AJ D.IV.	AJ D.IV.	Other cash amounts

Annex 1 - Class 1
Details of the account 106
« Account of the owner or the co-owners »

N°	F/S	F/S abridged	Description
106			Account of the owner or the co-owners
1061			Withdrawals for the owner's or the co-owners' personal use
10611	PJ A.I.	PJ A.I.	Cash withdrawals (daily life)
10612	PJ A.I.	PJ A.I.	Withdrawals of merchandise, finished products and services (at cost)
10613	PJ A.I.	PJ A.I.	Private share of medical services expenses
10614			Private insurance premiums
106141	PJ A.I.	PJ A.I.	Life insurance
106142	PJ A.I.	PJ A.I.	Accident insurance
106143	PJ A.I.	PJ A.I.	Fire insurance
106144	PJ A.I.	PJ A.I.	Third-party insurance
106145	PJ A.I.	PJ A.I.	Full coverage insurance
106148	PJ A.I.	PJ A.I.	Other private insurance premiums
10615			Contributions
106151	PJ A.I.	PJ A.I.	Social Security
106152	PJ A.I.	PJ A.I.	Child benefit office
106153	PJ A.I.	PJ A.I.	Health insurance funds
106154	PJ A.I.	PJ A.I.	Death and other health insurance funds
106158	PJ A.I.	PJ A.I.	Other contributions
10616			In kind withdrawals (personal share of operating costs)
106161	PJ A.I.	PJ A.I.	Wages
106162	PJ A.I.	PJ A.I.	Rent
106163	PJ A.I.	PJ A.I.	Heating, gas, electricity
106164	PJ A.I.	PJ A.I.	Water
106165	PJ A.I.	PJ A.I.	Telephone
106166	PJ A.I.	PJ A.I.	Car
106168	PJ A.I.	PJ A.I.	Other in kind withdrawals
10617			Acquisitions
106171	PJ A.I.	PJ A.I.	Private furniture
106172	PJ A.I.	PJ A.I.	Private car
106173	PJ A.I.	PJ A.I.	Private held securities
106174	PJ A.I.	PJ A.I.	Private buildings
106178	PJ A.I.	PJ A.I.	Other acquisitions
10618			Taxes
106181	PJ A.I.	PJ A.I.	Income tax paid
106183	PJ A.I.	PJ A.I.	Municipal business tax - payment in arrears
106188	PJ A.I.	PJ A.I.	Other taxes
10619			Special private withdrawals
106191	PJ A.I.	PJ A.I.	Repairs to private buildings
106192	PJ A.I.	PJ A.I.	Deposits on private financial accounts
106193	PJ A.I.	PJ A.I.	Refund of private debts
106194	PJ A.I.	PJ A.I.	Gifts and allowance to children
106195	PJ A.I.	PJ A.I.	Inheritance taxes and mutation tax due to death

Annex 1 - Class 1
Details of the account 106
« Account of the owner or the co-owners »

N°	F/S	F/S abridged	Description
106198	PJ A.I.	PJ A.I.	Other special private withdrawals
1062			Additional private contributions from the owner or the co-owners
10621	PJ A.I.	PJ A.I.	Inheritance or donation
10622	PJ A.I.	PJ A.I.	Personal holdings
10623	PJ A.I.	PJ A.I.	Private loans
10624			Disposals
106241	PJ A.I.	PJ A.I.	Private furniture
106242	PJ A.I.	PJ A.I.	Private car
106243	PJ A.I.	PJ A.I.	Private shares / bonds
106244	PJ A.I.	PJ A.I.	Private buildings
106248	PJ A.I.	PJ A.I.	Other disposals
10625	PJ A.I.	PJ A.I.	Received rents
10626	PJ A.I.	PJ A.I.	Received wages or pensions
10627	PJ A.I.	PJ A.I.	Received child benefit
10628			Tax refunds
106281	PJ A.I.	PJ A.I.	Income tax
106284	PJ A.I.	PJ A.I.	Municipal business tax (MBT)
106288	PJ A.I.	PJ A.I.	Other tax refunds
10629	PJ A.I.	PJ A.I.	Business share in private expenses

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
60			Use of merchandise, raw and consumable materials
601	5.a)	1. to 5.	Purchases of raw materials
603			Purchases of consumable materials and supplies
6031			Fuels, gas, water and electricity
60311	5.a)	1. to 5.	Solid fuels
60312	5.a)	1. to 5.	Liquid fuels
60313	5.a)	1. to 5.	Gas
60314	5.a)	1. to 5.	Water and sewage
60315	5.a)	1. to 5.	Electricity
6032	5.a)	1. to 5.	Maintenance supplies
6033	5.a)	1. to 5.	Workshop, factory and store supplies and small equipment
6034	5.a)	1. to 5.	Work clothes
6035	5.a)	1. to 5.	Office and administrative supplies
6036	5.a)	1. to 5.	Motor fuels
6037	5.a)	1. to 5.	Lubricants
6038	5.a)	1. to 5.	Other consumable supplies
604	5.a)	1. to 5.	Purchases of packaging
606			Purchases of merchandise and other goods for resale
6061	5.a)	1. to 5.	Purchases of merchandise
6062	5.a)	1. to 5.	Purchases of land for resale
6063	5.a)	1. to 5.	Purchases of buildings for resale
607			Changes in inventory
6071	5.a)	1. to 5.	Changes in inventory of raw materials
6073	5.a)	1. to 5.	Changes in inventory of consumable materials and supplies
6074	5.a)	1. to 5.	Changes in inventory of packaging
6076			Changes in inventory of merchandise and other goods for resale
60761	5.a)	1. to 5.	Merchandise
60762	5.a)	1. to 5.	Land for resale
60763	5.a)	1. to 5.	Buildings for resale
608			Purchases of items included in the production of goods and services
6081			Services included in the production of goods and services
60811	5.a)	1. to 5.	Tailoring
60812	5.a)	1. to 5.	Research and development
60813	5.a)	1. to 5.	Architects' and engineers' fees

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
60814	5.a)	1. to 5.	Outsourcing included in the production of goods and services
6082	5.a)	1. to 5.	Other purchases of material included in the production of goods and services
6083	5.a)	1. to 5.	Purchase of greenhouse gas and similar emission quotas
6088	5.a)	1. to 5.	Other purchases included in the production of goods and services
609			Rebates, discounts and refunds (RDR) received and not directly deducted from purchases
6091	5.a)	1. to 5.	RDR on purchases of raw materials
6093	5.a)	1. to 5.	RDR on purchases of consumable materials and supplies
6094	5.a)	1. to 5.	RDR on purchases of packaging
6096	5.a)	1. to 5.	RDR on purchases of merchandise and other goods for resale
6098	5.a)	1. to 5.	RDR on purchases included in the production of goods and services
6099	5.a)	1. to 5.	Unallocated RDR
61			Other external charges
611			Rents and service charges
6111			Rents and operational leasing for real property
61111	5.b)	1. to 5.	Land
61112	5.b)	1. to 5.	Buildings
6112			Rents and operational leasing on movable property
61123	5.b)	1. to 5.	Rolling stock
61128	5.b)	1. to 5.	Other
6113	5.b)	1. to 5.	Service charges and co-ownership expenses
6114	5.b)	1. to 5.	Financial leasing on real property
6115			Financial leasing on movable property
61153	5.b)	1. to 5.	Rolling stock
61158	5.b)	1. to 5.	Other
612			Subcontracting, servicing, repairs and maintenance
6121	5.b)	1. to 5.	General subcontracting (not included in the production of goods and services)
6122			Servicing, repairs and maintenance
61221	5.b)	1. to 5.	Buildings
61223	5.b)	1. to 5.	Rolling stock

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
61228	5.b)	1. to 5.	Other
613			Remuneration of intermediaries and professional fees
6131	5.b)	1. to 5.	Commissions and brokerage fees
6132	5.b)	1. to 5.	IT services
6133			Banking and similar services
61332	5.b)	1. to 5.	Loans' issuance expenses
61333	5.b)	1. to 5.	Bank account charges and bank commissions (included custody fees on securities)
61334	5.b)	1. to 5.	Charges for electronic means of payment
61336	5.b)	1. to 5.	Factoring services
61338	5.b)	1. to 5.	Other banking and similar services (except interest and similar expenses)
6134			Professional fees
61341	5.b)	1. to 5.	Legal, litigation and similar fees
61342	5.b)	1. to 5.	Accounting, tax consulting, auditing and similar fees
61348	5.b)	1. to 5.	Other professional fees
6135	5.b)	1. to 5.	Notarial and similar fees
6138	5.b)	1. to 5.	Other remuneration of intermediaries and professional fees
614			Insurance premiums
6141			Insurance for assets
61411	5.b)	1. to 5.	Buildings
61412	5.b)	1. to 5.	Rolling stock
61418	5.b)	1. to 5.	Other
6142	5.b)	1. to 5.	Insurance on rented assets
6143	5.b)	1. to 5.	Transport insurance
6144	5.b)	1. to 5.	Business risk insurance
6145	5.b)	1. to 5.	Customers credit insurance
6146	5.b)	1. to 5.	Third-party insurance
6148	5.b)	1. to 5.	Other insurances
615			Marketing and communication costs
6151			Marketing and advertising costs
61511	5.b)	1. to 5.	Press advertising
61512	5.b)	1. to 5.	Samples
61513	5.b)	1. to 5.	Fairs and exhibitions
61514	5.b)	1. to 5.	Gifts to customers
61515	5.b)	1. to 5.	Catalogues, printed materials and publications
61516	5.b)	1. to 5.	Donations
61517	5.b)	1. to 5.	Sponsorship

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
61518	5.b)	1. to 5.	Other purchases of advertising services
6152			Travel and entertainment expenses
61521			Travel expenses
615211	5.b)	1. to 5.	Management (respectively owner and partner)
615212	5.b)	1. to 5.	Staff
61522	5.b)	1. to 5.	Relocation expenses
61523	5.b)	1. to 5.	Business assignments
61524	5.b)	1. to 5.	Receptions and entertainment costs
6153			Postal charges and telecommunication costs
61531	5.b)	1. to 5.	Postal charges
61532	5.b)	1. to 5.	Telecommunication costs
616			Transportation of goods and collective staff transportation
6161	5.b)	1. to 5.	Transportation of purchased goods
6162	5.b)	1. to 5.	Transportation of sold goods
6165	5.b)	1. to 5.	Collective staff transportation
6168	5.b)	1. to 5.	Other transportation
617			External staff of the company
6171	5.b)	1. to 5.	Temporary staff
6172	5.b)	1. to 5.	External staff on secondment
618			Miscellaneous external charges
6181	5.b)	1. to 5.	Documentation
6182	5.b)	1. to 5.	Costs of training, symposiums, seminars, conferences
6183	5.b)	1. to 5.	Industrial and non-industrial waste treatment
6184			Fuels, gas, water and electricity (not included in the production of goods and services)
61841	5.b)	1. to 5.	Solid fuels
61842	5.b)	1. to 5.	Liquid fuels (oil, motor fuel, etc.)
61843	5.b)	1. to 5.	Gas
61844	5.b)	1. to 5.	Water and waste water
61845	5.b)	1. to 5.	Electricity
6185			Supplies and small equipment
61851	5.b)	1. to 5.	Office supplies
61852	5.b)	1. to 5.	Small equipment
61853	5.b)	1. to 5.	Work clothes
61854	5.b)	1. to 5.	Maintenance supplies

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
61858	5.b)	1. to 5.	Other
6186	5.b)	1. to 5.	Surveillance and security charges
6187	5.b)	1. to 5.	Contributions to professional associations
6188	5.b)	1. to 5.	Other miscellaneous external charges
619	5.b)	1. to 5.	Rebates, discounts and refunds received on other external charges
62			Staff expenses
621			Staff remuneration
6211			Gross wages
62111	6.a)	6.a)	Base wages
62112			Wage supplements
621121	6.a)	6.a)	Sunday
621122	6.a)	6.a)	Public holidays
621123	6.a)	6.a)	Overtime
621128	6.a)	6.a)	Other supplements
62114	6.a)	6.a)	Incentives, bonuses and commissions
62115	6.a)	6.a)	Benefits in kind
62116	6.a)	6.a)	Severance pay
62117	6.a)	6.a)	Survivor's pay
6218	6.a)	6.a)	Other benefits
6219	6.a)	6.a)	Refunds on wages paid
622			Other staff remuneration
6221	6.a)	6.a)	Students
6222	6.a)	6.a)	Casual workers
6228	6.a)	6.a)	Other
623			Social security costs (employer's share)
6231	6.b)i)	6.b)i)	Social security on pensions
6232	6.b)ii)	6.b)ii)	Other social security costs (including illness, accidents, a.s.o.)
624			Other staff expenses
6241			Complementary pensions
62411	6.c)	6.c)	Premiums for external pensions funds
62412	6.c)	6.c)	Changes to provisions for complementary pensions
62413	6.c)	6.c)	Withholding tax on complementary pensions
62414	6.c)	6.c)	Insolvency insurance premiums
62415	6.c)	6.c)	Complementary pensions paid by the employer
6248	6.c)	6.c)	Other staff expenses not mentioned above

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
63			Allocations to value adjustments (AVA) on formation expenses, intangible, tangible and current assets (except transferable securities)
631			AVA on formation expenses and similar expenses
6311	7.a)	7.a)	AVA on set-up and start-up costs
6313	7.a)	7.a)	AVA on expenses for capital increases and various operations (mergers, demergers, changes of legal form)
6314	7.a)	7.a)	AVA on loan-issuance expenses
6318	7.a)	7.a)	AVA on other similar expenses
632			AVA on intangible fixed assets
6321	7.a)	7.a)	AVA on development costs
6322	7.a)	7.a)	AVA on concessions, patents, licences, trademarks and similar rights and assets
6323	7.a)	7.a)	AVA on goodwill acquired for consideration
6324	7.a)	7.a)	AVA on down payments and intangible fixed assets under development
633			AVA on tangible fixed assets and fair value adjustments (FVA) on investment properties
6331			AVA on land, fittings-out and buildings and FVA on investment properties
63311	7.a)	7.a)	AVA on land
63312	7.a)	7.a)	AVA on fixtures and fittings-out of land
63313	7.a)	7.a)	AVA on buildings
63314	7.a)	7.a)	AVA on fixtures and fittings-out of buildings
63315	7.a)	7.a)	FVA on investment properties
6332	7.a)	7.a)	AVA on plant and machinery
6333	7.a)	7.a)	AVA on other fixtures and fittings, tools and equipment (including rolling stock)
6334	7.a)	7.a)	AVA on down payments and tangible fixed assets under development
634			AVA on inventories
6341	7.b)	7.b)	AVA on inventories of raw materials and consumables
6342	7.b)	7.b)	AVA on inventories of work and contracts in progress
6343	7.b)	7.b)	AVA on inventories of goods

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
6344	7.b)	7.b)	AVA on inventories of merchandise and other goods for resale
6345	7.b)	7.b)	AVA on down payments on inventories
635			AVA and FVA on receivables from current assets
6351	7.b)	7.b)	AVA on trade receivables
6352	7.b)	7.b)	AVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
6353	7.b)	7.b)	AVA on other receivables
6354	7.b)	7.b)	FVA on receivables from current assets
64			Other operating charges
641			Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets
6411	8.	8.	Concessions
6412	8.	8.	Patents
6413	8.	8.	Software licences
6414	8.	8.	Trademarks and franchise
6415			Similar rights and assets
64151	8.	8.	Copyrights and reproduction rights
64158	8.	8.	Other similar rights and assets
642	8.	8.	Indemnities, damages and interest
643			Attendance fees, director's fees and similar remuneration
6431	8.	8.	Attendance fees
6432	8.	8.	Director's fees
6438	8.	8.	Other similar remuneration
644			Loss on disposal of intangible and tangible fixed assets
6441			Loss on disposal of intangible fixed assets
64411	8.	8.	Book value of yielded intangible fixed assets
64412	8.	8.	Disposal proceeds of intangible fixed assets
6442			Loss on disposal of tangible fixed assets
64421	8.	8.	Book value of yielded tangible fixed assets
64422	8.	8.	Disposal proceeds of tangible fixed assets
645			Losses on bad debts

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
6451	8.	8.	Trade receivables
6452	8.	8.	Amounts owed by affiliated undertakings
6453	8.	8.	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
6454	8.	8.	Other receivables
646			Taxes, duties and similar expenses
6461	8.	8.	Real property tax
6462	8.	8.	Non-refundable VAT
6463	8.	8.	Duties on imported merchandise
6464	8.	8.	Excise duties on production and tax on consumption
6465			Registration fees, stamp duties and mortgage duties
64651	8.	8.	Registration fees
64658	8.	8.	Other registration fees, stamp duties and mortgage duties
6466	8.	8.	Motor-vehicle taxes
6467	8.	8.	Bar licence tax
6468	8.	8.	Other duties and taxes
647	8.	8.	Allocations to tax-exempt capital gains
648			Other miscellaneous operating charges
6481	8.	8.	Fines, sanctions and penalties
6488	8.	8.	Miscellaneous operating charges
649			Allocations to provisions
6491	8.	8.	Allocations to tax provisions
6492	8.	8.	Allocations to operating provisions
65			Financial charges
651			Allocations to value adjustments (AVA) and fair-value adjustments (FVA) of financial fixed assets
6511			AVA on financial fixed assets
65111	13.	13.	AVA on shares in affiliated undertakings
65112	13.	13.	AVA on amounts owed by affiliated undertakings
65113	13.	13.	AVA on participating interests
65114	13.	13.	AVA on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
65115	13.	13.	AVA on securities held as fixed assets
65116	13.	13.	AVA on loans, deposits and claims held as fixed assets
6512	13.	13.	FVA on financial fixed assets
652			Charges and loss of disposal of financial fixed assets
6521			Charges of financial fixed assets
65211	14.a)	14.a)	Shares in affiliated undertakings
65212	14.a)	14.a)	Amounts owed by affiliated undertakings
65213	14.b)	14.b)	Participating interests
65214	14.b)	14.b)	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
65215	14.b)	14.b)	Securities held as fixed assets
65216	14.b)	14.b)	Loans, deposits and claims held as fixed assets
6522			Loss on disposal of financial fixed assets
65221			Loss on disposal of shares in affiliated undertakings
652211	14.a)	14.a)	Book value of yielded shares in affiliated undertakings
652212	14.a)	14.a)	Disposal proceeds of shares in affiliated undertakings
65222			Loss on disposal of amounts owed by affiliated undertakings
652221	14.a)	14.a)	Book value of yielded amounts owed by affiliated undertakings
652222	14.a)	14.a)	Disposal proceeds of amounts owed by affiliated undertakings
65223			Loss on disposal of participating interests
652231	14.b)	14.b)	Book value of yielded participating interests
652232	14.b)	14.b)	Disposal proceeds of participating interests
65224			Loss on disposal of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
652241	14.b)	14.b)	Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
652242	14.b)	14.b)	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
65225			Loss on disposal of securities held as fixed assets
652251	14.b)	14.b)	Book value of yielded securities held as fixed assets
652252	14.b)	14.b)	Disposal proceeds of securities held as fixed assets
65226			Loss on disposal of loans, deposits and claims held as fixed assets
652261	14.b)	14.b)	Book value of yielded loans, deposits and claims held as fixed assets
652262	14.b)	14.b)	Disposal proceeds of loans, deposits and claims held as fixed assets
653			Allocations to value adjustment (AVA) and fair-value adjustments (FVA) on transferable securities
6531			AVA on transferable securities
65311	13.	13.	AVA on shares in affiliated undertakings
65312	13.	13.	AVA on own shares or own corporate units
65313	13.	13.	AVA on shares in undertakings with which the undertaking is linked by virtue of participating interests
65318	13.	13.	AVA on other transferable securities
6532	13.	13.	"FVA on transferable securities"
654			Loss on disposal of receivables and transferable securities from current assets
6541			Loss on disposal of receivables from current assets
65411	14.a)	14.a)	From affiliated undertakings
65412	14.b)	14.b)	From undertakings with which the undertaking is linked by virtue of participating interests
65413	14.b)	14.b)	from other receivables from current assets
6542			Loss on disposal of transferable securities
65421	14.a)	14.a)	Shares in affiliated undertakings

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
65422	14.b)	14.b)	Own shares or corporate units
65423	14.b)	14.b)	Shares in undertakings with which the undertaking is linked by virtue of participating interests
65428	14.b)	14.b)	Other transferable securities
655			Interest and discounts
6551			Interest on debenture loans
65511	14.a)	14.a)	Interest on debenture loans - affiliated undertakings
65512	14.b)	14.b)	Interest on debenture loans - other
6552			Banking and similar interest
65521	14.b)	14.b)	Banking interest on current accounts
65522	14.b)	14.b)	Banking interest on financing operations
65523			Interest on financial leases
655231	14.a)	14.a)	Interest on financial leases - affiliated undertakings
655232	14.b)	14.b)	Interest on financial leases - other
6553	14.b)	14.b)	Interest on trade payables
6554			Interest payable to affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
65541	14.a)	14.a)	Interest payable to affiliated undertakings
65542	14.b)	14.b)	Interest payable to undertakings with which the undertaking is linked by virtue of participating interests
6555			Discounts and charges on bills of exchange
65551	14.a)	14.a)	Discounts and charges on bills of exchange - affiliated undertakings
65552	14.b)	14.b)	Discounts and charges on bills of exchange - other
6556			Granted discounts
65561	14.a)	14.a)	Granted discounts - affiliated undertakings
65562	14.b)	14.b)	Granted discounts - other
6558			Interest payable on other loans and debts
65581	14.a)	14.a)	Interest payable on other loans and debts - affiliated undertakings
65582	14.b)	14.b)	Interest payable on other loans and debts - other
656			Foreign currency exchange losses

Class 6
CHARGES ACCOUNTS

N°	F/S	F/S abridged	Description
6561	14.a)	14.a)	Foreign currency exchange losses - affiliated undertakings
6562	14.b)	14.b)	Foreign currency exchange losses - other
657	12.	12.	Share in the losses of undertakings accounted for under the equity method
658			Other financial charges
6581	14.a)	14.a)	Other financial charges - affiliated undertakings
6582	14.b)	14.b)	Other financial charges - other
659			Allocations to financial provisions
6591	14.a)	14.a)	Allocations to financial provisions - affiliated undertakings
6592	14.b)	14.b)	Allocations to financial provisions - other
67			Income taxes
671			Corporate income tax (CIT)
6711	15.	15.	CIT - current financial year
6712	15.	15.	CIT - previous financial years
672			Municipal business tax
6721	15.	15.	MBT - current financial year
6722	15.	15.	MBT - previous financial years
673			Foreign income taxes
6731	15.	15.	Withholding taxes
6732			Taxes levied on permanent establishments
67321	15.	15.	Current financial year
67322	15.	15.	Previous financial years
6733	15.	15.	Taxes levied on non-resident undertakings
6738	15.	15.	Other foreign income taxes
679	15.	15.	Allocations to provisions for deferred taxes
68			Other taxes not included in the previous caption
681			Net wealth tax (NWT)
6811	17.	17.	NWT - current financial year
6812	17.	17.	NWT - previous financial years
682	17.	17.	Subscription tax
683	17.	17.	Foreign taxes
688	17.	17.	Other taxes

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
70			Net turnover
702			Sales of goods
7021	1.	1. to 5.	Sales of finished goods
7022	1.	1. to 5.	Sales of semi-finished goods
7023	1.	1. to 5.	Sales of residual products
7029	1.	1. to 5.	Sales of work in progress
703			Sales of services
7031			Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets
70311	1.	1. to 5.	Concessions
70312	1.	1. to 5.	Patents
70313	1.	1. to 5.	Software licences
70314	1.	1. to 5.	Trademarks and franchises
70315			Similar rights and assets
703151	1.	1. to 5.	Copyrights and reproduction rights
703158	1.	1. to 5.	Other similar rights and assets
7032			Rental income
70321	1.	1. to 5.	Rental income from real property
70322	1.	1. to 5.	Rental income from movable property
7033	1.	1. to 5.	Sales of services not mentioned above
7039	1.	1. to 5.	Sales of services in the course of completion
704	1.	1. to 5.	Sales of packaging
705	1.	1. to 5.	Commissions and brokerage fees
706			Sales of merchandise and other goods for resale
7061	1.	1. to 5.	Sales of merchandise
7062	1.	1. to 5.	Sales of land resale
7063	1.	1. to 5.	Sales of buildings for resale
708	1.	1. to 5.	Other components of turnover
709			Rebates, discounts and refunds (RDR) granted and not immediately deducted from sales
7092	1.	1. to 5.	RDR on sales of goods
7093	1.	1. to 5.	RDR on sales of services
7094	1.	1. to 5.	RDR on sales of packages
7095	1.	1. to 5.	RDR on commissions and brokerage fees

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
7096	1.	1. to 5.	RDR on sales of merchandise and other goods for resale
7098	1.	1. to 5.	RDR on other components of turnover
7099	1.	1. to 5.	Not allocated rebates, discounts and refunds
71			Change in inventories of goods and of work in progress
711			Change in inventories of work and contracts in progress
7111	2.	1. to 5.	Change in inventories of work in progress
7112	2.	1. to 5.	Change in inventories: contracts in progress - goods
7113	2.	1. to 5.	Change in inventories: contracts in progress - services
7114	2.	1. to 5.	Change in inventories: buildings under construction
712			Change in inventories of goods
7121	2.	1. to 5.	Change in inventories of finished goods
7122	2.	1. to 5.	Change in inventories of semi-finished goods
7123	2.	1. to 5.	Change in inventories of residual goods
72			Capitalised production
721			Intangible fixed assets
7211	3.	1. to 5.	Development costs
7212			Concessions, patents, licences, trademarks and similar rights and assets
72121	3.	1. to 5.	Concessions
72122	3.	1. to 5.	Patents
72123	3.	1. to 5.	Software licences
72124	3.	1. to 5.	Trademarks and franchises
72125			Similar rights and assets
721251	3.	1. to 5.	Copyrights and reproduction rights
721258	3.	1. to 5.	Other similar rights and assets
722			Tangible fixed assets
7221	3.	1. to 5.	Land, fittings and buildings
7222	3.	1. to 5.	Plant and machinery
7223	3.	1. to 5.	Other fixtures and fittings, tools and equipment (included motor vehicles)
73			Reversals of value adjustments (RVA) on intangible, tangible and current assets (except transferable securities)

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
732			RVA on intangible fixed assets
7321	7.a)	7.a)	RVA on development costs
7322	7.a)	7.a)	RVA on concessions, patents, licences, trademarks and similar rights and assets
7324	7.a)	7.a)	RVA on down payments and intangible fixed assets under development
733			RVA on tangible fixed assets and fair value adjustments (FVA) on investment properties
7331			RVA on land, fixtures and fittings-out and buildings and FVA on investment properties
73311	7.a)	7.a)	RVA on land
73312	7.a)	7.a)	RVA on fixtures and fittings-out of land
73313	7.a)	7.a)	RVA on buildings
73314	7.a)	7.a)	RVA on fixtures and fittings-out of buildings
73315	7.a)	7.a)	FVA on investment properties
7332	7.a)	7.a)	RVA on plant and machinery
7333	7.a)	7.a)	Other fixtures and fittings, tools and equipment (included motor vehicles)
7334	7.a)	7.a)	RVA on down payments and tangible fixed assets under development
734			RVA on inventories
7341	7.b)	7.b)	RVA on inventories of raw materials and consumables
7342	7.b)	7.b)	RVA on inventories of work and contracts in progress
7343	7.b)	7.b)	RVA on inventories of goods
7344	7.b)	7.b)	RVA on inventories of merchandise and other goods for resale
7345	7.b)	7.b)	RVA on down payments on inventories
735			RVA and FVA on receivables from current assets
7351	7.b)	7.b)	RVA on trade receivables
7352	7.b)	7.b)	RVA on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
7353	7.b)	7.b)	RVA on other receivables
7354	7.b)	7.b)	FVA on receivables from current assets
74			Other operating income

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
741			Fees and royalties for concessions, patents, licences, trademarks and similar rights and assets from ancillary activities
7411	4.	1. to 5.	Concessions
7412	4.	1. to 5.	Patents
7413	4.	1. to 5.	Software licences
7414	4.	1. to 5.	Trademarks and franchises
7415			Similar rights and assets
74151	4.	1. to 5.	Copyrights and reproduction rights
74158	4.	1. to 5.	Other similar rights and assets
742			Rental income from ancillary activities
7421	4.	1. to 5.	Rental income on real property
7422	4.	1. to 5.	Rental income on movable property
743	4.	1. to 5.	Attendance fees, director's fees and similar remunerations
744			Gain of disposal of intangible and tangible fixed assets
7441			Gain on disposal of intangible fixed assets
74411	4.	1. to 5.	Book value of yielded intangible fixed assets
74412	4.	1. to 5.	Disposal proceeds of intangible fixed assets
7442			Income of yielded tangible fixed assets
74421	4.	1. to 5.	Book value of yielded tangible fixed assets
74422	4.	1. to 5.	Disposal proceeds of tangible fixed assets
745			Subsidies for operating activities
7451	4.	1. to 5.	Product subsidies
7452	4.	1. to 5.	Interest subsidies
7453	4.	1. to 5.	Compensatory allowances
7454	4.	1. to 5.	Subsidies in favour of employment development
7458	4.	1. to 5.	Other subsidies for operating activities
746	4.	1. to 5.	Benefits in kind
747			Reversals of temporarily not taxable capital gains and of investment subsidies
7471	4.	1. to 5.	Temporarily not taxable capital gains not reinvested
7472	4.	1. to 5.	Temporarily not taxable capital gains reinvested

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
7473	4.	1. to 5.	Capital investment subsidies
748			Other miscellaneous operating income
7481	4.	1. to 5.	Insurance indemnities
7488	4.	1. to 5.	Miscellaneous operating income
749			Reversals of provisions
7491	4.	1. to 5.	Reversals of provisions for taxes
7492	4.	1. to 5.	Reversals of operating provisions
75			Financial income
751			Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on financial fixed assets
7511			RVA on financial fixed assets
75111	13.	13.	Shares in affiliated undertakings
75112	13.	13.	Amounts owed by affiliated undertakings
75113	13.	13.	Participating interests
75114	13.	13.	Amounts owed by undertakings with which the company is linked by virtue of participating interests
75115	13.	13.	Securities held as fixed assets
75116	13.	13.	Loans, deposits and claims held as fixed assets
7512	13.	13.	FVA on financial fixed assets
752			Income and gains from the disposal of financial fixed assets
7521			Income from financial fixed assets
75211	9.a)	9.a)	Shares in affiliated undertakings
75212	10.a)	10.a)	Amounts owed by affiliated undertakings
75213	9.b)	9.b)	Participating interests
75214	10.b)	10.b)	Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
75215	10.b)	10.b)	Securities held as fixed assets
75216	10.b)	10.b)	Loans, deposits and claims held as fixed assets
7522			Gains from the disposal of financial fixed assets
75221			Shares in affiliated undertakings
752211	9.a)	9.a)	Book value of yielded shares in affiliated undertakings

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
752212	9.a)	9.a)	Disposal proceeds of shares in affiliated undertakings
75222			Amounts owed by affiliated undertakings
752221	10.a)	10.a)	Book value of yielded amounts owed by affiliated undertakings
752222	10.a)	10.a)	Disposal proceeds of amounts owed by affiliated undertakings
75223			Participating interests
752231	9.b)	9.b)	Book value of yielded participating interests
752232	9.b)	9.b)	Disposal proceeds of participating interests
75224			Amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
752241	10.b)	10.b)	*Book value of yielded amounts owed by undertakings with which the undertaking is linked by virtue of participating interests*
752242	10.b)	10.b)	Disposal proceeds of amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
75225			Securities held as fixed assets
752251	10.b)	10.b)	Book value of yielded securities held as fixed assets
752252	10.b)	10.b)	Disposal proceeds of securities held as fixed assets
75226			Loans, deposits and claims held as fixed assets
752261	10.b)	10.b)	Book value of yielded loans, deposits and claims held as fixed assets
752262	10.b)	10.b)	Disposal proceed of loans, deposits and claims held as fixed assets
753			Reversals of value adjustments (RVA) and fair-value adjustments (FVA) on transferable securities
7531			RVA on transferable securities
75311	13.	13.	Shares in affiliated undertakings
75312	13.	13.	Own shares or corporate units
75313	13.	13.	Shares in undertakings with which the undertaking is linked by virtue of participating interests
75318	13.	13.	Other transferable securities
7532	13.	13.	Fair value adjustments on transferable securities

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
754			Gains from the disposal and other income from current receivables and transferable securities of current assets
7541			Gains from the disposal of receivables from current assets
75411	11.a)	11.a)	on affiliated undertakings
75412	11.b)	11.b)	on undertakings with which the undertaking is linked by virtue of participating interests
75413	11.b)	11.b)	on other current receivables
7542			Gains from the disposal of transferable securities
75421	9.a)	9.a)	Shares in affiliated undertakings
75422	10.b)	10.b)	Own shares or corporate units
75423	9.b)	9.b)	Shares in undertakings with which the undertaking is linked by virtue of participating interests
75428	10.b)	10.b)	Other transferable securities
7548			Other income from transferable securities
75481	9.a)	9.a)	Shares in affiliated undertakings
75482	10.b)	10.b)	Own shares or corporate units
75483	9.b)	9.b)	Shares in undertakings with which the undertaking is linked by virtue of participating interests
75488	10.b)	10.b)	Other transferable securities
755			Other interest income from current assets and discounts
7552			Bank and similar interest
75521	11.b)	11.b)	Interest on bank accounts
75523			Interest on financial leases
755231	11.a)	11.a)	from affiliated undertakings
755232	11.b)	11.b)	from other
7553	11.b)	11.b)	Interest on trade receivables
7554			Interest on amounts owed by affiliated undertakings and undertakings with which the undertaking is linked by virtue of participating interests
75541	11.a)	11.a)	Interest on amounts owed by affiliated undertakings
75542	11.b)	11.b)	Interest on amounts owed by undertakings with which the undertaking is linked by virtue of participating interests
7555			Discounts on bills of exchange
75551	11.a)	11.a)	Discounts on bills of exchange - affiliated undertakings

Class 7
INCOME ACCOUNTS

N°	F/S	F/S abridged	Description
75552	11.b)	11.b)	Discounts on bills of exchange - other
7556			Discounts received
75561	11.a)	11.a)	Discounts received - affiliated undertakings
75562	11.b)	11.b)	Discounts received - other
7558			Interest on other amounts receivable
75581	11.a)	11.a)	Interest on other amounts receivable - affiliated undertakings
75582	11.b)	11.b)	Interest on other amounts receivable - other
756			Foreign currency exchange gains
7561	11.a)	11.a)	Foreign currency exchange gains - affiliated undertakings
7562	11.b)	11.b)	Foreign currency exchange gains - other
757	12.	12.	Share of profit from undertakings accounted for under the equity method
758			Other financial income
7581	11.a)	11.a)	Other financial income - affiliated undertakings
7582	11.b)	11.b)	Other financial income - other
759			Reversals of financial provisions
7591	11.a)	11.a)	Reversals of financial provisions - affiliated undertakings
7592	11.b)	11.b)	Reversals of financial provisions - other
77			Adjustments of income taxes
771	15.	15.	Adjustments of corporate income tax (CIT)
772	15.	15.	Adjustments of municipal business tax (MBT)
773	15.	15.	Adjustments of foreign income taxes
779	15.	15.	Reversals of provisions for deferred taxes
78			Adjustments of other taxes not included in the previous caption
781	17.	17.	Adjustments of net wealth tax (NWT)
782	17.	17.	Adjustments of subscription tax
783	17.	17.	Adjustments of foreign taxes
788	17.	17.	Adjustments of other taxes



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Eric Wilhelm, Accounting Services

Partner

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