

**Category code**

Primary  
BI  
BI.A  
BI.A.IMMO  
BI.A.IMMO.ETAB  
BI.A.IMMO.INCO  
BI.A.IMMO.CORP  
BI.A.IMMO.CORP.TER  
BI.A.IMMO.CORP.INS  
BI.A.IMMO.CORP.MOB  
BI.A.IMMO.CORP.FIN  
BI.A.IMMO.CORP.AUT  
BI.A.IMMO.CORP.IMM  
BI.A.IMMO.FINA  
BI.A.IMMO.FINA.ENT  
BI.A.IMMO.FINA.ENT.PA  
BI.A.IMMO.FINA.ENT.CR  
BI.A.IMMO.FINA.PAR  
BI.A.IMMO.FINA.PAR.PA  
BI.A.IMMO.FINA.PAR.CR  
BI.A.IMMO.FINA.AUT  
BI.A.IMMO.FINA.AUT.AC  
BI.A.IMMO.FINA.AUT.CR  
BI.A.CIRCU  
BI.A.CIRCU.CREA  
BI.A.CIRCU.CREA.CRE  
BI.A.CIRCU.CREA.AUT  
BI.A.CIRCU.STOC  
BI.A.CIRCU.STOC.STO  
BI.A.CIRCU.STOC.STO.AP  
BI.A.CIRCU.STOC.STO.EN  
BI.A.CIRCU.STOC.STO.PR  
BI.A.CIRCU.STOC.STO.MA  
BI.A.CIRCU.STOC.STO.IM  
BI.A.CIRCU.STOC.STO.AC  
BI.A.CIRCU.STOC.COM  
BI.A.CIRCU.PLUS  
BI.A.CIRCU.PLUS.CRE  
BI.A.CIRCU.PLUS.AUT  
BI.A.CIRCU.TRES  
BI.A.CIRCU.TRES.PRO  
BI.A.CIRCU.TRES.AUT

**Category description**

Primary  
Balance sheet  
Active  
Fixed Assets  
Establishment fees  
Intangible assets  
Tangible fixed assets  
Land and buildings  
Installations, machinery and tools  
Furniture and rolling stock  
Finance lease and similar rights  
Other property, plant and equipment  
Fixed assets under construction and advance payments made  
Financial fixed assets  
Related companies  
Holdings  
Receivables  
Other companies with which there is a participation link  
Holdings  
Receivables  
Other financial assets  
Stocks and shares  
Cash receivables and guarantees  
Current Assets  
Receivables due in more than one year  
Trade receivables  
Other receivables  
Inventory and orders in progress  
Stocks  
Supplies  
Currently being manufactured  
Finished products  
Goods  
Buildings intended for sale  
Advance payments made  
Orders currently being processed  
Receivables with a maturity of one year or less  
Trade receivables  
Other receivables  
Cash investments  
Own shares  
Other investments

BI.A.CIRCU.DISP  
 BI.A.CIRCU.REGU  
 BEEP  
 BI.P.CAPI  
 BI.P.CAPI.CAPI  
 BI.P.CAPI.CAPI.SOU  
 BI.P.CAPI.CAPI.NO  
 BI.P.CAPI.ENHORS  
 BI.P.CAPI.EMIS  
 BI.P.CAPI.ENHORS.AUT  
 BI.P.CAPI.REEV  
 BI.P.CAPI.RESE  
 BI.P.CAPI.RESE.IND  
 BI.P.CAPI.RESE.LEG  
 BI.P.CAPI.RESE.IND.PR  
 BI.P.CAPI.RESE.IND.SOU  
 BI.P.CAPI.RESE.IND.AU  
 BI.P.CAPI.RESE.IND.STATU  
 BI.P.CAPI.RESE.IMM  
 BI.P.CAPI.RESE.DIS  
 BI.P.CAPI.REPO  
 BI.P.CAPI.SUBS  
 BI.P.CAPI.AVAN  
 BI.P.PROV  
 BI.P.PROV.RISQ  
 BI.P.PROV.RISQ.PEN  
 BI.P.PROV.RISQ.CHA  
 BI.P.PROV.RISQ.GRO  
 BI.P.PROV.RISQ.AUT  
 BI.P.PROV.RISQ.OBL  
 BI.P.PROV.IMPO  
 BI.P.DETT  
 BI.P.DETT.APLU  
 BI.P.DETT.APLU.FIN  
 BI.P.DETT.APLU.FIN.SU  
 BI.P.DETT.APLU.FIN.OB  
 BI.P.DETT.APLU.FIN.LO  
 BI.P.DETT.APLU.FIN.CR  
 BI.P.DETT.APLU.FIN.AU  
 BI.P.DETT.APLU.COM  
 BI.P.DETT.APLU.COM.FO  
 BI.P.DETT.APLU.COM.EF  
 BI.P.DETT.APLU.ACO  
 BI.P.DETT.APLU.AUT  
 BI.P.DETT.AUPL  
 BI.P.DETT.AUPL.ECH  
 BI.P.DETT.AUPL.FIN  
 BI.P.DETT.AUPL.FIN.CR

Available values  
 regularisation account  
 Passive  
 Equity  
 Capital  
 Subscribed capital  
 Uncalled capital  
 Apart from the capital  
 Issue premiums  
 Others  
 Revaluation gains  
 Reserves  
 Reserves unavailable  
 Legal reserve  
 Acquisition of own shares  
 Financial support  
 Others  
 Statutorily unavailable reserves  
 Immune reserves  
 Reservations available  
 Profit (Loss) carried forward  
 Capital grants  
 Advance to partners on distribution of net assets  
 Provisions and Deferred Taxes  
 Provisions for risks and charges  
 Pensions and similar obligations  
 Tax burdens  
 Major repairs and major maintenance  
 Other risks and charges  
 Environmental obligations  
 Deferred taxes  
 Debts  
 Debts due in more than one year  
 Financial debts  
 Subordinated loans  
 Unsubordinated bond issues  
 Finance lease and similar debts  
 Credit institutions  
 Other loans  
 Trade debts  
 Suppliers  
 Notes payable  
 Down payments received on orders  
 Other debts  
 Debts due within one year at most  
 Debts at more than one year due within the year  
 Financial debts  
 Credit institutions

BI.P.DETT.AUPL.FIN.AU  
 BI.P.DETT.AUPL.COM  
 BI.P.DETT.AUPL.COM.FO  
 BI.P.DETT.AUPL.COM.EF  
 BI.P.DETT.AUPL.ACO  
 BI.P.DETT.AUPL.FIS  
 BI.P.DETT.AUPL.FIS.IM  
 BI.P.DETT.AUPL.FIS.SO  
 BI.P.DETT.AUPL.AUT  
 BI.P.DETT.REGU  
 BI.SANS.CAPITAL  
 BI.SANS.CAPITAL.DISAVABLE  
 BI.SANS.CAPITAL.INDISAVABLE  
 CR  
 CR.VENT  
 CR.VENT.CHI  
 CR.VENT.ENC  
 CR.VENT.PRO  
 CR.VENT.AUT  
 CR.VENT.PRONRE  
 CR.EXPR.AMO  
 CR.EXPR.PRO  
 CR.EXPR.ACT  
 CR.EXPR.AUT  
 CR.COST  
 CR.COUT.APP  
 CR.COUT.APP.AC  
 CR.COUT.APP.ST  
 CR.COUT.SER  
 CR.COUT.REM  
 CR.COUT.AMO  
 CR.COUT.RED  
 CR.COUT.PRO  
 CR.COUT.AUT  
 CR.COUT.CHA  
 CR.COUT.CHANRE  
 CR.EXCH.AMO  
  
 CR.EXCH.PRO  
 CR.EXCH.ACT  
 CR.EXCH.AUT  
 CR.EXCH.RES  
 CR.PROD  
 CR.PROD.REC  
 CR.PROD.IMM  
 CR.PROD.ACT  
 CR.PROD.AUT  
 CR.PROD.RECFOP.KIS

Other loans  
 Trade debts  
 Suppliers  
 Notes payable  
 Down payments received on orders  
 Tax, wage and social debts  
 Taxes  
 Remuneration and social charges  
 Other debts  
 regularisation account  
 Without capital  
 Available  
 Unavailable  
 Income Statement  
 Sales and services  
 Revenue  
 Work in progress, finished products and orders in progress  
 Fixed asset production  
 Other exploitation products  
 Non-recurring operating income  
 Reversals of depreciation and write-downs on intangible and tangible fixed assets  
 Reversals of provisions for exceptional risks and charges  
 Capital gains on the disposal of fixed assets  
 Other exceptional products  
 Cost of sales and services  
 Supplies and goods  
 Purchases  
 Stocks  
 Services and miscellaneous goods  
 Salaries, social security contributions and pensions  
 Depreciation and write-downs on establishment costs, intangible and tangible fixed assets  
 Inventory write-downs, write-downs on work in progress and trade receivables  
 Provisions for risks and charges  
 Other operating expenses  
 Operating expenses capitalized as restructuring costs  
 Non-recurring operating expenses  
 Exceptional depreciation and write-downs on establishment costs, intangible and tangible fixed assets  
 Provisions for exceptional risks and charges  
 Capital losses on disposal of fixed assets  
 Other exceptional expenses  
 Exceptional charges capitalized as restructuring costs  
 Financial products  
 Recurring financial products  
 Income from financial fixed assets  
 Income from current assets  
 Other financial products  
 Including: Capital and interest grants (for abridged versions only)

CR.PROD.NREC  
CR.EXPR.IMM  
CR.PROD.NREC.REP  
CR.PROD.NREC.PLU  
CR.PROD.NREC.AUT  
CR.CHAR  
CR.CHAR.CHARRE  
CR.CHAR.DET  
CR.CHAR.RED

CR.CHAR.AUT  
CR.CHAR.CHARRNE  
CR.EXCH.IMM  
CR.CHAR.CHARRNE.PRO  
CR.CHAR.CHARRNE.MOI  
CR.CHAR.CHARRNE.AUT  
CR.CHAR.CHARRNE.CHA  
CR.PREL  
CR.TRAN  
CR.IMPO  
CR.IMPO.IMP  
CR.IMPO.REG  
CR.RESE  
CR.IMMU  
CR.BPAF  
CR.BPAF.PRE  
CR.CAPI  
CR.CAPI.PRI  
CR.CAPI.RES  
CR.AFFE  
CR.AFFE.PRI  
CR.AFFE.RES  
CR.AFFE.AUT  
CR.REPO  
CR.INTE  
CR.BENE  
CR.BENE.REM  
CR.BENE.ADM  
CR.BENE.EMP  
CR.BENE.AUT

Non-recurring financial income  
Reversals of write-downs on financial fixed assets  
Reversals of provisions for exceptional risks and operating expenses  
Capital gains on disposal of intangible and tangible fixed assets  
Other non-recurring operating income  
Financial charges  
Recurring financial charges  
Debt charges  
Impairment losses on current assets other than inventories, work in progress and trade receivables  
Other financial charges  
Non-recurring financial charges  
Write-downs on financial fixed assets  
Provisions for exceptional financial risks and charges: allocations  
Capital losses on realization of financial fixed assets  
Other non-recurring financial charges  
Non-recurring financial expenses capitalized as restructuring costs  
Deferred tax levies  
Transfer to deferred taxes  
Income Taxes  
Taxes  
Tax adjustments and reversals of tax provisions  
Withdrawals from immunized reserves  
Transfer to immunized reserves  
Profit (Loss) to be allocated  
Profit (Loss) carried forward from the previous fiscal year  
Capital withdrawals  
on capital and share premiums  
on the reserves  
Allocations to equity  
to capital and share premiums  
to the legal reserve  
to the other reservations  
Profit (Loss) to be carried forward  
Partner intervention in the loss  
Profit to be distributed  
Return on capital  
Administrators or managers  
Employees  
Other benefit recipients