

## ANNEX V

### **LAYOUT OF THE PROFIT AND LOSS ACCOUNT – BY NATURE OF EXPENSE, PROVIDED FOR IN ARTICLE 13**

1. Net turnover.
2. Variation in stocks of finished goods and in work in progress.
3. Work performed by the undertaking for its own purposes and capitalised.
4. Other operating income.
- 5.
- (a) Raw materials and consumables.
- (b) Other external expenses.
6. Staff costs:
  - (a) wages and salaries;
  - (b) social security costs, with a separate indication of those relating to pensions.
- 7.
- (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets.
- (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned.
8. Other operating expenses.
9. Income from participating interests, with a separate indication of that derived from affiliated undertakings.
10. Income from other investments and loans forming part of the fixed assets, with a separate indication of that derived from affiliated undertakings.
11. Other interest receivable and similar income, with a separate indication of that derived from affiliated undertakings.
12. Value adjustments in respect of financial assets and of investments held as current assets.
13. Interest payable and similar expenses, with a separate indication of amounts payable to affiliated undertakings.
14. Tax on profit or loss.
15. Profit or loss after taxation.
16. Other taxes not shown under items 1 to 15.
17. Profit or loss for the financial year.