

1 KMU Account plan

1.1 XBRL Account plan Balance Sheet

N° account**1000 - 1099 Cash & banks**

1000 - 1059 Cash and cash equivalents

1060 - 1099 Shortterm securities

1100 - 1129 Trade receivables

1100 - 1109 Trade receivables

1110 - 1119 Receivables affiliates

1120 - 1129 Receivables associated

1130 - 1199 Other current receivables**1200 - 1299 Inventories, unbilled services****1300 - 1399 Prepaid expenses****1400 - 1499 Financial assets**

1400 - 1419 financial assets

1420 - 1429 Participations

1430 - 1449 financial assets

1450 - 1459 Long-term receivables affiliates

1460 - 1469 It. Receivable associated

1500 - 1699 Tangible assets

1500 - 1599 Mobile tangible assets

1600 - 1699 Immobile tangible assets

1700 - 1999 Intangible assets**2000 - 2099 Trade payables**

2000 - 2029 Current payables third parties

2030 - 2039 Payments by customers

2050 - 2059 Current payables affiliates

2060 - 2069 Current payables associated

2100 - 2299 Other short-term liabilities

2100 - 2149 interest current liabilities

2150 - 2159 Current liabilities affiliates

2160 - 2169 Current liabilities associated

2170 - 2199 Current liabilities pension fund

2200 - 2249 other current liabilities

2250 - 2259 Current liabilities affiliates

2260 - 2269 Current liabilities associated

2270 - 2279 Current liabilities pension fund

2290 - 2299 Profit distribution

2300 - 2399 Deferred income liabilities**2400 - 2599 Long-term liabilities****2600 - 2799 Accruals****2800 - 2849 Share capital / Shareholder's equity****2850 - 2899 Private benefits****2900 - 2900 Legal reserves****2901 - 2999 Retained earnings/losses**

1.2 XBRL Account plan: Income Statement

N° account**3000 - 3999 Revenue from goods and services**

- 3000 - 3049 Production revenue
- 3050 - 3059 Production revenue affiliates
- 3080 - 3089 Production change
- 3090 - 3099 Contraction
- 3200 - 3249 Trade revenue
- 3250 - 3259 Trade revenue affiliates
- 3290 - 3299 Contraction
- 3400 - 3449 Service revenue
- 3450 - 3459 Service revenue affiliates
- 3480 - 3489 Production change
- 3490 - 3499 Contraction
- 3600 - 3699 Other revenue
- 3700 - 3799 Own consumption
- 3800 - 3899 Work in progress
- 3900 - 3999 Contraction

4000 - 4999 Costs of sales

- 4000 - 4099 Cost of goods sold
- 4200 - 4299 Expenses goods for resale
- 4400 - 4499 Expenses third parties
- 4500 - 4599 Power expenses
- 4600 - 4699 Other expenses
- 4700 - 4799 Allowable expenses
- 4800 - 4899 Changes in inventories
- 4900 - 4999 Expenses contraction

5000 - 5999 Personnel costs

- 5000 - 5099 Employee expenses production
- 5200 - 5299 Personnel expenses trade
- 5400 - 5499 Personnel expenses Services
- 5600 - 5699 Employee expense admin
- 5700 - 5799 Social security expense
- 5800 - 5999 Other personnel expenses

6000 - 6799 Other company expenses

- 6000 - 6099 Rental expenses
- 6100 - 6199 Maintenance an repairs
- 6200 - 6299 Vehicle expenditure
- 6300 - 6399 Assurances
- 6400 - 6499 Expenditure of energy and disposal
- 6500 - 6599 Administration expenditures
- 6600 - 6699 Advertising expenditure
- 6700 - 6799 Additional operational expenses

N° account Account Balance/IS**6800 - 6899 Financial result**

6800 - 6809 Interest / finance expense
6810 - 6819 Finance costs affiliates
6820 - 6829 Finance costs associated
6830 - 6839 Finance costs pension funds
6840 - 6849 Interest / finance expense
6850 - 6869 Interest / finance income
6870 - 6879 Finance income affiliates
6880 - 6889 Finance income associated
6890 - 6899 Interest / finance income

6900 - 6919 Depreciations/impairments financial assets**6920 - 6939 Depreciations/impairments tangible assets****6940 - 6949 Depreciations/impairments intangible assets****7000 - 7999 External revenues****8000 - 8899 Extraordinary revenues****8900 - 8999 Taxes**