

ANNEX VI

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

1. Net turnover.
 2. Cost of sales (including value adjustments).
 3. Gross profit or loss.
 4. Distribution costs (including value adjustments).
 5. Administrative expenses (including value adjustments).
 6. Other operating income.
 7. Income from participating interests, with a separate indication of that derived from affiliated undertakings.
 8. Income from other investments and loans forming part of the fixed assets, with a separate indication of that derived from affiliated undertakings.
 9. Other interest receivable and similar income, with a separate indication of that derived from affiliated undertakings.
 10. Value adjustments in respect of financial assets and of investments held as current assets.
 11. Interest payable and similar expenses, with a separate indication of amounts payable to affiliated undertakings.
 12. Tax on profit or loss.
 13. Profit or loss after taxation.
 14. Other taxes not shown under items 1 to 13.
 15. Profit or loss for the financial year.
-