

CHART OF ACCOUNTS

(Based on the SNC's Chart of Accounts)

1 Cash, Banks and equivalents	26 Entity Owners
11 Cash	261 Shareholders with Subscription
12 Demand Bank Deposits	262 Partners
13 Other Bank Deposits	...
14 Other Financial Instruments	264 Net Income Distributed
2 Accounts Payable and Receivable	265 Profit Available
21 Trade Accounts Receivable	...
211 Current account	268 Other Operations
...	269 Accumulated Impairment Losses
218 Advanced Payments from Customers	27 Other Accounts Payable and Receivable
219 Accumulated Impairment losses	271 Suppliers of Investments
22 Trade Accounts Payable	272 Debtors and Creditors for Accruals
221 Current account	2721 Debtors for Accruals of Revenues
...	2722 Creditors for Accruals of Expenses
228 Advanced Payments to Trade Suppliers	...
229 Accumulated Impairment losses	278 Other Debtors and Creditors
23 Staff	279 Accumulated Impairment Losses
231 Salaries and Wages Payable	28 Deferrals
2311 To Governing Bodies	281 Prepaid Expenses
2312 To Personnel	282 Pre-Received Revenues
...	29 Provisions
239 Accumulated Impairment losses	3 Inventories
24 State and Other Public Entities	31 Purchases of Inventories
241 Income tax	...
242 Retained Income Tax	317 Purchases' Returns
243 VAT	318 Purchases' Discounts
2431 VAT - Borne	32 Inventories
2432 VAT - Deductible	...
2433 VAT - Liquidated	329 Accumulated Impairment losses
2434 VAT - Regularizations	38 Reclassification and Regularization of Inventories
2435 VAT - Calculation	4 Investments
2436 VAT - To be paid	41 Financial Investments
2437 VAT - To recover	...
2438 VAT – Requested Reimbursements	419 Accumulated Impairment Losses
...	42 Investment Property
245 Social Security	...
...	428 Accumulated Depreciation
25 Obtained Loans	429 Accumulated Impairment Losses

43 Tangible Assets	67 Provisions of the Period
...	68 Other Expenses
438 Accumulated Depreciation	69 Financing Expenses
439 Accumulated Impairment Losses	691 Borne Interests
44 Intangible Assets	...
...	7 Revenues
448 Accumulated Amortization	71 Sales' Revenue
449 Accumulated Impairment Losses	...
45 Investments in Progress	718 Sales' Returns
...	719 Sales' Discounts
459 Accumulated Impairment Losses	72 Services' Revenue
46 Non-Current Assets Held For Sale	...
...	728 Services' Discounts
469 Accumulated Impairment Losses	73 Variation in inventories' production
5 Capital, Reserves and Retained Earnings	74 Own Work Capitalized
51 Capital	75 Operating Subsidies
52 Own Shares	76 Reversals
521 Nominal Value	...
522 Premiums/Discounts	762 Of Impairment Losses
53 Other Equity Instruments	7621 In Accounts Receivable
54 Issue Premium	76211 In Trade Accounts Receivable
55 Reserves	76212 In Other Accounts Receivable
551 Legal Reserves	7622 In Inventories
551 Other Reserves	...
56 Retained Earnings	763 Of Provisions
57 Adjustments in Financial Assets	...
58 Revaluation Surpluses	77 Fair Value Gains
59 Other Equity Changes	78 Other Revenues
6 Expenses	79 Interests, Dividends and Other Similar Revenues
61 Cost of Goods Sold and Materials Consumed	791 Earned Interests
62 External Supplies and Services Expenses	792 Obtained Dividends
63 Staff Expenses	...
631 Governing Bodies	798 Other Similar Revenues
632 Personnel	8 Earnings
...	81 Net Income of the Period
64 Depreciation and Amortization Expenses	811 Earnings before Taxes
65 Impairment Losses	812 Income Tax
651 In Accounts Receivable	...
6511 In Trade Accounts Receivable	818 Net Income
6512 In Other Accounts Receivable	...
652 In Inventories	89 Anticipated Dividends
...	
66 Fair Value Losses	
661 In Financial Instruments	
...	