

GROUP 1 BASIC FINANCING

- 10 Capital**
100 Share capital
101 Assigned capital
102 Capital
103 Uncalled capital
104 Uncalled non-monetary contributions
108 Own shares or equity holdings in special situations
109 Own shares or equity holdings for reduction of capital
- 11 Reserves and other equity instruments**
110 Share premium or additional paid-in capital
111 Other equity instruments
112 Legal reserve
113 Voluntary reserves
114 Special reserves
115 Reserves for actuarial gains and losses and other adjustments
118 Contributions from equity holders or owners
119 Differences on translation of capital to euros
- 12 Profit/Loss pending distribution or application**
120 Retained earnings
121 Prior periods' losses
129 Profit/loss for the period
- 13 Grants, donations and valuation adjustments**
130 Government capital grants
131 Capital donations and bequests
132 Valuation adjustments to available-for-sale financial assets
133 Valuation adjustments to available-for-sale financial assets
134 Hedging transactions
135 Translation differences
136 Valuation adjustments to non-current assets and disposal groups held for sale
137 Deferred tax income for tax deductions and credits
- 14 Provisions**
140 Provisions for long-term employee benefits
141 Provision for taxes
142 Provision for other liabilities
143 Provision for dismantlement, removal or restoration of fixed assets
145 Provision for environmental actions
146 Provision for restructuring costs
147 Provisions for share-based payment transactions
- 15 Non-current payables of a special nature**
150 Non-current liability-classified shares or equity holdings
153 Liability-classified uncalled share capital or equity holdings
154 Liability-classified uncalled non-monetary contributions of shares or equity holdings
- 16 Non-current payables to related parties**
160 Non-current debt with related financial institutions
161 Non-current payables to suppliers of fixed assets, related parties
162 Non-current finance leases payables, related parties
163 Other non-current payables to related parties
- 17 Non-current payables for loans, debentures and other**
170 Non-current debt with financial institutions
171 Non-current payables
172 Non-current payables convertible into grants, donations and bequests
173 Non-current payables to suppliers of fixed assets
174 Non-current finance lease payables
175 Non-current bills payable
176 Non-current liabilities arising from derivative financial instruments
177 Bonds and obligations
178 Convertible bonds and obligations
179 Other marketable securities
- 18 Non-current guarantees, deposits and other liabilities**
180 Non-current guarantees received
181 Advances of long-term sales
185 Non-current deposits received
189 Non-current financial guarantees
- 19 Temporary financing**
190 Shares or equity holdings issued
192 Subscribed shares
194 Issued capital pending registration
195 Liability-classified shares or equity holdings issued
197 Liability-classified subscribed shares
199 Liability-classified shares or equity holdings issued pending registration

GROUP 2 NON-CURRENT ASSETS

- 20 Intangible assets**
200 Research
201 Development
202 Administrative concessions
203 Industrial property
204 Goodwill
205 Leaseholds
206 Computer software
209 Advances for intangible assets
- 21 Property, plant and equipment**
210 Land and natural resources
211 Buildings
212 Technical installations
213 Machinery
214 Equipment
215 Other installations
216 Furniture
217 Information technology equipment
218 Motor vehicles
219 Other property, plant and equipment
- 22. Investment property**
220. Investments in land and natural resources
221. Investments in buildings
- 23. Property, plant and equipment under construction**
230. Preparation of land and natural resources
231. Buildings under construction
232. Technical installations under assembly
233. Machinery under assembly
237. Information technology equipment under assembly
239. Advances for property, plant and equipment
- 24. Non-current investments in related parties**
240. Non-current investments in related parties
241. Non-current debt securities of related parties
242. Non-current loans to related parties
249. Non-current uncalled equity holdings in related parties
- 25. Other non-current investments**
250. Non-current investments in equity instruments
251. Non-current debt securities
252. Non-current loans
253. Non-current loans for disposal of fixed assets
254. Non-current loans for personnel
255. Non-current assets arising from derivative financial instruments
257. Reimbursement rights of insurance contracts for long-term employee benefits
258. Non-current deposits
259. Non-current uncalled equity holdings
- 26. Non-current guarantees and deposits extended**
260. Non-current guarantees extended
265. Non-current deposits extended
- 28. Accumulated amortisation and depreciation**
280. Accumulated amortisation of intangible assets
281. Accumulated amortisation of property, plant and equipment
282. Accumulated amortisation of investment property
- 29. Impairment of non-current assets**
290. Impairment of intangible assets
291. Impairment of property, plant and equipment
292. Impairment of investment property
293. Impairment of non-current investments in related parties
294. Impairment of non-current debt securities of related parties
295. Impairment of non-current loans to related parties
297. Impairment of non-current debt securities
298. Impairment of non-current loans

GROUP 3 INVENTORIES

- 30. Goods for resale**
300. Merchandise A
301. Merchandise B
- 31. Raw materials**
310. Raw materials A
311. Raw materials B
- 32. Other supplies**
320. Components
321. Fuel
322. Spare parts
325. Sundry materials
326. Packaging
327. Containers
328. Office supplies
- 33. Work in progress**
330. Work in progress A
331. Work in progress B
- 34. Semi-finished goods**
340. Semi-finished goods A
341. Semi-finished goods B

- 35. Finished goods**
350. Finished goods A
351. Finished goods B
- 36. By-products, waste and recovered materials**
360. By-products A
361. By-products B
365. Waste A
366. Waste B
368. Recovered materials A
369. Recovered materials B
- 39. Impairment of inventories**
390. Impairment of merchandise
391. Impairment of raw materials
392. Impairment of other supplies
393. Impairment of work in progress
394. Impairment of semi-finished goods
395. Impairment of finished goods
396. Impairment of by-products, waste and recovered materials

GROUP 4 TRADE PAYABLES AND TRADE RECEIVABLES

- 40. Suppliers**
400. Suppliers
401. Suppliers, trade bills payable
403. Suppliers, group companies
404. Suppliers, associates
405. Suppliers, other related parties
406. Containers and packaging returnable to suppliers
407. Advances to suppliers
- 41. Other payables**
410. Payables for the rendering of services
411. Trade bills payable
419. Payables for profit-sharing agreements
- 43. Trade receivables**
430. Trade receivables
431. Trade receivables, trade bills receivable
432. Trade receivables, factoring
433. Trade receivables, group companies
434. Trade receivables, associates
435. Trade receivables, other related parties
436. Doubtful trade receivables
437. Containers and packaging returnable by customers
438. Advances from customers
- 44. Other receivables**
440. Receivables
441. Receivables, trade bills
446. Doubtful receivables
449. Receivables for profit-sharing agreements
- 46. Personnel**
460. Salary advances
465. Salaries payable
466. Employee benefits payable through defined contribution schemes
- 47. Public entities**
470. Taxation authorities, receivables
471. Social Security, receivables
472. Input VAT
473. Withholdings and payments on account
474. Deferred tax assets
475. Taxation authorities, taxes payable
476. Social Security, payables
477. Output VAT
479. Liabilities arising from taxable temporary differences
- 48. Prepaid expenses and deferred income**
480. Prepaid expenses
485. Deferred income
- 49. Impairment of trade receivables and current provisions**
490. Impairment of trade receivables
493. Impairment of trade receivables from related parties
499. Trade provisions

GROUP 5 FINANCIAL ACCOUNTS

- 50. Current debentures, payables of a special nature and similar issuances**
500. Current bonds and obligations
501. Current convertible bonds and obligations
502. Current liability-classified shares or equity holdings
505. Other current marketable securities
506. Current interest on debentures and similar issues
507. Dividends payable on liability-classified instruments
509. Redeemed marketable securities
- 51. Current payables to related parties**
510. Current debt with related financial institutions
511. Current payables to suppliers of fixed assets, related parties
512. Current finance lease payables, related parties

513. Other current payables to related parties
 514. Current interest on payables to related parties
52. Current payables for loans and other
 520. Current debt with financial institutions
 521. Current payables
 522. Current payables convertible into grants, donations and bequests
 523. Current payables to suppliers of fixed assets
 524. Current finance lease payables
 525. Current bills payable
 526. Dividend payable
 527. Current interest on debt with financial institutions
 528. Current interest on payables
 529. Current provisions
53. Current investments in related parties
 530. Current investments in related parties
 531. Current debt securities of related parties
 532. Current loans to related parties
 533. Current interest on debt securities of related parties
 534. Current interest on loans to related parties
 535. Dividend receivable on investments in related parties
 539. Current uncalled equity holdings in related parties
54. Other current investments
 540. Current investments in equity instruments
 541. Current debt securities
 542. Current loans
 543. Current loans for disposal of fixed assets
 544. Current loans to personnel
 545. Dividend receivable
 546. Current interest on debt securities
 547. Current interest on loans
 548. Current deposits
 549. Current uncalled equity holdings
55. Accounts other than bank accounts
 550. Current account with owner
 551. Current account with equity holders and directors
 552. Current account with other individuals and related entities
 553. Current accounts in mergers and spin-offs
 554. Current account with temporary joint ventures and co-ownerships
 555. Items pending application
 556. Called-up equity holdings
 557. Interim dividend
 558. Receivable on called-up capital
 559. Current derivative financial instruments
56. Current guarantees, deposits, prepaid expenses and deferred income
 560. Current guarantees received
 561. Current deposits received
 565. Current guarantees extended
 566. Current deposits extended
 567. Prepaid interest
 568. Unearned interest received
 569. Current financial guarantees
57. Cash
 570. Cash, euros
 571. Cash, foreign currency
 572. Banks and financial institutions, demand current accounts, euros
 573. Banks and financial institutions, demand current accounts, foreign currency
 574. Banks and financial institutions, savings accounts, euros
 575. Banks and financial institutions, savings accounts, foreign currency
 576. Short-term highly-liquid investments
58. Non-current assets held for sale and associated assets and liabilities
 580. Fixed assets
 581. Investments with individuals and related entities
 582. Investments
 583. Inventories and trade and other receivables
 584. Other assets
 585. Provisions
 586. Payables of a special nature
 587. Payables to individuals and related entities
 588. Trade and other payables
 589. Other liabilities
59. Impairment of current investments and non-current assets held for sale
 593. Impairment of current investments in related parties
 594. Impairment of current debt securities of related parties
 595. Impairment of current loans to related parties
 597. Impairment of current debt securities
 598. Impairment of current loans
 599. Impairment of non-current assets held for sale

GROUP 6 PURCHASES AND EXPENSES

60. Purchases
 600. Merchandise purchased
 601. Raw materials purchased
 602. Other supplies purchased
 606. Prompt payment discounts on purchases
 607. Subcontracted work
 608. Purchase returns and similar transactions
 609. Volume discounts
61. Changes in inventories
 610. Changes in inventories of merchandise
 611. Changes in inventories of raw materials
 612. Changes in inventories of other supplies
62. External services
 620. Research and development expenses for the period
 621. Leases and royalties
 622. Repairs and maintenance
 623. Independent professional services
 624. Transport
 625. Insurance premiums
 626. Banking and similar services
 627. Advertising, publicity and public relations
 628. Utilities
 629. Other services
63. Taxes
 630. Income tax
 631. Other taxes
 633. Negative adjustments to income tax
 634. Negative adjustments to indirect taxes
 636. Tax refunds
 638. Positive adjustments to income tax
 639. Positive adjustments to indirect taxes
64. Personnel expenses
 640. Salaries and wages
 641. Termination benefits
 642. Social Security payable by the company
 643. Long-term employee benefits payable through defined contribution schemes
 644. Long-term employee benefits payable through defined benefit schemes
 645. Equity-based employee benefits
 649. Employee benefits expense
65. Other expenses
 650. Losses on irrecoverable trade receivables
 651. Results on profit-sharing agreements
 659. Other operating losses
66. Finance expenses
 660. Finance expenses arising from provision adjustments
 661. Interest on bonds and obligations
 662. Interest on payables
 663. Losses on fair value measurement of financial instruments
 664. Expenses arising on dividends payable on liability-classified instruments
 665. Interest on discounted bills and factoring transactions
 666. Losses on investments and debt securities
 667. Losses on non-trade receivables
 668. Exchange losses
 669. Other finance expenses
67. Losses on non-current assets and exceptional expenses
 670. Losses on intangible assets
 671. Losses on property, plant and equipment
 672. Losses on investment property
 673. Losses on non-current investments in related parties
 675. Losses on transactions with own bonds
 678. Exceptional expenses
68. Amortisation and depreciation
 680. Amortisation of intangible assets
 681. Depreciation of property, plant and equipment
 682. Depreciation of investment property
69. Impairment losses and other charges
 690. Impairment losses on intangible assets
 691. Impairment losses on property, plant and equipment
 692. Impairment losses on investment property
 693. Impairment losses on inventories
 694. Impairment losses on trade receivables
 695. Trade provisions
 696. Impairment losses on non-current investments and debt securities
 697. Impairment losses on non-current loans
 698. Impairment losses on current investments and debt securities
 699. Impairment losses on current loans

GROUP 7 SALES AND INCOME

70. Sales of merchandise, work carried out by the company for assets, services, etc.
 700. Merchandise sold
 701. Finished goods sold
 702. Semi-finished goods sold
 703. By-products and waste sold
 704. Containers and packaging sold
 705. Services rendered
 706. Prompt payment discounts
 708. Sales returns and similar transactions.
 709. Volume discounts
71. Changes in inventories
 710. Changes in inventories of work in progress
 711. Changes in inventories of semi-finished goods
 712. Changes in inventories of finished goods
 713. Changes in inventories of by-products, waste and recovered materials
73. Work carried out by the company for assets
 730. Work carried out by the company for intangible assets
 731. Work carried out by the company for property, plant and equipment
 732. Work carried out by the company for investment property
 733. Work carried out by the company for property, plant and equipment in progress
74. Grants, donations and bequests
 740. Operating grants, donations and bequests
 746. Capital grants, donations and bequests taken to income
 747. Other grants, donations and bequests taken to income
75. Other income
 751. Results on profit-sharing agreements
 752. Income from lease agreements
 753. Income from transfer of industrial property rights
 754. Commission income
 755. Income from services to personnel
 759. Income from other services
76. Finance income
 760. Dividends
 761. Income from debt securities
 762. Income from loans
 763. Gains on fair value measurement of financial instruments
 766. Gains on investments and debt securities
 767. Income from related assets and reimbursement rights from long-term employee benefits
 768. Exchange gains
 769. Other finance income
77. Gains on non-current assets and exceptional income
 770. Gains on intangible assets
 771. Gains on property, plant and equipment
 772. Gains on investment property
 773. Gains on non-current investments in related parties
 774. Negative goodwill on business combinations
 775. Gains on transactions with own bonds
 778. Exceptional income
79. Surplus and use of provisions and impairment losses
 790. Reversal of impairment of intangible assets
 791. Reversal of impairment of property, plant and equipment
 792. Reversal of impairment of investment property
 793. Reversal of impairment of inventories
 794. Reversal of impairment of trade receivables
 795. Provision surpluses
 796. Reversal of impairment of non-current investments and debt securities
 797. Reversal of impairment of non-current loans
 798. Reversal of impairment of current investments and debt securities
 799. Reversal of impairment of current loans