

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