

## Guidelines on preparation and presentation of Income Statement according to Circular 200

ITEMS	Code	METHODS OF PREPARATION
1. Revenues from sales and service provisions	01	Arising accumulation of the Credit Side of Account 511 in the reporting period.
2. Revenue deductions	02	Accumulation the arising sum in the Debit side of Account 511 corresponding to the Credit side of Account 521 in the reporting period.
<b>3. Net revenues from sales and service provisions</b>	<b>10</b>	<b>= Code 01 - Code 02</b>
4. Costs of goods sold	11	Accumulated amounts of Credit side of Account 632 corresponding to the Debit side of Account 911 in the reporting period.
<b>5. Gross revenues from sales and service provisions</b>	<b>20</b>	<b>= Code 10 - Code 11</b>
6. Financial income	21	Accumulated amounts of the Debit side of Account 515 corresponding to the Credit side of Account 911 during the reporting period.
7. Financial expenses	22	Accumulated amounts of the Credit side of Account 635 corresponding to the Debit side of Account 911 during the reporting period.
- In which: Interest expenses	23	The cost of accrued interest included in financial expenses during the reporting period. Figures recorded in this item are based on detailed accounting books of Account 635.
8. Selling expenses	24	Total arising amounts of Credit side of Account 641 corresponding to the Debit side of Account 911 in the reporting period.
9. General administrative expenses	25	arising amounts of Credit side of Account 642 corresponding to the Debit side of Account 911 in reporting period.
<b>10. Net profit from operations</b>	<b>30</b>	<b>= Code 20 + (Code 21 - Code 22) - Code 25 - Code 26</b>
11. Other income	31	Total arising amounts of Debit side of Account 711 corresponding to the Credit side of Account 911 in reporting period.
12. Other expenses	32	Total arising amounts of Credit side of Account 811 corresponding to the Debit side of Account 911 in reporting period.
13. Other profit	40	= Code 31 - Code 32
<b>14. Total profit before tax</b>	<b>50</b>	<b>= Code 30 + Code 40</b>
15. Current corporate income tax expense	51	Total arising number of Credit side of Accounts 8211, corresponding to the Debit side of Account 911 or based on the arising numbers of the Debit side of Account 8211 corresponding to the Credit side of Account 911 in the reporting period.
16. Deferred corporate income tax expense	52	Total arising number of Credit side of Accounts 8212 corresponding to the Debit side of Account 911, or based on the arising numbers of the Debit side of Account 8212 corresponding to the Credit side of Account 911 in the reporting period.
<b>17. Profits after enterprise income tax</b>	<b>60</b>	<b>= Code 50 - (Code 51 + Code 52)</b>
18. Earning per share (*)	70	The earnings per share, excluding instruments released in the future, potentially diluting the share value.
19. Diluted earnings per share (*)	71	The diluted earnings per share, taking into account the impact of instruments in the future that may be converted into shares and may dilute the value of shares.