

Profit & Loss Statement per Functions

| ITEMS | N |
|--|-----|
| Sales and services rendered | + |
| Cost of sales and of services rendered | - |
| Subtotal | = |
| Non-product manufacturing costs (NPMC) | |
| Gross Profit | = |
| Other income | + |
| Selling (distribution) expenses | - |
| Administrative expenses | - |
| Research and development expenses | - |
| Other expenses | - |
| Operational profit (before financing and taxes) | = |
| Financing expenses (net) | -/+ |
| Profit before taxes | = |
| Income taxes | - |
| Net profit | = |

PROFIT & LOSS STATEMENT PER FUNCTIONS AND PER PRODUCTS

| ITEMS | N | | |
|--|-------|------|-------|
| | Prod. | | Total |
| Sales and services rendered | + | + | + |
| Cost of the sales and of the services rendered | - | - | - |
| Subtotal | = | = | = |
| Non-product manufacturing costs (NPMC) | | | |
| Gross Profit | = | = | = |
| Other income | | | + |
| Selling (distribution) expenses | - | - | - |
| Administrative expenses | - | - | - |
| Research and development expenses | - | - | - |
| Other expenses | - | - | - |
| Operational profit (before financing and taxes) | = | = | = |
| Financing expenses (net) | | | -/+ |
| Profit before taxes | | | = |
| Income taxes | | | - |
| Net profit | | | = |

Profit & Loss Statement per Natures

| INCOME AND EXPENSES | | N |
|--|---|-----|
| Sales and services rendered | | + |
| Production stock variation (change) | | + |
| Cost of the goods sold and of the materials consumed | | - |
| External supplies and services | | - |
| Expenses with personnel | | - |
| Inventory valuation adjustments | | +/- |
| Provisions / impairment | | +/- |
| Other impairment | | +/- |
| Increase / decrease of fair value | | +/- |
| Other income | | + |
| Other expenses | | - |
| Earnings before interests, taxes and depreciation/amortization (EBITDA) | | = |
| Depreciation/Amortization | | +/- |
| Operational profit (earnings before interests and taxes - EBIT) | | = |
| Financial income | | + |
| Financial expenses | | - |
| Profit before taxes | □ | = |
| Income taxes | | - |
| Net profit | | = |