

Income statement classified by function

| BAS accounts | Income statement item | Information | +/- | X Quarter 20XX |
|--------------|---------------------------------------|--|-----|----------------|
| 30xx-37xx | Net sales | <i>Income from goods sold and services rendered, primary income, in the ordinary course of business less rebates, value added tax and other taxes directly linked to turnover.</i> | + | 000 SEK |
| | Cost of goods sold | <i>Purchases and manufacturing costs for goods sold or services rendered during the period. In addition to the purchase price, the purchase costs also include:</i> <ul style="list-style-type: none"> - customs duty, - other taxes (excluding those recovered), - transport and handling costs, - other directly attributable costs, less discounts on goods, bonuses, cash discounts received and the like. <i>Depreciation according to plan of tangible and intangible fixed assets is included in the part of the assets used in manufacturing.</i> | - | 000 SEK |
| | Gross profit (loss) | <i>Net sale less cost of goods sold.</i> | | 000 SEK |
| | Selling expenses | <i>Costs directly attributable to the disposal of a current asset, excluding costs of financing and taxes, e.g.</i> <ul style="list-style-type: none"> - shipping to customer, - credit information, - debt recovery, - advertising and public relations, - catalogue, - price list, - (business) entertainment, - sales commission, - exhibition and fair. <i>This also includes personnel costs for sellers, freight to customers, etc. as well as depreciation of fixed assets used in the sale.</i> | - | 000 SEK |
| | Administrative expenses | <i>Costs of administration that cannot be attributed to Cost of goods sold or Cost of sales. Depreciation of fixed assets used for administrative purposes constitutes administrative expenses.</i> | - | 000 SEK |
| | Research and development costs | <i>Costs attributable to research and development work in addition to customer-ordered R&D costs to be included in Cost of goods sold.</i> <i>Depreciation of both tangible and intangible fixed assets used in R&D work is included under this item.</i> | - | 000 SEK |

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|---|--|---|-----|----------------|
| 40xx-78xx | Sum of costs | | | 000 SEK |
| 70xx-72xx, 731x, 7322, 7324, 7332, 738x, 7391-7392 | Salaries and other remunerations | <i>Taxable employee benefits that have been recognised as an expense during the period and the year's change in vacation pay liability and other pay-related provisions. Includes capitalized expenses for salaries and other compensation, including severance pay.</i> | - | 000 SEK |
| 74xx-75xx | Social security expenses (incl. pension expenses) | <i>Total amount of pension costs and other social security contributions for the period in accordance with the Social Contributions Act and the General Wage and Salary Contribution Act and in accordance with agreements.</i> | - | 000 SEK |
| 771x-773x, 776x-778x, 78xx | Depreciation/amortization and impairment of property, plant and equipment, and intangible assets | <i>Depreciation, amortisation and write-downs of tangible and intangible fixed assets and reversals of previous write-downs.</i> | +/- | 000 SEK |
| 5411, 5491 | Consumable equipments with a life of more than one year | | - | 000 SEK |
| | Exchange rate differences on accounts with third parties | <i>Exchange rate differences related to short-term receivables and liabilities, e.g. trade receivables and trade payables.</i> | +/- | 000 SEK |
| | Losses on sale of intangible and tangible fixed assets | <i>Gain or loss on the disposal of tangible or intangible fixed assets (capital loss);</i> | +/- | 000 SEK |
| 774x, 779x | Impairment of current assets in excess of normal impairment | <i>Only used exceptionally, e.g. for exceptionally large write-downs of trade receivables.</i> | +/- | 000 SEK |
| | Restructuring costs | <i>Direct expenditures due to restructuring within the company and unrelated to its ongoing operations. e.g.</i> <ul style="list-style-type: none"> - sale/liquidation/relocation of operations, - changes in management structure, - radical reorganisations. <i>Excludes expenditures for:</i> <ul style="list-style-type: none"> - retraining/redeployment of staff remaining in the company, - marketing, - investments in new systems/distribution networks. | - | 000 SEK |
| 40xx-47xx, 49xx, 50-69 exkl. (5411, 5191), 732x exkl. (7322, 7324), 733x exkl. 7332, 735x, 737x, 739x exkl. (7391-7392), 76xx | Other external costs | <i>Other external costs than those listed above.</i> | - | 000 SEK |

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| 39xx | Other operating income | <i>Secondary operating income, operating income other than primary income from normal operations, e.g.</i> - capital gains on the sale of non-financial fixed assets, - foreign exchange gains on receivables and operating liabilities, - allowances for, inter alia, employees. | + | | 000 SEK |
| 398x | Government assistance etc. received | <i>Grants from the EU, the State, regions and local authorities, etc., to support activities, e.g. targeted support measures in the fields of:</i> - regional policy, - labour market, - certain sectors, - environmental protection, - energy saving, - research and development. | + | | 000 SEK |
| 396x | Exchange gains on operating receivables and liabilities | <i>Exchange rate differences related to short-term receivables and liabilities, e.g. trade receivables and trade payables.</i> | + | | 000 SEK |
| 397x | Capital gains on sale of intangible and tangible fixed assets | <i>Gain or loss on the disposal of tangible or intangible fixed assets (capital gains).</i> | + | | 000 SEK |
| 391x-395x, 399x | Other operating income (than listed above) | <i>Other operating income (than listed above)</i> | + | | 000 SEK |

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|-----------------------|--|--|-----|----------------|---------|
| 79xx | Other operating expenses | <i>Other operating expenses, operating expenses other than primary expenses in the ordinary course of business, e.g.</i> - capital losses on the sale and disposal of non-financial fixed assets, - exchange rate losses on receivables and liabilities of an operating nature. | - | | 000 SEK |
| | Depreciation/amortization and impairment of property, plant and equipment, and intangible assets | <i>Amortization/depreciation and write-downs of tangible and intangible fixed assets and reversals of previous write-downs</i> | - | | 000 SEK |
| 796x | Exchange rate differences on accounts with third parties | <i>Exchange rate differences related to short-term receivables and liabilities, e.g. trade receivables and trade payables.</i> | - | | 000 SEK |
| 797x | Losses on sale of intangible and tangible fixed assets | <i>Gain or loss on the disposal of tangible or intangible fixed assets (capital loss);</i> | - | | 000 SEK |
| Del av 799x | Restructuring costs | <i>Direct expenditures due to restructuring within the company and unrelated to its ongoing operations. e.g.</i> - sale/liquidation/relocation of operations, - changes in management structure, - radical reorganisations. <i>Excludes expenditures for:</i> - retraining/redeployment of staff remaining in the company, - marketing, - investments in new systems/distribution networks. | - | | 000 SEK |
| 791x-795x, 798x, 799x | Other operating expenses (than listed above) | <i>Other operating expenses (than listed above)</i> | - | | 000 SEK |

| | | | | X Quarter 20XX | |
|--|--------------------------------|--|--|----------------|---------|
| | Operating profit (loss) | <i>Operating income less operating expenses, i.e. profit or loss without taking into account financial items, appropriations or taxes.</i> | | | 000 SEK |