

## Income statement classified by nature of expense

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
30xx-37xx	<b>Net sales</b>	<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
494x-495x, 497x	<b>Change in inventories of products in process, finished goods and work in progress</b>	<i>Change for the period in:</i> - <i>work-in-progress,</i> - <i>finished goods (produced by the company),</i> - <i>fixed-price contracts recognised under the alternative rule:</i> <i>Difference between the period's capitalised expenditure on work-in-progress on behalf of others and the period's reversal of capitalised expenditure of previous periods.</i>	+/-	000 SEK
38xx	<b>Work performed by the company for its own use and capitalized</b>	<i>Expenditure on own work during the period that has been capitalised as a non-current asset.</i>	+	000 SEK

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
39xx	<b>Other operating income</b>	<i>Secondary operating income, operating income other than primary income from normal operations, e.g.</i> - <i>capital gains on the sale of non-financial fixed assets,</i> - <i>foreign exchange gains on receivables and operating liabilities,</i> - <i>allowances for, inter alia, employees.</i>	+	000 SEK
				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> - <i>regional policy,</i> - <i>labour market,</i> - <i>certain sectors,</i> - <i>environmental protection,</i> - <i>energy saving,</i> - <i>research and development.</i>	+	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

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
40xx-47xx, 491x-492x	<b>Raw materials and consumables</b>	<i>The cost of consumption of goods, e.g. raw materials, consumables and inputs, purchased for processing or as components of the normal production process.</i>  <i>The cost of raw materials and supplies consists of:</i> <i>The period's purchase +/- change of the inventory item Raw materials and supplies, as well as any normal write-downs and write-offs (wastes and discards), costs for subcontracting and subcontracting.</i>	-	000 SEK
40xx-47xx, 496x, 498x	<b>Goods for resale</b>	<i>The cost of goods sold that have been purchased for resale, i.e. resale in unaltered state.</i>  <i>The cost of goods for resale consists of:</i> <i>The period's purchase +/- change of the inventory item Goods for resale, as well as any normal write-downs and write-offs (waste and discards).</i>	-	000 SEK

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
50xx-69xx	<b>Other external costs</b>	<i>The cost of consuming goods and services for primary activities in the ordinary course of business, other than the costs of:</i> - <i>raw materials and consumables,</i> - <i>goods for resale,</i> - <i>personnel,</i> - <i>depreciation and amortisation.</i>	-	000 SEK
				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
	Restructuring costs	<i>Direct expenditures due to restructuring within the company and unrelated to its ongoing operations. e.g.</i> - <i>sale/liquidation/relocation of operations,</i> - <i>changes in management structure,</i> - <i>radical reorganisations.</i>  <i>Excludes expenditures for:</i> - <i>retraining/redeployment of staff remaining in the company,</i> - <i>marketing,</i> - <i>investments in new systems/distribution networks.</i>	-	000 SEK
50xx-69xx exkl. (5411, 5491)	Other external costs (than listed above)	<i>Other external costs than those listed above.</i>	-	000 SEK

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BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
70xx-76xx	<b>Personnel costs</b>	Costs directly related to the company's employees, e.g. - salaries, - pension costs and social security contributions, - occupational health care, - board fees.  <i>Personnel costs are reported gross.</i>	-	000 SEK
70xx-72xx, 731x, 7322, 7324, 7332, 738x, 7391-7392	Salaries and other remunerations	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.	-	000 SEK
74xx-75xx	Social security expenses (incl. pension expenses)	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.	-	000 SEK
732x exkl. (7322, 7324), 733x exkl. 7332, 735x, 737x, 739x exkl. (7391- 7392), 76xx	Other personnel costs	Costs other than the above items, e.g. - tax-exempt allowances and reimbursements, - education, - healthcare, - entertainment of personnel.	-	000 SEK

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
771x-773x, 776x-778x, 78xx	<b>Depreciation/amortization and impairment of property, plant and equipment, and intangible assets</b>	Amortization/depreciation and write-downs of tangible and intangible fixed assets and reversals of previous write-downs	-	000 SEK
774x, 779x	<b>Impairment of current assets in excess of normal impairment</b>	Only used exceptionally, e.g. for exceptionally large write-downs of trade receivables.	-	000 SEK

BAS accounts	Income statement item	Information	+/-	X Quarter 20XX
79xx	<b>Other operating expenses</b>	Other operating expenses, operating expenses other than primary expenses in the normal course of business, per expense.	-	000 SEK
796x	Exchange rate differences on accounts with third parties	Exchange rate differences related to short-term receivables and liabilities, e.g. trade receivables and trade payables.	-	000 SEK
797x	Losses on sale of intangible and tangible fixed assets	Gain or loss on the disposal of tangible or intangible fixed assets (capital loss);	-	000 SEK
Del av 799x	Restructuring costs	Direct expenditures due to restructuring within the company and unrelated to its ongoing operations. e.g. - 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)	Other operating expenses (than listed above)	-	000 SEK

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