

| ID | Reference |
|-------------------|--------------------------------------------------|
| ias/ifrs/1 | 1 - Equity and Non-Current Liabilities |
| ias/ifrs/1/10 | 10 - Capital |
| ias/ifrs/1/10/101 | 101 - Share capital |
| ias/ifrs/1/10/104 | 104 - Share premium |
| ias/ifrs/1/10/106 | 106 - Retained earnings |
| ias/ifrs/1/12 | 12 - Profit and loss |
| ias/ifrs/1/16 | 16 - Long term loan |
| ias/ifrs/1/17 | 17 - Lease |
| ias/ifrs/1/19 | 19 - Non-current provisions |
| ias/ifrs/2 | 2 - Non-current assets |
| ias/ifrs/2/20 | 20 - Intangible assets |
| ias/ifrs/2/20/208 | 208 - Intangible assets amortisation |
| ias/ifrs/2/21 | 21 - Property, plant and equipment |
| ias/ifrs/2/21/218 | 218 - Property, plant and equipment amortisation |
| ias/ifrs/2/23 | 23 - Work in progress |
| ias/ifrs/2/24 | 24 - Biological assets |
| ias/ifrs/2/26 | 26 - Financial assets |
| ias/ifrs/2/26/268 | 268 - Financial assets amortisation |
| ias/ifrs/3 | 3 - Inventories |
| ias/ifrs/3/39 | 39 - Inventories depreciation |
| ias/ifrs/4 | 4 - Parties |
| ias/ifrs/4/40 | 40 - Accounts payable |
| ias/ifrs/4/41 | 41 - Accounts receivable |
| ias/ifrs/4/41/419 | 419 - Accounts receivable depreciation |
| ias/ifrs/4/42 | 42 - Payroll |
| ias/ifrs/4/43 | 43 - Payroll taxes |
| ias/ifrs/4/44 | 44 - Tax |
| ias/ifrs/4/46 | 46 - Other current Assets |
| ias/ifrs/5 | 5 - Cash and cash equivalents |
| ias/ifrs/5/51 | 51 - Bank Account |
| ias/ifrs/6 | 6 - Expenses |
| ias/ifrs/6/60 | 60 - Operational Expenses |
| ias/ifrs/6/60/600 | 600 - General and administrative expenses |
| ias/ifrs/6/60/601 | 601 - Selling expenses |
| ias/ifrs/6/60/603 | 603 - R & D expenses |
| ias/ifrs/6/60/604 | 604 - Payroll Fees |
| ias/ifrs/6/66 | 66 - Finance costs |
| ias/ifrs/6/67 | 67 - Non-operating expenses |
| ias/ifrs/6/69 | 69 - Corporate tax |
| ias/ifrs/7 | 7 - Income |
| ias/ifrs/7/70 | 70 - Operating Income |
| ias/ifrs/7/76 | 76 - Finance income |
| ias/ifrs/7/77 | 77 - Exceptional income |

| ID | Reference |
|-------------------------------------------|---------------------------------------------------------------------------------------------|
| asset | Asset |
| asset/non_current | Asset/Long Term Assets |
| asset/non_current/fixed_assets | Asset/Long Term Assets/Fixed Assets |
| asset/non_current/fixed_assets/amort | Asset/Long Term Assets/Fixed Assets/Deprecation of Fixed Assets |
| asset/non_current/intangible_assets | Asset/Long Term Assets/Intangible Assets |
| asset/non_current/intangible_assets/amort | Asset/Long Term Assets/Intangible Assets/Deprecation of Intangible Assets |
| asset/non_current/financial_assets | Asset/Long Term Assets/Financials Assets |
| asset/non_current/financial_assets/amort | Asset/Long Term Assets/Financials Assets/Deprecation of Financials Assets |
| asset/current_assets | Asset/Current Assets |
| asset/current_assets/stock | Asset/Current Assets/Inventories |
| asset/current_assets/stock/amort | Asset/Current Assets/Inventories/Deprecation of inventories |
| asset/current_assets/receivables | Asset/Current Assets/Trade and Other Receivables |
| asset/current_assets/receivables/amort | Asset/Current Assets/Trade and Other Receivables/Deprecation of Trade and Other Receivables |
| asset/current_assets/cash | Asset/Current Assets/Cash and Cash Equivalents |
| equity | Equity |
| equity/share_capital | Equity/Share Capital |
| equity/net_profit | Equity/Profit or Loss |
| liability | Liability |
| liability/pnc | Liability/Long Term Liabilities |
| liability/pnc/loans | Liability/Long Term Liabilities/Loans |
| liability/pnc/other | Liability/Long Term Liabilities/Others Liabilities |
| liability/current | Liability/Current Liabilities |
| liability/current/payable | Liability/Current Liabilities/Accounts Payable |
| liability/current/other | Liability/Current Liabilities/Other Current Liabilities |
| income | Income |
| income/revenue | Income/Revenue |
| income/non_op_income | Income/Non Operating Income |
| income/interest_income | Income/Interest Income |
| expense | Expense |
| expense/op_expense | Expense/Operating Expenses |
| expense/op_expense/cogs | Expense/Operating Expenses/Cost of Sales |
| expense/op_expense/sell_general_adm | Expense/Operating Expenses/Selling, General and Administrative Expenses |
| expense/op_expense/other | Expense/Operating Expenses/Other |
| expense/non_op_expense | Expense/Non Operating Expense |
| expense/interest_expense | Expense/Interest Expense |
| asset | Actif |
| asset/receivable | Actif/Créances |
| asset/receivable/refundable_vat | Actif/Créances/TVA déductible |
| asset/cash | Actif/Trésorerie |
| asset/cash/bank | Actif/Trésorerie/Banque |
| equity | Capitaux propres |
| expense | Charges |
| liability | Passif |
| liability/payable | Passif/Dettes |
| liability/payable/collected_vat | Passif/Dettes/TVA collectée |
| income | Produits |
| Section | Financière |
| asset | Actif |
| asset/non_current | Actif/Immobilisations |
| asset/non_current/fixed_assets | Actif/Immobilisations/Immobilisations corporelles |

Financial Section

| | |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| asset/non_current/fixed_assets/amort | Actif/Immobilisations/Immobilisations corporelles/Amortissement des immobilisations |
| asset/non_current/intangible_assets | Actif/Immobilisations/Immobilisations incorporelles |
| asset/non_current/intangible_assets/amort | Actif/Immobilisations/Immobilisations incorporelles/Amortissement des immobilisations incorporelles |
| asset/non_current/financial_assets | Actif/Immobilisations/Immobilisations financières |
| asset/non_current/financial_assets/amort | Actif/Immobilisations/Immobilisations financières/Amortissement des immobilisations financières |
| asset/current_assets | Actif/Actif circulant |
| asset/current_assets/stock | Actif/Actif circulant/Stock |
| asset/current_assets/stock/amort | Actif/Actif circulant/Stock/Depreciation du stock |
| asset/current_assets/receivables | Actif/Actif circulant/Créances clients et autres créances |
| asset/current_assets/receivables/amort | Actif/Actif circulant/Créances clients et autres créances/Depreciation des créances clients et autres créances |
| asset/current_assets/cash | Actif/Actif circulant/Disponibilités |
| equity | Capitaux propres |
| equity/share_capital | Capitaux propres/Capitaux propres |
| equity/net_profit | Capitaux propres/Résultat |
| liability | Passif |
| liability/pnc | Passif/Dettes à long et moyen terme |
| liability/pnc/loans | Passif/Dettes à long et moyen terme/Emprunts |
| liability/pnc/other | Passif/Dettes à long et moyen terme/Autres dettes |
| liability/current | Passif/Passif circulant |
| liability/current/payable | Passif/Passif circulant/Dettes à court terme |
| liability/current/other | Passif/Passif circulant/Autres dettes à court terme |
| income | Produits |
| income/revenue | Produits/Revenu d'exploitation |
| income/non_op_income | Produits/Revenu hors exploitation |
| income/interest_income | Produits/Revenus financiers |
| expense | Charges |
| expense/op_expense | Charges/Charges d'exploitation |
| expense/op_expense/cogs | Charges/Charges d'exploitation/Coût des marchandises vendues |
| expense/op_expense/sell_general_adm | Charges/Charges d'exploitation/Frais généraux et administratifs |
| expense/op_expense/other | Charges/Charges d'exploitation/Autres |
| expense/non_op_expense | Charges/Charges hors exploitation |
| expense/interest_expense | Charges/Frais financiers |

Account Type

| ID | Reference |
|---------------------------------|---------------------------------|
| asset | Asset |
| asset/cash | Asset/Cash |
| asset/cash/bank | Asset/Cash/Bank |
| asset/receivable | Asset/Receivable |
| asset/receivable/refundable_vat | Asset/Receivable/Refundable VAT |
| equity | Equity |
| expense | Expense |
| income | Income |
| liability | Liability |
| liability/payable | Liability/Payable |
| liability/payable/collected_vat | Liability/Payable/Collected VAT |