

THE CATALYST

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FINANCIAL ANALYSIS

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Financial Statements under the revised OHADA Standard System

1- Presentation of the financial statements

Appendix 1A: Balance Sheet Assets Side

Name of the business Financial year ended on 31/12/.....

Identification N° Duration (in months).....

Ref	ASSETS	N°	YEAR N			Year N-1
			Gross	DEP/PRO	Net	Net
AD	Intangible fixed assets	3				
AE	Research and development expenses					
AF	Patents, licenses, software					
AG	Goodwill					
AH	Other intangible fixed assets					
AI	Tangible fixed assets	3				
AJ	Lands (1)					
AK	Buildings (1)					
AL	Fittings, fixtures and installations					
AM	Equipment, furniture and biological assets					
AN	Transport equipment					
AP	Advances on accounts for fixed assets	3				
AQ	Financial fixed assets	4				
AR	Equity or Participation securities					
AS	Other financial fixed assets					
AZ	TOTAL FIXED ASSETS					
BA	OOA current assets	5				
BB	Stocks and items in process	6				
BG	Debts and assimilated application					
BH	Suppliers, advances and payment a/c	17				
BI	Customers	7				
BJ	Other debts	8				
BK	TOTAL CURRENT ASSETS					
BQ	Marketable Securities	9				
BR	Receivables (values to be collected)	10				
BS	Banks, Giro Banks, cash and related items	11				
BT	TOTAL CASH-ASSETS					
BU	Assets conversion variance	12				
BZ	GENERAL TOTAL					

Financial Statements under the revised OHADA Standard System

Appendix 1B: Balance Sheet Liabilities Side

Name of the business Financial year ended on 31/12/.....

Identification N° Duration (in months)... ..

Ref	LIABILITIES	Note	Year N	Year N-1
			Net	Net
CA	Capital	13		
CB	Shareholder, uncalled up capital (-)	13		
CD	Premiums related to share capital	14		
CE	Revaluation variance	3e		
CF	Unavailable reserves	14		
CG	Optional/free reserves	14		
CH	Brought forward (+or-)	14		
CJ	Net income of the period (profit +, or loss -)			
CL	Investment subsidies	15		
CM	Regulated provisions	15		
CP	TOTAL SHAREHOLDERS EQUITY			
DA	Loans and related financial debts	16		
DB	Leasing and assimilated debts	16		
DC	Provisions for risk and expenses	16		
DD	TOTAL FINANCIAL DEBTS			
DF	TOTAL PERMANENT RESOURCES			
DH	00A debts and assimilated resources	5		
DI	Customers, advances on received	7		
DJ	Operating suppliers	17		
DK	Fiscal and social debts	18		
DM	Other debts	19		
DN	Provisioned risks	19		
DP	TOTAL CURRENT LIABILITIES			
DQ	Banks, discounting credits	20		
DR	Banks, financial establishments and cash advances	20		
DT	TOTAL CASH LIABILITIES			
DV	Probable gain on exchange (Liabilities conversion variance)	12		
DZ	GENERAL TOTAL			

Financial Statements under the revised OHADA Standard System

a) Presenting the income statement

Name of the business Financial year ended on 31/12/.....

Identification N° Duration (in months)....

PROFIT AND LOSS ACCOUNT FOR PERIOD ENDED DECEMBER 31.....

Ref.	HEADINGS		NOTE	FINANCIAL YEAR	
				N	N-1
TA	Sales of goods A	+	21		
RA	Purchases of goods	-	22		
RB	Variations of stock(+ or -)	- +	6		
XA	COMMERCIAL MARGIN (Sum TA to RB)				
TB	Sales of manufactured products B	+	21		
TC	Works, services sold C	+	21		
TD	Accessory incomes D	+	21		
XB	TURNOVER (A+B+C+D)				
TE	Stored production (or issued)	- +	6		
TF	Fixed production (own use)		21		
TG	Operating subsidies and grants		21		
TH	Other incomes	+	21		
TI	Operating expenses transferred	+	12		
RC	Purchases of raw materials and related stores	-	22		
RD	Variations of stocks of raw materials and related stores	- +	6		
RE	Other purchases	-	22		
RF	Variations of stocks of other supplies (+ or -)	- +	6		
RG	Transport	-	23		
RH	External services	-	24		
RI	Taxes and rates (-	25		
RJ	Other expenses	-	26		
XC	VALUE ADDED (XB+RA+RB)+(Sum TE to RJ)				
RK	Personnel expenses	-	27		
XD	GROSS OPERATING SURPLUS (XC+RK)				
TJ	Provisions written back	+	28		
RL	Depreciations and provisions	-	3C&28		
XE	OPERATING PROFIT OR LOSS (XD+TJ+RL)				
TK	Financial incomes	+	29		
TL	Financial provisions written back	+	28		
TM	Financial expenses transfer	+	12		
RM	Financial expenses	-	29		
RN	Depreciations and provisions	-	3C&28		
XF	FINANCIAL PROFIT OR LOSS (Sum TK to RN)				
XG	ORDINARY ACTIVITY RESULT (XE+XF)				
TN	Incomes from disposal of fixed assets	+	3D		
TO	Other income OOA	+	30		
RO	Accounting values of disposals of fixed assets	-	3D		
RP	Other Expenses 0.0.A	-	30		
XH	OFF ORDINARY ACTIVITIES RESULT (Sum TN to RP)				
RQ	Employees profit sharing scheme	-	30		
RP	Income tax	-			
XH	NET INCOME (XG+XH+RQ+RS)				

Financial Statements under the revised OHADA Standard System

b) Presenting the statement of cash flow

Name of the business Financial year ended on 31/12/.....

Identification N° Duration (in months).....

STATEMENT OF CASH FLOW

Ref.	HEADINGS		NOTE	FINANCIAL YEAR	
				N	N-1
ZA	Net cash as at January 01	A			
	Cash assets of N-1 less cash liabilities of N-1				
	Cash flows from operating activities				
FA	Global self financing capacity (GSFC)				
FB	- OOA current assets⁽¹⁾				
FC	- Variation of stocks				
FD	- Variation of debts				
FE	+ Variation of current liabilities⁽¹⁾				
	Variation of FR linked to operating activities				
	Sum (FB+FC-FD-FE):.....				
ZB	Net cash flow from operating activities	B			
	Cash flows from investing activities		6		
FF	- Cash outflow for the acquisition of intangible fixed assets		21		
FG	- Cash outflow for the acquisition of tangible fixed assets		21		
FH	- Cash outflow for the acquisition of financial fixed assets		21		
FI	+ Cash inflow from the disposals of intangible and tangible fixed assets				
FJ	+ Cash inflow from the disposals of financial fixed assets		12		
ZC	Net Cash flows from investing activities (sum FF to FJ)	C			
	Cash flows from financing with owner's equity		6		
FK	+ Increase of capital by new contributions		22		
FL	+ Investment subventions received		6		
FM	- Reductions in capital		23		
FN	- Dividends paid		24		
ZD	Net Cash flows from financing with owner's equity(Sum FK to FN)	D			
	Cash flow from external funding				
FO	Loans		26		
FP	+ Other financial debts				
FQ	- Reimbursements of loans and other financial debts				
ZE	Net cash flows from creditor's equity (Sum FO to FQ)	E			
ZF	Net Cash flows from financing activities (D+E)	F	28		
ZG	Variation of net cash of the period (B+C+F)	G			
ZH	Net cash as at December 31 (G+A)	H			
	Control: cash assets for the period N less cash liabilities for the period N				