

2 List of indicators and ratios by publication medium

| Balance sheet | Available at | | |
|---|--------------|-------|-----|
| | Dashboard | Excel | pdf |
| Assets | X | X | X |
| Non-current assets | | X | X |
| Non-financial investments | | X | X |
| Intangible assets and goodwill | | X | |
| Financial investments | | X | X |
| Other non-current assets | | X | X |
| Deferred tax assets | | X | |
| Current assets | | X | X |
| Inventories and consumable biological assets | | X | X |
| Trade receivables | | X | X |
| Cash and bank deposits | | X | X |
| Other current assets | | X | X |
| Non-current net assets held for sale | | X | |
| Government (assets) | | X | |
| Deferred expense | | X | |
| Financial instruments (net) | | X | |
| Equity | X | X | X |
| Equity, except net income | | X | X |
| Capital, share premium and other equity instruments | | X | |
| Reserves and retained earnings | | X | |
| Adjustments on financial assets and revaluation surpluses | | X | |
| Net income for the period | X | X | X |
| Liabilities | X | X | X |
| Non-current liabilities | | X | X |
| Non-current obtained financing | | X | X |
| Other non-current liabilities | | X | X |
| Post-employment benefits | | X | |
| Provisions | | X | |
| Deferred tax liabilities | | X | |
| Current liabilities | | X | X |
| Trade payables | | X | X |
| Current financial debt | | X | X |
| Other current liabilities | | X | X |
| Government (liabilities) | | X | |
| Deferred income | | X | |

| Profit and loss account | Available at | | |
|--|--------------|-------|-----|
| | Dashboard | Excel | pdf |
| Turnover | X | X | X |
| Services rendered | | X | |
| Costs of goods sold and material consumed | | X | X |
| Supplies and external services | | X | X |
| Gross margin | | X | X |
| Other income, except financial and financing income | | X | X |
| Employee expenses | | X | X |
| Wages and salaries | | X | |
| Other expenses, except financing and financial expenses | | X | X |
| Impairment and changes in fair value of inventories and trade receivables | | X | |
| Impairment and changes in fair value in non-financial fixed assets | | X | |
| Provisions (increases/decreases) | | X | |
| Operating net income | | X | X |
| Financial and financing income | | X | X |
| Financial expenses, except financing | | X | X |
| Impairment and changes in fair value in financial assets | | X | |
| Earnings before interest, taxes, depreciation and amortization (EBITDA) | X | X | X |
| Expenses of depreciations and amortizations | | X | X |
| Earnings before interest and taxes (EBIT) | | X | X |
| Financing expenses | | X | X |
| Earnings before taxes (EBT) | | X | X |
| Income tax | | X | X |
| Net income for the period | X | X | X |
| Other details | | | |
| Financial debt | | X | |
| Income | | X | X |
| Expenses | | X | X |
| Gross value added (GVA) | | X | X |
| Output | | X | X |
| Intermediate consumption | | X | X |
| Purchases | | X | X |
| Imports | | X | X |
| Purchases of domestic goods and services | X | X | |
| Exports | X | X | X |
| Domestic turnover | X | X | |
| Self-financing | | X | X |
| Operational self-financing | | X | X |

| Cash flows | Available at | | |
|--|--------------|-------|-----|
| | Dashboard | Excel | pdf |
| Cash flows from operating activities | X | X | X |
| Customer receipts | | X | X |
| Payments to suppliers | | X | X |
| Other receipts net of operational payments | | X | X |
| Cash flows from investing activities | X | X | X |
| Cash flows from financing activities | X | X | X |
| Change in cash and cash equivalents | X | X | X |
| Effect of currency exchange differences | | X | X |
| Cash and cash equivalents at the beginning of the period | | X | X |
| Cash and cash equivalents at the end of the period | | X | X |
| Cash | | | |
| Net acquisition of non-financial investments (tangible and intangible) | X | X | X |
| Free cash flow | X | X | X |
| Net cash decomposition | | | |
| Working capital | X | X | X |
| Net working capital requirements (+) / resources (-) | X | X | X |
| Net cash | X | X | X |

| Economic and financial ratios | Available at | | |
|---|--------------|-------|-----|
| | Dashboard | Excel | pdf |
| Asset Structure | | | |
| Non-financial investments as a percentage of assets | X | X | X |
| Financial investments as a percentage of assets | X | X | X |
| Inventories and consumable biological assets as a percentage of assets | X | X | X |
| Cash and bank deposits as a percentage of assets | X | X | X |
| Trade receivables as a percentage of assets | X | X | X |
| Other assets as a percentage of assets | X | X | X |
| Other net receipts as a percentage of assets | | | |
| Equity as a percentage of assets | X | X | X |
| Trade payables as a percentage of assets | X | X | X |
| Financial debt as a percentage of assets | X | X | X |
| Other liabilities as a percentage of assets | X | X | X |
| Composition of the financial debt | | | |
| Loans from credit institutions and financial corporations as a percentage of financial debt | X | X | X |
| Debt securities as a percentage of financial debt | X | X | X |
| Loans of participated and participating corporations as a percentage of financial debt | X | X | X |
| Loans from other lenders as a percentage of financial debt | X | X | X |
| Income distribution | | | |
| Suppliers (% income) | | X | X |
| Employees (% income) | X | X | X |
| Banks and other lenders (% income) | X | X | X |
| Government (% income) | | X | X |
| Self financing (% income) | | X | X |
| Others (% income) | | X | X |
| Liquidity (in percentage) | | | |
| Current ratio | X | X | X |
| Quick ratio | X | X | X |
| Activity | | | |
| Days sales outstanding (number of days) | X | X | X |
| Days payable outstanding (number of days) | X | X | X |
| Days sales of inventory (number of days) | | X | X |
| Net operating cycle (number of days) | | X | X |
| Days sales outstanding vis-à-vis non-residents (number of days) | | X | X |
| Days payable outstanding vis-à-vis non-residents (number of days) | | X | X |
| Exports (% turnover) | X | X | |
| Imports (% purchases) | X | X | |
| Financing | | | |
| Net trade credit financing as a percentage of turnover | X | X | X |
| Financial debt as a percentage of liabilities | X | X | X |
| Current financial debt in percentage of obtained funding | X | X | X |
| Financial leverage (Percentage) | | X | |
| Cost of financial debt (Percentage) | X | X | X |
| Financial debt over EBITDA | X | X | X |
| Financing expenses coverage ratio | X | X | X |
| Financial pressure (Percentage) | | X | |

| Economic and financial ratios | Available at | | |
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| Earnings breakdown | | | |
| GVA as a percentage of output | | X | X |
| EBITDA (% turnover) | | X | |
| Gross profit as a percentage of income | X | X | X |
| Employee expenses as a percentage of income | X | X | X |
| Other expenses and income as a percentage of income | X | X | |
| EBITDA as a percentage of income | X | X | X |
| Expenses of depreciations and amortizations as a percentage of income | X | X | |
| EBIT margin as a percentage of income | X | X | |
| Financing expenses as a percentage of income | X | X | X |
| EBT margin as a percentage of income | X | X | |
| Income tax as a percentage of income | X | X | |
| Net income as a percentage of income | X | X | X |
| Return | | | |
| Return on assets | X | X | X |
| EBITDA over invested capital | X | X | X |
| Return on equity | X | X | X |
| Operating and financing components (Percentage) | | X | X |
| Compound leverage factor | | X | X |
| Tax burden | | X | X |
| Risk | | | |
| Percentage of corporations with negative EBITDA | X | X | X |
| Percentage of corporations with financing expenses higher than EBITDA | X | X | X |
| Percentage of corporations with negative equity | X | X | X |
| Percentage of corporations with negative net income for the period | X | X | X |
| Concentration | | | |
| Degree of concentration (assets) | | X | X |
| Degree of concentration (turnover) | X | X | X |
| Other details | | | |
| Number of employees | | X | X |
| Entries of corporations (births) | X | X | X |
| Exits of corporations (mortality) | X | X | X |
| Number of corporations | X | X | X |