

# S02.02-AS-04

## Inventories

For the Group's purposes, the components are as follows:

	EN	FR
A31000	Inventory: raw materials	Stocks: matières premières
A34000	Inventory: work-in-progress	Stocks: en-cours de production
A37000	Inventory: finished and semi-finished goods	Stocks: produits finis et produits intermédiaires
<b>STOT-A300</b>	<b>Inventories</b>	<b>Stocks</b>
A39100	Inventory write-down: raw materials	Stocks: matières premières - Réduction de valeur
A39400	Inventory write-down: work-in-progress	Stocks: en-cours de production - Réduction de valeur
A39700	Inventory write-down: finished and semi-finished goods	Stocks: produits finis et produits intermédiaires - Réduction de valeur
<b>STOT-A390</b>	<b>Inventories - Write-down</b>	<b>Stocks - Réduction de valeur</b>
<b>TOT-A300</b>	<b>Inventories - Net</b>	<b>Stocks - Net</b>

### 1. General principles

1. [Reference texts and definitions](#)
2. [Content](#)
3. [Valuation](#)
4. [Recognition criteria](#)
5. [Revaluation](#)

### 2. Specific points

1. [Valuation of by-products, waste and recyclable products](#)
2. [Elimination of profits in inventories](#)
3. [Energy savings certificates](#)