

S02.02-AS-10

Other long-term financial assets

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

	EN	FR
A26000	Long-term loans	Prêts à plus d'1 an
A26900	Long-term deposits	Dépôts & cautionnements
A29600	Long-term loans - Write-down	Prêts à plus d'un an - Réduction de valeur
A29690	Long-term deposits - Write-down	Dépôts et cautionnements - Réduction de valeur
STOT-A260	Other long-term financial assets	Immobilisations financières

INCLUDE

- **External financial receivables**
 - Loans to non-consolidated subsidiaries
 - Loans to equity base-valued companies
 - Loans to companies linked by participating interests
 - Other external financial receivables: Are included in this caption, among others, the receivables, whether represented by securities or not, which are designed to give long-term support to the activities of enterprises other than affiliated companies or companies linked by participating interests.
 - Are reported under "A26000 - Long-term loans", loans to
 - third parties,
 - equity-earnings companies and
 - non-consolidated companies
- **Loans towards financial intermediary:** Are reported under "A26000 - Long-term loans".
- **Financial intercompany balances:** Are reported under "A26000 - Long-term loans" when the balance is a debit and under "[L16800 - Other long-term financial debts](#)" when the balance is a credit.
- **Internal loans**
 - Include:
 - Receivables from consolidated subsidiaries, whatever their contractual due date, origin or form, when they are intended to support the activities of the affiliated company in the long-term (excluding trade and sundry receivables which do not represent long-term financing and which are reported under miscellaneous debtors).
 - Are reported under "A26900 - Long-term deposits" among others, the deposits linked to
 - H2O2,
 - tax litigations
 - Are excluded the loans to SOLVAC, which are reported under "[A54000 - Short-term loans receivable](#)".
 - Exclude:
 - Funds issued by the State and debt securities issued by the public authorities. They have to be recorded under [cash assets](#).
 - [Internal financial current accounts](#) that do not result from financial transactions with fixed maturity dates set forth in a contract.

See also the note to the consolidated financial statements related to [20. Financial assets](#).