

# S02.02-AS-11

## Other non-current financial assets and liabilities

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

### ASSETS

	EN	FR
A20100	Pension fund surplus	Excédent sur retraites provisionnées
A20900	Long-term receivables	Créances à plus d'1 an
<b>STOT-A270</b>	<b>Other non-current financial assets</b>	<b>Autres valeurs immobilisées</b>
A29090	Long-term receivables - Write-down	Créances à plus d'1 an - Réduction de valeur
<b>STOT-A260</b>	<b>Other non-current financial assets - Write-down</b>	<b>Autres valeurs immobilisées - Réduction de valeur</b>
	<b>Other non-current financial assets - Net</b>	<b>Autres valeurs immobilisées - Net</b>

### LIABILITIES

	EN	FR
L16100	Long-term bonds	Emprunts obligataires - Long terme
L16800	Other long-term financial debts	Autres emprunts - Long terme
L16810	Lease debts - Long term	Dettes de leasing - Long terme
L16830	Long-term lease debts IFRS 16	Passifs Locatifs - Long term IFRS 16
<b>STOT-L160</b>	<b>Non-current financial debt</b>	<b>Emprunts &amp; dettes financières non courant</b>
L16900	Other long-term liabilities	Autres passifs - Long terme
L16940	Prepaid income - Long-term	Produits constatés d'avance - Long terme
<b>STOT-L160</b>	<b>Other non-current other liabilities</b>	<b>Autres passifs non courant</b>

### OTHER NON-CURRENT FINANCIAL ASSETS INCLUDE

- **Pension fund surplus (A20100):** See [provisions for employee benefits](#)  
The pension fund surplus for retirement benefits is reported under "[L15600 - Retirement benefits](#)" when that account shows a credit balance.
- **Long-term receivables (A20900)**
  - Include
    - **Trade receivables of more than one year**, where the amounts receivable have a contractual repayment term exceeding one year from the balance sheet date.  
Include receivables resulting from intra-Group services  
Note: The amounts receivable or the portion thereof, which is receivable within 12 months, are reclassified to « [trade debtors within one year](#) ».
    - **Sundry receivables of more than one year**. Examples:
      - Receivables from the State and local government
      - Loans to personnel (long-term portion)
      - Long-term cash guarantees paid
      - Permanent cash guarantees paid, in particular to public authorities (e.g.: guarantees paid for telephone, fax, rent, VAT, Social Bureau)
      - Anticipated withholding on pension to be paid to personnel
      - Social security institutions, long-term
      - Revaluation of interest swaps
    - **Doubtful long-term receivables**
  - Exclude: Trade receivables and trade notes receivable from affiliated entities and regarded as financing.
- **Long-term receivables - write-down (A29090):** Include write-downs on trade receivables of more than one year and on doubtful sundry receivables of more than one year.

### OTHER NON-CURRENT FINANCIAL LIABILITIES INCLUDE

- **Long-term bonds (L16100)**
- **Other long-term financial debts (L16800)**

Include, among others, the financing related to "[shrinking advances](#)" (in French = "avances fondantes") whose purpose is that one party finances investments and the other party takes exclusive benefits from these investments.

- **Lease debts - Long term (L16810)**

- **Long-term lease debts - IFRS 16 (L16830)**
- **Other long-term liabilities (L16900)**
  - **Trade liabilities of more than one year**, where the amounts payable have a contractual term exceeding one year from the balance sheet date for the following:
    - Trade payables
    - Notes payable
    - Downpayments received on orders
    - Debts resulting from intra-Group services
  - **Sundry liabilities of more than one year**. Examples:
    - Interest free advance payment on capital increase
    - Long-term cash guarantees received
    - Downpayments received on cavities
    - Social security payables, long-term
    - Revaluation of interest swaps
    - Ordinary deposits and guarantees of more than one year received
- **Prepaid income - long-term (L16940)**