

# S03.02-IS-01-R112-I.5

## I - Cost of Sales: General principles

### 5. Other costs on activities

#### Content

The "Other costs on activities" are split as follows

- R26152 - Other costs on activities - Industrial and Administrative & Commercial
- R26154 - Other costs on activities - Research
- R26155 - Other costs on activities - Management fees

These reporting items are in line with the "Other revenues on activities", which are composed of the following 3 headings:

- R11200 - Other revenues on activities - Industrial and Administrative & Commercial
- R11400 - Other revenues on activities - Research
- R11500 - Other revenues on activities - Management fees

According to the matching principles, the cost of the sales recorded in "Other revenues on activities" has to be recorded in the corresponding headings related to "Other costs on activities".