

$$\Delta FRN = \Delta K_{\text{fixed}} + RNC(N+1) - \text{dividends}(N) + \Delta S.I.$$

$$+ \Delta \text{prov} + \Delta ELM\bar{T} - \Delta \text{Immos brates} + \Delta \text{amort.}$$

$$\Delta \text{prov.} + \Delta \text{amort} = \text{dotations}(N+1)$$

$$\Delta FRN = \Delta K_{\text{soc}} + \Delta S.I + \Delta ELM\bar{T} - \Delta \text{immos brates} + RNC(N+1) + \text{dotations}(N+1) - \text{dividends}(N)$$

C.A.F. (N+1)

Autofinancement (N+1)

68. Dotations

(1) 100
(2) 200

28 Amort.

400 (0)
100 (1)

15. Provisions

500 (0)
200 (1)