



# La logica di integrazione dei bilanci delle unità di gruppo

## INTEGRAZIONE DI BILANCI - partecipazione totalitaria

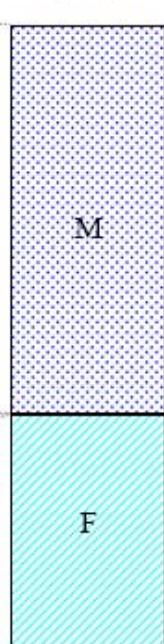
Bilanci delle  
singole imprese

(A)

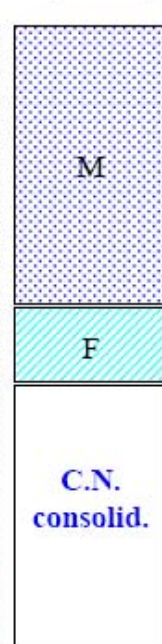


Bilancio consolidato

(A)

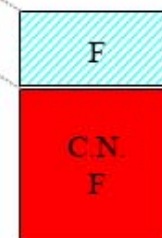


(P+N)



Bilanci delle  
singole imprese

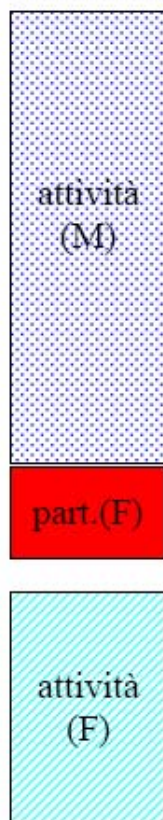
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## INTEGRAZIONE DI BILANCI - partecipazione al 60%

Bilanci delle  
singole imprese

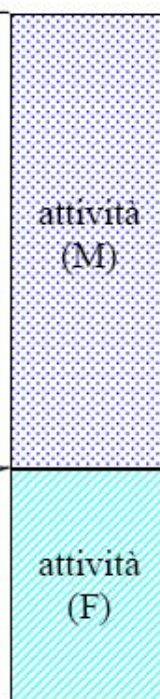
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Bilancio consolidato

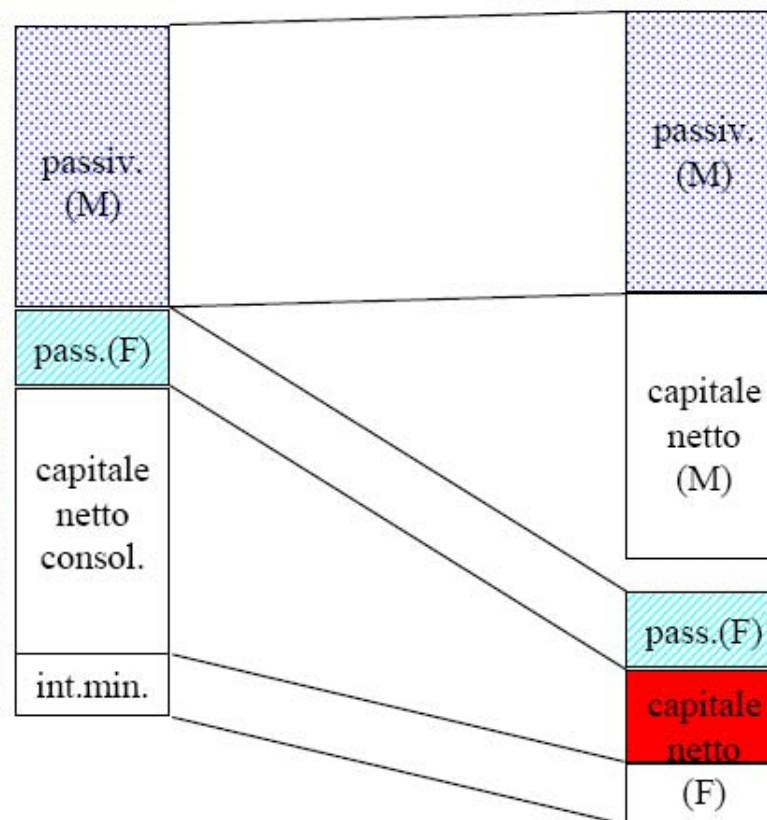
(A)

(P+N)



Bilanci delle  
singole imprese

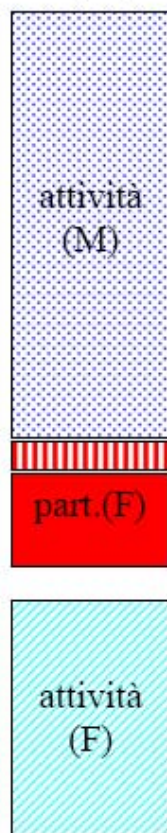
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# INTEGRAZIONE DI BILANCI - partecipazione al 60%

Bilanci delle  
singole imprese

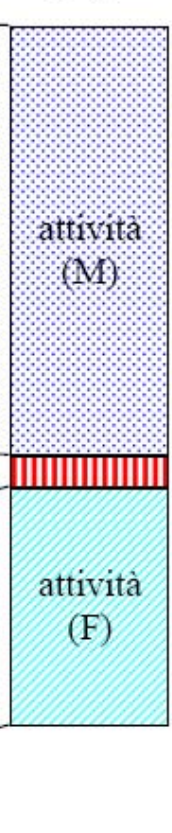
(A)



Bilancio consolidato

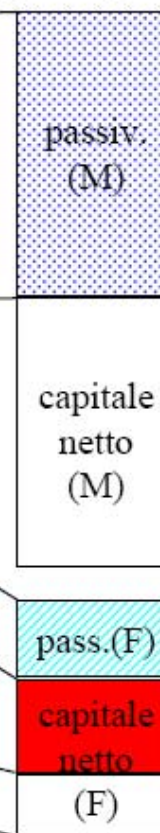
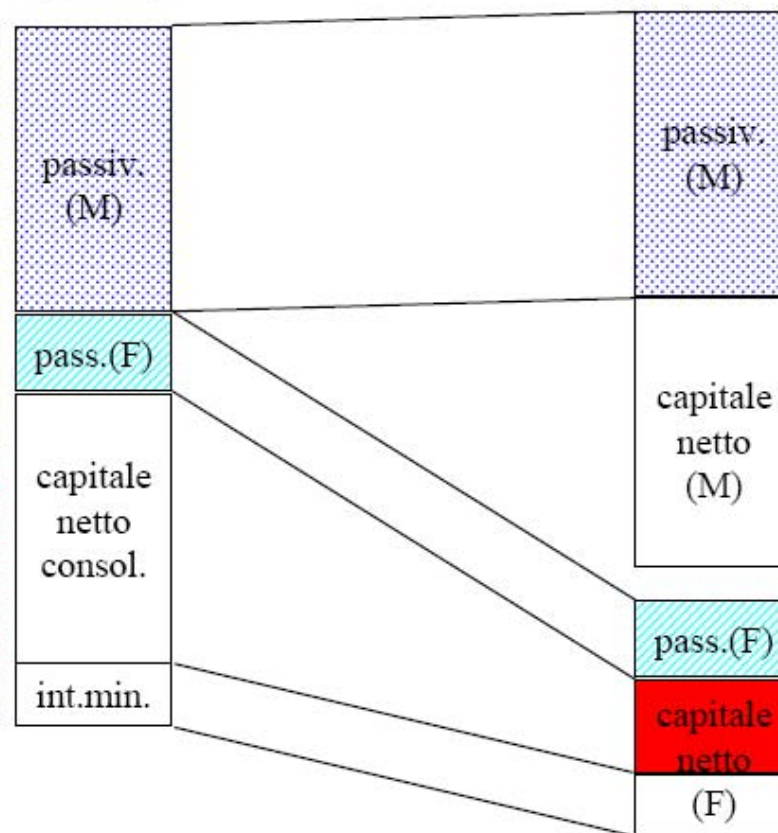
(A)

(P+N)



Bilanci delle  
singole imprese

(P+N)

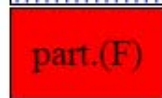
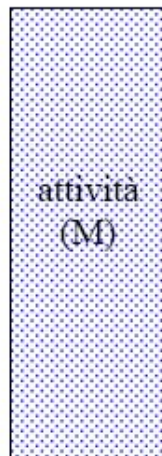




## INTEGRAZIONE DI BILANCI - partecipazione al 60%

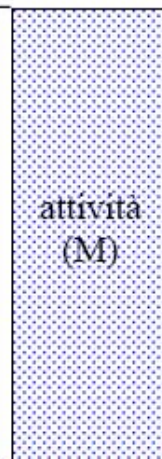
Bilanci delle  
singole imprese

(A)

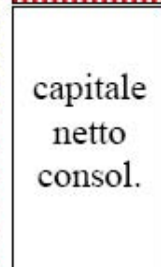
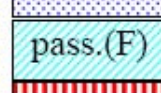
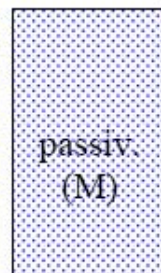


Bilancio consolidato

(A)

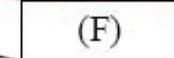
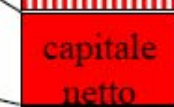
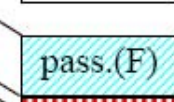
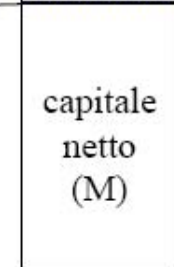
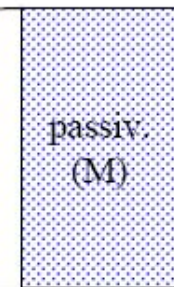


(P+N)



Bilanci delle  
singole imprese

(P+N)




# Rettifiche ed elisioni dei valori originati da scambi fra operazioni del gruppo

- ❖ Eliminazione Crediti/Debiti reciproci
  - Commerciali
  - Finanziari
- ❖ Eliminazione Costi/Ricavi reciproci
- ❖ Eliminazione Utili/Perdite lorde su rimanenze acquisite da imprese del gruppo
- ❖ Eliminazione Utili/Perdite lorde su investimenti (impianti) acquisiti da imprese del gruppo

- ❖ Eliminazione dividendi erogati ad imprese del gruppo
- ❖ Conversione di bilanci in valuta

Attenzione:

- 
- Rettifiche che hanno effetto su valori *attivo/passivo* e/o *componenti positivi/negativi di reddito* ma **non** su *Reddito* e *Capitale*
  - Rettifiche che hanno effetto su *Reddito* e *Capitale*