

Map code	DPL heading 1	DPL heading 2	DPL heading 3	DPL line
???.51*	Turnover / gross operating revenue			UK turnover
???.52*	Turnover / gross operating revenue			Other EU turnover
???.53*	Turnover / gross operating revenue			Rest of world turnover
M*???.80*	Cost of sales	Direct costs	Staff costs excluding directors	Wages and salaries
M*???.81*	Cost of sales	Direct costs	Staff costs excluding directors	Social security costs
<i>M*03.81*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Social security costs</i>
M*???.83*	Cost of sales	Direct costs	Staff costs, directors	Salaries and fees
M*???.84*	Cost of sales	Direct costs	Staff costs, directors	Salaries and fees
M*01.61.01*	Cost of sales	Opening stocks		Raw materials and consumables
M*01.61.10*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.61.11*	Cost of sales	Closing stocks		Raw materials and consumables
M*01.61.21*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.61.22*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.62.0?	Cost of sales	Opening stocks		Work in progress
M*01.62.1?	Cost of sales	Closing stocks		Work in progress
M*01.63.01*	Cost of sales	Opening stocks		Finished goods and goods for resale
M*01.63.10*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.63.11*	Cost of sales	Closing stocks		Finished goods and goods for resale
M*01.63.23*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.64*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*01.6?.30*	Cost of sales	Direct costs		Own work capitalised
M*02.01*	Cost of sales	Direct costs		Other direct costs
<i>M*02.01.30*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>		<i>Other direct costs</i>
M*02.01.30*	Cost of sales	Direct costs		Own work capitalised
M*02.82*	Cost of sales	Direct costs	Staff costs excluding directors	Other staff costs
<i>M*02.82.01*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Other staff costs</i>
<i>M*02.82.02*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Other staff costs</i>
M*02.82.01*	Cost of sales	Direct costs	Staff costs excluding directors	Pensions costs, defined contribution schemes
M*02.82.02*	Cost of sales	Direct costs	Staff costs excluding directors	Pensions costs, defined benefit schemes
M*03.81*	Cost of sales	Direct costs	Staff costs, directors	Social security costs
M*03.85*	Cost of sales	Direct costs	Staff costs, directors	Other staff costs, directors
<i>M*03.85.01*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs, directors</i>	<i>Other staff costs, directors</i>
<i>M*03.85.02*</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs, directors</i>	<i>Other staff costs, directors</i>
M*03.85.01*	Cost of sales	Direct costs	Staff costs, directors	Pensions costs, defined contribution schemes
M*03.85.02*	Cost of sales	Direct costs	Staff costs, directors	Pensions costs, defined benefit schemes
M*03.87*	Cost of sales	Direct costs	Staff costs, directors	Other staff costs, directors
M*04*	Cost of sales	Direct costs		Subcontractor costs
M*05*	Cost of sales	Opening stocks		Purchases of raw materials and consumables
M*06*	Cost of sales	Direct costs		Other direct costs
M*07.01*	Cost of sales	Direct costs		Other direct costs
M*07.02*	Cost of sales	Direct costs		Plant repairs and maintenance costs
M*07.91*	Cost of sales	Direct costs		Operating lease expenditure
M*08*	Cost of sales	Direct costs		Light, heat & power
M*09*	Cost of sales	Direct costs		Plant repairs and maintenance costs
M*10.95*	Cost of sales	Direct costs		Depreciation of tangible fixed assets
M*10.96*	Cost of sales	Direct costs		Other direct costs
M*10.98*	Cost of sales	Direct costs		Impairment loss (reversal) of tangible fixed assets
<i>M*10.98.??.31</i>	<i>excluded from Cost of sales</i>	<i>Direct costs</i>		<i>Impairment loss (reversal) of tangible fixed assets</i>
M*10.98.??.31	Cost of sales	Direct costs		Other direct costs
M*11*	Cost of sales	Direct costs		Other direct costs
M*12*	Cost of sales	Direct costs		Royalties payable
M*13*	Cost of sales	Direct costs		Other direct costs
M*14*	Cost of sales	Direct costs		Profit/loss on disposal of fixed assets
M*15*	Cost of sales	Direct costs		Foreign exchange differences
M*16*	Cost of sales	Direct costs		Other direct costs
M*20*	Cost of sales	Direct costs		Other direct costs
M*30*	Cost of sales	Direct costs		Other direct costs
MM*1*	Cost of sales			Raw materials and consumables used
MM*2*	Cost of sales			Changes in inventories of finished goods and WIP
MM*3*	Overheads	Administration & establishment expenses	Staff costs excluding directors	Other staff costs

Map code		DPL heading 1	DPL heading 2	DPL heading 3	DPL line
<i>N*73.81*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Social security costs</i>
<i>N*74.81*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Social security costs</i>
<i>N*77.82.01*</i>		Cost of sales	Direct costs	Staff costs excluding directors	Pensions costs, defined contribution schemes
<i>N*73.82.01*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Pensions costs, defined contribution schemes</i>
<i>N*74.82.01*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs excluding directors</i>	<i>Pensions costs, defined contribution schemes</i>
<i>N*77.83*</i>		Cost of sales	Direct costs	Staff costs, directors	Salaries and fees
<i>N*74.83*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs, directors</i>	<i>Salaries and fees</i>
<i>N*77.84*</i>		Cost of sales	Direct costs	Staff costs, directors	Salaries and fees
<i>N*74.84*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs, directors</i>	<i>Salaries and fees</i>
<i>N*77.85*</i>		Cost of sales	Direct costs	Staff costs, directors	Pensions costs, defined contribution schemes
<i>N*74.85*</i>	<i>excluded from</i>	<i>Cost of sales</i>	<i>Direct costs</i>	<i>Staff costs, directors</i>	<i>Pensions costs, defined contribution schemes</i>
<i>N*77.91*</i>		Cost of sales	Direct costs		Operating lease expenditure
<i>N*77.99*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*72.61.01*</i>		Cost of sales	Opening stocks		Raw materials and consumables
<i>N*72.62.01*</i>		Cost of sales	Opening stocks		Work in progress
<i>N*72.62.03*</i>		Cost of sales	Opening stocks		Work in progress
<i>N*72.62.02*</i>		Cost of sales	Opening stocks		Finished goods and goods for resale
<i>N*72.63.01*</i>		Cost of sales	Opening stocks		Finished goods and goods for resale
<i>N*72.63.02*</i>		Cost of sales	Opening stocks		Purchases of raw materials and consumables
<i>N*72.70*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*72.71*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*72.95*</i>		Cost of sales	Direct costs		Depreciation of tangible fixed assets
<i>N*73.01*</i>		Overheads	Selling & distribution expenses		Other selling and distribution costs
<i>N*73.21*</i>		Overheads	Selling & distribution expenses		Other selling and distribution costs
<i>N*73.61.01*</i>		Cost of sales	Closing stocks		Raw materials and consumables
<i>N*73.62.01*</i>		Cost of sales	Closing stocks		Work in progress
<i>N*73.62.02*</i>		Cost of sales	Closing stocks		Finished goods and goods for resale
<i>N*73.62.03*</i>		Cost of sales	Closing stocks		Work in progress
<i>N*73.63.10*</i>		Cost of sales	Closing stocks		Finished goods and goods for resale
<i>N*73.80*</i>		Overheads	Selling & distribution expenses	Staff costs	Wages and salaries
<i>N*73.81*</i>		Overheads	Selling & distribution expenses	Staff costs	Social security costs
<i>N*73.82*</i>		Overheads	Selling & distribution expenses	Staff costs	Pensions costs, defined contribution schemes
<i>N*73.95*</i>		Overheads	Selling & distribution expenses		Depreciation of motor vehicles
<i>N*74.01*</i>		Overheads	Administration & establishment expenses	Other operational and administration costs	Other costs
<i>N*74.21*</i>		Overheads	Administration & establishment expenses	Other operational and administration costs	Other costs
<i>N*74.80*</i>		Overheads	Administration & establishment expenses	Staff costs excluding directors	Wages and salaries
<i>N*74.81*</i>		Overheads	Administration & establishment expenses	Staff costs excluding directors	Social security costs
<i>N*74.82*</i>		Overheads	Administration & establishment expenses	Staff costs excluding directors	Pensions costs, defined contribution schemes
<i>N*74.83*</i>		Overheads	Administration & establishment expenses	Staff costs, directors	Salaries and fees
<i>N*74.84*</i>		Overheads	Administration & establishment expenses	Staff costs, directors	Salaries and fees
<i>N*74.85*</i>		Overheads	Administration & establishment expenses	Staff costs, directors	Pensions costs, defined contribution schemes
<i>N*74.95*</i>		Overheads	Administration & establishment expenses	Depreciation/amortisation	Tangible fixed assets
<i>N*74.97*</i>		Overheads	Administration & establishment expenses	Depreciation/amortisation	Tangible fixed assets
<i>N*75.01*</i>		Other operating income			Other operating income
<i>N*75.21*</i>		Overheads	Other operating charges		Other operating charges
<i>N*76.01*</i>			Interest receivable		Bank & other interest receivable
<i>N*76.21*</i>			Interest payable		Bank interest payable - Non-trade
<i>N*15.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*25.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*35.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*45.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*55.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*65.01*</i>	<i>excluded from</i>	<i>Other operating income</i>			<i>Other operating income</i>
<i>N*75.95*</i>		Cost of sales	Direct costs		Depreciation of tangible fixed assets
<i>N*15.01*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*25.01*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*34*</i>		Cost of sales	Opening stocks		Purchases of raw materials and consumables
<i>N*35.01*</i>		Cost of sales	Direct costs		Other direct costs
<i>N*44*</i>		Cost of sales	Opening stocks		Purchases of raw materials and consumables
<i>N*45.01*</i>		Cost of sales	Direct costs		Other direct costs

Map code		DPL heading 1	DPL heading 2	DPL heading 3	DPL line
N*54*		Cost of sales	Opening stocks		Purchases of raw materials and consumables
N*55.01*		Cost of sales	Direct costs		Other direct costs
N*64*		Cost of sales	Opening stocks		Purchases of raw materials and consumables
N*65.01*		Cost of sales	Direct costs		Other direct costs
N*80.61*		Cost of sales	Direct costs		Other direct costs
N*80.66*		Overheads	Administration & establishment expenses	Other operational and administration costs	Other costs
N*90*		Other operating income			Other operating income
P*???.80*		Overheads	Selling & distribution expenses	Staff costs	Wages and salaries
P*???.81*		Overheads	Selling & distribution expenses	Staff costs	Social security costs
P*???.82*		Overheads	Selling & distribution expenses	Staff costs	Other staff costs
<i>P*???.82.01*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Selling & distribution expenses</i>	<i>Staff costs</i>	<i>Other staff costs</i>
<i>P*???.82.02*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Selling & distribution expenses</i>	<i>Staff costs</i>	<i>Other staff costs</i>
P*???.82.01*		Overheads	Selling & distribution expenses	Staff costs	Pensions costs, defined contribution schemes
P*???.82.02*		Overheads	Selling & distribution expenses	Staff costs	Pensions costs, defined benefit schemes
P*01*		Overheads	Selling & distribution expenses		Advertising and promotion costs
P*03*		Overheads	Selling & distribution expenses		Travel and subsistence
<i>P*03.02.02*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Selling & distribution expenses</i>		<i>Travel and subsistence</i>
P*03.02.02*		Overheads	Selling & distribution expenses		Entertainment
P*04*		Overheads	Selling & distribution expenses		Operating leases
P*05*		Overheads	Selling & distribution expenses		Other selling and distribution costs
P*06.01*		Overheads	Selling & distribution expenses		Profit & loss on disposal of fixed assets
P*06.95*		Overheads	Selling & distribution expenses		Depreciation of motor vehicles
Q*???.80*		Overheads	Selling & distribution expenses	Staff costs	Wages and salaries
Q*???.81*		Overheads	Selling & distribution expenses	Staff costs	Social security costs
Q*???.82*		Overheads	Selling & distribution expenses	Staff costs	Other staff costs
<i>Q*???.82.01*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Selling & distribution expenses</i>	<i>Staff costs</i>	<i>Other staff costs</i>
<i>Q*???.82.02*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Selling & distribution expenses</i>	<i>Staff costs</i>	<i>Other staff costs</i>
Q*???.82.01*		Overheads	Selling & distribution expenses	Staff costs	Pensions costs, defined contribution schemes
Q*???.82.02*		Overheads	Selling & distribution expenses	Staff costs	Pensions costs, defined benefit schemes
Q*01.01*		Overheads	Selling & distribution expenses		Carriage
Q*01.02*		Overheads	Selling & distribution expenses		Profit & loss on disposal of fixed assets
Q*01.95*		Overheads	Selling & distribution expenses		Depreciation of motor vehicles
Q*03*		Overheads	Selling & distribution expenses		Other selling and distribution costs
Q*10*		Overheads	Selling & distribution expenses		Other selling and distribution costs
R*???.80*		Overheads	Administration & establishment expenses	Staff costs excluding directors	Wages and salaries
R*???.82*		Overheads	Administration & establishment expenses	Staff costs excluding directors	Other staff costs
<i>R*???.82.01*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Administration & establishment expenses</i>	<i>Staff costs excluding directors</i>	<i>Other staff costs</i>
<i>R*???.82.02*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Administration & establishment expenses</i>	<i>Staff costs excluding directors</i>	<i>Other staff costs</i>
R*???.82.01*		Overheads	Administration & establishment expenses	Staff costs excluding directors	Pensions costs, defined contribution schemes
R*???.82.02*		Overheads	Administration & establishment expenses	Staff costs excluding directors	Pensions costs, defined benefit schemes
R*???.83.01*		Overheads	Administration & establishment expenses	Staff costs, directors	Salaries and fees
R*???.84*		Overheads	Administration & establishment expenses	Staff costs, directors	Salaries and fees
R*???.95*		Overheads	Administration & establishment expenses	Depreciation/amortisation	Tangible fixed assets
R*???.96*		Overheads	Administration & establishment expenses	Depreciation/amortisation	Intangible fixed assets
R*???.97*		Overheads	Administration & establishment expenses	Depreciation/amortisation	Tangible fixed assets
R*01.81*		Overheads	Administration & establishment expenses	Staff costs, directors	Social security costs
R*01.83.11*		Overheads	Administration & establishment expenses	Staff costs, directors	Other staff costs, directors
R*01.85*		Overheads	Administration & establishment expenses	Staff costs, directors	Other staff costs, directors
<i>R*01.85.01*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Administration & establishment expenses</i>	<i>Staff costs, directors</i>	<i>Other staff costs, directors</i>
<i>R*01.85.02*</i>	<i>excluded from</i>	<i>Overheads</i>	<i>Administration & establishment expenses</i>	<i>Staff costs, directors</i>	<i>Other staff costs, directors</i>
R*01.85.01*		Overheads	Administration & establishment expenses	Staff costs, directors	Pensions costs, defined contribution schemes
R*01.85.02*		Overheads	Administration & establishment expenses	Staff costs, directors	Pensions costs, defined benefit schemes
R*01.87*		Overheads	Administration & establishment expenses	Staff costs, directors	Other staff costs, directors
R*01.88*		Overheads	Administration & establishment expenses	Staff costs, directors	Compensation for loss of office
R*02.81*		Overheads	Administration & establishment expenses	Staff costs excluding directors	Social security costs
R*03*		Overheads	Administration & establishment expenses		Pensions paid
R*05*		Overheads	Administration & establishment expenses		Staff training & welfare
R*06*		Overheads	Administration & establishment expenses		Commissions payable
R*07*		Overheads	Administration & establishment expenses		Motor running
R*08*		Overheads	Administration & establishment expenses		Motor vehicle operating leases

Map code	DPL heading 1	DPL heading 2	DPL heading 3	DPL line
R*09.01*	Overheads	Administration & establishment expenses		Entertainment
R*09.02*	Overheads	Administration & establishment expenses		Hotels, travel & subsistence
R*10*	Overheads	Administration & establishment expenses		Research & development
R*11*	Overheads	Administration & establishment expenses		Consultancy
R*12.01.01*	Overheads	Administration & establishment expenses		Printing, postage and stationery
R*12.01.02*	Overheads	Administration & establishment expenses		Printing, postage and stationery
R*12.01.03*	Overheads	Administration & establishment expenses		Telephone
R*12.02*	Overheads	Administration & establishment expenses		Computer costs
R*12.03.01*	Overheads	Administration & establishment expenses	Other operational and administration costs	General office expenses
R*14.01*	Overheads	Administration & establishment expenses		Subscriptions
R*14.02.01*	Overheads	Administration & establishment expenses		Charitable donations
R*14.02.02*	Overheads	Administration & establishment expenses		Political donations
R*15.01*	Overheads	Administration & establishment expenses		Legal and professional
R*15.02.01*	Overheads	Administration & establishment expenses	Audit and accountancy costs	Audit costs
R*15.02.02*	Overheads	Administration & establishment expenses	Audit and accountancy costs	Tax services
R*15.03*	Overheads	Administration & establishment expenses	Audit and accountancy costs	Other costs
R*15.04*	Overheads	Administration & establishment expenses		Inter-company management fees
R*15.05*	Overheads	Administration & establishment expenses	Audit and accountancy costs	Other costs
R*16.01*	Overheads	Administration & establishment expenses	Other operational and administration costs	Equipment hire
R*16.91*	Overheads	Administration & establishment expenses		Equipment leasing (operational)
R*17.01.01*	Overheads	Administration & establishment expenses		Bank charges
R*17.01.02*	Overheads	Administration & establishment expenses		Debt factoring charges
R*18*	Overheads	Administration & establishment expenses		Bad debts
R*19*	Overheads	Administration & establishment expenses		Discounts
R*20*	Overheads	Administration & establishment expenses	Other operational and administration costs	Foreign exchange difference
R*21*	Overheads	Administration & establishment expenses	Other operational and administration costs	Sundry expenses
R*25*	Overheads	Administration & establishment expenses	Other operational and administration costs	Other costs
R*30*	Overheads	Administration & establishment expenses	Other operational and administration costs	Service charge receivable
R*31*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Rent
R*32*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Rates & water
R*33*	Overheads	Administration & establishment expenses		Light & heat
R*34*	Overheads	Administration & establishment expenses		Cleaning
R*35*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Service charges
R*36*	Overheads	Administration & establishment expenses		Insurances
R*37*	Overheads	Administration & establishment expenses		Repairs & maintenance - general
R*38*	Overheads	Administration & establishment expenses	Other operational and administration costs	Sundry establishment expenses
R*40*	Overheads	Administration & establishment expenses	Other operational and administration costs	Exceptional items
R*50.98*	Overheads	Administration & establishment expenses	Impairment of fixed assets	Impairment of tangible fixed assets
<i>R*50.98.??.31</i>	<i>excluded from</i> Overheads	<i>Administration & establishment expenses</i>	<i>Impairment of fixed assets</i>	<i>Impairment of tangible fixed assets</i>
<i>R*50.98.??.41</i>	<i>excluded from</i> Overheads	<i>Administration & establishment expenses</i>	<i>Impairment of fixed assets</i>	<i>Impairment of tangible fixed assets</i>
R*50.98.??.31	Overheads	Administration & establishment expenses	Impairment of fixed assets	Impairment of intangible fixed assets
R*50.98.??.41	Overheads	Administration & establishment expenses	Impairment of fixed assets	Impairment of intangible fixed assets
R*60.01*	Overheads	Administration & establishment expenses	Profit/loss on sale of assets	Profit/loss on sale of tangible assets
R*60.02*	Overheads	Administration & establishment expenses	Profit/loss on sale of assets	Profit/loss on sale of intangible assets
R*61*	Overheads	Administration & establishment expenses	Other operational and administration costs	Deficit on revaluation of tangible fixed assets
R*90*	Overheads	Administration & establishment expenses	Other operational and administration costs	Other costs
S*01*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Rent
S*02*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Rates & water
S*03*	Overheads	Administration & establishment expenses		Light & heat
S*04*	Overheads	Administration & establishment expenses		Cleaning
S*05*	Overheads	Administration & establishment expenses	Rent, rates and services costs	Service charges
S*06*	Overheads	Administration & establishment expenses		Insurances
S*07*	Overheads	Administration & establishment expenses		Repairs & maintenance - property
S*08*	Overheads	Administration & establishment expenses	Other operational and administration costs	Sundry establishment expenses
S*09.97.01*	Overheads	Administration & establishment expenses	Depreciation/amortisation	Tangible fixed assets
S*09.97.11*	Overheads	Administration & establishment expenses	Depreciation/amortisation	Intangible fixed assets
S*09.98.01*	Overheads	Administration & establishment expenses	Impairment of fixed assets	Impairment of tangible fixed assets
S*09.98.11*	Overheads	Administration & establishment expenses	Impairment of fixed assets	Impairment of intangible fixed assets
S*10*	Overheads	Administration & establishment expenses	Other operational and administration costs	Sundry establishment expenses
T*	Overheads	Other operating charges		Other operating charges/(income)

Map code		DPL heading 1	DPL heading 2	DPL heading 3	DPL line
T*02*	<i>excluded from</i>	Overheads	Other operating charges		Other operating charges/(income)
T*04.31*	<i>excluded from</i>	Overheads	Other operating charges		Other operating charges/(income)
T*04.32*	<i>excluded from</i>	Overheads	Other operating charges		Other operating charges/(income)
T*01*		Other operating income			Other operating income
T*01.04*	<i>excluded from</i>	Other operating income			Other operating income
T*01.10*	<i>excluded from</i>	Other operating income			Other operating income
T*01.04*		Other operating income			Government grants
T*01.10*		Other operating income			Foreign exchange gains
T*02*		Overheads	Other operating charges		Other operating charges
T*02.10*	<i>excluded from</i>	Overheads	Other operating charges		Other operating charges
T*02.10*		Overheads	Other operating charges		Foreign exchange differences
T*03.01.01*			Exceptional items		Profit/(loss) on disposal of of tangible fixed assets
T*03.01.02*			Exceptional items		Profit/(loss) on disposal of of intangible fixed assets
T*03.01.03*			Exceptional items		Foreign exchange gain/(loss)
T*03.02.01*			Exceptional items		Other exceptional items
T*03.02.02*			Exceptional items		Other exceptional items
T*03.02.03*			Exceptional items		Impairment of tangible fixed assets
T*03.02.04*			Exceptional items		Impairment of intangible fixed assets
T*03.02.05*			Exceptional items		Other exceptional items
T*03.02.06*			Exceptional items		Impairment of tangible fixed assets
T*03.02.07*			Exceptional items		Reorganisation and restructuring costs
T*04.31*			Joint ventures/associates		Share of operating profit of associates
T*04.32*			Joint ventures/associates		Share of operating profit of joint ventures
U*			Other finance income		Other finance income/(expenses)
U*01*	<i>excluded from</i>		Other finance income		Other finance income/(expenses)
U*02*	<i>excluded from</i>		Other finance income		Other finance income/(expenses)
U*03.01.01*	<i>excluded from</i>		Other finance income		Other finance income/(expenses)
U*03.01.02*	<i>excluded from</i>		Other finance income		Other finance income/(expenses)
U*30*	<i>excluded from</i>		Other finance income		Other finance income/(expenses)
U*01*			Interest receivable		Non-bank interest & similar receivable
U*01.01*	<i>excluded from</i>		Interest receivable		Non-bank interest & similar receivable
U*01.03.05*	<i>excluded from</i>		Interest receivable		Non-bank interest & similar receivable
U*01.03.08*	<i>excluded from</i>		Interest receivable		Non-bank interest & similar receivable
U*01.01*			Interest receivable		Bank & other interest receivable
U*01.03.05*			Exceptional items		Foreign exchange gain/(loss)
U*02*			Interest payable		Non-bank interest & similar charges
U*02.01*	<i>excluded from</i>		Interest payable		Non-bank interest & similar charges
U*02.05*	<i>excluded from</i>		Interest payable		Non-bank interest & similar charges
U*02.06*	<i>excluded from</i>		Interest payable		Non-bank interest & similar charges
U*02.08.05*	<i>excluded from</i>		Interest payable		Non-bank interest & similar charges
U*02.08.03.05	<i>excluded from</i>		Interest payable		Non-bank interest & similar charges
U*02.01*			Interest payable		Bank interest payable - Non-trade
U*02.05*			Interest payable		Leases & hire purchase contracts finance charges
U*02.06*			Interest payable		Leases & hire purchase contracts finance charges
U*02.08.05*			Exceptional items		Foreign exchange gain/(loss)
U*03.01.01*			Other finance income		Expected return on pension scheme assets
U*03.01.02*			Other finance income		Interest on pension scheme liabilities
V*01*			Investment income		Income from fixed asset investments
V*11.01*			Investment income		Income from fixed asset investments
V*11.02*			Investment income		Income from shares
V*11.03*			Investment income		Income from shares
V*21*			Investment income		Profit/(loss) on disposal of investments
V*21.01*	<i>excluded from</i>		Investment income		Profit/(loss) on disposal of investments
V*21.01.01*			Investment income		Amounts w/o (back) investments
V*21.01.02*			Investment income		Amounts w/o loans
V*21.01.03*			Investment income		Amounts w/o loans
V*21.01.04*			Investment income		Amounts w/o (back) investments
V*21.01.05*			Investment income		Amounts w/o (back) investments
V*21.01.06*			Investment income		Impairment losses/reversals intangible fixed assets
V*21.01.07*			Investment income		Impairment losses/reversals intangible fixed assets

Map code	DPL heading 1	DPL heading 2	DPL heading 3	DPL line
V*21.01.08*		Investment income		Impairment losses/reversals intangible fixed assets
V*21.01.09*		Investment income		Impairment losses/reversals intangible fixed assets
V*21.01.10*		Investment income		Impairment losses/reversals investmnts in subs, associates, JVs
V*21.01.11*		Investment income		Impairment losses/reversals investmnts in subs, associates, JVs
V*21.01.12*		Investment income		Impairment losses/reversals investmnts in subs, associates, JVs
V*21.01.13*		Investment income		Impairment losses current asset investments