|  |  |  |  |  |
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| **CHÂTEAU SA - Analyse des bilans fonctionnels et des variations** | | | | |
| **Eléments** | | **N** | **N-1** | **Variations** |
|  | Ressources stables |  |  |  |
| **-** | Emplois stables |  |  |  |
| **=** | **FRNG** |  |  |  |
|  | Actif circulant d'exploitation |  |  |  |
| **-** | Passif circulant d'exploitation |  |  |  |
| **=** | **BFRE** |  |  |  |
|  | Actif circulant hors exploitation |  |  |  |
| **-** | Passif circulant hors exploitation |  |  |  |
| **=** | **BFRHE** |  |  |  |
|  | **BFR TOTAL** |  |  |  |
|  | Trésorerie active |  |  |  |
| **-** | Trésorerie passive |  |  |  |
| **=** | **TN** |  |  |  |
| ***Vérification : FRNG = BFRE+BFRHE+TN*** | |  |  |  |