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Significant accounting policies

Basis of preparation

The 2014 Company financial statements represent the separate financial statements of the parent company, Fiat Chrysler Automobiles N.V., and have been prepared in accordance with the legal requirements of Title 9, Book 2 of the Dutch Civil Code. Section 362 (8), Book 2, Dutch Civil Code, allows companies that apply IFRS as adopted by the European Union in their consolidated financial statements to use the same measurement principles in their company financial statements. The accounting policies are described in a specific section, Significant accounting policies, of the Consolidated Financial Statements included in this Annual Report. However, as allowed by the law, investments in subsidiaries and associates are accounted for using the net equity value in the Company financial statements.

With reference to the Merger, it has been accounted for using the “pooling of interest method”, therefore comparative figures for the year ended December 31, 2013 have been adjusted as if the companies had always been merged.

Format of the financial statements

Given the activities carried out by FCA, presentation of the Company Income Statement is based on the nature of revenue and expenses. The Consolidated Income Statement for FCA is classified according to function (class

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