BALANCE SHEET LAYOUT

*ASSETS

*Current assets
Cash
Financial investments
Receivables and prepayments
1. Trade receivables
2. Receivables from connected parties
3. Prepaid and deferred taxes
4. Other receivables
5. Prepayments

Inventories
1. Raw materials
2. Work in progress
3. Finished goods
4. Goods for resale
5. Prepayments for inventories

Biological assets

*Total current assets

*Fixed assets
Investments in subsidiaries and affiliated undertakings
1. Shares of subsidiaries
2. Shares of affiliated undertakings

Financial investments
Receivables and prepayments
1. Trade receivables
2. Receivables from connected parties
3. Prepaid and deferred taxes
4. Other receivables
5. Prepayments

Investment properties
Tangible assets
Biological assets
Intangible fixed assets

*Total fixed assets

*TOTAL ASSETS

*LIABILITIES AND OWNERS' EQUITY

*Liabilities
*Current liabilities
Loan liabilities
Payables and prepayments
1. Trade creditors
2. Employee-related liabilities
3. Taxes payable
4. Other payables
5. Prepaid revenues
6. Other received prepayments

*Provisions
1. Provisions for warranty
2. Provisions for taxation
3. Other provisions

Targeted financing

*Total current liabilities
*Non-current liabilities

Loan liabilities
Payables and prepayments
1. Trade creditors
2. Employee-related liabilities
3. Taxes payable
4. Other payables
5. Prepaid revenues
6. Other received prepayments

*Provisions
1. Provisions for warranty
2. Provisions for taxation
3. Other provisions

Targeted financing

*Total non-current liabilities
*TOTAL LIABILITIES

*Owners' equity
Minority holding

Owners' equity of shareholders or partners of parent undertaking
*Share capital in nominal value

Unregistered share capital
*Unpaid share capital

Share premium account

Own shares
Legal reserve
Other reserves
Other owners' equity
Retained profit (loss)

Profit (loss) for accounting year

*TOTAL OWNERS' EQUITY
*TOTAL LIABILITIES AND OWNERS' EQUITY

1 The item is used only in consolidated reports.
2 Accounting entities which do not have share capital shall replace it with an item characteristic of the corresponding category of owners' equity.
* Items which a micro undertaking must submit on the balance sheet pursuant to subsection 18 (31) of this Act.