

Act on Amendment of Accounting Act and Associated Acts Amendment Act Annex 1  
Accounting Act Annex 1

**Balance Sheet Layout** \*Assets

\*Current assets

Cash

Financial investments

Receivables and prepayments

*1. Trade receivables*

*2. Other receivables*

*3. Prepayments*

*4. Prepaid and deferred taxes*

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

Long-term financial investments

*1. Shares of subsidiaries*

*2. Shares of affiliated undertakings*

*3. Other long-term receivables*

Investment properties

Tangible assets

*1. Land*

*2. Buildings*

*3. Machinery and equipment*

*4. Other tangible assets*

*5. Advance payments and unfinished projects*

Biological assets

Intangible fixed assets

*1. Goodwill*

*2. Development costs*