

BALANCE SHEET LAYOUT

An accounting entity which follows the reporting forms established on the basis of subsection 14¹ (2) of this Act shall provide the subdivisions of the items of the balance sheet layout specified below in annexes instead of the balance sheet.

An accounting entity specified in subsection 14¹ (6) of this Act shall follow the balance sheet layout provided below, but it may:

- 1) provide the subdivisions of balance sheet items in annexes instead of the balance sheet;
- 2) aggregate immaterial balance sheet items taking into account the materiality principle;
- 3) further specify the titles of balance sheet items;
- 4) append additional items or subdivisions of items if this makes for greater clarity and legibility of the balance sheet.

[RT I, 25.05.2012, 8 - entry into force 04.06.2012]

Assets

Current assets

Cash

Short-term investments

Receivables and prepayments

 Trade receivables

 Prepaid and deferred taxes

 Other short-term receivables

 Prepayments for services

 Total

Inventories

 Raw materials

 Work in progress

 Finished goods

 Goods for resale

 Prepayments for inventories

Total

Total current assets

Fixed assets

Long-term investments

Shares in subsidiaries

Shares in associated undertakings

Other shares and securities

Long-term receivables

Total

Investment properties

Tangible assets

Land

Buildings

Machinery and equipment

Other tangible assets

Construction-in-progress and prepayments

Total

Intangible fixed assets

Goodwill

Development costs

Other intangible assets

Prepayments for intangible assets

Total

Total fixed assets

Total assets

Liabilities and owners' equity

Obligations

Current liabilities

Loan liabilities

Short-term loans and notes

Current portion of long-term loan liabilities

Convertible debt

Total

Debts and prepayments

Trade creditors

Employee-related liabilities

Taxes payable

Other payables

Prepayments received

Total

Short-term provisions

Total current liabilities

Long-term liabilities

Long-term loan liabilities

Loans, notes and financial lease payables

Convertible debt

Total

Other long-term payables

Long-term provisions

Total long-term liabilities

Total liabilities

Owners' equity

Minority shareholding¹

Owners' equity of shareholders or partners of parent undertaking²

Share capital (nominal value)³

Share premium

Less: Own shares

Legal reserve

Other reserves

Retained profit/loss

Net profit/loss for financial year

Total owners' equity

Total liabilities and owners' equity.

¹ The item is used only in consolidated reports.

² The item is used only in consolidated reports.

³ Accounting entities which do not have share capital shall replace it with an item characteristic to the corresponding category of owners' equity.