

## 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<sup>1</sup>
- Owners' equity of shareholders or partners of parent undertaking<sup>1</sup>**
- \*Share capital in nominal value<sup>2</sup>
- 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**

<sup>1</sup> The item is used only in consolidated reports.

<sup>2</sup> 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 (3<sup>1</sup>) of this Act.