

ANNEX IV

VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

- A. Subscribed capital unpaid
of which there has been called
- (unless national law provides that called-up capital is to be shown under L, in which case the part of the capital called but not yet paid must appear either under A or under D (II) (5).)
- B. Formation expenses
as defined by national law, and in so far as national law permits their being shown as an asset. National law may also provide for formation expenses to be shown as the first item under 'Intangible assets'.
- C. Fixed assets
- I. Intangible assets
1. Costs of development, in so far as national law permits their being shown as assets.
 2. Concessions, patents, licences, trade marks and similar rights and assets, if they were:
 - (a) acquired for valuable consideration and need not be shown under C (I) (3); or
 - (b) created by the undertaking itself, in so far as national law permits their being shown as assets.
 3. Goodwill, to the extent that it was acquired for valuable consideration.
 4. Payments on account.
- II. Tangible assets
1. Land and buildings.
 2. Plant and machinery.
 3. Other fixtures and fittings, tools and equipment.
 4. Payments on account and tangible assets in the course of construction.
- III. Financial assets
1. Shares in affiliated undertakings.
 2. Loans to affiliated undertakings.
 3. Participating interests.
 4. Loans to undertakings with which the undertaking is linked by virtue of participating interests.
 5. Investments held as fixed assets.
 6. Other loans.
- D. Current assets
- I. Stocks
1. Raw materials and consumables.
 2. Work in progress.
 3. Finished goods and goods for resale.
 4. Payments on account.

II. Debtors

(Amounts becoming due and payable after more than one year must be shown separately for each item.)

1. Trade debtors.
2. Amounts owed by affiliated undertakings.
3. Amounts owed by undertakings with which the company is linked by virtue of participating interests.
4. Other debtors.
5. Subscribed capital called but not paid (unless national law provides that called-up capital is to be shown as an asset under A).
6. Prepayments and accrued income (unless national law provides that such items are to be shown as assets under E).

III. Investments

1. Shares in affiliated undertakings.
2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value), to the extent that national law permits their being shown in the balance sheet.
3. Other investments.

IV. Cash at bank and in hand

E. Prepayments and accrued income

(Unless national law provides that such items are to be shown under D (II) (6).)

F. Creditors: amounts becoming due and payable within one year

1. Debenture loans, showing convertible loans separately.
2. Amounts owed to credit institutions.
3. Payments received on account of orders, in so far as they are not shown separately as deductions from stocks.
4. Trade creditors.
5. Bills of exchange payable.
6. Amounts owed to affiliated undertakings.
7. Amounts owed to undertakings with which the company is linked by virtue of participating interests.
8. Other creditors, including tax and social security authorities.
9. Accruals and deferred income (unless national law provides that such items are to be shown under K).

G. Net current assets/liabilities

(Taking into account prepayments and accrued income when shown under E and accruals and deferred income when shown under K.)

H. Total assets less current liabilities

- I. Creditors: amounts becoming due and payable after more than one year
 1. Debenture loans, showing convertible loans separately.