

## ANNEX III

### **HORIZONTAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10**

#### **Capital, reserves and liabilities**

##### A. Capital and reserves

##### I. Subscribed capital

(Unless national law provides that called-up capital is to be shown under this item, in which case the amounts of subscribed capital and paid-up capital shall be shown separately.)

##### II. Share premium account

##### III. Revaluation reserve

##### IV. Reserves

##### 1. Legal reserve, in so far as national law requires such a reserve.

##### 2. Reserve for own shares, in so far as national law requires such a reserve, without prejudice to point (b) of Article 24(1) of Directive 2012/30/EU.

##### 3. Reserves provided for by the articles of association.

##### 4. Other reserves, including the fair value reserve.

##### V. Profit or loss brought forward

##### VI. Profit or loss for the financial year

##### B. Provisions

##### 1. Provisions for pensions and similar obligations.

##### 2. Provisions for taxation.

##### 3. Other provisions.

##### C. Creditors

(Amounts becoming due and payable within one year and amounts becoming due and payable after more than one year shall be shown separately for each item and for the aggregate of those items.)

##### 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 undertaking is linked by virtue of participating interests.

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*Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.*

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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 D).
- D. Accruals and deferred income
- (Unless national law provides that such items are to be shown under C (9) under 'Creditors'.)