

## ANNEX IV

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

#### **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.