

UNOFFICIAL TRANSLATION

Annex 2  
to the Schedule of the Technical Specification  
and Technical Requirements of the Standard  
Accounting Data File

**TABLES OF THE TECHNICAL SPECIFICATION OF THE STANDARD ACCOUNTING DATA FILE**

**CHAPTER I**

**TABLE NO 1**

**VAT table**

2.4. TaxTable										
2.4. Tax table										
* 2.4.1. TaxTableEntry										
2.4.1. Tax										
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		*								
		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
2.4.1.3.6.1. Amount	2.4.1.3.6.2. Currency code						2.4.1.3.6.3. Currency amount			
*	*	*				*	*			
VAT	Value added tax	PVM1			Goods and/or services supplied within the territory of the country (Article 19(1) of the Law of the Republic of Lithuania on Value Added Tax (hereinafter – LVAT))	21				LT
VAT	Value added tax	PVM2			Goods and/or services supplied within the territory of the country (Article 19(3) of the LVAT)	9				LT
VAT	Value added tax	PVM3			Goods and/or services supplied within the territory of the country (Article 19(4), (5) of the LVAT)	5				LT
VAT	Value added tax	PVM4		2016-03-31	Cases where the buyer must withhold and pay VAT on goods and services supplied to him (Article 96 of the LVAT)	21, 9, 5				LT

\*\* Rates applicable in accordance with the procedure laid down by tax legislation at the moment of drawing up of the Table.

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		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount	
VAT	Value added tax	PVM25	01 04 2016		Cases where the buyer must withhold and pay VAT on goods and services supplied to him (Article 96 of the LVAT)	21				LT
VAT	Value added tax	PVM26	01 04 2016		Cases where the buyer must withhold and pay VAT on goods and services supplied to him (Article 96 of the LVAT)	9				LT
VAT	Value added tax	PVM27	01 04 2016		Cases where the buyer must withhold and pay VAT on goods and services supplied to him (Article 96 of the LVAT)	5				LT
VAT	Value added tax	PVM5			Cases of supplies of goods and services exempt from VAT (Articles 20–33 and 112 of the LVAT)	-				LT
VAT	Value added tax	PVM6			Cases of supplies of goods (services) for private use of a VAT payer (Articles 5 and 6 of the LVAT)	21				LT
VAT	Value added tax	PVM7			Cases of supplies of goods (services) for private use of a VAT payer (Articles 5 and 6 of the LVAT)	9				LT
VAT	Value added tax	PVM8			Cases of supplies of goods (services) for private use of a VAT payer (Articles 5 and 6 of the LVAT)	5				LT
VAT	Value added tax	PVM28	01 04 2016		Cases of supplies of goods (services) for private use of a VAT payer (Articles 5 and 6 of the LVAT)	0				LT
VAT	Value added tax	PVM29	01 04 2016		Cases of supplies of goods (services) for private use of a VAT payer (Articles 5 and 6 of the LVAT)	-				LT
VAT	Value added tax	PVM9			Manufacture of tangible fixed assets by a VAT payer himself and material improvement of the building (structure) owned or not owned by a VAT payer (Article 6 of the LVAT)	21				LT
VAT	Value added tax	PVM30	01 04 2016		Manufacture of tangible fixed assets by a VAT payer himself and material improvement of the building (structure) owned or not owned by a VAT payer (Article 6 of the LVAT)	9				LT
VAT	Value added tax	PVM31	01 04 2016		Manufacture of tangible fixed assets by a VAT payer himself and material improvement of the building (structure) owned or not owned by a VAT payer (Article 6 of the LVAT)	5				LT

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2.4.1.1. Tax type	2.4.1.2. Description	2.4.1.3. Tax details (data)								
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		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount	
VAT	Value added tax	PVM10		31 03 2016	Cases when taxation of transactions is subject to a special taxation scheme (margin) (Articles 101–105, 106–110 of the LVAT)	21, 9, 5, 0				LT
VAT	Value added tax	PVM32	01 04 2016		Cases where transactions are subject to a special taxation scheme (margin) to transactions (Sections II, III of the LVAT)	21				LT
VAT	Value added tax	PVM33	01 04 2016		Cases of application of special taxation scheme (margin) to transactions (Sections II, III of the LVAT)	0				LT
VAT	Value added tax	PVM12			Export of goods (Article 41 of the LVAT)	0				LT
VAT	Value added tax	PVM13			Goods supplied to the EU VAT payers (Article 49(1), (4) of the LVAT)	0				LT
VAT	Value added tax	PVM14			Other transactions (Articles 42, 43, 44, 45, 46, 47, 48, 49(2) and (3), 51, 52, 53(1), (5), (6) and (10) of the LVAT)	0				LT
VAT	Value added tax	PVM15			Goods and/or services supplied outside Lithuania (cases where VAT is not chargeable because the supply of goods and/or services is considered to have taken place outside Lithuania and is not subject to VAT in Lithuania, but VAT can be deducted according to the provisions of Article 58(1)(2) of the LVAT)	-				LT
VAT	Value added tax	PVM34	01 04 2016		Goods and/or services supplied outside Lithuania (cases where VAT is not chargeable because the supply of goods and/or services is considered to have taken place outside Lithuania and VAT cannot be deducted according to the provisions of Article 58 of the LVAT)	-				LT
VAT	Value added tax	PVM16			Cases where acquisition of goods from other Member States is considered to have taken place within the territory of the country (Articles 4 <sup>1</sup> and 12 <sup>2</sup> of the LVAT)	21				LT
VAT	Value added tax	PVM17			Cases where acquisition of goods from other Member States is considered to have taken place within the territory of the country (Articles 4 <sup>1</sup> and 12 <sup>2</sup> of the LVAT)	9				LT

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2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails							
2.4.1.1. Tax type	2.4.1.2. Description	2.4.1.3. Tax details (data)							
		*							
		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate		
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate		
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount
VAT	Value added tax	PVM18			Cases where acquisition of goods from other Member States is considered to have taken place within the territory of the country (Articles 4 <sup>1</sup> and 12 <sup>2</sup> of the LVAT)	5			LT
PVM	Value added tax	PVM35	01 04 2016		Cases where acquisition of goods from other Member States is considered to have taken place within the territory of the country (Articles 4 <sup>1</sup> and 12 <sup>2</sup> of the LVAT)	0			LT
PVM	Value added tax	PVM36	01 04 2016		Cases where acquisition of goods from other Member States is considered to have taken place within the territory of the country (Articles 4 <sup>1</sup> and 12 <sup>2</sup> of the LVAT)	-			LT
PVM	Value added tax	PVM19			Cases goods acquired by a VAT payer of the Republic of Lithuania, who is an intermediary (second party) in three-way trading were directly exported from one Member State to other Member State and supplied to a VAT payer of such other Member State (Article 12 <sup>2</sup> (3) of the LVAT)	-			LT
PVM	Value added tax	PVM20			Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	21			LT
PVM	Value added tax	PVM37	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	5			LT
PVM	Value added tax	PVM38	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is not calculated by the buyer (Article 95(1)(3) of the LVAT)	0			LT
PVM	Value added tax	PVM39	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is not calculated by the buyer (Article 95(1)(2) of the LVAT)	-			LT
PVM	Value added tax	PVM21	01 04 2016		Services acquired from the EU VAT payers the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	21			LT
PVM	Value added tax	PVM40	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	5			LT

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2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Tax type	2.4.1.2. Description	2.4.1.3. Tax details (data)								
		*								
		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount	
PVM	Value added tax	PVM41	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	0				LT
PVM	Value added tax	PVM42	01 04 2016		Services acquired from foreign countries (excluding the EU VAT payers) the output VAT on which is calculated by the buyer (Article 95(2) of the LVAT)	-				LT
PVM	Value added tax	PVM22		31 03 2016	Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	21, 9, 5				LT
PVM	Value added tax	PVM43	01 04 2016		Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	21				LT
PVM	Value added tax	PVM44	01 04 2016		Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	9				LT
PVM	Value added tax	PVM45	01 04 2016		Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	5				LT
PVM	Value added tax	PVM46	01 04 2016		Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	0				LT

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2.4.1.1. Tax type	2.4.1.2. Description	2.4.1.3. Tax details (data)								
		*								
		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
PVM	Value added tax	PVM47	01 04 2016		Cases where VAT on goods and/or services supplied by a foreign taxable person not established within the territory of the country (excluding the cases of PVM18, PVM19) is calculated and paid by the buyer (Article 95(3), (4) and (5) of the LVAT)	-				LT
PVM	Value added tax	PVM23			Calculated import VAT	21, 9, 5				LT
PVM	Value added tax	PVM24			Import VAT the offsetting of which is controlled by the STI	21, 9, 5				LT
PVM	Value added tax	PVM48	01 04 2016		Goods and/or services acquired outside Lithuania (including the cases of charging VAT of a foreign country and of the import of goods for domestic consumption)) (cases where the acquisition of goods and/or services is considered to have taken place outside the Republic of Lithuania and the output VAT is not chargeable because the acquisition is not subject to VAT in Lithuania),	-				LT
PVM	Value added tax	PVM49	01 04 2016		Cases where agricultural products and services are purchased from farmers who are subject to the compensatory VAT rate scheme	6				LT
PVM	Value added tax	PVM100	01 04 2016		Other cases					LT

## CHAPTER II

## TABLE NO 2

## Corporate Income Tax Table

2.4. TaxTable										
2.4. Tad table										
* 2.4.1. TaxTableEntry										
2.4.1. Tax										
2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
2.4.1.1. Tax type	2.4.1.2. Description	2.4.1.3. Tad details (data)								
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		2.4.1.3.1. TaxCode	2.4.1.3.2. EffectiveDate	2.4.1.3.3. ExpirationDate	2.4.1.3.4. Description	2.4.1.3.5. TaxPercentage	2.4.1.3.6. FlatTaxRate			2.4.1.3.7. Country
		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
						2.4.1.3.6.1. Suma	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount		
*	*	*				*	*			
CIT	Corporate income tax	PM1			15 % CIT rate (Article 5(1)(1) of the Law of the Republic of Lithuania on Corporate Income Tax (hereinafter - LCIT))	15				LT
CIT	Corporate income tax	PM2			0 % CIT rate (Article 5(1)(2) of the LCIT)	0				LT
CIT	Corporate income tax	PM3			10 % CIT rate (Article 5(1)(2) of the LCIT)	10				LT
CIT	Corporate income tax	PM4			15 % CIT rate (Article 5(1)(2) of the LCIT)	15				LT
CIT	Corporate income tax	PM5			15 % CIT rate (Article 5(1)(3) of the LCIT)	15				LT
CIT	Corporate income tax	PM6			15 % CIT rate (Article 5(1)(4) of the LCIT)	15				LT
CIT	Corporate income tax	PM7			5 % CIT rate (Article 5(2) of the LCIT)	5				LT
CIT	Corporate income tax	PM8			0 % CIT rate (Article 5(4) of the LCIT)	0				LT
CIT	Corporate income tax	PM9			15 % CIT rate (Article 5(4) of the LCIT)	15				LT
CIT	Corporate income tax	PM10			0 % CIT rate (Article 5(5) of the LCIT)	0				LT
CIT	Corporate income tax	PM11			5 % CIT rate (Article 5(6) of the LCIT)	5				LT
PM	Corporate income tax	PM12			0 % CIT rate (Article 58(16)(2) of the LCIT)	0				LT

\*\* Rates applicable in accordance with the procedure laid down by tax legislation at the moment of drawing up of the Table.

2.4. TaxTable										
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2.4.1.1. TaxType	2.4.1.2. Description	2.4.1.3. TaxCodeDetails								
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		2.4.1.3.1. Tax code	2.4.1.3.2. Effective date	2.4.1.3.3. Expiration date	2.4.1.3.4. Description	2.4.1.3.5. Tax rate (%)**	2.4.1.3.6. Flat tax rate			2.4.1.3.7. Country
							2.4.1.3.6.1. Amount	2.4.1.3.6.2. CurrencyCode	2.4.1.3.6.3. CurrencyAmount	
						2.4.1.3.6.1. Suma	2.4.1.3.6.2. Currency code	2.4.1.3.6.3. Currency amount		
PM	Corporate income tax	PM13			5 % CIT rate reduced by 50 % (Article 58(16)(2) of the LCIT)	2,5				LT
PM	Corporate income tax	PM14			15 % CIT rate reduced by 50 % (Article 58(16)(2) of the LCIT)	7,5				LT
PM	Corporate income tax	PM15			Tonnage tax (Article 38(1) of the LCIT)	-				LT
PM	Corporate income tax	PM100			Other cases					LT



## CHAPTER III

## TABLE NO 3

Table of Analytical Accounts “Profits”

2.6.				
AnalysisTypeTable				
Table of analytical accounts				
2.6.1.	2.6.1.1.	2.6.1.2.	2.6.1.3.	2.6.1.4.
*	*	*	*	*
AnalysisTypeTableEntry	AnalysisType	AnalysisTypeDescription	AnalysisID	AnalysisIDDescription
Table entry	Analysis type	Analysis type description	Analysis ID number	Analysis ID number description
1.	TPC	Calculation of taxable profit	TPC	Calculation of taxable profit
1.1.	TPC	Calculation of taxable profit	APA-1	Taxable income
1.2.	TPC	Calculation of taxable profit	APA-2	Allowable deductions
1.3.	TPC	Calculation of taxable profit	APA-3	Limited allowable deductions
1.4.	TPC	Calculation of taxable profit	APA-4	Non-allowable deductions
1.5.	TPC	Calculation of taxable profit	APA-5	Increase of income (profit) in the cases specified by the LCIT
1.6.	TPC	Calculation of taxable profit	APA-6	Non-taxable income
1.7.	TPC	Calculation of taxable profit	APA-7	Income excluded from the corporate income tax base (income)
1.8.	TPC	Calculation of taxable profit	APA-8	Expenses which due to differences in their recognition in accounting in accordance with provisions of the LCIT reduce profits (increase losses)
1.9.	TPC	Calculation of taxable profit	APA-9	Positive income
1.10.	TPC	Calculation of taxable profit	APA-10	Result of transfer of securities and derivative instruments
1.11.	TPC	Calculation of taxable profit	APA-11	Operating result
1.12.	TPC	Calculation of taxable profit	APA-12	Deductible granted aid
1.13.	TPC	Calculation of taxable profit	APA-13	Operating losses of the past tax periods deductible from operating profits
1.14.	TPC	Calculation of taxable profit	APA-14	Operating losses of transfer of securities and derivative instruments of the prior tax periods deductible from profits of transfer of securities and financial derivatives
1.15.	TPC	Calculation of taxable profit	APA-15	Reduction of taxable profits due to the investment project being implemented
1.16.	TPC	Calculation of taxable profit	APA-16	Reduction of taxable profits by the amount of losses of securities and derivative instruments taken over from other group entities in accordance with Article 56(1) of the LCIT
1.17.	TPC	Calculation of taxable profit	APA-17	Reduction of taxable profits by the amount of operating losses taken over from other group entities in accordance with Article 56(1) of the LCIT

1.18.	TPC	Calculation of taxable profit	APA-18	Amount of reduction of taxable profits under other provisions of the LCIT
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## CHAPTER IV

## TABLE OF ACCOUNTS NO 1

## Table of the General Ledger Accounts

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>	2.1.1.4. Account name/ <i>AccountTableDescription</i>
1.	1	<b>NON-CURRENT ASSETS</b>
1.1.	11	Intangible assets
1.1.1.	111	Development works
1.1.1.1.	1110	Cost of development works
1.1.1.2.	1118	Amortisation of development works (-)
1.1.1.3.	1119	Decrease in value of development works (-)
1.1.2.	112	Goodwill
1.1.2.1.	1120	Acquisition cost of goodwill
1.1.2.2.	1128	Amortisation of goodwill (-)
1.1.2.3.	1129	Decrease in value of goodwill (-)
1.1.3.	113	Software
1.1.3.1.	1130	Acquisition cost of software
1.1.3.2.	1138	Amortisation of software (-)
1.1.3.3.	1139	Decrease in value of software (-)
1.1.4.	114	Concessions, patents, licenses, trademarks and related rights
1.1.4.1.		
1.1.4.2.		
1.1.4.3.		
1.1.4.1.	1140	Acquisition cost of concessions, patents, licenses, trademarks and related rights
1.1.4.2.	1148	Amortisation of concessions, patents, licenses, trademarks and related rights (-)
1.1.4.3.	1149	Decrease in value concessions, patents, licenses, trademarks and related rights (-)
1.1.5.	115	Other intangible assets
1.1.5.1.	1150	Acquisition cost of other intangible assets
1.1.5.2.	1158	Amortisation of other intangible assets (-)
1.1.5.3.	1159	Decrease in value of other intangible assets (-)
1.1.6.	116	Advances paid for intangible assets
1.2.	12	Tangible assets
1.2.1.	120	Land
1.2.1.1.	1200	Acquisition cost of land
1.2.1.2.	1201	Change in value of land due to revaluation
1.2.1.3.	1209	Decrease in value of land (-)
1.2.2.	121	Buildings and construction
1.2.2.1.	1210	Acquisition cost of buildings and construction
1.2.2.2.	1211	Change in value of buildings and construction due to revaluation
1.2.2.3.	1212	Buildings and construction being prepared for use
1.2.2.4.	1217	Depreciation of acquisition cost of buildings and construction (-)
1.2.2.5.	1218	Depreciation of change in value of buildings and construction due to revaluation (-)
1.2.2.6.	1219	Decrease in value of buildings and construction (-)
1.2.3.	122	Machinery and equipment
1.2.3.1.	1220	Acquisition cost of machinery and equipment
1.2.3.2.	1221	Change in value of machinery and equipment due to revaluation

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account name/ <i>AccountTableDescription</i>
1.2.3.3.			1222 Machinery and equipment being prepared for use
1.2.3.4.			1227 Depreciation of acquisition cost of machinery and equipment (–)
1.2.3.5.			1228 Depreciation of change in value of machinery and equipment due to revaluation (–)
1.2.3.6.			1229 Decrease in value of machinery and equipment (–)
1.2.4.		123	Vehicles
1.2.4.1.			1230 Acquisition cost of vehicles
1.2.4.2.			1231 Change in value of vehicles due to revaluation
1.2.4.3.			1232 Vehicles being prepared for use
1.2.4.4.			1237 Depreciation of acquisition cost of vehicles (–)
1.2.4.5.			1238 Depreciation of change in value of vehicles due to revaluation (–)
1.2.4.6.			1239 Decrease in value of vehicles (–)
1.2.5.		124	Other fixtures and fittings, tools and equipment
1.2.5.1.			1240 Acquisition cost of other fixtures and fittings, tools and equipment
1.2.5.2.			1241 Change in value of other fixtures and fittings, tools and equipment due to revaluation
1.2.5.3.			1242 Other fixtures and fittings, tools and equipment being prepared for use
1.2.5.4.			1247 Depreciation of acquisition cost of other fixtures and fittings, tools and equipment (–)
1.2.5.5.			1248 Depreciation of change in value of other fixtures and fittings, tools and equipment due to revaluation (–)
1.2.5.6.			1249 Decrease in value of other fixtures and fittings, tools and equipment (–)
1.2.6.		125	Investment property
1.2.6.1.			1250 Land as investment property
1.2.6.1.1.			12500 Acquisition cost of land as of investment property
1.2.6.1.2.			12503 Change in fair value of land as of investment property (+ / –)
1.2.6.1.3.			12509 Decrease in value land as of investment property (–)
1.2.6.2.			1251 Buildings as investment property
1.2.6.2.1.			12510 Acquisition cost of buildings as of investment property
1.2.6.2.2.			12513 Change in fair value of buildings as of investment property (+ / –)
1.2.6.2.3.			12517 Depreciation of acquisition cost of buildings as of investment property (–)
1.2.6.2.4.			12519 Decrease in value of buildings as of investment property (–)
1.2.7.		126	Paid advances and construction (production) of tangible assets in progress
1.2.7.1.			1260 Advances paid for tangible fixed assets
1.2.7.2.			1261 Construction (production) of tangible assets in progress
1.2.7.2.1.			12610 Tangible fixed assets under construction (production) or reconstruction
1.2.7.2.2.			12611 Change in fair value of tangible fixed assets under construction (production) or reconstruction due to revaluation
1.2.7.2.3.			12619 Decrease in value of tangible fixed assets under construction or reconstruction (–)
1.2.8.		127	Property that by virtue of laws may be owned only by the State
1.2.8.1.			1270 Acquisition cost of property that by virtue of laws may be owned only by the State
1.2.8.2.			1271 Change in fair value of property that by virtue of laws may be owned only by the State due to revaluation
1.2.8.3.			1272 Property that by virtue of laws may be owned only by the State being prepared for use
1.2.8.4.			1277 Depreciation of acquisition cost of property that by virtue of laws may be owned only by the State (–)
1.2.8.5.			1278 Depreciation of change in value of property that by virtue of laws may be owned only by the State due to revaluation (–)
1.2.8.6.			1279 Decrease in value of property that by virtue of laws may be owned only by the State (–)
1.2.9.		128	State-owned property managed in centralised manner
1.2.9.1.			1280 Acquisition cost of state-owned property managed in centralised manner
1.2.9.2.			1281 Change in fair value of state-owned property managed in centralised manner due to revaluation
1.2.9.3.			1282 State-owned property managed in centralised manner being prepared for use

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account name/ <i>AccountTableDescription</i>	
1.2.9.4.			1287	Depreciation of acquisition cost of state-owned property managed in centralised manner (–)
1.2.9.5.			1288	Depreciation of change in value of state-owned property managed in centralised manner due to revaluation (–)
1.2.9.6.			1289	Decrease in value of state-owned property managed in centralised manner (–)
1.3.	16		Financial assets	
1.3.1.			160	Shares of group companies
1.3.1.1			1600	Value of shares of the parent company
1.3.1.1.1.			16000	Acquisition cost of shares of the parent company
1.3.1.1.2.			16009	Decrease in value of shares of the parent company (–)
1.3.1.2.			1601	Value of shares of companies controlled by the parent company
1.3.1.2.1.			16010	Acquisition cost of shares of companies controlled by the parent company
1.3.1.2.2.			16019	Decrease in value of shares of companies controlled by the parent company (–)
1.3.2.			161	Loans to group companies
1.3.2.1.			1610	Loans granted to the parent company
1.3.2.1.1.			16100	Value of loans granted to the parent company
1.3.2.1.2.			16109	Decrease in value of loans granted to the parent company (–)
1.3.2.2.			1611	Loans granted to companies controlled by the parent company
1.3.2.2.1.			16110	Value of loans granted to companies controlled by the parent company
1.3.2.2.2.			16119	Decrease in value of loans granted to companies controlled by the parent company (–)
1.3.3.			162	Amounts receivable from group companies
1.3.3.1.			1620	Amounts receivable from the parent company
1.3.3.1.1.			16200	Value of amounts receivable from the parent company
1.3.3.1.2.			16209	Decrease in value of amounts receivable from the parent company (–)
1.3.3.2.			1621	Amounts receivable from companies controlled by the parent company
1.3.3.2.1.			16210	Amounts receivable from companies controlled by the parent company
1.3.3.2.2.			16219	Decrease in value of amounts receivable from companies controlled by the parent company (–)
1.3.4.			163	Shares of associates
1.3.4.1.			1630	Acquisition cost of shares of associates
1.3.4.2.			1639	Decrease in value of shares of associates (–)
1.3.5.			164	Loans to associates
1.3.5.1.			1640	Value of loans granted to associates
1.3.5.2.			1649	Decrease in value of loans granted to associates (–)
1.3.6.			165	Amounts receivable from associates
1.3.6.1.			1650	Value of amounts receivable from associates
1.3.6.2.			1651	Decrease in value of amounts receivable from associates (–)
1.3.7.			166	Long-term investments
1.3.7.1.			1660	Equity securities of other companies
1.3.7.1.1.			16600	Acquisition cost of equity securities of other companies
1.3.7.1.2.			16601	Change in fair value of equity securities of other companies (+ / –)
1.3.7.1.3.			16609	Decrease in value of equity securities of other companies (–)
1.3.7.2.			1661	Non-equity securities
1.3.7.2.1.			16610	Equity securities held-to-maturity
1.3.7.2.1.1.			166100	Acquisition cost of equity securities held-to-maturity
1.3.7.2.1.2.			166101	Change in amortised cost of equity securities held-to-maturity (+ / –)
1.3.7.2.1.3.			166109	Decrease in value of equity securities held-to-maturity (–)
1.3.7.2.2.			16611	Other non-equity securities
1.3.7.2.2.1.			166110	Acquisition cost of other non-equity securities

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>			2.1.1.4. Account name/ <i>AccountTableDescription</i>			
1.3.7.2.2.2.	2	20		166111	Change in fair value of other non-equity securities (+ / -)		
1.3.7.2.2.3.				166119	Decrease in value of other non-equity securities (-)		
1.3.7.3.				1664 Other securities			
1.3.7.3.1.				16640	Acquisition cost of other securities		
1.3.7.3.2.				16641	Change in fair value of other securities (+ / -)		
1.3.7.3.3.				16449	Decrease in value of other securities (-)		
1.3.7.4.				1665 Time deposits			
1.3.8.			167	Amounts receivable after one year			
1.3.8.1.				1670 Trade debts receivable after one year			
1.3.8.1.1.				16700	Value of trade receivables		
1.3.8.1.2.				16709	Decrease in value of trade receivables (-)		
1.3.8.2.				1671 Loans granted			
1.3.8.2.1.				16710	Value of granted loans		
1.3.8.2.2.				16719	Decrease in value of granted loans (-)		
1.3.8.3.				1672 Amounts of lease (financial lease) receivable after one year			
1.3.8.4.				1674 Other amounts receivable after one year			
1.3.8.4.1.				16740	Value of amounts receivable		
1.3.8.4.2.				16749	Decrease in value of amounts receivable (-)		
1.3.9.				168	Other financial assets		
1.3.9.1.					1680	Advances paid for financial assets	
1.3.9.2.					1681	Financial assets resulting from derivative instruments	
1.3.9.3.			1682		Other non-current financial assets		
1.3.9.3.1.			16820		Acquisition cost of other non-current financial assets		
1.3.9.3.2.			16821		Change in fair value of other non-current financial assets (+ / -)		
1.3.9.3.3.			16829		Decrease in value of other non-current financial assets (-)		
1.4.			17	Other non-current assets			
1.4.1.				171	Deferred corporate income tax assets		
1.4.2.				172	Biological assets		
1.4.2.1					1720	Perennial plantations	
1.4.2.1.1.					17200	Acquisition cost of perennial plantations	
1.4.2.1.2.					17201	Change in fair value of perennial plantations (+ / -)	
1.4.2.1.3.					17209	Change in fair value of perennial plantations (+ / -)	
1.4.2.2.					1725 Livestock and other animals		
1.4.2.2.1.						17250	Breeding and draught livestock
1.4.2.2.1.1.						172500	Acquisition cost of breeding and draught livestock
1.4.2.2.1.2.						172501	Change in fair value of breeding and draught livestock (+ / -)
1.4.2.2.1.3.						172509	Decrease in value of breeding and draught livestock (-)
1.4.2.2.2.						17251 Reared and fattened livestock and other animals	
1.4.2.2.2.1.						172510	Acquisition cost of reared and fattened livestock and other animals
1.4.2.2.2.2.						172511	Change in fair value of reared and fattened livestock and other animals (+ / -)
1.4.2.2.2.3.						172519	Decrease in value of reared and fattened livestock and other animals (-)
1.4.3.				173	Other assets		
1.4.3.1.					1730	Acquisition cost of other assets	
1.4.3.2.					1731	Change in fair value of other assets (+ / -)	
1.4.3.3.					1739	Decrease in value of other assets (-)	
2.	2	CURRENT ASSETS					
2.1.		20	Inventories				

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account name/ <i>AccountTableDescription</i>	
2.1.1.			201	Materials and supplies
2.1.1.1.			2010	Acquisition cost of materials and supplies
2.1.1.2.			2011	Materials and supplies in transit
2.1.1.3.			2012	Materials and supplies with third parties
2.1.1.4.			2019	Decrease in value of materials and supplies (-)
2.1.2.			202	Production and works in progress
2.1.2.1.			2020	Production in progress
2.1.2.1.1.			20200	Cost of production in progress
2.1.2.1.2.			20209	Decrease in value of production in progress (-)
2.1.2.2.			2021	Works in progress
2.1.2.2.1.			20210	Cost of works in progress
2.1.2.2.2.			20219	Decrease in value of works in progress (-)
2.1.3.			203	Products
2.1.3.1.			2030	Product cost
2.1.3.2.			2035	Products in transit
2.1.3.3.			2036	Products with third parties
2.1.3.4.			2039	Decrease in value of products (-)
2.1.4.			204	Goods for resale
2.1.4.1.			2040	Acquisition cost of goods for resale
2.1.4.2.			2045	Goods for resale in transit
2.1.4.3.			2046	Goods for resale with third parties
2.1.4.4.			2049	Decrease in value of goods for resale (-)
2.1.5.			205	Biological assets
2.1.5.1.			2050	Livestock and other animals
2.1.5.1.1.			20500	Breeding and draught livestock
2.1.5.1.1.1.			205000	Acquisition cost of breeding and draught livestock
2.1.5.1.1.2.			205001	Change in fair value of breeding and draught livestock (+ / -)
2.1.5.1.1.3.			205009	Decrease in value of breeding and draught livestock (-)
2.1.5.1.2.			20501	Reared and fattened livestock and other animals
2.1.5.1.2.1.			205010	Acquisition cost of reared and fattened livestock and other animals
2.1.5.1.2.2.			205011	Change in fair value of reared and fattened livestock and other animals (+ / -)
2.1.5.1.2.3.			205019	Decrease in value of reared and fattened livestock and other animals (-)
2.1.5.2.			2051	Crops
2.1.5.2.1.			20510	Cost of crops
2.1.5.2.1.1.			20511	Change in fair value of crops (+ / -)
2.1.5.2.1.2.			20519	Decrease in value of crops (-)
2.1.6.			206	Tangible fixed assets available for sale
2.1.6.1.			2060	Cost of tangible fixed assets available for sale
2.1.6.2.			2069	Decrease in value of tangible fixed assets available for sale (-)
2.1.7.			207	Non-current intangible assets available for sale
2.1.7.1.			2070	Cost of non-current intangible assets available for sale
2.1.7.2.			2079	Decrease in value of non-current intangible assets available for sale (-)
2.1.8.			208	Advances paid
2.1.8.1.			2080	Advances paid to suppliers
2.1.8.2.			2084	Collateral
2.1.8.3.			2089	Decrease in value of paid advances (-)
2.2.		24	Amounts receivable within one year	

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account name/ <i>AccountTableDescription</i>
2.2.1.			241 Trade receivables
2.2.1.1			2410 Value of trade receivables
2.2.1.2			2419 Decrease in value of trade receivables (–)
2.2.2.			242 Debts of group companies
2.2.2.1			2420 Debts of the parent company
2.2.2.1.1.			24200 Value of debts of the parent company
2.2.2.1.2.			24209 Decrease in value of debts of the parent company (–)
2.2.2.2.			2421 Debts of companies controlled by the parent company
2.2.2.2.1.			24210 Value of debts of companies controlled by the parent company
2.2.2.2.2.			24219 Decrease in value of debts of companies controlled by the parent company (–)
2.2.3.			243 Debts of associates
2.2.3.1.			2430 Value of debts of associates
2.2.3.2.			2439 Decrease in value of debts of associates (–)
2.2.4.			244 Other amounts receivable
2.2.4.1.			2440 Loans granted
2.2.4.1.1.			24400 Value of granted loans
2.2.4.1.2.			24409 Decrease in value of granted loans (–)
2.2.4.2.			2441 Receivable VAT
2.2.4.3.			2442 Corporate income tax paid in advance
2.2.4.4.			2443 Tax overpayments
2.2.4.5.			2444 Debt of SSIF to the company
2.2.4.6.			2445 Amounts receivable from reporting entities
2.2.4.6.1.			24450 Value of amounts receivable from reporting entities
2.2.4.6.2.			24459 Decrease in value of amounts receivable from reporting entities (–)
2.2.4.7.			2446 Other amounts receivable
2.2.4.7.1.			24460 Value of other amounts receivable
2.2.4.7.2.			24469 Decrease in value of other amounts receivable (–)
2.2.4.8.			2447 Amounts related to the company's owners
2.2.4.8.1.			24471 Profit paid in advance to the company's owners
2.2.4.8.2.			24472 Funds paid to the company's owners for their personal needs
2.2.4.9.			2449 Other doubtful debts (–)
2.3.			26 Short-term investments
2.3.1.			261 Shares of group companies
2.3.1.1			2610 Value of shares of the parent company
2.3.1.1.1.			26100 Acquisition cost of shares of the parent company
2.3.1.1.2.			26101 Change in fair value of shares of the parent company (+ / –)
2.3.1.1.3.			26103 Decrease in value of shares of the parent company (–)
2.3.1.2.			2611 Value of shares of companies controlled by the parent company
2.3.1.2.1.			26110 Acquisition cost of shares of companies controlled by the parent company
2.3.1.2.2.			26111 Change in fair value of shares of companies controlled by the parent company (+ / –)
2.3.1.2.3.			26112 Decrease in value of shares of companies controlled by the parent company (–)
2.3.2.			262 Other investments
2.3.2.1.			2620 Equity securities of other companies
2.3.2.1.1.			26200 Acquisition cost of equity securities of other companies
2.3.2.1.2.			26201 Change in fair value of equity securities of other companies (+ / –)
2.3.2.1.3.			26209 Decrease in value of equity securities of other companies (–)
2.3.2.2.			2621 Non-equity securities



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2.3.2.2.1.				26210	Equity securities held-to-maturity	
2.3.2.2.1.1.					262100	Acquisition cost of equity securities held-to-maturity
2.3.2.2.1.2.					262101	Change in amortised cost of equity securities held-to-maturity (+ / –)
2.3.2.2.1.3.					262109	Decrease in value of equity securities held-to-maturity (–)
2.3.2.2.2.					26211	Other non-equity securities
2.3.2.2.2.1.					262110	Acquisition cost of other non-equity securities
2.3.2.2.2.2.					262111	Change in fair value of other non-equity securities (+ / –)
2.3.2.2.2.3.					262119	Decrease in value of other non-equity securities (–)
2.3.2.3.					2622	Other securities
2.3.2.3.1.					26220	Acquisition cost of other securities
2.3.2.3.2.					26221	Change in fair value of other securities (+ / –)
2.3.2.3.3.					26229	Decrease in value of other securities (–)
2.3.2.4.					2623	Time deposits
2.3.2.5.					2624	Financial assets resulting from derivative instruments
2.3.2.5.1.					26240	Acquisition cost of financial assets resulting from derivative instruments
2.3.2.5.2.					26241	Change in fair value of financial assets resulting from derivative instruments (+ / –)
2.3.2.5.3.					26249	Decrease in value of financial assets resulting from derivative instruments (–)
2.4.	27	Cash and cash equivalents				
2.4.1.		271	Cash in bank			
2.4.2.		272	Cash on hand			
2.4.3.		273	Cash in transit			
2.4.4.		274	Cash equivalents			
2.4.5.		279	Frozen funds (-)			
2.5.	29	Deferred expenses and accrued income				
2.5.1.		291	Deferred costs			
2.5.2.		292	Accrued income			
3.	3	EQUITY CAPITAL				
3.1.		30	Capital			
3.1.1.			301	Authorised subscribed (core) capital		
3.1.1.1.				3011	Ordinary shares	
3.1.1.2.				3012	Preference shares	
3.1.1.3.				3013	Employees’ shares	
3.1.1.4.				3014	Members’ shares	
3.1.2.			302	Subscribed unpaid capital (-)		
3.1.3.			303	Own shares (stocks) (-)		
3.1.4.			305	Company owner’s capital		
3.1.5.			306	Capital corresponding to assets that by virtue of laws may be owned only by the State		
3.1.6.			307	Capital corresponding to State-owned assets managed in centralised manner		
3.1.7.			308	Owner contributions		
3.1.8.			309	Unpaid owner contributions (-)		
3.2.		31	Share premium			
3.3.		32	Revaluation reserve			
3.3.1.			321	Tangible fixed asset revaluation reserve		
3.3.2.			322	Financial asset revaluation reserve		
3.4.		33	Reserves			
3.4.1.			331	Required or reserve capital		
3.4.2.			332	For acquisition of own shares		

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account name/ <i>AccountTableDescription</i>		
3.4.3.	4	333	Other reserves		
3.5.		34	Retained profit (loss)		
3.5.1.			341	Retained profit (loss) of the reporting year	
3.5.1.1.				3411	Retained profit (loss) of the reporting year recognised in profit (loss)
3.5.1.2.		3412		Retained profit (loss) of the reporting year not recognised through profit (loss)	
3.5.2.		342	Retained profit (loss) of the previous year		
3.5.2.1.			3421	Profit (loss) of the reporting year not recognised through profit (loss)	
3.5.2.2.			3422	Profit (loss) of previous years not recognised through profit (loss)	
3.5.2.3.			3423	Profit (loss) of previous years resulting from changes in accounting policies	
3.5.2.4.			3424	Profit (loss) resulting from correction of material errors of previous years	
3.6.		390	General summary of accounts		
4.	4	LIABILITIES			
4.1.		40	Grants and subsidies		
4.1.1.			401	Asset related grants	
4.1.2.			402	Income related grants	
4.2.		41	Provisions		
4.2.1.			411	Provisions for pension and similar liabilities	
4.2.2.			412	Provisions for taxes	
4.2.3.			413	Other provisions	
4.3.		42	Amounts payable after one year and other long-term liabilities		
4.3.1.			421	Debt liabilities	
4.3.1.1.				4210	Debts according to non-equity securities
4.3.1.2.				4211	Lease (financial lease) or similar liabilities
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4.4.4.2.			4431 Other trade payables
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6.1.1.3.				6001 Cost of rendered services
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6.3.2.			6201	Depreciation in value of commercial buildings and equipment
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Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>			2.1.1.4. Account name/ <i>AccountTableDescription</i>
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6.4.10.4.			63093	Value impairment expenses of tangible fixed assets
6.4.10.5.			93094	Value impairment expenses of other assets
6.4.11.			6310	Expenses on provisions
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6.5.1.			6400	Non-current asset disposal losses
6.5.2.			6401	Other expenses
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6.6.1.			6701	Non-current financial asset value impairment expenses
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6.7.1.1.			68001	Interest expenses on loans to the parent company
6.7.1.2.			68002	Interest expenses on loans to companies controlled by the parent company
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## CHAPTER V

## ACCOUNTS' TABLE NO 2

Table of the General Ledger accounts of non-profit making legal persons of limited civil liability

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1.	1	<b>NON-CURRENT ASSETS</b>	
1.1.	11	<b>Intangible assets</b>	
1.1.1.	111	Patents, licences	
1.1.1.1.	1110	Acquisition cost	
1.1.1.2.	1113	Amortisation (-)	
1.1.2.	112	Software	
1.1.2.1.	1120	Acquisition cost	
1.1.2.2.	1123	Amortisation (-)	
1.1.3.	113	Other intangible assets	
1.1.3.1.	1130	Acquisition cost	
1.1.3.2.	1131	Prepayments	
1.1.3.3.	1133	Amortisation (-)	
1.2.	12	<b>Tangible assets</b>	
1.2.1.	120	Land	
1.2.1.1.	1200	Acquisition cost	
1.2.2.	121	Buildings and construction	
1.2.2.1.	1210	Acquisition cost	
1.2.2.2.	1212	Being prepared for use	
1.2.2.3.	1213	Depreciation (-)	
1.2.3.	122	Machinery and equipment	
1.2.3.1.	1220	Acquisition cost	
1.2.3.2.	1222	Being prepared for use	
1.2.3.3.	1223	Depreciation (-)	
1.2.4.	123	Vehicles	
1.2.4.1.	1230	Acquisition cost	
1.2.4.2.	1232	Being prepared for use	
1.2.4.3.	1233	Depreciation (-)	
1.2.5.	124	Other equipment	
1.2.5.1.	1240	Acquisition cost	
1.2.5.2.	1242	Being prepared for use	
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1.2.6.	125	Construction in progress	
1.2.6.1.	1250	Construction in progress	
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1.2.7.	126	Other tangible assets	
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1.2.7.3.	1262	Being prepared for use	
1.2.7.4.	1263	Depreciation (-)	
1.3.	13	<b>Financial assets</b>	
1.3.1.	130	Amounts receivable after one year	

Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>		2.1.1.4. Account description/ <i>AccountTableDescription</i>	
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1.3.1.2.			1309	Doubtful debts (-)
1.3.2.			Other financial assets	
1.3.2.1.			1311	Investments in other economic entities
1.3.2.2.			1312	Long-term investments held-to-maturity
1.3.2.3.			1313	Other non-current financial assets
2.	2	<b>CURRENT ASSETS</b>		
2.1.		<b>Inventories, prepayments and contracts in progress</b>		
2.1.1.		201	Inventories	
2.1.1.1.			2011	Raw materials and components
2.1.1.2.			2012	Production in progress
2.1.1.3.			2013	Finished products
2.1.1.4.			2014	Goods for resale
2.1.2.		202	Prepayments	
2.1.2.1.			2021	Prepayments to suppliers
2.1.2.2.			2022	Deferred expenses
2.1.2.3.			2029	Doubtful debts (-)
2.1.3.		203	Contracts in progress	
2.2.		21	<b>Amounts receivable within one year</b>	
2.2.1.			210	Trade receivables
2.2.1.1.				2101 Buyers
2.2.1.2.				2109 Doubtful debts (-)
2.2.2.			211	Other amounts receivable
2.2.2.1.				2111 Receivable membership fee
2.2.2.2.				2112 Amounts receivable from the State Budget
2.2.2.3.				2113 Amounts receivable from the Municipal Budget
2.2.2.4.				2114 Amounts receivable from the EU Funds
2.2.2.5.				2115 Amounts receivable from other funds
2.2.2.6.				2116 Amounts receivable from other persons
2.2.2.7.				2117 Receivable VAT
2.2.2.8.				2118 Other amounts receivable
2.2.2.9.				2119 Doubtful debts (-)
2.3.		22	<b>Other current assets</b>	
2.3.1.			220	Short-term investments
2.3.1.1.				2201 Shares
2.3.1.2.				2202 Bonds
2.3.1.3.				2203 Other securities
2.3.2.			221	Time deposits
2.3.3.			222	Other current assets
2.4.		23	<b>Cash and cash equivalents</b>	
2.4.1.			230	Cash equivalents
2.4.2.			231	Cash in bank
2.4.3.			232	Cash on hand
2.4.4.			233	Cash in transit
2.4.5.			234	Temporarily frozen accounts (-)
3.	3	<b>EQUITY CAPITAL AND FUNDING</b>		
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Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>	2.1.1.4. Account description/ <i>AccountTableDescription</i>	
3.2.	31	Revaluation reserve	
3.3.	32	Other reserve	
3.4.	33	Operating result	
3.4.1.	331	Operating result of the reporting year	
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3.5.2.2.2.	34222	Other targeted contributions	
3.5.2.3.	3423	Member's fees	
3.5.2.4.	3424	Other funding	
3.5.3.	350	Summary of income and expenses	
4.	4	LIABILITIES	
4.1.	40	Long-term liabilities	
4.1.1.	400	Financial debts	
4.1.1.1.	4001	Lease (financial lease) or similar liabilities	
4.1.1.2.	4002	To credit institutions	
4.1.1.3.	4003	Other financial debts	
4.1.2.	401	Other long-term liabilities	
4.2.	41	Short-term liabilities	
4.2.1.	410	Current year's portion of long-term debts	
4.2.1.1.	4101	Current year's portion of lease (financial lease) or similar liabilities	
4.2.1.2.	4102	To credit institutions	
4.2.1.3.	4103	Other financial debts	
4.2.2.	411	Financial debts	
4.2.2.1.	4111	To credit institutions	
4.2.2.2.	4112	Other debts	
4.2.3.	412	Trade payables	
4.2.4.	413	Receiver prepayments	
4.2.5.	414	Employment related liabilities	
4.2.5.1.	4141	Payable wages	
4.2.5.2.	4142	Payable income tax of individuals	
4.2.5.3.	4143	Payable social insurance contributions	
4.2.5.4.	4144	Payable guarantee fund contributions	
4.2.5.5.	4145	Accumulated holiday allowances	
4.2.6.	415	Other short-term liabilities	
4.2.6.1.	4151	Payable VAT	
4.2.6.2.	4152	Other amounts payable	
5.	5	INCOME	
5.1.	50	Income from rendered services, sold goods	
5.1.1.	501	Income from rendered services	
5.1.2.	502	Income from sold goods	
5.1.3.	503	Discounts, rebates (-)	
5.2.	51	Income from funding	



Element index	2.1.1.3. Account ID number/ <i>AccountTableID</i>	2.1.1.4. Account description/ <i>AccountTableDescription</i>	
5.2.1.	52	511	Income from use of funding amounts from the State Budget
5.2.2.		512	Other funding income
5.3.		<b>Other income</b>	
5.3.1.		521	Income from disposal of non-current assets
5.3.2.		522	Income from rental of assets
5.3.3.		523	Profit from investing activity
5.3.4.		524	Interest income
5.3.5.		525	Income from fines and penalties
5.3.6.		526	Positive effects of exchange rate changes
5.3.7.		527	Other income
6.	6	<b>EXPENSES</b>	
6.1.		<b>60 Cost of rendered services and sold goods</b>	
6.1.1.		601	Cost of rendered services
6.1.2.		602	Cost of sold goods
6.1.3.		603	Increase (decrease) of inventories
6.2.		<b>61 Operating expenses</b>	
6.2.1.		610	Sales expenses
6.2.1.1.			6101 Expenses for commissions to third parties
6.2.1.2.			6102 Expenses for sales services
6.2.1.3.			6103 Advertising and promotion expenses
6.2.1.4.			6104 Other sales expenses
6.2.2.		611	General and administrative expenses
6.2.2.1.			6111 Employee wages and related expenses
6.2.2.2.			6112 Non-current asset depreciation expenses
6.2.2.3.			6113 Amortisation expenses
6.2.2.4.			6114 Rental expenses
6.2.2.5.			6115 Repair and operation expenses
6.2.2.6.			6116 Insurance expenses
6.2.2.7.			6117 Transport maintenance expenses
6.2.2.8.			6118 Communications expenses
6.2.2.9.			6119 Expenses for doubtful debts
6.2.2.10.			6120 Losses from loss and write-down of non-current assets
6.2.2.11.			6121 Loss of current assets and losses of writing-down
6.2.2.12.			6122 Tax expenses
6.2.2.13.			6123 Other general and administrative expenses
6.2.3.		613	Granted charity, sponsorship
6.3.		<b>62 Other expenses</b>	
6.3.1.		621	Non-current asset disposal losses
6.3.2.		623	Investing activity losses
6.3.3.		624	Interest expenses
6.3.4.		625	Expenses for fines and penalties
6.3.5.		626	Negative effects of exchange rate changes
6.3.6.		627	Other expenses
6.4.		<b>63 Corporate income tax</b>	

## ACCOUNTS' TABLE NO 3

Table of the General Ledger accounts of public sector entities

Element index	2.1.1.3. Account ID number / <i>AccountTableID</i>	2.1.1.4. Account description/ <i>AccountTableDescription</i>
1.	0	OFF-BALANCE SHEET ACCOUNTS
2.	1	NON-CURRENT ASSETS
2.1.	11	Intangible assets
2.1.1.	111	Development works
2.1.2.	112	Software and software licenses
2.1.3.	113	Patents and other licenses
2.1.4.	114	Works of literature, science and art
2.1.5.	115	Other intangible assets
2.1.6.	116	Projects in progress
2.1.7.	117	Prepayments for intangible assets
2.1.8.	118	Goodwill
2.2.	12	Tangible fixed assets
2.2.1.	1201	Land
2.2.2.	1202	Buildings and construction
2.2.2.1.	12021	Residential buildings
2.2.2.2.	12022	Non-residential buildings
2.2.3.	1203	Infrastructure and other facilities
2.2.3.1.	12031	Infrastructure facilities
2.2.3.2.	12032	Other facilities
2.2.4.	1204	Immovable cultural objects
2.2.4.1.	12041	Cultural heritage objects
2.2.4.2.	12042	Other immovable cultural objects
2.2.5.	1205	Machinery and equipment
2.2.5.1.	12051	Production machinery and equipment
2.2.5.2.	12052	Munitions and war material
2.2.5.3.	12053	Medical equipment
2.2.5.4.	12054	Other machinery and equipment
2.2.6.	1206	Vehicles
2.2.7.	1207	Movable cultural objects
2.2.7.1.	12071	Museum valuables
2.2.7.2.	12072	Antiques and other art objects
2.2.7.3.	12073	Other movable cultural objects
2.2.8.	1208	Office and office equipment
2.2.8.1.	12081	Office
2.2.8.2.	12082	Computer hardware
2.2.8.3.	12083	Other office equipment
2.2.9.	1209	Other non-current tangible assets
2.2.9.1.	12091	Scenic artistic supplies
2.2.9.2.	12092	Library stocks
2.2.9.3.	12093	Other valuables
2.2.9.4.	12094	Other non-current tangible assets
2.2.10.	1210	Construction in progress and prepayments
2.2.10.1.	12101	Construction in progress

Element index	2.1.1.3. Account ID number / <i>AccountTableID</i>	2.1.1.4. Account description/ <i>AccountTableDescription</i>
2.2.10.2		12102 Prepayments for non-current tangible assets
2.3.	16	<b>Long-term financial assets</b>
2.3.1.	161	Investments in equity securities
2.3.1.1.	1611	Investments in controlled public sector entities
2.3.1.2.	1612	Investments in controlled non-public sector entities and associated entities
2.3.1.3.	1613	Investments in other entities
2.3.2.	162	Investments in non-equity securities
2.3.2.1.	1621	Investments in financial assets held-to-maturity
2.3.2.2.	1622	Investments in financial assets available-for-sale
2.3.3.	163	Amounts receivable after one year
2.3.3.1.	1631	Long-term loans
2.3.3.2.	1632	Other long-term receivables
2.3.4.	164	Long-term time deposits
2.3.5.	165	Other long-term financial assets
2.3.6.	166	Prepayments for long-term financial assets
2.4.	17	<b>Mineral resources and other non-current assets</b>
2.5.	19	<b>Biological assets</b>
2.5.1.	191	Biological assets used in agricultural activity
2.5.2.	192	Biological assets used in non-agricultural activity
2.5.3.	193	Prepayments for biological assets
3.	2	<b>CURRENT ASSETS</b>
3.1.	20	<b>Inventories</b>
3.1.1.	200	Strategic and emergency store
3.1.2.	201	Materials and supplies
3.1.3.	202	Household inventory
3.1.4.	203	Unfinished products
3.1.5.	204	Contracts in progress
3.1.6.	205	Finished products
3.1.7.	206	Stock available-for-sale (transfer)
3.1.8.	207	Other assets available-for-sale
3.2.	21	<b>Prepayments</b>
3.2.1.	211	Prepayments
3.2.2.	212	Deferred expenses
3.3.	22	<b>Amounts receivable within one year</b>
3.3.1.	221	Short-term financial receivables
3.3.1.1.	2211	Current year's portion of amounts receivable after one year
3.3.1.2.	2212	Short-term financial receivables
3.3.2.	222	Receivable amounts of financing
3.3.3.	223	Receivable amounts of taxes
3.3.4.	224	Receivable social contributions
3.3.5.	225	Receivables for use of assets
3.3.6.	226	Receivables for sold goods, assets, services
3.3.7.	227	Receivables for seized assets, fines and other penalties
3.3.8.	228	Accrued receivables
3.3.9.	229	Other receivables
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3.4.1.	231	Short-term securities

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