

BALANCE SHEET					
ACTIVA			LIABILITIES		
MAR-code	Description	Note	MAR-code	Description	Type
Physical Sphere = Business Rights			Legal Environment = Commitments & Claims		
			Negative Liabilities (Traditional obligations)		
20-28	Intangible and tangible fixed assets	Business rights (direct power of disposal)	10-15	Equity	Legal residual position
29	Financial fixed assets	Only if genuine titles of ownership (not mere claims)	17	Loans	Financial liabilities
30-36	Voorraden	Stocks	43-49	Debts	Various obligations
53	Cash register (cash)	Physical money in your possession	44	Suppliers	Trade payables
—	Physical precious metal	If legal ownership	Positive Liabilities (Claims)		
—	Crypto (self-custody)	If private keys are under direct control	400	Trade receivables	Legal claim against customers
			41	Other receivables	Legal claim against third parties
			55	Bank receivables	Legal claim against credit institution