

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	Vorraden	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