| Name | Nr Balance | Level |
|---|------------|-------|
| Assets | - | 1 |
| . Unspecified assets | - | 2 |
| Unspecified assets | - | 3 |
| Unspecified assets | Dr | 4 |
| Asset clearing | Dr | 4 |
| . Current assets | - | 2 |
| Cash and cash-equivalent assets | - | 3 |
| Unspecified cash/deposits | Dr | 4 |
| Cash | Dr | 4 |
| Domestic bank deposits | Dr | 4 |
| Foreign bank deposits | Dr | 4 |
| Credit union deposits | Dr | 4 |
| Other cash-like instruments | Dr | 4 |
| Accounts receivable (A/R) | - | 3 |
| Unspecified accounts receivable (A/R) | Dr | 4 |
| Allowance for doubtful accounts receivable (A/R) (contra) | Cr | 4 |
| Trade accounts receivable (A/R) | Dr | 4 |
| Discounts on sales (contra) | Cr | 4 |
| Taxes receivable | Dr | 4 |
| Interest Receivable | Dr | 4 |
| Holdbacks Receivable | Dr | 4 |
| Leases Receivable | Dr | 4 |
| A/R from employees | Dr | 4 |
| Non-profit organization receivables from members | Dr | 4 |
| Inventories | - | 3 |
| Unspecified Inventory | Dr | 4 |
| Inventory of goods for sale | Dr | 4 |
| Inventory of parts and supplies | Dr | 4 |
| Inventory of properties | Dr | 4 |
| Inventory of aggregates | Dr | 4 |
| Inventory of works in progress | Dr | 4 |
| Inventory of raw materials | Dr | 4 |
| Inventory of securities | Dr | 4 |
| Inventory reserve (contra) | Cr | 4 |
| Short-term investments | - | 3 |
| Unspecified short-term investments | Dr | 4 |
| Unspecified foreign short-term investments | Dr | 4 |
| Term deposits | Dr | 4 |
| (cur) Shares | Dr - | 4 |
| Bonds (asset) | Dr - | 4 |
| Treasury bills | Dr - | 4 |
| Repo | Dr | 4 |
| Loans and notes receivable | - | 3 |
| Unspecified loan/note receivable | Dr | 4 |
| Demand loans receivable | Dr - | 4 |
| Notes receivable | Dr | 4 |

| Mortgages receivable | Dr | 4 |
|--|----------|---|
| (cur) Due from shareholders/directors/partners/members | - | 3 |
| (cur) Due from unspecified related parties | Dr | 4 |
| (cur) Due from shareholders/directors | Dr | 4 |
| (cur) Due from individual shareholders | Dr | 4 |
| (cur) Due from corporate shareholders | Dr | 4 |
| (cur) Due from directors | Dr | 4 |
| (cur) Due from members/partners | Dr | 4 |
| (cur) Due from limited partners | Dr | 4 |
| (cur) Due from members that are partnerships | Dr | 4 |
| (cur) Due from general partners | Dr | 4 |
| (cur) Due from other members | Dr | 4 |
| (cur) Due from/investments in related parties | - | 3 |
| (cur) Due from/investments in related parties | Dr | 4 |
| Other current assets | - | 3 |
| Unspecified current assets | Dr | 4 |
| Deferred income tax assets | Dr | 4 |
| Accrued investment income | Dr | 4 |
| Taxes recoverable/refundable | Dr | 4 |
| Prepaid expenses | Dr | 4 |
| Drilling advances | Dr | 4 |
| Security/tender deposits | Dr | 4 |
| Purchase prepayments | Dr | 4 |
| . Capital assets | ы | |
| Land-related | - | 2 |
| Land | - Dr | 4 |
| Land improvements | Dr | 4 |
| Accumulated amortization of land improvements (contra) | Cr | |
| Depletable assets | Ci | 3 |
| Unspecified depletable assets | - Dr | 4 |
| Accumulated amortization of depletable assets (contra) | Cr | |
| Depletable natural resources | Dr | 4 |
| Deferred exploration and development charges | Dr | 4 |
| Building-related | ы | |
| Buildings | - Dr | 3 |
| - | Cr | |
| Accumulated amortization of buildings (contra) Buildings under construction | Dr | 4 |
| Capital-lease-related | Di | 4 |
| · | - Dr | 3 |
| Unspecified capital leases | Dr | 4 |
| Building leases | | 4 |
| Equipment leases Vehicle leases | Dr Dr | 4 |
| | Dr Dr | 4 |
| Leasehold improvements | Dr Cr | 4 |
| Accumulated amortization of capital leases and leasehold improvements (contra) | Cr | 4 |
| Other tangible capital assets | - | 3 |
| Unspecified tangible capital assets | Dr Cr | 4 |
| Accumulated amortization of other tangible capital assets (contra) | Cr | 4 |

| Sites and site-related Dr 4 Vehicles Dr 4 Equipment Dr 4 Equipment Dr 4 Equipment Under construction Dr 4 Equipment under construction Dr 4 Equipment under construction Dr 4 Other capital assets under construction Dr 4 Furniture and fixtures Dr 4 Intangible capital assets S Dr 4 Intangible capital assets Dr 4 Accumulated amortization of intangible assets (contra) Dr 4 Accumulated amortization of intangible assets (contra) Dr 4 Goodwill Dr 7 Quota Dr 4 Licenses Dr 4 Licenses Dr 4 Intellectual property Dr 4 Intellectual property Dr 4 Rights Dr 4 Rights Dr 4 Resource rights Dr 4 Software Dr 4 Software Dr 4 Long-term financial assets Dr 4 (-1) Due from shareholders/directors/partners/members 2 (-1) Due from shareholders/directors asset Dr 4 (-1) Due from individual shareholders (-1) Due from individual shareholders Dr 4 (-1) Due from orgrate shareholders Dr 4 (-1) Due from individual shareholders Dr 4 (-1) Due from offerctors Dr 4 (-1) Due from individual shareholders Dr 7 4 (-1) Due from individual shareholders Dr 7 4 (-1) Due from indivi | | | _ |
|--|--|----|---|
| Equipment under construction Dr 4 Equipment under construction Dr 4 Equipment under construction Dr 4 Furniture and fixtures Dr 5 Furniture and fixtures Dr 6 Furniture and fixtures Dr 7 Furniture an | Sites and site-related | Dr | 4 |
| Equipment under construction Dr 4 Other capital assets under construction Dr 4 Intangible capital assets Dr 4 Intangible capital assets Dr 4 Intangible capital assets Dr 4 Accumulated amortization of intangible assets (contra) Dr 4 Goodwill Dr 4 Quota Dr 4 Licenses Dr 4 Incorporation costs Dr 4 Resource rights Dr 4 Resource rights Dr 4 Long-term financial assets Dr 4 (I-I) Due from shareholders/directors/partners/members Dr 4 (I-I) Due from unspecified related parties Dr 4 (I-I) Due from orporate shareholders Dr 4 (I-I) Due from corporate shareholders Dr 4 (I-I) Due from members partners Dr 4 (I-I) Due from directors Dr 4 (I-I) Due from financial assets Dr 4 (I-I) Due from director director Dr 4 (I-I) Due from director director Dr 4 (I-I) Due from director director director Dr 4 (I-I) Due from director direct | Vehicles | Dr | 4 |
| Equipment under construction Dr 4 Other capital assets under construction Dr 4 Intangible capital assets Dr 4 Intangible capital assets Dr 4 Intangible capital assets Dr 4 Accumulated amortization of intangible assets (contra) Dr 4 Goodwill Dr 4 Quota Dr 4 Licenses Dr 4 Incorporation costs Dr 4 Resource rights Dr 4 Resource rights Dr 4 Long-term financial assets Dr 4 (I-I) Due from shareholders/directors/partners/members Dr 4 (I-I) Due from unspecified related parties Dr 4 (I-I) Due from orporate shareholders Dr 4 (I-I) Due from corporate shareholders Dr 4 (I-I) Due from members partners Dr 4 (I-I) Due from directors Dr 4 (I-I) Due from financial assets Dr 4 (I-I) Due from director director Dr 4 (I-I) Due from director director Dr 4 (I-I) Due from director director director Dr 4 (I-I) Due from director direct | Equipment | Dr | 4 |
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| Deferred items Dr 4 | · | | 4 |
| | Deferred items | Dr | 4 |

| Accumulated amortization of deferred items (contra) Reserve fund Cash surrender value of life insurance Assets held in trust Assets held in trust Assets held in trust Dr 4 Liabilities - 1 . Unspecified liabilities Cr 4 Liability clearing Current liabilities Accounts payable, taxes payable, and accrued liabilities Unspecified accounts payable and accrued liabilities Unspecified accounts payable Trade accounts payable Cr 4 Holdbacks payable |
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| Cash surrender value of life insurance Assets held in trust Assets held in trust Assets held in trust Dr 4 Liabilities Unspecified liabilities Unspecified liabilities |
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| Company of the provided and the company of the comp |
| Compensation payable Cr 4 |
| Deductions and withholdings payable Cr 4 |
| Interest payable Cr 4 |
| Non-profit organization payables to members Cr 4 |
| Taxes payable Cr 4 |
| Short-term debt - 3 |
| Unspecified short-term debt Cr 4 |
| Bank overdraft Cr 4 |
| Bank loans Cr 4 |
| Credit card loans Cr 4 |
| (cur) Lien notes Cr 4 |
| (cur) Liability for securities sold short |
| (cur) Liability for repo securities sold |
| Gold/silver certificates Cr 4 |
| Cheques and other items in transit Cr 4 |
| Short-term deferred revenue - 3 |
| Short-term deferred revenue Cr 4 |
| (cur) Due to shareholders/directors/partners/members - 3 |
| (cur) Due to unspecified related parties Cr 4 |
| (cur) Due to shareholders/directors Cr 4 |
| (cur) Due to individual shareholders Cr 4 |
| (cur) Due to corporate shareholders Cr 4 |
| |
| |
| (cur) Due to members/partners Cr 4 |
| (cur) Due to limited partners Cr 4 |
| (cur) Due to members that are partnerships Cr 4 |
| (cur) Due to general partners Cr 4 |
| (cur) Due to other members - 4 |
| (cur) Due to/investments in related parties - 3 |
| (cur) Due to/investments in related parties Cr 4 |
| Other current liabilities - 3 |
| Unspecified current liabilities Cr 4 |

| Current parties of long term liabilities | Cr | 1 |
|--|----------|---|
| Current portion of long-term liabilities | Cr Cr | 4 |
| Bankers' acceptances | Cr | 4 |
| Deposits received | Cr | 4 |
| Dividends payable | Cr | 4 |
| (cur) Deferred income tax liability | Cr | 4 |
| (cur) Provisions and reserves | Cr | 4 |
| Crew shares | Cr | 4 |
| . Long-term liabilities | - | 2 |
| Long-term debt | - | 3 |
| Unspecified long-term debt | Cr | 4 |
| Mortgage liabilities | Cr | 4 |
| Financial institution lending | Cr | 4 |
| Provincial/territorial government loan | Cr | 4 |
| Private loan | Cr | 4 |
| (I-t) Liability for securities sold short | Cr | 4 |
| (I-t) Liability for repo securities sold | Cr | 4 |
| (I-t) Lien notes | Cr | 4 |
| Long-term deferred revenue | - | 3 |
| Long-term deferred revenue | Cr | 4 |
| (I-t) Due to shareholders/directors/partners/members | - | 3 |
| (I-t) Due to unspecified related parties | Cr | 4 |
| (I-t) Due to unspecified related parties (I-t) Due to shareholders/directors | Cr | |
| • • | Cr | 4 |
| (I-t) Due to individual shareholders | | 4 |
| (I-t) Due to corporate shareholders | Cr | 4 |
| (I-t) Due to directors | Cr | 4 |
| (I-t) Due to members/partners | Cr | 4 |
| (I-t) Due to limited partners | Cr | 4 |
| (I-t) Due to members that are partnerships | Cr | 4 |
| (I-t) Due to general partners | Cr | 4 |
| (I-t) Due to other members | Cr | 4 |
| (I-t) Due to/investments in related parties | - | 3 |
| (I-t) Due to/investments in related parties | Cr | 4 |
| Other long-term liabilities | - | 3 |
| Unspecified long-term liabilities | Cr | 4 |
| Long-term deposit liability | Cr | 4 |
| Bonds and debentures (liability) | Cr | 4 |
| (I-t) Deferred income tax liability | Cr | 4 |
| (I-t) Provisions and reserves | Cr | 4 |
| Contributions to environmental trust | Cr | 4 |
| Member allocations | Cr | 4 |
| Subordinated debt | _ | 3 |
| Subordinated debt | Cr | 4 |
| Amounts held in trust | - | 3 |
| Amounts held in trust | Cr | 4 |
| Equity | - | 1 |
| . Unspecified equity | _ | 2 |
| . Unspecified equity | _ | 3 |
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| Refunds (contra) Dr 4 Trade sales of goods and services Cr 4 Sales from resource properties Cr 4 Investment revenue - 3 Unspecified investment revenue Cr 4 Domestic investment revenue Cr 4 Foreign investment revenue Cr 4 | Trade sales of goods/services/resources | - | 3 |
| Trade sales of goods and services Cr 4 Sales from resource properties Cr 4 Investment revenue - 3 Unspecified investment revenue Cr 4 Domestic investment revenue Cr 4 Foreign investment revenue Cr 4 | Discounts on sale revenue (contra) | Dr | 4 |
| Sales from resource properties Investment revenue Unspecified investment revenue Domestic investment revenue Foreign investment revenue Cr 4 Cr 4 Cr 4 | Refunds (contra) | Dr | 4 |
| Investment revenue - 3 Unspecified investment revenue Cr 4 Domestic investment revenue Cr 4 Foreign investment revenue Cr 4 | Trade sales of goods and services | Cr | 4 |
| Unspecified investment revenue Cr 4 Domestic investment revenue Cr 4 Foreign investment revenue Cr 4 | Sales from resource properties | Cr | 4 |
| Domestic investment revenue Cr 4 Foreign investment revenue Cr 4 | Investment revenue | - | 3 |
| Foreign investment revenue Cr 4 | Unspecified investment revenue | Cr | 4 |
| | Domestic investment revenue | Cr | 4 |
| Interest income (financial institutions) - 3 | Foreign investment revenue | Cr | 4 |
| | Interest income (financial institutions) | - | 3 |
| Unspecified interest income Cr 4 | Unspecified interest income | Cr | 4 |

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|---|---------|---|
| Loan interest income | Cr | 4 |
| Securities interest income | Cr | 4 |
| Deposits with banks interest income | Cr | 4 |
| Commission revenue | - | 3 |
| Commission revenue | Cr | 4 |
| Rental and leasing revenue | - | 3 |
| Rental and leasing revenue | Cr | 4 |
| Realized gains on disposal of assets | - | 3 |
| Realized gains on disposal of assets | Cr | 4 |
| . NPO amounts received | - | 3 |
| Non-profit organization unspecified amounts received | Cr | 4 |
| Membership fees | Cr | 4 |
| Assessments | Cr | 4 |
| Gifts | Cr | 4 |
| Gross sales/revenues from organizational activities | Cr | 4 |
| Other revenue | Oi | 3 |
| | - Cr | |
| Unspecified other revenue | - | 4 |
| Gains on foreign exchange | Cr | 4 |
| Income from closely related parties | Cr | 4 |
| Royalty income (other than resource) and tax credit | Cr | 4 |
| Management and administration fees | Cr | 4 |
| Telecommunications fees | Cr | 4 |
| Consulting fees | Cr | 4 |
| Subsidies and grants | Cr | 4 |
| Sale of by-product | Cr | 4 |
| Deposit services | Cr | 4 |
| Credit services | Cr | 4 |
| Card services | Cr | 4 |
| Patronage dividends | Cr | 4 |
| Insurance recoveries | Cr | 4 |
| Expense recoveries | Cr | 4 |
| Bad debt recoveries | Cr | 4 |
| Discounts on non-sale revenue (contra) | Dr | 4 |
| . Other comprehensive income | - | 2 |
| Other comprehensive income | _ | 3 |
| · | - Cr | 4 |
| Unspecified other comprehensive income | | |
| Revaluation surplus | Cr | 4 |
| Defined benefits gains | Cr | 4 |
| Foreign operation translation gains | Cr | 4 |
| Equity instruments gains | Cr | 4 |
| Cash flow hedge effective portion gains | Cr | 4 |
| Income tax relating to components of other comprehensive income | Dr | 4 |
| Expenses | - | 1 |
| . Unspecified expenses | - | 2 |
| Unspecified expenses | - | 3 |
| Unspecified expenses | Dr | 4 |
| Purchase discounts (contra) | Cr | 4 |
| , | | |

| . Direct costs | | 2 |
|---|----------|---|
| Materials and labor | - | 3 |
| Cost of materials | - D- | |
| | Dr Dr | 4 |
| Direct labor costs | Dr | 4 |
| Resource production costs and crown charges | - | 3 |
| Resource production costs | Dr | 4 |
| Crown charges | Dr | 4 |
| Other direct costs | - | 3 |
| Unspecified direct costs | Dr | 4 |
| Production costs other than resource | Dr | 4 |
| Equipment hire and operation | Dr | 4 |
| Lumber-production-related | Dr | 4 |
| Royalty costs | Dr | 4 |
| Freight-in and duty | Dr | 4 |
| Inventory write-downs | Dr | 4 |
| Direct cost amortization of tangible assets | Dr | 4 |
| Direct cost amortization of natural resource assets | Dr | 4 |
| . Operating expenses | _ | 2 |
| Advertising and promotion | _ | 3 |
| Unspecified advertising/promotion | Dr | 4 |
| Advertising | Dr | 4 |
| Donations | Dr | 4 |
| Meals and entertainment | Dr Dr | |
| | | 4 |
| Promotion | Dr | 4 |
| Amortization expense for intangible assets | - | 3 |
| Amortization expense for intangible assets | Dr | 4 |
| Liability write-off expense | - | 3 |
| Bad debts | Dr | 4 |
| Loan losses | Dr | 4 |
| Provision for loan losses | Dr | 4 |
| Employee benefits | - | 3 |
| Unspecified employee benefits | Dr | 4 |
| Group insurance plans | Dr | 4 |
| Employers' portion of employee benefits | Dr | 4 |
| Contributions to deferred income plans | Dr | 4 |
| Amortization expense for natural resources | - | 3 |
| Amortization expense for natural resources | Dr | 4 |
| Amortization expense for tangible assets | _ | 3 |
| Amortization expense for tangible assets | Dr | 4 |
| Insurance expense | <u>-</u> | 3 |
| Insurance expense | Dr | 4 |
| Interest and bank charge expense | _ | 3 |
| Unspecified Interest and bank charge expense | Dr | |
| Short-term debt interest expense | Dr Dr | 4 |
| · | | 4 |
| Bonds and debentures interest expense | Dr Dr | 4 |
| Mortgage interest expense | Dr D- | 4 |
| Long-term debt interest expense | Dr | 4 |
| | | |

| Bank charges | | _ | |
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| Collections and credit costs Unspecified interest paid by financial institutions Deposit interest expense Deposit interest expense Merchant fees Business taxes and fees Unspecified business tax/license/membership Deposit interest expense Unspecified business tax/license/membership Business membership Business taxes Dr Business taxes Dr 4 Business taxes Dr 4 Franchise fees Dr 4 Franchise fees Dr 4 Franchise fees Dr 4 Payroll taxes Dr 4 Payroll taxes Dr 4 Payroll taxes Dr 4 Payroll taxes Dr 4 Legal fees Dr 4 Accounting fees Dr 4 Architect fees Dr 4 Architect fees Dr 4 Architect fees Dr 4 Appraisal fees Dr 4 Appraisal fees Dr 4 Medical fees Dr 4 Medical fees Dr 4 Medical fees Dr 4 Medical fees Dr 4 Management and administration fees Dr 4 Refining and assay fees Dr 4 Registrar and transfer agent fees Dr 4 Registrar and transfer agent fees Dr 4 Restructuring costs Dr 4 Restructuring costs Dr 4 Restructuring costs Dr 4 Studio and recording fees Dr 4 Restructuring expense Unspecified repairs and maintenance Dr 4 Studio and recording fees Dr 4 Studio and recordi | • | | |
| Unspecified interest paid by financial institutions Dr 4 Deposit interest expense Dr 4 Dr 4 Deposit interest expense Dr 4 Dr 4 Dr 5 Dr 4 Dr 6 Dr 4 Dr 6 Dr 6 Dr 6 Dr 6 Dr 7 Dr 6 Dr 7 | _ | Dr | 4 |
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| Merchant fees - 3 Unspecified business tax/license/membership Dr 4 Business membership Dr 4 Business taxes Dr 4 Property taxes Dr 4 Franchise fees Dr 4 Franchise fees Dr 4 Payroll taxes Dr 4 Professional fees Dr 4 Payroll taxes Dr 4 Professional fees Dr 4 Legal fees Dr 4 Legal fees Dr 4 Accounting fees Dr 4 Accounting fees Dr 4 Architect fees Dr 4 Appraisal fees Dr 4 Laboratory fees Dr 4 Medical fees Dr 4 Veterinary fees Dr 4 Brokerage fees Dr 4 Transfer fees< | Unspecified interest paid by financial institutions | Dr | 4 |
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| Repair and maintenance: machinery and equipment Dr 4 | • | | |
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| Machine shop expense Dr 4 | | | |
| | Macnine snop expense | Dr | 4 |

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| Road costs | Dr | 4 |
| Security | Dr | 4 |
| Garbage removal | Dr | 4 |
| Upgrades to computers and software | Dr | 4 |
| Operating labor expense | - | 3 |
| Unspecified salaries and wages | Dr | 4 |
| Employee salaries | Dr | 4 |
| Management salaries | Dr | 4 |
| Directors' fees | Dr | 4 |
| Sub-contracts | Dr | 4 |
| Commissions | Dr | 4 |
| Bonuses | Dr | 4 |
| Crew share expense | Dr | 4 |
| Supplies | - | 3 |
| Unspecified supplies | Dr | 4 |
| Office supplies | Dr | 4 |
| Small tools | Dr | 4 |
| Shop expense | Dr | |
| Uniforms | Dr | 4 |
| | | 4 |
| Laundry | Dr | 4 |
| Food and catering | Dr | 4 |
| Trapping and fishing gear | Dr | 4 |
| Travel expense | - | 3 |
| Travel expense | Dr | 4 |
| Utilities | - | 3 |
| Unspecified utilities | Dr | 4 |
| Electricity | Dr | 4 |
| Water | Dr | 4 |
| Heat | Dr | 4 |
| Fuel costs | Dr | 4 |
| Telephone and telecommunications | Dr | 4 |
| Internet | Dr | 4 |
| Other expenses | - | 3 |
| Unspecified operating expenses | Dr | 4 |
| Unspecified computer-related expenses | Dr | 4 |
| Data processing | Dr | 4 |
| Unspecified office expenses | Dr | 4 |
| Cash over/short | Dr | 4 |
| Reimbursement of parent company expense | Dr | 4 |
| Selling expenses | Dr | 4 |
| Shipping and warehouse expense | Dr | 4 |
| Delivery, freight, and express | Dr | 4 |
| | | |
| Warranty expenses | Dr Dr | 4 |
| Royalty expenses | Dr D- | 4 |
| Dumping charges | Dr | 4 |
| Land fill fees | Dr | 4 |
| Vehicle expenses | Dr | 4 |
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| Research and development | Dr | 4 |
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| Withholding taxes | Dr | 4 |
| General and administrative expenses | Dr | 4 |
| Interdivisional expenses | Dr | 4 |
| Income tax expense | Dr | 4 |
| . Losses | - | 3 |
| Unspecified losses | Dr | 4 |
| Realized losses on disposal of assets | Dr | 4 |
| Losses on foreign exchange | Dr | 4 |
| Losses from closely related parties | Dr | 4 |
| Defined benefits losses | Dr | 4 |
| Foreign operation translation losses | Dr | 4 |
| Equity instruments losses | Dr | 4 |
| Cash flow hedge effective portion losses | Dr | 4 |
| Extraordinary | Di | 1 |
| . Clearing | - | |
| - | - | 2 |
| Clearing | - | 3 |
| Unspecified clearing | Cr D:- | 4 |
| Asset clearing (Extraordinary) | Dr | 4 |
| Liability clearing (Extraordinary) | Cr | 4 |
| Equity clearing (Extraordinary) | Cr | 4 |
| Revenue clearing (Extraordinary) | Cr | 4 |
| Expense clearing (Extraordinary) | Dr | 4 |
| . Suspense | - | 2 |
| Suspense | - | 3 |
| Suspense | Cr | 4 |
| . Unspecified | - | 2 |
| Unspecified | - | 3 |
| Unspecified | Cr | 4 |
| | | |