

Chart of Accounts

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Account	Type	Income Tax Line
A13 . Current Assets	Other Current Asset	B/S-Assets: Other current assets
A14 . Stock of raw materials and supp	Other Current Asset	B/S-Assets: Other current assets
A15 . Stocks of goods	Other Current Asset	B/S-Assets: Other current assets
A16 . Stocks of finished products	Other Current Asset	B/S-Assets: Other current assets
A17 . Products in progress	Other Current Asset	B/S-Assets: Other current assets
A18 . Accounts receivable / trade deb	Other Current Asset	B/S-Assets: Other current assets
A19 . Other accounts receivable	Other Current Asset	B/S-Assets: Other current assets
A20 . Prepaid expenses	Other Current Asset	B/S-Assets: Other current assets
A21 . Cash on hand	Other Current Asset	B/S-Assets: Other current assets
A22 . Cash in banks	Other Current Asset	B/S-Assets: Other current assets
A23 . Credit on Prepayment on income	Other Current Asset	B/S-Assets: Other current assets
A24 . Value added tax credit	Other Current Asset	B/S-Assets: Other current assets
A25 . Other taxes credit	Other Current Asset	B/S-Assets: Other current assets
A26 . Other current assets	Other Current Asset	B/S-Assets: Other current assets
A27 . Gain/(loss) on currency transla	Other Current Asset	B/S-Assets: Other current assets
A1 . Non-Current Assets / Fixed Asse	Fixed Asset	B/S-Assets: Other current assets
A10 . Leasehold assets and lease prem	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A11 . Investment in other enterprises	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A12 . Other non-current assets	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A2 . Freehold land	Fixed Asset	B/S-Assets: Cash
A3 . Improvements and preparation of	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A4 . Freehold buildings	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A5 . Freehold buildings on leasehold	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A6 . Non-current assets in progress	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A7-1 . Acc.Depr. Plant and equipment	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A7 . Plant and equipment	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A8 . Goodwill	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
A9 . Preliminary business formation	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
20000 . Accounts Payable	Accounts Payable	<Unassigned>
24000 . Payroll Liabilities	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A37 . Non-Current Liabilities	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A38 . Loan from related parties	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A39 . Loan from banks and other exter	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A40 . Provisions	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A41 . Other non-current liabilities	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A42 . Current Liabilities	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A43 . Bank overdraft	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A44 . Short-term borrowing-current po	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A45 . Accounts payable to related par	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A46 . Other accounts payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A47 . Unearned revenues	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A48 . Accrual expenses and other curr	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A49 . Provisions	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A50 . Income tax payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A51 . Other taxes payable	Other Current Liability	B/S-Liabs/Cap: Other current liabilities
A52 . Gain/(Loss) on currency transla	Other Current Liability	B/S-Liabs/Cap: Other current liabilities

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Account	Type	Income Tax Line
30900 . Partner 1 Draws	Equity	<Unassigned>
31000 . Partner 1 Equity	Equity	<Unassigned>
31100 . Partner 2 Draws	Equity	<Unassigned>
31200 . Partner 2 Equity	Equity	<Unassigned>
32000 . Retained Earnings	Equity	<Unassigned>
A29 . Equity	Equity	<Unassigned>
A30 . Capital / Share capital / Fund	Equity	<Unassigned>
A31 . Share premium	Equity	<Unassigned>
A32 . Legal reserve capital	Equity	<Unassigned>
A33 . Gain on revaluation of assets	Equity	<Unassigned>
A34 . Other reserve capital	Equity	<Unassigned>
A35 . Profit / (loss) brought forward	Equity	<Unassigned>
A36 . Profit / (loss) for the period	Equity	<Unassigned>
B0 . Operating Revenues	Cost of Goods Sold	<Unassigned>
B1 . Sales of products	Cost of Goods Sold	<Unassigned>
B2 . Sales of goods	Cost of Goods Sold	<Unassigned>
B3 . Supplies of services	Cost of Goods Sold	<Unassigned>
B4 . Cost of products sold of produc	Cost of Goods Sold	<Unassigned>
B5 . Cost of goods sold of non-produ	Cost of Goods Sold	<Unassigned>
B6 . Cost of services supplied	Cost of Goods Sold	<Unassigned>
B7 . Gross Profit	Cost of Goods Sold	<Unassigned>
B22 . Operating Expenses	Expense	<Unassigned>
B23 . Salary Expenses	Expense	Deductions: Other salaries and wages
B24 . Fuel, gas, electricity and wate	Expense	<Unassigned>
B25 . Travelling and accommodation ex	Expense	<Unassigned>
B26 . Transportation expenses	Expense	<Unassigned>
B27 . Rental expenses	Expense	<Unassigned>
B28 . Repair and maintenance expenses	Expense	<Unassigned>
B29 . Entertainment expenses	Expense	<Unassigned>
B30 . Commission, advertising, and se	Expense	<Unassigned>
B31 . Other tax expenses	Expense	<Unassigned>
B32 . Donation expenses	Expense	<Unassigned>
B33 . Management, consulting, technic	Expense	<Unassigned>
B34 . Royalty expenses	Expense	<Unassigned>
B35 . Written-off bad debt expenses	Expense	<Unassigned>
B36 . Armortisation/depletion and/or	Expense	<Unassigned>
B37 . Increase/decrease in provisions	Expense	<Unassigned>
B38 . Loss on disposal of fixed asset	Expense	<Unassigned>
B39 . Loss on realised currency trans	Expense	<Unassigned>
B40 . Loss on unrealised currency tra	Expense	<Unassigned>
B41 . Other expenses	Expense	<Unassigned>
B12 . Other Revenues	Other Income	<Unassigned>
B13 . Grants/subsidies	Other Income	<Unassigned>
B14 . Dividends received or receivabl	Other Income	<Unassigned>
B15 . Interests received or receivabl	Other Income	<Unassigned>
B16 . Gain/surplus on disposal of fix	Other Income	<Unassigned>

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Account	Type	Income Tax Line
B17 . Gain on disposal of securities	Other Income	<Unassigned>
B18 . Share of profit from joint vent	Other Income	<Unassigned>
B19 . Gain on realised currency trans	Other Income	<Unassigned>
B20 . Gain on unrealised currency tra	Other Income	<Unassigned>
B21 . Other revenues	Other Income	<Unassigned>
B42 . Profit/Loss from Operations	Other Income	<Unassigned>
B43 . Interest expense paid to reside	Other Income	<Unassigned>
B44 . Interest expense paid to non-re	Other Income	<Unassigned>
B45 . Unwinding interest expenses *	Other Income	<Unassigned>
B47 . Income Tax	Other Income	<Unassigned>
B8 . Subsidiary Revenues	Other Income	<Unassigned>
B10 . Royalties received or receivabl	Other Income	<Unassigned>
B11 . Other subsidiary revenues	Other Income	<Unassigned>
B9 . Rental fees received or receivea	Other Income	<Unassigned>