

CHART OF ACCOUNTS (COA)

Section 1: INVESTED ASSETS

- 11. Intangible assets
- 12-16. Tangible assets
 - 12. Land and buildings and rights to immovables
 - 13. Plant and machinery, vehicles
 - 14. Other equipment, fixtures and fittings, vehicles
 - 15. Breeding stock
 - 16. Assets in course of construction
- 17-19. Financial investments
 - 17. Long-term participations
 - 18. Securities signifying a long-term creditor relationship
 - 19. Long-term credit

Section 2: INVENTORIES

- 21-22. Raw materials and consumables
- 23. Work in progress, intermediate and semi-finished products
- 24. Animals for breeding and fattening and other livestock
- 25. Finished products
- 26-28. Goods

Section 3: LIQUID ASSETS, SECURITIES, TRADE DEBTORS, DEBTORS, EMPLOYEES AND MEMBERS, THE CENTRAL BUDGET AND OTHER ORGANIZATIONS, AND DEFERRED EXPENSES AND ACCRUED INCOME

- 31. Trade debtors
- 32. Receivables from affiliated undertakings
- 33. Subscribed capital unpaid
- 34. Bills receivable
- 35. Advances and prepayments

- 36. Other receivables
- 37. Securities
- 38. Liquid assets
 - 381. Cash in hand
 - 384. Cash at bank
- 39. Accrued and deferred assets

Section 4: THE SOURCES OF ASSETS

- 41. Shareholders' equity
 - 411. Issued capital stock
 - 412. Capital reserve
 - 413. Accumulated profit reserve
 - 415. Fixed reserve
 - 417. Valuation reserve
 - 419. Retained profit of the year (net profit)

42. Provisions

- 43-47. Liabilities
 - 43. Subordinated liabilities
 - 44. Long-term liabilities
 - 441. Long-term loans
 - 444. Investment and development credits
 - 445. Other long-term credits

45-47. Current liabilities

- 451. Short-term bank loans
- 452. Other short-term loans
- 453. Advances received from customers
- 454. Accounts payable
- 46-47. Other short-term liabilities
 - 461. Tax payment
 - 463. Payments related to employees
 - 465. Tax duty
 - 471. Payments related to employees (salary, wages)

48. Accrued and deferred liabilities

- 49. Account of balance sheets
 - 491. Account of opening balance sheet
 - 492. Account of closing balance sheet
 - 493. Settlement of profit after taxes

Section 5: COSTS

- 51. Raw materials and consumables
- 52. Contracted services
- 53. Other service activities
- 54. Wages and salaries
- 55. Other employee benefits
- 56. Contributions on wages and salaries
- 57. Depreciation
- 58. Own performance capitalized
- 59. Transition account of expenses OR offset account of expenses

Section 6: INDIRECT COSTS

Section 7: DIRECT COSTS

Section 8: EXPENSES

- 81. Material costs
- 82. Staff costs
- 83. Depreciation write-off
- 86. Other expenses
- 87. Expenses on financial transactions
- 89. The amount of tax payable

Section 9: SALES REVENUES AND INCOME

- 91-94. Sales revenues
- 96. Other income
- 97. Income from financial transaction

Section 0: RECORDS OF ACCOUNTS