

Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (Text with EEA relevance)

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## ANNEX I

### TYPES OF UNDERTAKING REFERRED TO IN POINT (A) OF ARTICLE 1(1)

Belgium: la société anonyme/de naamloze vennootschap, la société en commandite...

## ANNEX II

### TYPES OF UNDERTAKING REFERRED TO IN POINT (b) OF ARTICLE 1(1)

Belgium la société en nom collectif/de vennootschap onder firma, la...

## ANNEX III

### HORIZONTAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

#### Assets

- A. Subscribed capital unpaid
- B. Formation expenses
- C. Fixed assets

- I. Intangible assets
    - 1. Costs of development, in so far as national law permits...
    - 2. Concessions, patents, licences, trade marks and similar rights and assets,...
    - 3. Goodwill, to the extent that it was acquired for valuable...
    - 4. Payments on account.
  - II. Tangible assets
    - 1. Land and buildings.
    - 2. Plant and machinery.
    - 3. Other fixtures and fittings, tools and equipment.
    - 4. Payments on account and tangible assets in the course of...
  - III. Financial assets
    - 1. Shares in affiliated undertakings.
    - 2. Loans to affiliated undertakings.
    - 3. Participating interests.
    - 4. Loans to undertakings with which the undertaking is linked by...
    - 5. Investments held as fixed assets.
    - 6. Other loans.
  - D. Current assets
    - I. Stocks
      - 1. Raw materials and consumables.
      - 2. Work in progress.
      - 3. Finished goods and goods for resale.
      - 4. Payments on account.
    - II. Debtors
      - 1. Trade debtors.
      - 2. Amounts owed by affiliated undertakings.
      - 3. Amounts owed by undertakings with which the undertaking is linked...
      - 4. Other debtors.
      - 5. Subscribed capital called but not paid (unless national law provides...)
      - 6. Prepayments and accrued income (unless national law provides that such...)
    - III. Investments
      - 1. Shares in affiliated undertakings.
      - 2. Own shares (with an indication of their nominal value or,...
      - 3. Other investments.
    - IV. Cash at bank and in hand
  - E. Prepayments and accrued income
- Capital, reserves and liabilities
- A. Capital and reserves
    - I. Subscribed capital
    - II. Share premium account
    - III. Revaluation reserve
    - IV. Reserves
      - 1. Legal reserve, in so far as national law requires such...
      - 2. Reserve for own shares, in so far as national law...
      - 3. Reserves provided for by the articles of association.
      - 4. Other reserves, including the fair value reserve.
    - V. Profit or loss brought forward

- VI. Profit or loss for the financial year
- B. Provisions
  - 1. Provisions for pensions and similar obligations.
  - 2. Provisions for taxation.
  - 3. Other provisions.
- C. Creditors
  - 1. Debenture loans, showing convertible loans separately.
  - 2. Amounts owed to credit institutions.
  - 3. Payments received on account of orders, in so far as...
  - 4. Trade creditors.
  - 5. Bills of exchange payable.
  - 6. Amounts owed to affiliated undertakings.
  - 7. Amounts owed to undertakings with which the undertaking is linked...
  - 8. Other creditors, including tax and social security authorities.
  - 9. Accruals and deferred income (unless national law provides that such...
- D. Accruals and deferred income

## ANNEX IV

## VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

- A. Subscribed capital unpaid
- B. Formation expenses
- C. Fixed assets
  - I. Intangible assets
    - 1. Costs of development, in so far as national law permits...
    - 2. Concessions, patents, licences, trade marks and similar rights and assets,...
    - 3. Goodwill, to the extent that it was acquired for valuable...
    - 4. Payments on account.
  - II. Tangible assets
    - 1. Land and buildings.
    - 2. Plant and machinery.
    - 3. Other fixtures and fittings, tools and equipment.
    - 4. Payments on account and tangible assets in the course of...
  - III. Financial assets
    - 1. Shares in affiliated undertakings.
    - 2. Loans to affiliated undertakings.
    - 3. Participating interests.
    - 4. Loans to undertakings with which the undertaking is linked by...
    - 5. Investments held as fixed assets.
    - 6. Other loans.
- D. Current assets
  - I. Stocks
    - 1. Raw materials and consumables.
    - 2. Work in progress.
    - 3. Finished goods and goods for resale.
    - 4. Payments on account.
  - II. Debtors

1. Trade debtors.
  2. Amounts owed by affiliated undertakings.
  3. Amounts owed by undertakings with which the company is linked...
  4. Other debtors.
  5. Subscribed capital called but not paid (unless national law provides...
  6. Prepayments and accrued income (unless national law provides that such...
- III. Investments
1. Shares in affiliated undertakings.
  2. Own shares (with an indication of their nominal value or,...
  3. Other investments.
- IV. Cash at bank and in hand
- E. Prepayments and accrued income
- F. Creditors: amounts becoming due and payable within one year
1. Debenture loans, showing convertible loans separately.
  2. Amounts owed to credit institutions.
  3. Payments received on account of orders, in so far as...
  4. Trade creditors.
  5. Bills of exchange payable.
  6. Amounts owed to affiliated undertakings.
  7. Amounts owed to undertakings with which the company is linked...
  8. Other creditors, including tax and social security authorities.
  9. Accruals and deferred income (unless national law provides that such...
- G. Net current assets/liabilities
- H. Total assets less current liabilities
- I. Creditors: amounts becoming due and payable after more than one...
1. Debenture loans, showing convertible loans separately.
  2. Amounts owed to credit institutions.
  3. Payments received on account of orders, in so far as...
  4. Trade creditors.
  5. Bills of exchange payable.
  6. Amounts owed to affiliated undertakings.
  7. Amounts owed to undertakings with which the company is linked...
  8. Other creditors, including tax and social security authorities.
  9. Accruals and deferred income (unless national law provides that such...
- J. Provisions
1. Provisions for pensions and similar obligations.
  2. Provisions for taxation.
  3. Other provisions.
- K. Accruals and deferred income
- L. Capital and reserves
- I. Subscribed capital
  - II. Share premium account
  - III. Revaluation reserve
  - IV. Reserves

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1. Legal reserve, in so far as national law requires such...
2. Reserve for own shares, in so far as national law...
3. Reserves provided for by the articles of association.
4. Other reserves, including the fair value reserve.
- V. Profit or loss brought forward
- VI. Profit or loss for the financial year

#### ANNEX V

##### LAYOUT OF THE PROFIT AND LOSS ACCOUNT – BY NATURE OF EXPENSE, PROVIDED FOR IN ARTICLE 13

1. Net turnover.
2. Variation in stocks of finished goods and in work in...
3. Work performed by the undertaking for its own purposes and...
4. Other operating income.
5. Raw materials and consumables. Other external expenses.
6. Staff costs:
7. Value adjustments in respect of formation expenses and of tangible...
8. Other operating expenses.
9. Income from participating interests, with a separate indication of that...
10. Income from other investments and loans forming part of the...
11. Other interest receivable and similar income, with a separate indication...
12. Value adjustments in respect of financial assets and of investments...
13. Interest payable and similar expenses, with a separate indication of...
14. Tax on profit or loss.
15. Profit or loss after taxation.
16. Other taxes not shown under items 1 to 15.
17. Profit or loss for the financial year.

#### ANNEX VI

##### LAYOUT OF THE PROFIT AND LOSS ACCOUNT – BY FUNCTION OF EXPENSE, PROVIDED FOR IN ARTICLE 13

1. Net turnover.

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2. Cost of sales (including value adjustments).
3. Gross profit or loss.
4. Distribution costs (including value adjustments).
5. Administrative expenses (including value adjustments).
6. Other operating income.
7. Income from participating interests, with a separate indication of that...
8. Income from other investments and loans forming part of the...
9. Other interest receivable and similar income, with a separate indication...
10. Value adjustments in respect of financial assets and of investments...
11. Interest payable and similar expenses, with a separate indication of...
12. Tax on profit or loss.
13. Profit or loss after taxation.
14. Other taxes not shown under items 1 to 13.
15. Profit or loss for the financial year.

## ANNEX VII



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- (1) [OJ C 181, 21.6.2012, p. 84.](#)
- (2) Position of the European Parliament of 12 June 2013 (not yet published in the Official Journal) and decision of the Council of 20 June 2013.
- (3) [OJ L 222, 14.8.1978, p. 11.](#)
- (4) [OJ L 193, 18.7.1983, p. 1.](#)
- (5) [OJ C 45 E, 23.2.2010, p. 58.](#)
- (6) [OJ L 258, 1.10.2009, p. 11.](#)
- (7) [OJ L 315, 14.11.2012, p. 74.](#)
- (8) [OJ L 157, 9.6.2006, p. 87.](#)
- (9) Defined in Directive 2009/28/EC as ‘forest of native species, where there is no clearly visible indication of human activities and the ecological processes are not significantly disturbed.’.
- (10) [OJ L 295, 12.11.2010, p. 23.](#)
- (11) [OJ L 55, 28.2.2011, p. 13.](#)