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ANNEX IV

VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10

I.Creditors: amounts becoming due and payable after more than 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 they are not shown separately as deductions from stocks.
- Trade creditors. 4.
- 5. Bills of exchange payable.
- 6. Amounts owed to affiliated undertakings.
- 7. Amounts owed to undertakings with which the company is linked by virtue of participating interests.
- 8. Other creditors, including tax and social security authorities.
- 9. Accruals and deferred income (unless national law provides that such items are to be shown under K).