

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.
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 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).