Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

ANNEX IV

VERTICAL LAYOUT OF THE BALANCE SHEET PROVIDED FOR IN ARTICLE 10 L.Capital and reserves

I. Subscribed capital

(Unless national law provides that called-up capital is to be shown under this item, in which case the amounts of subscribed capital and paid-up capital must be shown separately.)

- II. Share premium account
- III. Revaluation reserve
- IV. Reserves
- 1. Legal reserve, in so far as national law requires such a reserve.
- 2. Reserve for own shares, in so far as national law requires such a reserve, without prejudice to point (b) of Article 24(1) of Directive 2012/30/EU.
- 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