

## 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**