

BALANCE SHEET
(Financial statement report)
at _____ 20__.

Form № 1

Assets	Code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
Fixed assets (Non-current assets) – those, which are not current assets:			
Intangible assets – an identifiable non-monetary asset without physical substance (patented technology, computer software, databases and trade secrets; trademarks, internet domains; video and audio-visual material; franchise agreements; marketing rights (International Accounting Standard IAS 38 — Intangible Assets):	1000		
original value	1001		
accumulated depreciation	1002		
Incomplete capital investment (unactuated equipment, equipment that is not put into operation, unfinished building)	1005		
Tangible assets; Property, equipment, buildings, vehicles	1010		
original value (price of purchase excluding VAT + transportation + insurance + cost of installation + customs fees.)	1011		
accumulated depreciation	1012		
Investment property – is property (land or a building or part of a building or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both (International Accounting Standard IAS 40 — Investment Property):	1015		
land held for long-term capital appreciation			
land held for a currently undetermined future use			
building leased out under an operating lease			
vacant building held to be leased out under an operating lease			
property that is being constructed or developed for future use as investment property			
Long-term biological assets (adult, working, productive livestock - cattle, goats, pigs, horses; gardens, vineyards)	1020		
Long-term financial investments:			
calculated by the equity method in other enterprises (Investments in associates and joint ventures in amount more, than 20% of their capital)	1030		
Other financial investments (stocks, bonds of other enterprises, states; deposits for a term of more than 1 year)	1035		
Long-term accounts receivable; Long-term trade and other receivables	1040		
Deferred tax assets	1045		
Other fixed assets	1090		
Total fixed assets	1095		
Non-fixed assets (Current assets) – expected to be realized in the normal operating cycle or within 12 months after the reporting period; held primary for the purpose of trading; cash and cash equivalents			
<u>Operating cycle</u> - the time period from the moment of purchasing of raw materials to receiving money from the sale of finished products made from these raw materials			

Inventories (production inventories (raw materials and components); incomplete production (work in process); finished product; goods, commodities)	1100		
Current biological assets (young animals - calves, foals, lambs; poultry; fish; rabbits; plant seedlings)	1110		
Accounts receivable; Trade receivables	1125		
Prepayments and accrued income	1130		
Accounts receivable from the budget	1135		
Accounts receivable from the tax profit	1136		
Other current receivables	1155		
Short-term financial investments (stocks, bonds of other enterprises, states; deposits for a term of less than 1 year)	1160		
Cash and marketable securities; Cash and cash equivalents (financial investments for up to 3 months)	1165		
Prepayments and deferred costs (made prepayment for tickets, periodicals, rent)	1170		
Other current assets	1190		
Total current assets	1195		
Fixed assets held for sale	1200		
Balance sheet	1300		

Equity and Liabilities (capital, financial resources)	Code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Equity (own capital; owner's capital; net assets = assets – liabilities; net worth)			
The registered capital; share capital; Common stock capital (the amount of contributions of the enterprise's owners, recorded in the founding documents – money, property, property rights, securities, intellectual property); in a joint-stock company, stocks are provided instead of a contribution, in other types of enterprises, a share is determined)	1400		
Capital from fixed assets revaluation	1405		
Additional paid-in capital (additional contributions of owners; non-current assets received for free; the difference between the sale price of a stock and its face value in the market – issue income)	1410		
Reserve capital (part of the net profit set aside for repayment of debts, losses, dividends on preferred shares, unexpected events)	1415		
Retained earnings (accumulated deficit; uncovered loss):	1420		
<p>Incomes – Expenses = Profit</p> <pre> graph TD A["Incomes – Expenses = Profit"] --> B["Net profit"] B --> C["Tax profit"] B --> D["Dividends"] B --> E["Reserve capital"] B --> F["Registered capital"] F --> G["Retained earnings"] </pre>			
Unpaid capital (debts of the enterprise's owners for contributions; negative item of equity)	1425	()	()
Treasury stock (shares) (the cost of repurchased shares from the owners of the enterprise, done by this enterprise; negative item of equity)	1430	()	()
Total equity I	1495		

II. Long-term liabilities and provisions – not expected to be settled within 12 months or 1 normal operating cycle of the enterprise:			
Deferred tax liabilities (from tax profit)	1500		
Long-term bank credits	1510		
Other long-term liabilities (issued bonds, debentures, financial leasing, promissory notes)	1515		
Long-term provisions (provisions for future losses and payments; fund of guaranteed payments; funds of the corporate pension fund)	1520		
Targeted funding (from budget)	1525		
Total long-term liabilities and provisions II	1595		
III. Current liabilities and provisions – due to be settled within 12 months or 1 normal operating cycle of the enterprise:			
Short-term bank credit	1600		
Current payables by long-term debt	1610		
Accounts payable; Trade payables (the company's debt to suppliers; commercial credit)	1615		
Accounts payable by the budget	1620		
Accounts payable by the profit tax (Current income tax liabilities)	1621		
Accounts payable by insurance	1625		
Accounts payable by wages	1630		
Current provisions (provisions for future losses and payments)	1660		
Accruals and deferred income (received payment in advance for tickets, periodicals, rent)	1665		
Other current liabilities	1690		
Total current liabilities and provisions III	1695		
IV. Liabilities directly associated with assets held for sale	1700		
Balance sheet	1900		

The income statement (The statement of comprehensive income)
for _____ 20__ .

Form № 2

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I. Financial results

Item	Code	For the reporting period	For the previous year
1	2	3	4
Net revenue from sales of production (goods, works, services) = (Price per unit * Quantity of units of production sold) – Value Added Tax – Excise – Custom Duty	2000		
Cost of production (goods, works, services) sold = Finished production at the beginning of the reported period + Finished production, manufactured during the reported period - Finished production at the end of the reported period	2050	()	()
Gross: profit = Net revenue – Cost of production sold	2090		
loss	2095	()	()
Other operating income (income from rent, from the sale of raw materials, equipment, from exchange rate differences)	2120		
Administrative expenses (salary of the director, financial services departments, HR department, supply department, depreciation of the administrative fixed assets, representative expenses, audit, etc.)	2130	()	()
Sales expenses (packaging, advertising, transportation of products, depreciation of refrigerators, storage of finished products, salary of sales department)	2150	()	()
Other operating expenses (doubtful debts from buyers for shipped products, cost of sold raw materials, equipment, losses from exchange rate differences)	2180	()	()
The financial result from the operational activity: profit = gross profit (loss) + Other operating income – Administrative expenses – Sales expenses – Other operating expenses	2190		
loss	2195	()	()
Income from investments in other enterprises equity	2200		
Other financial income (received interest from financial investments (bonds, deposits), received dividends from shares)	2220		
Other income (income from the sale of shares, bonds of other enterprises)	2240		
Financial costs (interest rate on a credit, interest rate on issued bonds)	2250	()	()
Loss from investments in other enterprises equity	2255	()	()
Other costs (cost of sold shares, bonds of other enterprises)	2270	()	()
The financial result before taxation: profit = The financial result from the operational activity (profit/loss) + Income from investments in other enterprises equity + Other financial income + Other income - Financial costs - Loss from investments in other enterprises equity - Other costs	2290		
loss	2295	()	()
Expenses (income) from tax profit	2300		
Income (loss) from discontinued operations after taxation	2305		
Net financial result: profit = The financial result before taxation (profit) - tax profit	2350		
loss	2355	()	()

II. The comprehensive income

Item	Code	For the reporting period	For the previous year
1	2	3	4
Revaluation (markdown) of fixed assets	2400		
Revaluation (markdown) of financial instruments	2405		
Accumulated translation differences	2410		
Share of other comprehensive income from associates and joint ventures	2415		
Other comprehensive income	2445		
Other comprehensive income before taxation	2450		
Income tax related to other comprehensive income	2455		
Other comprehensive income after taxation	2460		
Comprehensive income (sum of positions 2350, 2355, 2460)	2465		

International Accounting Standard 7 — Statement of Cash Flows:

- **operating activities** are the main revenue-producing activities of the entity that are not investing or financing activities, so operating cash flows include cash received from customers and cash paid to suppliers, employees, taxes. Cash flow from operating activities allows to determine to what extent profit from ordinary activities to truly earned money and how money influenced the production of changes in working capital and its components.
- **investing activities** are the acquisition and disposal of long-term assets and other investments that are not considered to be cash equivalents. Examples of investing activities are cash outflow for the purchase of fixed assets and financial investments, securities issued by other entities; cash inflow from the sale of the fixed assets, financial investments, received dividends, interest rate
- **financing activities** are activities that alter the equity capital and borrowing structure of the entity. Examples are: cash inflows (the sale of company shares, bonds, getting loans) and cash outflows (the repurchase of shares, bonds, returning the credit, interest rate and dividend payments).

**The statement of cash flows (by the direct method)
for 20__.**

Form № 3

Item	Code	For the reporting period	For the previous year
1	2	3	4
Operating cash flow			
Cash inflow from:			
sales of production (goods, works, services)	3000		
Return of taxes and charges	3005		
including value added tax	3006		
Targeted funding	3010		
Other cash inflow	3095		
Cash outflow for payment:			
Goods (works, services)	3100	()	()
Labour	3105	()	()
Deductions for social events	3110	()	()
Taxes and charges liabilities	3115	()	()
Other cash outflow	3190	()	()
Net operating cash flow	3195		
II. Cash flow from investing activities			
Cash inflow from sales of:			
financial investments	3200		
fixed assets	3205		
Cash inflow from received:			
percent	3215		
dividends	3220		
Cash inflow from derivatives	3225		
Other cash inflow	3250		
Cash outflow for purchase of:			
financial investments	3255	()	()
fixed assets	3260	()	()
Cash outflow by derivatives	3270	()	()
Other cash outflow	3290	()	()
Net Cash flow from investing activities	3295		
III. Cash flow from financing activities			
Cash inflow from:			
Equity	3300		
Getting loans	3305		
Other cash inflow	3340		
Cash outflow for:			
Purchase of treasury shares	3345	()	()
Repayment of loans	3350		
Payment of dividends	3355	()	()
Other cash outflow	3390	()	()
Net cash flow from financing activities	3395		
Net cash flow for the reporting period	3400		
Cash and cash equivalents at beginning of year	3405		
Influence of currency retranslations	3410		
Cash and cash equivalents at end of year	3415		

**The statement of cash flows (by the non-direct method)
for 20__ .**

Form № 3-n

Item	Code	For the reporting period		For the previous year	
		Inflow	Outflow	Inflow	Outflow
1	2	3	4	5	6
Operating cash flow					
The financial result before taxation (profit(loss))	3500				
Adjustments for:					
fixed assets depreciation	3505		X		X
increase (decrease) of provisions	3510				
loss (profit) from unsold translation reserve	3515				
loss (profit) from non-operating activity and other noncash operations	3520				
Decrease (increase) of current assets	3550				
Increase (decrease) of current liabilities	3560				
Operating cash flow	3570				
Income tax paid	3580	X		X	
Net operating cash flow	3195				
II. Cash flow from investing activities					
Cash inflow from sales of:					
financial investments	3200		X		X
fixed assets	3205		X		X
Cash inflow from received:					
percent	3215		X		X
dividends	3220		X		X
Cash inflow from derivatives	3225		X		X
Other cash inflow	3250		X		X
Cash outflow for purchase of:					
financial investments	3255	X		X	
fixed assets	3260	X		X	
Cash outflow by derivatives	3270	X		X	
Other cash outflow	3290	X		X	
Net cash flow from investing activities	3295				
III. Cash flow from financing activities					
Cash inflow from: Equity	3300		X		X
Getting loans	3305		X		X
Other cash inflow	3340		X		X
Cash outflow for:					
Purchase of treasury shares	3345	X		X	
Repayment of loans	3350	X		X	
Payment of dividends	3355	X		X	
Other cash outflow	3390	X		X	
Net cash flow from financing activities	3395				
Net cash flow for the reporting period	3400				
Cash and cash equivalents at beginning of year	3405		X		X
Influence of currency retranslations	3410				
Cash and cash equivalents at end of year	3415				