

	A	B	C	D	E	F	G
1	Row Number	Account Number	Account Name	Account Number	Parent Account	Is Group	Account Type
2	1		1 - Assets			1	
3	2		2 - Equity			1	
4	3		2 - Liabilities			1	
5	4		3 - Income			1	
6	5		4-8 - Expenses			1	
7	6	10	Intangible fixed assets		1 - Assets	1	
8	7	101	Development expenditure	10	Intangible fixed assets	0	Fixed Asset
9	8	102	Concessions etc.	10	Intangible fixed assets	0	Fixed Asset
10	9	103	Patents	10	Intangible fixed assets	0	Fixed Asset
11	10	104	Licences	10	Intangible fixed assets	0	Fixed Asset
12	11	105	Trademarks	10	Intangible fixed assets	0	Fixed Asset
13	12	106	Tenancy, site leasehold and similar rights	10	Intangible fixed assets	0	Fixed Asset
14	13	107	Goodwill	10	Intangible fixed assets	0	Fixed Asset
15	14	108	Advance payments for intangible fixed Asset	10	Intangible fixed assets	0	Fixed Asset
16	15	109	Accumulated write downs Intangible fixed assets	10	Intangible fixed assets	0	Accumulated Depreciation
17	16	110	Accumulated depreciation/amortisation Intangible fixed assets	10	Intangible fixed assets	0	Accumulated Depreciation
18	17	11	Land and buildings		1 - Assets	1	
19	18	111	Land and buildings	11	Land and buildings	0	Fixed Asset
20	19	112	Buildings	11	Land and buildings	0	Fixed Asset
21	20	113	Cost of improvements to leased property	11	Land and buildings	0	Fixed Asset
22	21	114	Land	11	Land and buildings	0	Fixed Asset
23	22	115	Plots and undeveloped land areas	11	Land and buildings	0	Fixed Asset
24	23	116	(Unspecified account)	11	Land and buildings	0	Fixed Asset
25	24	117	(Unspecified account)	11	Land and buildings	0	Fixed Asset
26	25	118	Land improvements	11	Land and buildings	0	Fixed Asset
27	26	119	Accumulated write downs Land and buildings	11	Land and buildings	0	Accumulated Depreciation
28	27	120	Accumulated depreciation/amortisation Land and buildings	11	Land and buildings	0	Accumulated Depreciation
29	28	12	Machinery and equipment		1 - Assets	1	
30	29	121	Plant and machinery	12	Machinery and equipment	0	Fixed Asset
31	30	122	Equipment and tools	12	Machinery and equipment	0	Fixed Asset
32	31	123	Fixtures and fittings	12	Machinery and equipment	0	Fixed Asset
33	32	124	Cars and other transport equipment	12	Machinery and equipment	0	Fixed Asset
34	33	125	Computers	12	Machinery and equipment	0	Fixed Asset
35	34	126	Leased Asset	12	Machinery and equipment	0	Fixed Asset
36	35	127	Construction in progress and advance payments for machinery and equipment	12	Machinery and equipment	0	Fixed Asset
37	36	128	Other tangible fixed assets	12	Machinery and equipment	0	Fixed Asset
38	37	129	Accumulated write downs Machinery and equipment	12	Machinery and equipment	0	Accumulated Depreciation
39	38	130	Accumulated depreciation/amortisation Machinery and equipment	12	Machinery and equipment	0	Accumulated Depreciation
40	39	13	Financial fixed Assets		1 - Assets	1	
41	40	131	Participations in group companies	13	Financial fixed Assets	0	Fixed Asset
42	41	132	Long-term receivables from group companies	13	Financial fixed Assets	0	Fixed Asset
43	42	133	Participations in associated companies, jointly controlled companies and other companies	13	Financial fixed Assets	0	Fixed Asset
44	43	134	Long-term receivables from associated companies, jointly controlled companies and other	13	Financial fixed Assets	0	Fixed Asset
45	44	135	Participations and securities in other companies	13	Financial fixed Assets	0	Fixed Asset
46	45	136	Loans to partners or related parties, long-term portion	13	Financial fixed Assets	0	Fixed Asset
47	46	137	Deferred tax asset	13	Financial fixed Assets	0	Fixed Asset
48	47	138	Other long-term receivables	13	Financial fixed Assets	0	Fixed Asset
49	48	139	Accumulated write downs Financial fixed Assets	13	Financial fixed Assets	0	Accumulated Depreciation
50	49	140	Accumulated depreciation/amortisation Financial fixed Assets	13	Financial fixed Assets	0	Accumulated Depreciation
51	50	14	Inventories, products in progress and work in progress		1 - Assets	1	
52	51	141	Raw materials	14	Inventories, products in progress and work in progress	0	Stock
53	52	142	Supplies and consumables	14	Inventories, products in progress and work in progress	0	Stock
54	53	143	(Unspecified account)	14	Inventories, products in progress and work in progress	0	Stock
55	54	144	Products in progress	14	Inventories, products in progress and work in progress	0	Stock
56	55	145	Finished goods	14	Inventories, products in progress and work in progress	0	Stock
57	56	146	Goods for resale	14	Inventories, products in progress and work in progress	0	Stock
58	57	147	Work in progress	14	Inventories, products in progress and work in progress	0	Stock
59	58	148	Advance payments for goods and services	14	Inventories, products in progress and work in progress	0	Stock
60	59	149	(Unspecified account)	14	Inventories, products in progress and work in progress	0	Stock
61	60	15	Accounts receivable – trade		1 - Assets	1	

