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nd all Contributors.

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Title
Intangible assets
Accumulated amortisation of intangible assets
Goodwill
Accumulated amortisation of goodwill
Formation expenses
Accumulated amortisation of formation expenses
Royalties, trademarks, patents, rights, etc.
Accumulated amortisation of royalties, trademarks, patents
Research and development (capitalised)
Accumulated amortisation of research and development
Land and Buildings
Accumulated depreciation of land and buildings
Land improvements
Accumulated depreciation of land improvements
Industrial Buildings and structures
Accumulated depreciation of industrial buildings and struct
Non-industrial buildings
Accumulated depreciation of non-industrial buildings
Parking areas
Accumulated depreciation of parking areas
Buildings under construction
Wasting assets
Accumulated depreciation of wasting assets
Petroleum and natural gas properties
Accumulated depreciation of petroleum and natural gas pro
Deferred exploration and development charges
Accumulated depreciation of deferred exploration and deve
Quarries
Accumulated depreciation of quarries
Plant and machinery
Accumulated depreciation of plant and machinery
Motor vehicles
Accumulated depreciation of motor vehicles
Construction and excavating equipment
Accumulated depreciation of construction and excavating e
Production machinery and equipment
Accumulated depreciation of production machinery and equ
Tools and dies
Accumulated depreciation of tools and dies
Catering Equipment
Accumulated depreciation of catering equipment
Cable Infrastructure
Accumulated depreciation of Cable Infrastructure
Pipeline Infrastructure
Accumulated depreciation of Pipeline Infrastructure
Communication and Broadcasting Equipment
Accumulated depreciation of Communication and Broadcas
Medical Equipment
Accumulated depreciation of Medical Equipment
Lifts and Escalators
Accumulated depreciation of Lifts and Escalators
Air-conditioners
Accumulated depreciation of Air-conditioners
Equipment mainly designed or used for the production of w
Accumulated depreciation of equipment for the production

Electrical & Plumbing Installations and Sanitary Fittings
Accumulated depreciation of Electrical and Plumbing Instal
Exploration equipment
Accumulated depreciation of exploration equipment
Ships and vessels
Accumulated depreciation of ships and vessels
Shipping equipment
Accumulated depreciation of shipping equipment
Aircraft
Accumulated depreciation of aircraft
Machinery and equipment under construction
Commercial vehicles
Accumulated depreciation of commercial vehicles
Computers and Electronic Equipment
Accumulated depreciation of computers and electronic equ
Computer software
Accumulated depreciation of computer software
Furniture, Fixtures, Fittings and Soft Furnishings
Accumulated depreciation of furniture, fixtures, fittings and
Other plant
Accumulated depreciation of other plant
Other machinery
Accumulated depreciation of other machinery
Other tangible assets
Accumulated depreciation of other tangible assets
Capital leases - buildings
Accumulated depreciation of capital leases - buildings
Capital leases - machinery and equipment
Accumulated depreciation of capital leases - machinery an
Capital leases - vehicles
Accumulated depreciation of capital leases - vehicles
Capital leases - others
Accumulated depreciation of capital leases - others
Leasehold improvements
Accumulated depreciation of leasehold improvements
Capital assets under construction
Due from shareholder(s) and / or director(s)
Due from individual shareholder(s)
Due from corporate shareholder(s)
Due from director(s)
Due from members
Due from joint venture(s) and / or partnership(s)
Due from and / or investment in related parties
Shares in local related Companies
Loans and / or advances to Maltese related companies
Due from and / or investment in Maltese related parties
Shares in foreign related Companies
Loans and / or advances to foreign related companies
Due from and / or investment in foreign related parties
Loans to third parties
Soft loans
Long-term investments
Provision(s) for loss in value of investments
Shares in Local Companies - Quoted
Shares in local Companies
Shares in foreign Companies

Investment in joint venture(s) and / or partnership(s)
Long Term Investments in Local Institutions
Securities purchased under resale agreements
Government of Malta debt
Other Maltese investments
Other Foreign investments
Other long-term assets
Deferred unrealised exchange losses
Deferred items and / or charges
Accumulated depreciation of deferred charges
Stocks
Stock of goods finished goods
Stock of goods held for resale
Stock of raw materials
Stock of parts and supplies
Stock of properties
Stock of securities
Work in progress
Accounts receivable
Provision for doubtful accounts
Trade debtors
Provision for doubtful trade debtors
Trade accounts receivable from related parties
Provision for doubtful trade accounts receivable from relate
Interest receivable
Holdbacks receivable
Leases receivable
Provision for doubtful amounts in leases receivable
Subscriptions due from members [NPOs]
Due from shareholder(s) and / or director(s) and related pa
Due from individual shareholder(s) - current portion
Due from corporate shareholder(s) - current portion
Due from individual director(s) - current portion
Due from related parties - current portion
Loans, advances and demand notes from related parties -
Interest receivable from related parties
Due from third parties - current portion
Customers' liability under acceptances
Cash at bank and in hand
Deposits in Maltese banks and institutions - Maltese currer
Deposits in Maltese banks and institutions - foreign curren
Deposits in foreign banks
Cash like instruments
Cash
Other current assets
Accrued investment income
Deferred income tax
Income Tax refundable
VAT refundable
Prepaid expenses, advances, tender deposits, etc..
Bank overdraft
Short-term debt
Corporate loans
Local bank loan(s) - [Current portion]
Liability for securities sold short
Liability for securities sold under repurchase agreements

Current portion of long term liability
Bankers' Acceptances
Deferred income [current portion]
Amounts payable and accrued liabilities
Trade creditors
Trade accounts payable to related parties
Holdbacks payable
Wages and salaries payable
Management fees payable
Withholding taxes payable
Interest payable
Amounts payable to members of NPOs
Taxes, licences and fees payable
CIR - Corporation Tax payable
CIR - FSS and NI payable
VAT payable
Registrar of Companies - Registration fee
Licences payable
Fees payable
Due to shareholder(s) and / or director(s) and / or related p
Short-term loans and / or advances due to individual share
Short-term loans and / or advances due to corporate share
Short-term loans and / or advances due to director(s)
Short-term loans and / or advances due to related parties
Interest payable to shareholder(s) and / or director(s)
Interest payable to related parties
Short-term loans and / or advances due to members [NPO
Short-term loans and / or advances due to joint venture(s)/
Short-term loans to third parties
Other current liabilities
Deposits received
Dividends payable
Deferred income tax
Provisions for guarantees, warranties, or indemnities
General Provisions
Long term debt
Bank loan(s)
Soft Loans - MDC
Supply company loan
Third party loans
Deposit liabilities
Bonds and debentures
Deferred income - long-term
Long-term amounts due to shareholder(s) /director(s) and /
Long-term loans due to individual shareholder(s)
Long-term loans due to corporate shareholder(s)
Long-term loans due to director(s)
Long-term loans due to Maltese related parties
Long-term loans due to foreign related parties
Long-term loans due to members [NPO's]
Long-term loans due to joint venture(s) or partnership(s)
Other Long-term liabilities
Long term obligations and / or commitments and / or capita
Provision for guarantees, warranties, or indemnities
Deferred revenue from incomplete contracts
Deferred tax

Capital
Ordinary Share Capital
Cumulative Preference Share Capital
Non-Cumulative Preference Share Capital
Other Share Capital
Share Premium Account
Capital Account(s) [Partnerships and self-employed]
Accumulated Fund [NPOs]
Total Capital
Reserves
Revaluation Reserve
Capital Redemption Reserve Fund
General reserve
Incentives and Benefits Reserve [BPA]
Retained Earnings
Non-distributable reserves
Sale of goods and rendering of services
Export Sales
Wholesale Sales
Retail Sales
Sale of goods to related parties
Interdivisional sales
Income from production and / or processing - local
Income from production and / or processing - foreign
Income from production and / or processing - related partie
Income from the rendering of services - local
Income from the rendering of services - overseas
Income from the rendering of services to related parties
Income from Investments
Interest from Maltese banks
Interest received or receivable from shareholders and / or
Interest received or receivable from related parties
Loan interest - from local sources
Securities interest - from local sources
Interest from other Maltese sources
Interest from foreign banks
Loan interest - from foreign sources
Securities interest - from foreign sources
Interest from other foreign sources
Dividends from Maltese sources
Dividends from foreign sources
Commission Income
Commission income on real estate transactions
Rental income
Real estate rental Income
Income from ground rents and / or laudemium
Film rental
Vehicle leasing
Amounts received by non-profit making organisations [NPC
Membership fees received
Donations and gifts received
Gross sales and Income from organizational activities
Realised Gains or losses on disposal of fixed assets
Realised gains or losses on disposal of intangible assets
Realised gains or losses on disposal of tangible assets
Realised gains or losses on disposal of immovable propert

Realised gains or losses on sale of investments
Other Income
Realised Profit or loss on exchange
Unrealised Profit or loss on exchange
Profit or loss from joint ventures and partnerships
Realisation of deferred Income
Income from royalties, patents, rights, etc.
Management and administration fees
Consultancy fees
Subsidies and grants
Insurance recoveries
Waiver of amounts payable
Bad debt recoveries
Opening stock
Opening stock of raw materials and / or semi-finished good
Opening Stock of Work-in-Progress
Opening Stock of Finished Goods
Property held for Development & Resale at beginning of pe
Purchases
Imports of Raw Materials and / or Semi-Finished Goods
Local Purchases of Raw Materials and / or Semi-Finished (
Imports of Finished Goods
Freight, Insurance and Duty on Imported Goods
Local Purchases of Finished Goods
Carriage Inwards
Foreign Purchases
Direct Costs
Direct productive wages
Subcontracting
Hire of Machinery & Equipment
Rent of factory premises
Development expenses
Royalty costs
Stock write down
Depreciation of Industrial Building or Structure
Depreciation of production machinery and equipment
Depreciation of Factory Plant
Overhead expenses allocated to cost of sales
Closing stock
Closing stock of raw materials and / or semi-finished goods
Closing Stock of Work-in-Progress
Closing Stock of Finished Goods
Property held for Development & Resale at end of period
Advertising and promotion
Advertising
Promotion
Meals and entertainment
Donations
Wages, Salaries and Employee benefits
Wages - Regular
Wages - Casual
Fringe benefits
Bonuses and similar incentive compensation
Directors' salaries and remuneration
Directors' fees
Management salaries

Employer's share of Social Security Contributions
Social Security Contributions - Self
Social Security Contributions - Partners
Social Security Contributions - Directors
Staff Training & Education
Staff Safety
Staff Welfare
Staff Uniforms
Group insurance benefits
Commissions
Sub-contracting and Out-sourcing
Travel Expenses
Meetings and conventions
Insurance
Life insurance on executives
Motor Vehicle(s) Insurance(s)
Office Expenses
Office stationery and supplies
Office utilities
Data processing
Professional fees
Legal fees
Accountancy fees
Audit fees
Consultancy fees
Architect fees
Appraisal fees
Brokerage fees
Management and administration fees
Restructuring costs
Security and exchange commission fees
Licences, permits and membership
Membership and subscription fees
Franchise fees
Company registration fee
Motor Vehicle(s) Licence(s)
Rental
Property rental
Occupancy costs
Condominium fees
Equipment rental
Motor vehicle rentals
Berthing and moorage (boats)
Storage
Quota rental
Repairs and maintenance
Repairs and maintenance - buildings
Repairs and maintenance - motor vehicles
Repairs and maintenance - boats
Repairs and maintenance - aircraft
Repairs and maintenance - machinery and equipment
Supplies
Loose tools
Shop expense
Uniforms
Laundry

Computer-related expenses
Utilities
Water and Electricity
Fuel costs
Telephone and telecommunications
Garbage removal
Interest and bank charges
Hire Purchase Interest
Overdraft Interest
Bank Loan Interest
Loan interest to third parties
Bank Charges
Realised Loss or Gain on Exchange
Finance Charges
Credit card charges
Provisions
Unrealised Loss or Gain on Exchange
Increase or decrease in Provision for Bad and / or Doubtfu
Provision for Slow Moving or Obsolete Stock
Provision for Dimunition in value of Investments
Provision for loan losses
Amortisation of intangible assets
Amortisation of goodwill
Amortisation of formation expenses
Amortisation of royalties, trademarks, patents
Amortisation of research and development
Depreciation of Immovable property
Depreciation of industrial buildings and structures
Depreciation of non-industrial buildings
Depreciation of parking areas
Depreciation of Wasting assets
Depreciation of petroleum and natural gas properties
Depreciation of deferred exploration and development char
Depreciation of quarries
Depreciation of Tangible Assets
Depreciation of motor vehicles
Depreciation of construction and excavating equipment
Depreciation of tools and dies
Depreciation of catering equipment
Depreciation of Cable Infrastructure
Depreciation of Pipeline Infrastructure
Depreciation of Communication and Broadcasting Equipme
Depreciation of Medical Equipment
Depreciation of Lifts and Escalators
Depreciation of Air-conditioners
Depreciation of Equipment for the production of water or el
Depreciation of Electrical and Plumbing Installations and S
Depreciation of exploration equipment
Depreciation of ships and vessels
Depreciation of shipping equipment
Depreciation of aircraft
Depreciation of commercial vehicles
Depreciation of computers and electronic equipment
Depreciation of computer software
Depreciation of furniture, fixtures, fittings and soft furnishing
Depreciation of other plant

Depreciation of capital leases - buildings
Depreciation of capital leases - machinery & equipment
Depreciation of capital leases - vehicles
Depreciation of capital leases - others
Depreciation of leasehold improvements
Depreciation of other machinery
Other expenses
Bad debts written off
Loan losses
Cash over/short
Warranty expenses
Royalty expenses - resident
Royalty expenses - non-resident
Research and development
General and administrative expenses
Transport Expenses
Formation Expenses written-off
Motor Vehicles Running Costs
Grants
Subsidies
Current tax provision
Deferred tax provision
NET INCOME OR LOSS ON ORDINARY ACTIVITIES AFT
Extraordinary, Exceptional and Unusual items
Extraordinary income
Extraordinary charges
Exceptional and Unusual items
Prior Period Adjustments
Unrealised gain or loss on revaluation of assets
Extraordinary profit or loss
Tax on extraordinary profit or loss

Short Title

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equipment

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sting Equipment

vater or electricity
of water or electricity

llations and sanitary fittings

ıipment

soft furnishings

d equipment

ed parties

rties - current portion

current portion

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arties
holder(s)
holder(s)

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partnership(s)

' or related parties

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Goods

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extend

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Description

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