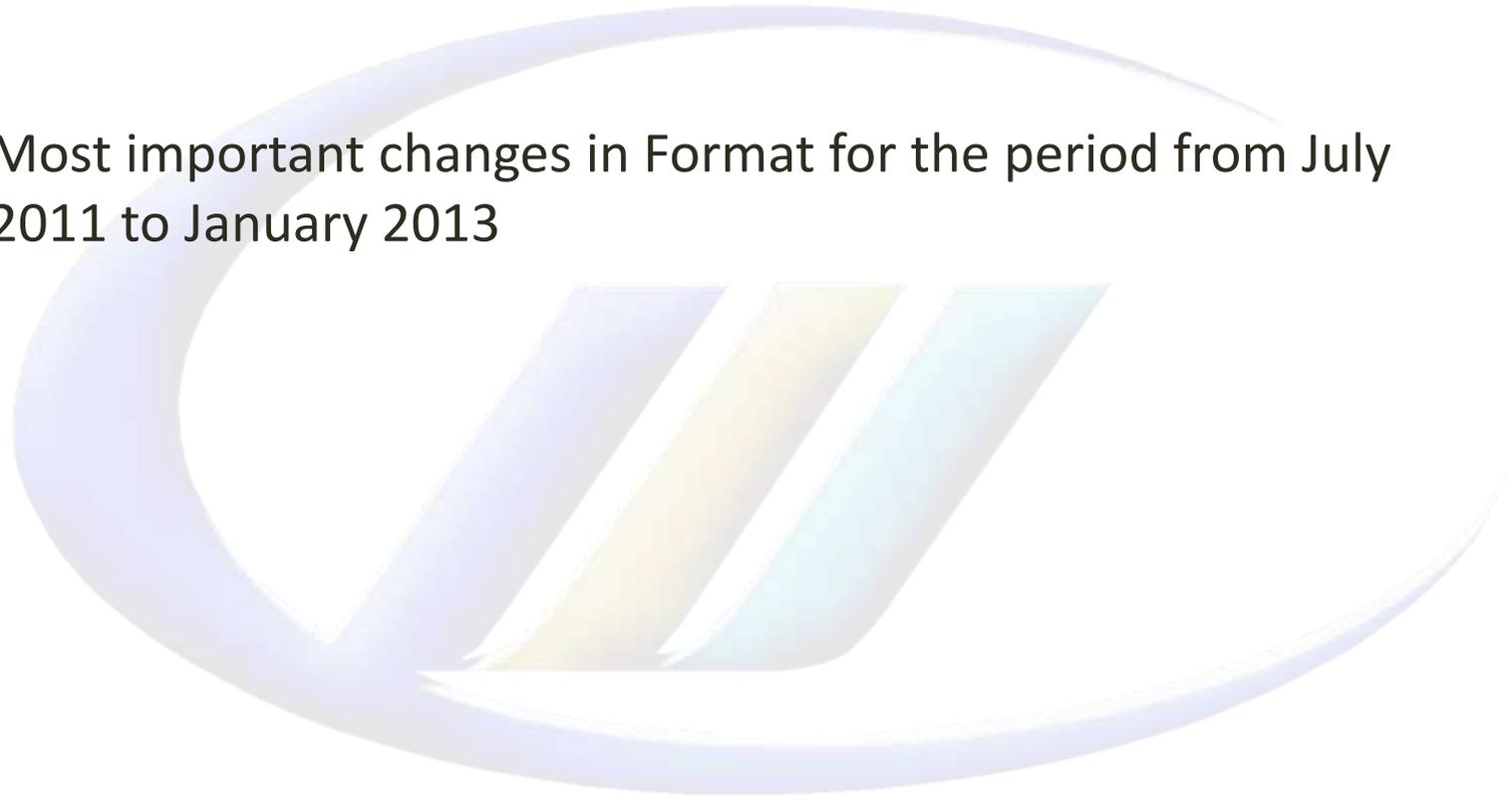


# Financial statements Template

- Most important changes in Format for the period from July 2011 to January 2013



# ENTRY TABLE

- Unaudited Financial statements – controls the word unaudited in the headings to the FS

## FINANCIAL STATEMENTS ENTRY TABLE

Version 2011.11.03

|   |                                      |   |
|---|--------------------------------------|---|
| <i>Enter the company name</i>   | <i>in lower case<br/>in capitals</i> | Client name<br><b>CLIENT NAME</b>   |
| <i>The accounts language is</i>   |                                      | <b>ENGLISH</b>  |
| <i>Select accounts to be printed</i>  |                                      | <b>Full set</b>   |
| <i>Financial statements are unaudited</i> <input checked="" type="checkbox"/> |                                      | Add the word 'unaudited' in primary statements heading <input type="checkbox"/><br>Add the word 'unaudited' in the note to the FS heading <input type="checkbox"/><br>Present auditor's report <input checked="" type="checkbox"/><br>Review report (No audit) (ISA2400 - other than statutory auditor) <input type="checkbox"/><br>Review report (No audit) (ISA2410 - by statutory auditor)) <input type="checkbox"/><br>No audit compilation report <input type="checkbox"/> |

# ENTRY TABLE

- Preparation of 2013 financial statements enabled

|  |      |
|--|------|
| Select <b>FORMAT</b> year                                    | 2013 |
| <b>IFRS 7 disclosures to be included</b>                     | 2013 |
| <b>Balance sheet Date</b> <i>in short (0000)</i>             | 2012 |
| <b>Balance sheet Comparative date</b> <i>in short (0000)</i> | 2011 |
| <b>This the first year / comparatives are NOT required</b>   | 2010 |
| <b>Income statement header</b> <i>current period</i>         | 2009 |
| <b>Income statement columns</b>                              | 2008 |
| <b>Date of signature</b>                                     | 2007 |
| <b>1st day of the curr perioa</b>                            | 2006 |
| <b>Last day current perioa</b>                               | 2005 |
|  | 2004 |
|  | 2003 |

2013

2012

2011

2010

2009

2008

2007

2006

2005

2004

2003

Show opening position in long notes eg PPE

31 Δεκεμβρίου 2011

period 2011 comparative period 2010

..... 2013

31 Δεκεμβρίου 2011 as a short date 01/01/2011

31/12/2011

# ENTRY TABLE

- For unaudited FS additional lines appear for the non-audit reports available in the template

| <b>FINANCIAL STATEMENTS ENTRY TABLE</b>                                       |                      | <b>Version 2011.11.01</b>   |
|---|----------------------|---|
| <i>Enter the company name</i>   | <i>in lower case</i> | Client name   |
|   | <i>in capitals</i>   | <b>CLIENT NAME</b>  |
| <i>The accounts language is</i>   |                      | <b>ENGLISH</b>  |
| <i>Select accounts to be printed</i>  |                      | <b>Full set</b> ▾   |
| <i>Financial statements are unaudited</i> <input checked="" type="checkbox"/> |                      | Add the word 'unaudited' in primary statements heading <input type="checkbox"/><br>Add the word 'unaudited' in the note to the FS heading <input type="checkbox"/><br>Present auditor's report <input checked="" type="checkbox"/><br>Review report (No audit) (ISA2400 - other than statutory auditor) <input type="checkbox"/><br>Review report (No audit) (ISA2410 - by statutory auditor)) <input type="checkbox"/><br>No audit compilation report <input type="checkbox"/> |

# ENTRY TABLE

- When financial year does not coincide with calendar year then the tax return (IR4) for the preceding year should be completed. Drop down menu corrected.

The screenshot shows a software interface with a menu bar at the top containing 'OPTIONS', 'VIEW', 'FORMAT', 'GOTO', 'UPDATE', and 'TOOLS'. The version '2012.01.01' is displayed on the right, along with flags for Greece and the UK. Below the menu bar, the 'Library path' is set to 'C:\Program Files\Cas', and a dropdown menu is open showing 'IR4 2010' selected. Below this is a table with the following data:

|  | 31 Δεκεμβρίου 2011                  | 01/12/2011 |
|--|-------------------------------------|------------|
| <i>Last day current period</i>                             |                                     |            |
| <i>Last day-comparative period</i>                         | 31 Δεκεμβρίου 2010                  | 31/12/2010 |
| <i>1st day of the comparative period</i>                   | 1 Ιανουαρίου 2010                   | 01/01/2010 |
| <i>Long date format with a comma</i>                       | <input type="checkbox"/>            |            |
| <i>Accounting period NOT coinciding with calendar year</i> | <input checked="" type="checkbox"/> |            |
| <i>Accounting period exceeding 12 months</i>               | <input type="checkbox"/>            |            |

# ENTRY TABLE

- Enabled the production of interim but not condensed FS

|  | Year                                | Period   |
|--|-------------------------------------|--|
| Select annual or interim accounts                              | Annual <input type="radio"/>        | Interim <input checked="" type="radio"/> Interim without comparatives <input type="checkbox"/> |
| Show accounting policies in detail (same as annual accounts)   | <input checked="" type="checkbox"/> |  |
| Add extra columns in P&L - entity publishes quarterly accounts | <input type="checkbox"/>            |  |
| Select EODMAT year   | 2011                                |  |

# ENTRY TABLE

- Exceptions from preparing consolidated FS under Articles 142A(5)(a), (b) and (c) have been added

|  |  |
|--|--|
| <b>Change description of Board</b> <input type="checkbox"/>  |  |
| <b>Change reference to Standards and Laws</b> <input type="checkbox"/>   |  |
| <b>Tick this box for a LISTED company</b> <input type="checkbox"/>   |  |
| <b>Tick this box if the financial statements are consolidated</b> <input checked="" type="checkbox"/>  |  |
| Subsidiaries excluded from the consolidated fs on the basis of<br>1) "severe and long term restrictions" under Article 142A(5)(a) <input type="radio"/><br>2) "disproportionate cost or undue delay" under Article 142A(5)(b) <input type="radio"/><br>3) the "held for sale" exclusion under Article 142A(5)(c) <input type="radio"/> |  |
| <b>Tick this box for a Trading COOP company</b> <input type="checkbox"/>   |  |
| <b>Tick this box for a SHIPPING company</b> <input type="checkbox"/>   |  |
| <b>Tick this box for a ...</b> <input type="checkbox"/>  |  |

# ENTRY TABLE

- Option to show DIVIDEND FOR REDEEMABLE SHARES either on face of P/L or as part of the notes
- has been made available for all companies and not just for investment funds

|  |  |
|--|--|
| <b>Profit and loss presentation</b>                                | Expenses by nature <input type="radio"/> OR Expenses by function <input checked="" type="radio"/>  |
| - Other interest income and forex profit as                        | Investment income <input type="radio"/> Other income <input checked="" type="radio"/> Finance income <input type="radio"/>   |
| - Other dividend income as   | Investment income <input type="radio"/> Other income <input checked="" type="radio"/> Finance income <input type="radio"/><br>Or separately on the face of the p&l <input type="radio"/> |
| - Net profit from investment activities as                         | a separate note <input type="radio"/> part of other income/ expenses <input checked="" type="radio"/>  |
| - Show income (investment companies)                               | Analytically on face of P/L <input checked="" type="radio"/> OR as part of the notes <input type="radio"/>   |
| - Profit or loss from sale of fin. assets (investment companies)   | As revenue/ direct exp <input type="radio"/> OR as other income/ expense <input checked="" type="radio"/>  |
| - Show interest expense for (investment companies)                 | On face of P/L as Direct exp <input type="radio"/> OR as part of the notes <input checked="" type="radio"/>  |
| - Show Dividend to holders of redeemable shares (investment funds) | On face of P/L <input checked="" type="radio"/> OR as part of the notes <input type="radio"/>  |
| - Show profit/loss on disposals of PPE                             | On the face of the P/L <input type="radio"/> OR as part of the notes <input checked="" type="radio"/>  |
| - Show FOREX profit/loss   | On the face of the P/L <input type="radio"/> OR as part of the notes <input checked="" type="radio"/>  |

# ENTRY TABLE

- Option to show DIVIDEND due either in notes or face of BS

| <b>Balance sheet presentation</b>                        |   |
|--|---|
| - Show or hide Non current headings on the face of B/S   | Show non current headings <input checked="" type="radio"/> OR hide headings <input type="radio"/>               |
| - Loans to associated undertakings                       | On the face of B/S <input type="radio"/> OR as part of loans notes <input checked="" type="radio"/>             |
| - Loans from associated undertakings                     | On the face of B/S <input type="radio"/> OR as part of loans notes <input checked="" type="radio"/>             |
| - Overdraft and short term loans                         | On the face of B/S <input type="radio"/> OR as part of the borrowings note <input checked="" type="radio"/>     |
| - Finance liabilities                                    | On the face of the B/S <input checked="" type="radio"/> OR as part of borrowings note <input type="radio"/>     |
| - Reserves   | On the face of the B/S <input checked="" type="radio"/> OR as part of other reserves note <input type="radio"/> |
|  | Each one separately on the face of the B/S <input type="checkbox"/>   |
| - Government grants                                      | On the face of the B/S <input type="radio"/> OR as part of deferred inc note <input checked="" type="radio"/>   |
| - Non refundable advances                                | On the face of the B/S <input type="radio"/> OR as part of other reserves note <input checked="" type="radio"/> |
| - Related companies/ Directors' / Shareholders' balances | On the face of the B/S <input type="radio"/> OR as part of notes <input checked="" type="radio"/>               |
| - Special contribution for defence                       | As part of tax note <input checked="" type="radio"/> OR as part of other payables note <input type="radio"/>    |
| - Payable dividends                                      | On the face of the B/S <input checked="" type="radio"/> OR as part of notes <input type="radio"/>               |

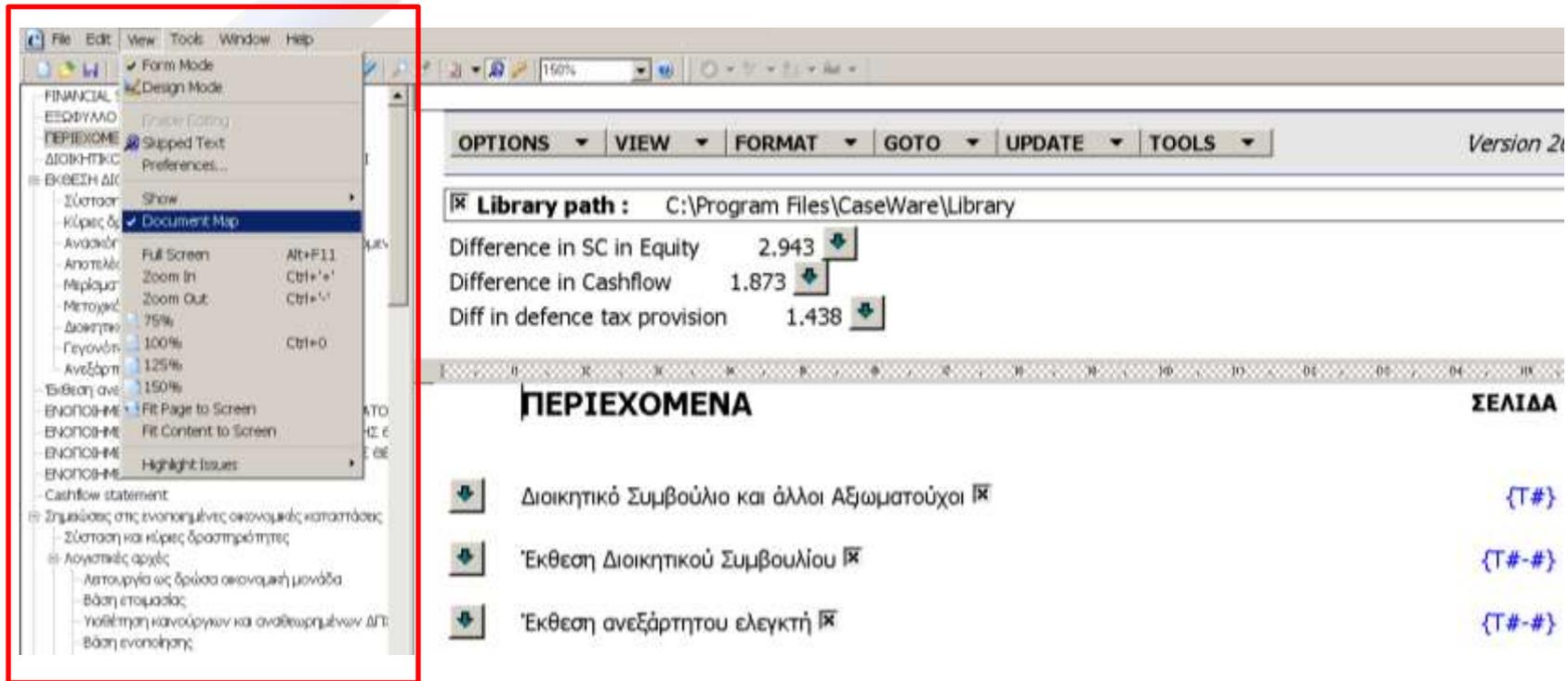
# ENTRY TABLE

- Extra column for foreign currency in principal statements.  
Different rates for closing, prior period and average rates

|   |  |
|---|--|
| <b>Currency</b>   | Euro ▾ <i>as a sign € and for text paragraphs €</i><br>(text to follow numbers in text eg 'thousand' ▾)                |
| <b>Add extra column in principal statements in foreign currency</b> <sup>x</sup>                | Currency sign € ▾ Rate € 1 = € 1,000000 (comparative 1,000000)<br>Average rate if diff 1,000000 (comparative 1,000000) |
| <b>Conversion Rate</b><br>(used in the conversion of input values - TOOLS/Convert Input values) | 1,000000   |

# Document map

- For quick navigation to all areas of FS & IR4 2011



The screenshot shows a software interface with a menu on the left and a main window on the right. The menu on the left is titled 'Document Map' and is highlighted with a red box. The main window displays a table of financial differences and a table of contents.

**Document Map Menu:**

- Form Mode
- Design Mode
- Skipped Text
- Preferences...
- Show
- Document Map
- Full Screen (Alt+F11)
- Zoom In (Ctrl+='+)
- Zoom Out (Ctrl+'-')
- 75%
- 100% (Ctrl=0)
- 125%
- 150%
- Fit Page to Screen
- Fit Content to Screen
- Highlight Issues

**Main Window:**

OPTIONS VIEW FORMAT GOTO UPDATE TOOLS Version 2

Library path : C:\Program Files\CaseWare\Library

|                               |       |   |
|-------------------------------|-------|---|
| Difference in SC in Equity    | 2.943 | ↓ |
| Difference in Cashflow        | 1.873 | ↓ |
| Diff in defence tax provision | 1.438 | ↓ |

**ΠΕΡΙΕΧΟΜΕΝΑ** **ΣΕΛΙΔΑ**

|   |  |        |
|---|--|--------|
| ↓ | Διοικητικό Συμβούλιο και άλλοι Αξωματούχοι | {T#}   |
| ↓ | Έκθεση Διοικητικού Συμβουλίου              | {T#-#} |
| ↓ | Έκθεση ανεξάρτητου ελεγκτή                 | {T#-#} |

# Contents page

- Additional information - Enabled skip print in contents page even when additional information are to be printed

|   |  |        |
|---|--|--------|
|    | Statement of financial position <input checked="" type="checkbox"/>  | {T#}   |
|    | Statement of changes in equity <input type="checkbox"/>  | {T#-#} |
|    | Cash flow statement <input checked="" type="checkbox"/>  | {T#}   |
|    | Notes to the financial statements <input checked="" type="checkbox"/>  | {T#-#} |
|  | <u>Additional information to the Statement of income and expenses</u> <input checked="" type="checkbox"/><br><i>Skip print in contents pages</i> <input checked="" type="checkbox"/> | {T#-#} |

# Officers and Professional Advisors page

- Bankers section – extra lines added with right click insert row option added

Banker:

Registration number:



***Add extra page to accommodate double sided print***

Change cell Input status  
Show Calculation  
Cut  
Copy  
Paste  
Goto Bookmark...  
Add New Issue ▶  
UpdateFromLibrary ▶  
Row ▶  
    InsertRow  
    Delete Row  
    Clear Row Values

Page Break: Next Page

# Report of the Board of Directors

- New paragraphs added to enable user to add comments regarding future developments

## Review of current position, future developments and significant risks<sup>x</sup>

\*\* Option1  option2

Financial position considered satisfactory  even though losses  OR unsatisfactory

The Company's development to date, financial results and position as presented in the financial statements are considered satisfactory.

The Board of Directors does not expect in the foreseeable future, any significant changes or developments in the operations, financial position and performance of the Company, out of the ordinary course of its business.

The main risks and uncertainties faced by the Company and the steps taken to manage these risks, are described in note 4 of the financial statements.

# Report of the Board of Directors

- Independent Auditors - optional wording for appointment as first auditors of Company

## **Independent Auditors**

During the year the Independent Auditors of the Company, ....., resigned and [name of audit firm] was appointed in their place.

## **\*\* appointment as first auditors of Company \*\***

The Independent Auditors, [name of audit firm], who on ... were appointed by the Board of Directors as the Company's first auditors, have expressed their willingness to continue in office and a resolution giving authority to the Board of Directors to fix their remuneration will be proposed at the Annual General Meeting.

# AUDITOR'S REPORT

- Option to change header and footer size on the face of the report. Normally this is defined in the Info store.

Page Break: Next Page

Number of Header Rows : 7 SET HEADER ROWS 1st PAGE

Number of Header Rows : 4 SET HEADER ROWS 2nd PAGE



## Έκθεση ανεξάρτητου ελεγκτή

Προς τα Μέλη της Client name

Report addressed to the management  OR to the members

Έκθεση επί των ενοποιημένων οικονομικών καταστάσεων

Έχουμε ελέγξει τις ενοποιημένες οικονομικές καταστάσεις της Client name (η 'Εταιρεία') και των θυγατρικών της (μαζί με την Εταιρεία, 'το Συγκρότημα') {T#-#} οι οποίες αποτελούνται από την ενοποιημένη κατάσταση χρηματοοικονομικής θέσης στις 31 Δεκεμβρίου 2011, και τις ενοποιημένες καταστάσεις συνολικού εισοδήματος, μεταβολών καθαρής θέσης και ταμειακών ροών του έτους που έληξε την ημερομηνία αυτή, καθώς και περίληψη σημαντικών λογιστικών αρχών και λοιπές επεξηγηματικές πληροφορίες.

# AUDITOR'S REPORT

- Option to report to the management instead of the members (compilation reports or provident funds)



## Independent auditor's report

**To the Directors of Client name**

*Report addressed to the management*  *OR to the members*

**Report on the financial statements**

# AUDITOR'S REPORT

- Exceptions from preparing consolidated FS under Articles 142A(5)(a), (b) and (c) have been added

Unqualified opinion

*Parent's separate fs (which also prepares consolidated fs)*

*Parent's fs (election not to prepare consol. FS - Sect. 142)*

*Election not to prepare consolidated FS on the basis of*

- 1) "severe and long term restrictions" under Article 142A(5)(a)
- 2) "disproportionate cost or undue delay" under Article 142A(5)(b)
- 3) the "held for sale" exclusion under Article 142A(5)(c)

***Tick box to select***

# AUDITOR'S REPORT

- Audit review report amended to agree with ISA 2400 and 2410 presentation

*Disagreement - No provision for doubtful debt  
Failure to prepare consolidated FS (IAS27),  
Going concern*

*Adverse - Failure to prepare consolidated FS (IAS27)*

***Disclaimer of opinion***

***Review report (No audit) (ISA2400 - other than statutory auditor)***

***Review report (No audit) (ISA2410 - by statutory auditor)***

***No audit compilation report***

***Signed as "Auditors"  OR as "Accountants"***

***Enable carry forward heading***

# STATEMENT OF COMPREHENSIVE INCOME

- Expenses by nature - items in direct expenses may be disclosed separately on the face of the statement

|   |    |           |           |
|---|----|-----------|-----------|
| Changes in inventories of finished goods and work in progress |    | (2.343)   | (1.799)   |
| Raw materials and consumables used                            |    | (6.812)   | (8.708)   |
| Staff costs   | 9  | (118.741) | (110.050) |
| 4.R.1<br>27 - Commissions payable                             |    | (1.502)   | (1.441)   |
| 11.21 Subcontracted work                                      |    | -         | -         |
| 11.22 Fuel, gas, etc.   |    | -         | -         |
| 11.23 Electricity and fuel                                    |    | -         | -         |
| 11.24 Water supply and cleaning                               |    | -         | -         |
| 11.25 Machinery repair and maintenance                        |    | -         | -         |
| 11.26 Services received                                       |    | -         | -         |
| 11.27 Commissions payable                                     |    | (1.502)   | (1.441)   |
| 11.28 Staff costs   | 25 | (62.572)  | (67.473)  |
| 11.29 Staff uniforms  |    | -         | -         |
| 11.30 Goods sold costs  |    | -         | -         |
| Depreciation and amortisation expense                         |    | (304)     | (578)     |

# STATEMENT OF COMPREHENSIVE INCOME

- Non-profit organisations - simple “Income and expenses” statement

## STATEMENT OF INCOME AND EXPENSES

Year ended 31 December 2011

|  | 2011<br>€      | 2010<br>€ |
|--|----------------|-----------|
| <b>INCOME <input checked="" type="checkbox"/></b>        |                |           |
| Sales of products  | <b>70.525</b>  | 2.231     |
| Credit sales   | <b>106.799</b> | 99.323    |
| Cash sales   | <b>63.239</b>  | 26.783    |
| Rendering of services                                    | <b>4.799</b>   | 4.463     |
| Commissions receivable                                   | <b>7.199</b>   | 6.696     |
| Sales of goods   | <b>3.599</b>   | 3.347     |
| Work executed  | <b>8.399</b>   | 7.811     |
| Revenue from customer loyalty programme                  | <b>1.199</b>   | 1.116     |
| Other income   | <b>113.597</b> | 33.989    |
| <b>Total revenue <input checked="" type="checkbox"/></b> | <b>379.355</b> | 185.759   |
| <b>EXPENSES <input checked="" type="checkbox"/></b>      |                |           |
| Directors' remuneration                                  | <b>3.923</b>   | 1.497     |
| Directors' fees  | <b>2.072</b>   | 1.588     |
| Staff salaries   | <b>1.503</b>   | 4.154     |
| Benefits in kind   | <b>1.600</b>   | 1.599     |

# STATEMENT OF FINANCIAL POSITION

- Extra line added to enable users to include rounding differences within interest income for provident funds FS

On ..... 2012 the Administrative Committee of Client name authorised these financial statements for issue.

|                                     |                                     |                          |
|-------------------------------------|-------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> |
| Chairperson                         | Secretary                           |                          |

|  |   |   |
|--|---|---|
| ** Enter here the rounding difference to be added to cash ** | - | - |
| ** to Notice accounts **                                     | - | - |
| ** to accruals **  | - | - |
| ** to interest income **                                     | - | - |
| ** to purchases **   | - | - |
| ** to sundry expenses**                                      | - | - |



# CASH FLOW STATEMENT

- Heading carried forward in cases where Cash Flow Statement spans over more multiple pages

## CLIENT NAME

CASH FLOW STATEMENT  
Year ended 31 December 2011

|  | Note | 2011<br>€       | 2010<br>€        |
|--|------|-----------------|------------------|
| Decrease in derivative financial instruments       |      | 1,087           | -                |
| Increase in trade and other payables               |      | 2,847           | -                |
| Decrease in deferred income                        |      | (1,759)         | -                |
| <b>Cash flows used in operations</b>               |      | <b>(49,592)</b> | <b>(169,835)</b> |
| Rent received                                      |      | 3,481           | 5,866            |
| Interest received                                  |      | 28,531          | 26,586           |
| Dividends received                                 |      | 2,322           | 2,212            |
| Tax paid   |      | (13,819)        | -                |
| <b>Net cash flows used in operating activities</b> |      | <b>(29,077)</b> | <b>(135,171)</b> |

# CASH FLOW STATEMENT

- Unrealised FOREX should be allocated against the items that gave rise to it, e.g. receivables or payables

|  |              |               |              |
|--|--------------|---------------|--------------|
| Proceeds from loans from shareholders  | -            | -             | -            |
| Proceeds from loans from parent company  | -            | -             | -            |
| Proceeds from obligations under finance leases                                 | -            | 49            | -            |
| Unrealised exchange profit ** Should be allocated to appropriate line above ** | (371)        | -             | 358          |
| Interest paid  | -            | (7,970)       | (8,393)      |
| Dividends paid   | -            | 34,015        | 7,341        |
| Defence contribution on deemed distribution paid                               | -            | (94)          | -            |
| Dividends paid to non-controlling interests                                    | -            | -             | -            |
|  | -            | -             | -            |
|  | -            | -             | -            |
| <b>Net cash flows from/(used in) financing activities</b>                      | <b>(371)</b> | <b>27,550</b> | <b>(694)</b> |

# ACCOUNTING POLICIES

- Wording automatically updated for reason for subsidiaries excluded from the consolidated financial statements.

|   |                                  |
|---|----------------------------------|
| <b>Tick this box for a LISTED company</b> <input type="checkbox"/>                                    |                                  |
| <b>Tick this box if the financial statements are consolidated</b> <input checked="" type="checkbox"/> |                                  |
| Subsidiaries excluded from the consolidated fs on the basis of  |                                  |
| 1) "severe and long term restrictions" under Article 142A(5)(a)                                       | <input type="radio"/>            |
| 2) "disproportionate cost or undue delay" under Article 142A(5)(b)                                    | <input checked="" type="radio"/> |
| 3) the "held for sale" exclusion under Article 142A(5)(c)   | <input type="radio"/>            |

## Basis of preparation

\*\* Option1  option2

The consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU) and the requirements of the Cyprus Companies Law, Cap.113, except from the requirement to include in the consolidated financial statements all subsidiaries controlled by the Group as described below,. The consolidated financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings, investment property, available-for-sale financial assets, and financial assets and financial liabilities at fair value through profit or loss.

The Group has excluded from its consolidated financial statements the subsidiaries listed in [note 19](#) by utilising the provisions of article 142A(5)(b) of the Cyprus Companies Law, Cap. 113, which allows the exclusion from consolidated financial statements of a subsidiary, if the necessary information for inclusion of the subsidiary in the consolidated financial statements cannot be obtained without disproportionate cost or undue delay.

# ACCOUNTING POLICIES

- Additional presentation option

## Foreign currencies

*Option 1*  *Option 2*

At 31 December 2011 the rate of exchange was €1 = RR - (31 December 2010: €1 = RR ). Average rate for 12 months 2011 was €1 = RR - (12 months 2010: €1 = RR ).

The financial statements are presented in the currency of the primary economic environment in which the entity operates, the Euro (€) (its functional currency).

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recorded at the rates of exchange prevailing on the dates of the transactions. At each reporting date, monetary items denominated in foreign currencies are retranslated at the rates prevailing on the reporting date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing

# ACCOUNTING POLICIES

- BIOLOGICAL ASSETS - The policy has been updated to work properly when we there is only harvest and no livestock

Βιολογικά στοιχεία ενεργητικού

Option1

Option 2

Harvest only no livestock

Τα βιολογικά στοιχεία ενεργητικού αποτελούνται από γεωργική παραγωγή. Η γεωργική παραγωγή επιμετράται στην εύλογη αξία της μείον τυχόν επιπρόσθετων κόστων που αναμένεται να πραγματοποιηθούν κατά την πώλησης της. Η εύλογη αξία της γεωργικής παραγωγής προσδιορίζεται βασιζόμενη στις αγοραίες τιμές στην τοπική περιοχή.

Το κέρδος ή ζημιά από πώληση βιολογικών στοιχείων ενεργητικού συμπεριλαμβάνεται στα αποτελέσματα του έτους και αντιπροσωπεύει τα καθαρά εισοδήματα από την πώληση, αφού αφαιρεθεί η εμφανιζόμενη αξία των βιολογικών στοιχείων ενεργητικού. Το κέρδος ή η ζημιά από την εκτίμηση των βιολογικών στοιχείων ενεργητικού στην εύλογη αξία τους αναγνωρίζεται στα αποτελέσματα του έτους και αντιπροσωπεύει τη διαφορά μεταξύ της εύλογης αξίας στο τέλος του έτους με την εύλογη αξία στην αρχή του έτους και του κόστους των βιολογικών στοιχείων ενεργητικού που αγοράστηκαν κατά τη διάρκεια του έτους.

# ACCOUNTING POLICIES

- COMPARATIVES - 3rd option added

Comparatives

*Option 1 general*  *Option 2 2008 fs in Euro*  *Option 3*

The presentation of comparative figures have been adjusted to conform to changes in presentation in the current year. These adjustments relate to the presentation of ....., now included as part of ..... instead of being presented in ..... . These reclassifications had no impact on earnings for the year or in equity of the Company.

# NOTES TO THE FS

- New note added

## 7. Cost of sales

|   | 2011<br>€     | 2010<br>€ |                                     | 2011<br>€     | 2010<br>€ |
|---|---------------|-----------|-------------------------------------|---------------|-----------|
| Changes in inventories of finished goods and work in progress | <b>18.103</b> | 11.578    | <input checked="" type="checkbox"/> | <b>18.103</b> | 11.578    |
| Raw materials and consumables used                            | <b>6.812</b>  | 8.708     | <input type="checkbox"/>            | -             | -         |
| Staff costs   | <b>50.752</b> | 44.645    | <input checked="" type="checkbox"/> | <b>50.752</b> | 44.645    |
| Rent  | <b>2.626</b>  | 1.647     | <input type="checkbox"/>            | -             | -         |
| Hire of plant & equipment                                     | <b>1.639</b>  | 8.265     | <input type="checkbox"/>            | -             | -         |
| Telephone and postage   | <b>3.174</b>  | 2.765     | <input type="checkbox"/>            | -             | -         |
| Subcontracted work  | <b>1.420</b>  | 1.706     | <input type="checkbox"/>            | -             | -         |

# NOTES TO THE FS

- New note added

## 9. Vessel operating expenses

|                        | 2011 | 2010 |                          | 2011 | 2010 |
|------------------------|------|------|--------------------------|------|------|
|                        | €    | €    |                          | €    | €    |
| Crew earnings          | -    | -    | <input type="checkbox"/> | -    | -    |
| Travel and transport   | -    | -    | <input type="checkbox"/> | -    | -    |
| Crew expenses          | -    | -    | <input type="checkbox"/> | -    | -    |
| Consumables            | -    | -    | <input type="checkbox"/> | -    | -    |
| Stores                 | -    | -    | <input type="checkbox"/> | -    | -    |
| Other operating stores | -    | -    | <input type="checkbox"/> | -    | -    |
| Victualling            | -    | -    | <input type="checkbox"/> | -    | -    |
| Insurance costs        | -    | -    | <input type="checkbox"/> | -    | -    |

# NOTES TO THE FS

- New note added

## 10. Selling and distribution expenses

|                        | 2011<br>€    | 2010<br>€ |                                     | 2011<br>€  | 2010<br>€ |
|------------------------|--------------|-----------|-------------------------------------|------------|-----------|
| Directors' salaries    | <b>303</b>   | 116       | <input checked="" type="checkbox"/> | <b>303</b> | 116       |
| Salaries & wages       | <b>160</b>   | 123       | <input checked="" type="checkbox"/> | <b>160</b> | 123       |
| Benefits in kind       | <b>1.891</b> | 1.596     | <input type="checkbox"/>            | -          | -         |
| Payments on retirement | <b>1.676</b> | 1.606     | <input type="checkbox"/>            | -          | -         |
| Other                  | <b>1.610</b> | 1.881     | <input type="checkbox"/>            | -          | -         |
| Social insurance etc   | <b>116</b>   | 321       | <input checked="" type="checkbox"/> | <b>116</b> | 321       |
| Social insurance       | <b>1.616</b> | 1.668     | <input type="checkbox"/>            | -          | -         |
| Medical fund           | <b>1.607</b> | 1.602     | <input type="checkbox"/>            | -          | -         |

# NOTES TO THE FS

- Each expense line may be selected to be presented or skipped. Items skipped added to general expenses line

## 7. Administration and other expenses

|   | 2011<br>€ | 2010<br>€ | <input type="checkbox"/>            | 2011<br>€ | 2010<br>€ |
|---|-----------|-----------|-------------------------------------|-----------|-----------|
| Royalty expense                                   | 313       | 119       | <input checked="" type="checkbox"/> | 313       | 119       |
| Incorporation expenses                            | 165       | 127       | <input checked="" type="checkbox"/> | 165       | 127       |
| Formation Expenses                                | 1.575     | 1.516     | <input checked="" type="checkbox"/> | 1.575     | 1.516     |
| Capital issue costs                               | 124       | 173       | <input checked="" type="checkbox"/> | 124       | 173       |
| Loss on disposal of property, plant and equipment | 118       | 124       | <input checked="" type="checkbox"/> | 118       | 124       |
| Liquidation expenses                              | 127       | 129       | <input checked="" type="checkbox"/> | 127       | 129       |
| Loss on closure of operations                     | 113       | 122       | <input checked="" type="checkbox"/> | 113       | 122       |
| Loss from overseas permanent establishment        | 131       | 132       | <input checked="" type="checkbox"/> | 131       | 132       |
| Spare - tax allowable expense                     | 124       | 117       | <input checked="" type="checkbox"/> | 124       | 117       |

# NOTES TO THE FS

- Investments in subsidiaries - updated as per ICPAC Technical Circular No 51
- statements.

Listing of subsidiaries excluded from the consolidated financial statements on the basis of 'disproportionate cost or undue delay' under Article 142A(5)(b) of the Cyprus Companies Law, Cap. 113:

| <u>Name</u> | <u>Country of incorporation</u> <input type="checkbox"/> | <u>Principal activities</u> | Proportion of ownership interest held <input type="checkbox"/> | Proportion of voting power held <input type="checkbox"/> | <b>2011</b><br>€         | 2010<br>€                |
|-------------|--|-----------------------------|--|--|--------------------------|--------------------------|
|             |  |                             | <input checked="" type="checkbox"/>                            |  | <input type="checkbox"/> | <input type="checkbox"/> |
|             |  |                             |  | <input checked="" type="checkbox"/>                      | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |
|             |  |                             |  |  | -                        | -                        |

The above mentioned subsidiaries are presented in the consolidated consolidated statement of financial position at cost less provision for impairment in value in accordance with the accounting policy for 'Business combinations'.

# NOTES TO THE FS

- Columns added to enable presentation of different types of biological assets

## 16. Biological assets

|   | Livestock                           | Timber                              | 2011  |                          |                          |       | 2010 |
|---|-------------------------------------|-------------------------------------|-------|--------------------------|--------------------------|-------|------|
|   | €                                   | €                                   | €     |                          | €                        | €     | €    |
|   | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |       | <input type="checkbox"/> | <input type="checkbox"/> |       |      |
| Balance at 1 January                    | 100                                 | 195                                 | 295   | -                        | -                        | 80    |      |
| Increases due to purchases              | -                                   | -                                   | (524) | -                        | -                        | (429) |      |
| Decreases due to sales                  | -                                   | -                                   | -     | -                        | -                        | -     |      |
| Loss due to deaths of biological assets | -                                   | -                                   | (600) | -                        | -                        | (301) |      |

# NOTES TO THE FS

- Table to enable further analysis on development projects

## 26. Αποθέματα

Ακίνητα προς ανάπτυξη

| 2011                 | 2010          |
|----------------------|---------------|
| €                    | €             |
| <u>15.307</u>        | <u>15.048</u> |
| <u><b>15.307</b></u> | <u>15.048</u> |

Ανάλυση κόστους ακινήτων προς ανάπτυξη:

| 2011                 | 2010          |
|----------------------|---------------|
| €                    | €             |
| -                    | -             |
| -                    | -             |
| -                    | -             |
| -                    | -             |
| -                    | -             |
| <u>-</u>             | <u>-</u>      |
| <u><b>15.307</b></u> | <u>15.048</u> |

**Σύνολο**

\*\*Property under development per TB \*\*

# NOTES TO THE FS

- Rounding difference cells added in the notes such as Partners' current & capital, Proprietor's capital, Head office account, Prov. Fund Members' accounts

|  |                       |   |   |   |   |   |                       |
|--|-----------------------|---|---|---|---|---|-----------------------|
|  | -                     | - | - | - | - | - | -                     |
| ⊗  | <u>274.049</u>        | - | - | - | - | - | <u>274.049</u>        |
| <b>Balance at 31<br/>December<br/>2011</b> | <u><u>428.901</u></u> |   |   |   |   |   | <u><u>428.901</u></u> |
| Rounding diff in<br>opening balance        | -                     | - | - | - | - | - |                       |
| Rounding diff in<br>closing balance        | -                     | - | - | - | - | - |                       |

# NOTES TO THE FS

- Carry forward headers added to all notes in the FS

## CLIENT NAME

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ΣΗΜΕΙΩΣΕΙΣ ΣΤΙΣ ΕΝΟΠΟΙΗΜΕΝΕΣ ΟΙΚΟΝΟΜΙΚΕΣ ΚΑΤΑΣΤΑΣΕΙΣ  
Έτος που έληξε στις 31 Δεκεμβρίου 2011

30. Εμπορικά και άλλα εισπρακτέα ποσά (συνέχεια)

Χρονολογική ανάλυση ληξιπρόθεσμων αλλά όχι απομειωμένων:

2011

€

2010

€

# NOTES TO THE FS

- Checkbox added to all notes to skip 'Totals' rows

|                                     | Υποχρεώσεις      |                | Στοιχεία ενεργητικού |                |
|-------------------------------------|------------------|----------------|----------------------|----------------|
|                                     | 2011             | 2010           | 2011                 | 2010           |
|                                     | €                | €              | €                    | €              |
| Κυπριακές Λίρες                     | -                | -              | -                    | -              |
| Δολάρια Ηνωμένων Πολιτειών          | 2.100.025        | 300.125        | 312.547              | 321.658        |
| Ευρώ                                | -                | -              | -                    | -              |
| Αγγλικές στερλίνες                  | -                | -              | -                    | -              |
|                                     | -                | -              | -                    | -              |
| <input checked="" type="checkbox"/> | <b>2.100.025</b> | <b>300.125</b> | <b>312.547</b>       | <b>321.658</b> |

# NOTES TO THE FS

- Extra input cell added after each table in FS with option to add extra rows with mouse right click

|                            | Υποχρεώσεις      |                | Στοιχεία ενεργητικού |                |
|----------------------------|------------------|----------------|----------------------|----------------|
|                            | 2011             | 2010           | 2011                 | 2010           |
|                            | €                | €              | €                    | €              |
| Κυπριακές Λίρες            | -                | -              | -                    | -              |
| Δολάρια Ηνωμένων Πολιτειών | 2.100.025        | 300.125        | 312.547              | 321.658        |
| Ευρώ                       | -                | -              | -                    | -              |
| Αγγλικές στερλίνες         | -                | -              | -                    | -              |
|                            | -                | -              | -                    | -              |
|                            | <b>2.100.025</b> | <b>300.125</b> | <b>312.547</b>       | <b>321.658</b> |

- InsertRow
- Delete Row
- Clear Row Values
- Other Options
- Add New Issue
- UpdateFromLibrary
- Row

του Ευρώ έναντι των πιο κάτω ξένων νομισμάτων στις 31 Δεκεμβρίου 2011 θα είχε ως είωση) στα ίδια κεφάλαια και τα αποτελέσματα όπως παρουσιάζεται πιο κάτω. Ο θέτει ότι άλλοι παράγοντες και συγκεκριμένα τα επιτόκια παραμένουν σταθερά. Σε κατά 10% του Ευρώ έναντι των πιο κάτω ξένων νομισμάτων στις 31 Δεκεμβρίου 2011 θα τη επίδραση στα ίδια κεφάλαια και τα αποτελέσματα.

| Ίδια κεφάλαια | Αποτελέσματα |
|---------------|--------------|
| -----         | -----        |

# NOTES TO THE FS

- Buttons added to enable user to change from Entry mode the number of decimal points for %ages in text throughout the FS

These loans are repayable in monthly instalments over a period specified by the regulations of the Fund and the effective interest rate on 31 December 2011 was -% (2010: - %) [Change % decimal points](#)

# DEFENCE TAX COMPUTATION

- DT rate changed to accept 10% as well 15%

## INTEREST

|  |               |     |                 |
|--|---------------|-----|-----------------|
| Interest from overseas   | 465           |     |                 |
| Deemed interest receivable on debit balances of directors and shareholders | -             |     |                 |
| Interest that was not subject to deduction at source                       | 16.433        |     |                 |
| Interest that was subject to deduction at source                           | 11.270        |     |                 |
|  | <u>28.168</u> | 15% | -               |
| Interest that was earned up to 30 August 2011                              | 12.435        | 10% | 1.243,50        |
| Interest that was earned after 30 August 2011                              | 15.733        | 15% | 2.359,95        |
|  | <u>28.168</u> |     | <u>3.603,45</u> |

# CORPORATION TAX COMPUTATION

- Line added for benefits from transactions falling under Article 33

## ΠΡΟΣΔΙΟΡΙΣΜΟΣ ΕΤΑΙΡΙΚΟΥ ΦΟΡΟΥ ☒

Έτος που έληξε στις 31 Δεκεμβρίου 2011



|  | Σελίδα | €   | €       |
|--|--------|-----|---------|
| Κέρδος ως η λεπτομερής ενοποιημένη κατάσταση συνολικού εισοδήματος | {T#}   |     |         |
| Πλέον: 23.875  | {T#}   |     | 113.595 |
| Εξωτοπική πρόσθεση   | {T#}   | -   |         |
| Όφελος από πράξεις που εμπίπτουν στο Άρθρο 33                      |        | 500 |         |
| Απόσβεση υπεραξίας   |        | 15  |         |
| Αποσβέσεις   |        | 289 |         |
| Ζημιά από πώληση ακινήτων, εγκαταστάσεων και εξοπλισμού            |        | 118 |         |
| Spare - non-allowable for tax expense                              |        | 119 |         |

# CORPORATION TAX COMPUTATION

- Check total added to show estimated income subject to deemed distribution based on yr2 TB figures

| <u>Calculation of corporation tax</u> <input type="checkbox"/>                    | Income | Rate | Total              |
|---|--------|------|--------------------|
| <b>** Show the computation under 4,25% rules **</b> <input type="checkbox"/>      |        |      | €                  |
| <b>**CHECK - Difference with provision per TB **</b>                              |        |      | .**                |
| <b>** Estimated income based on yr2 TB figures subject to deemed distribution</b> |        |      | <b>- (loss) **</b> |

# MANAGEMENT REPRESENTATION LETTER

- Updated to comply with ICPAC Technical Circular No 53

## **Management representation letter for the audit of the year ended 31 December 2011**

Dear Sirs

This representation letter is provided in connection with your audit of the financial statements of Client name (the "Company") for the year ended 31 December 2011 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Company as at 31 December 2011, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and the requirements of the Cyprus Companies Law, Cap. 113.

By a resolution of the Board of Directors, passed today, I am directed to confirm to you, in respect of the financial statements of the Company for the year ended 31 December 2011, the following:

# MAPPING

- New mapping (4.R.5. 8) for transfers from Development Projects to Investment Property

## DEVELOPMENT PROJECTS

Year ended 31 December 2011

|   | 2011<br>€             | 2010<br>€      |
|---|-----------------------|----------------|
| <b>Income</b> 12.948                        |                       |                |
| Sales                                       | <u>4.702</u>          | <u>8.246</u>   |
| <b>Cost of sales</b> 29.044                 |                       |                |
| Opening stocks                              | 15.071                | 10.085         |
| Materials                                   | 77                    | 197            |
| Land purchases and transfer fees            | 926                   | (38)           |
| Machinery working expenses                  | 876                   | 1.239          |
| Architectural and consulting fees           | <u>300</u>            | <u>311</u>     |
| <input checked="" type="checkbox"/>         | <b>17.250</b>         | 11.794         |
| Transfer to Investment Property             | <u>(5.000)</u>        | <u>-</u>       |
| <b>Gross loss from development projects</b> | <u><b>(7.548)</b></u> | <u>(3.548)</u> |

# MAPPING

- New mappings for Assets held for sale (5.T.4.43, 5.T.6.43, & 5.T.6.44 - Profit / (loss) from sale and Impairment charge

## 8. Κέρδος/(ζημιά) από εργασίες

|   | 2011<br>€ | 2010<br>€ |
|---|-----------|-----------|
| Το κέρδος/(ζημιά) από εργασίες αναφέρεται μετά τη (πίστωση)/χρέωση των πιο κάτω κονδυλίων:  |           |           |
| Κέρδος από πώληση στοιχείων ενεργητικού που έχουν ταξινομηθεί ως κατεχόμενα προς πώληση (Σημ.36)  | (1.847)   | (2.345)   |
| Ζημιά από πώληση στοιχείων ενεργητικού που έχουν ταξινομηθεί ως κατεχόμενα προς πώληση (Σημ.36)   | 4.532     | 3.245     |
| Χρέωση για απομείωση στην αξία των στοιχείων ενεργητικού που έχουν ταξινομηθεί ως κατεχόμενα προς πώληση (περιλαμβάνεται στα 'Άλλα έξοδα') (Σημ.36) | 124       | 5.321     |
| Έξοδα έρευνας και ανάπτυξης (περιλαμβάνεται στα 'Άλλα έξοδα')   | 19        | 61        |
| Εμπορικοί χρεώστες - χρέωση για επισφαλή χρέη   | 34.815    | 37.139    |

# MAPPING

- New mapping (5.T.2.19. 2) for the company ANNUAL LEVY.  
Non allowable for tax purposes

## COMPUTATION OF CORPORATION TAX

Year ended 31 December 2011

|   | Page | €     | €       |
|---|------|-------|---------|
| Net profit per detailed statement of comprehensive income | {T#} |       |         |
|   | {T#} |       | 115.093 |
| <u>Add:25.003</u>   |      |       |         |
| General provision for bad debts                           |      | 187   |         |
| Unrealised exchange loss                                  |      | 55    |         |
| Annual levy   |      | 1.752 |         |
| Immovable property tax                                    |      | 1.702 |         |
| Non charitable donations                                  |      | 1.503 |         |
| ..  |      | --    |         |

# MAPPING

| <b>Area</b>             | <b>Map</b> | <b>Description</b>                                    | <b>Reason for change</b>   |
|-------------------------|------------|---|--|
| Other receivables       | 1.E.3. 6   | Changed from “Spare 1” to “Accrued income”            | Disclosure   |
| Other payables          | 2.H.2.12   | Changed from “Other creditors 2” to “Deferred income” | Disclosure   |
| Taxes and VAT           | 2.H.4.10   | Overseas tax  | In tax return this is linked to other liabilities and not tax due to IRD   |
| Deferred income         | 2.H.6. 4   | Renamed to ‘Customer loyalty claims’                  | To accommodate this disclosure   |
| Turnover                | 3.Q.1. 8   | Renamed to ‘Revenue from customer loyalty programme’  | To accommodate this disclosure   |
| Turnover                | 3.R.4. 2   | Renamed to ‘Income from rent of land’                 | Change to correct tax computation for individuals                          |
| Provident fund expenses | 5.T.7.96   | Amortisation of computer software                     | To avoid using the mappings in administration expenses for Provident funds |
| Provident fund expenses | 5.T.7.99   | Depreciation  | To avoid using the mappings in administration expenses for Provident funds |

# INFO STORE

- Financial assets at fair value through profit or loss - Option whether to say or skip "through profit and loss"

|   |   |
|---|---|
| <b>Financial Statements Formatting</b>                          |   |
| Center align Cover page in financial statements                 | <input type="checkbox"/>  |
| Extra line after name in header                                 | <input checked="" type="checkbox"/>   |
| Date format on cover page                                       | "DD MMMM YYYY" <input checked="" type="radio"/> OR "For the year ended" <input type="radio"/> |
| <b>Options for wording in the financial statements</b>          |   |
| Financial assets at fair value through profit or loss           | <b>Financial assets at fair value through profit or loss</b> ▾                                |
| <b>Options for English wording in the financial statement</b>   |   |
| Tax   | Financial assets at fair value through profit or loss   |
| Investments (this selection affects also the Greek translation) | Financial assets at fair value  |
| <b>Options for Greek wording in the financial statements</b>    |   |

# INFO STORE

- New line added to enable users to change between 'Αλλαγή' and 'Μεταβολή'

## **Options for Greek wording in the financial statements**

|                              |                                 |
|------------------------------|---------------------------------|
| Total                        | Σύνολο                          |
| Deferred tax                 | αναβαλλόμενη                    |
| Subsidiaries                 | θυγατρικές                      |
| Parent company               | μητρική                         |
| Investments held-to-maturity | που κατέχονται                  |
| Buildings                    | κτίρια                          |
| Fair value                   | εύλογη                          |
| Losses                       | ζημιές                          |
| Investment properties        | επένδυση σε ακίνητα             |
| Assets                       | στοιχεία ενεργητικού            |
| Gross                        | μικτό                           |
| Accounting policies          | αρχές                           |
| Period                       | έτος                            |
| Equity holders               | μετόχους                        |
| Cash and cash equivalents    | μετρητά και αντίστοιχα μετρητών |
| Group                        | Το Συγκρότημα                   |
| Overdrafts                   | Παρατραβήγματα                  |
| Change                       | Μεταβολή                        |
|                              | Μεταβολή                        |
|                              | Αλλαγή                          |

# Tax Return - IR4 2011

- Option to move balances between sections 2.3.4. & 2.3.5.

| 2.3.5 ΥΠΟΛΟΙΠΑ ΑΛΛΩΝ ΣΥΓΓΕΝΙΚΩΝ ΚΑΙ ΣΥΝΔΕΔΕΜΕΝΩΝ ΕΤΑΙΡΕΙΩΝ   |                                     |                                     |                                     |                                     |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
|  | 2011                                |                                     | 2010                                |                                     |
|  | Χρεωστικά                           | Πιστωτικά                           | Χρεωστικά                           | Πιστωτικά                           |
| <sup>1</sup> Υπόλοιπα στην αρχή του έτους  | 2.680                               | 323                                 | 2.755                               | 316                                 |
| <sup>2</sup> Αναλήψεις / Καταθέσεις μετρητών   |                                     |                                     |                                     |                                     |
| <sup>3</sup> Ποσά που συμπεριλαμβάνονται στις εμπορικές πωλήσεις (Χρ) και εμπορικές αγορές (Πι) της εταιρείας  |                                     |                                     |                                     |                                     |
| <sup>4</sup> Άλλες χρεώσεις από (Χρ) και προς (Πι) την εταιρεία προς και από τις συγγενικές της <sup>(6)</sup> (συμπεριλαμβανομένης μεταφοράς ενεργητικού) |                                     |                                     |                                     |                                     |
| <sup>5</sup> Τελικό υπόλοιπο έτους   | 2.827                               | 299                                 | 2.680                               | 323                                 |
| <sup>6</sup> Τόκοι εισπρακτέοι και πληρωτέοι που αναγνωρίστηκαν στον λογαριασμό αποτελεσμάτων και συμπεριλαμβάνονται στις άλλες χρεώσεις                   |                                     |                                     |                                     |                                     |
| <b>** CHECK **</b>   | <b>171</b>                          |                                     | <b>82</b>                           |                                     |
| <b>** Enable transfer balances between 2.3.4 and 2.3.5 **</b> <input checked="" type="checkbox"/>  |                                     |                                     |                                     |                                     |
| <b>** Enter balance to be deducted from trade debtors / creditors **</b>   |                                     |                                     |                                     |                                     |
| <b>** Loans to fellow subsidiaries to be included in section 2.3.4 **</b>  | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                                     |
| <b>** Loans to own subsidiaries to be included in section 2.3.4 **</b>   | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                                     |
| <b>** Receivables from fellow subsidiaries in section 2.3.4 **</b>   | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                                     |
| <b>** Receivables from own subsidiaries to be included in section 2.3.4 **</b>   | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |                                     |
| <b>** Payables to fellow subsidiaries to be included in section 2.3.4 **</b>   |                                     | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |
| <b>** Payables to own subsidiaries to be included in section 2.3.4 **</b>  |                                     | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |
| <b>** Loans from subsidiaries to be included in section 2.3.4 **</b>   |                                     | <input checked="" type="checkbox"/> |                                     | <input checked="" type="checkbox"/> |

# Tax Return - IR4 2011

- Option to change purchases / other expenses and closing stocks so that the closing stocks agree with Balance sheet

In the period of accounts falls into 2 different tax years the profit made by this apparatus is split into the relevant tax years in the tax computations.

| 2.3.9 COST OF SALES AND WORK IN PROGRESS  |                       |                       |                       |          |
|---|-----------------------|-----------------------|-----------------------|----------|
|   | 2011                  |                       |                       | 2010     |
|   | Materials             | Work in progress      | Finished goods        |          |
| <b>** Transfer all numbers to column **</b>   | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |          |
| <sup>1</sup> Opening stock  | 1.588                 | 12.950                | 510                   | 13.808   |
| <sup>2</sup> Purchases for year   | 6.391                 | 1.146                 | 1.877                 | 11.747   |
| <sup>3</sup> Labour (As Part 2.3.12)  |                       | 61.370                |                       | 54.341   |
| <sup>4</sup> Subcontractors   |                       | 1.817                 |                       | 2.567    |
| <sup>5</sup> Finance expenses   |                       | 981                   |                       | 654      |
| <sup>6</sup> Depreciation   |                       | 120                   |                       | 198      |
| <sup>7</sup> Other  |                       | + 56.250              |                       | + 60.942 |
| <sup>8</sup> From Materials / Work in progress  |                       | 6.615                 | 127.754               |          |
| <sup>9</sup> Closing stock  | - 1.364               | - 13.495              | - 448                 | - 15.048 |
| <sup>10</sup> To Work in progress / Finished goods / Cost of sales  | 6.615                 | 127.754               | 129.693               | 129.209  |
| <b>** Increase in purchases <input checked="" type="radio"/> or other <input type="radio"/> and closing stocks **</b> |                       |                       |                       |          |

# Tax Return - IR4 2011

- Creation of additional schedule for Parts 2.3.10, 2.3.111, 4.2.4 and 4.2.5 of the form.

| 2.3.10 ΕΙΣΟΔΗΜΑ ΑΠΟ ΕΝΟΙΚΙΑΣΗ Ή ΑΛΛΗ ΑΞΙΟΠΟΙΗΣΗ ΔΙΑΤΗΡΗΤΕΟΥ ΚΤΙΡΙΟΥ |                            |                              |          |                    |                                     |
|---|----------------------------|------------------------------|----------|--------------------|-------------------------------------|
| 1   | 2                          | 3                            | 4        | 5                  | 6                                   |
| ΑΡ. ΕΓΓΡΑΦΗΣ  | ΑΡ. ΔΙΑΤΑΓΜΑΤΟΣ ΔΙΑΤΗΡΗΣΗΣ | ΑΝΑΓΝΩΡΙΣΜΕΝΟ ΕΜΒΑΔΟΝ (Τ.Μ.) | ΕΙΣΟΔΗΜΑ | ΔΑΠΑΝΗ ΑΝΑΣΤΗΛΩΣΗΣ | ΕΠΙΧΟΡΗΓΗΣΕΙΣ ΠΟΥ ΣΑΣ ΠΑΡΑΧΩΡΗΘΗΚΑΝ |
| 1   |                            |                              |          |                    |                                     |
| 2   |                            |                              |          |                    |                                     |
| 3   |                            |                              |          |                    |                                     |

2.3.11 ΕΙΣΟΔΗΜΑΤΑ ΣΥΝΕΤΑΙΡΙΣΜΩΝ ΚΑΙ ΚΟΙΝΩΒΡΑΣΙΩΝ

# Tax Return - IR4 2011

- Check line added for DT difference between tax return and financial statements

|  |  |                 |                     |      |          |
|--|--|-----------------|---------------------|------|----------|
| Note 5.3   |  | 2.538           |                     |      |          |
| 7 ΑΜΥΝΤΙΚΗ ΕΙΣΦΟΡΑ ΠΟΥ ΠΛΗΡΩΘΗΚΕ ΜΕ ΑΥΤΟΦΟΡΟΛΟΓΙΑ  |  |                 |                     |      |          |
| <b>5.2.4 ΕΝΟΙΚΙΑ</b> (πριν την αφαίρεση οποιωνδήποτε εξόδων και κεφαλαιουχικών εκπτώσεων)      |  | ΑΛΛΟΔΑΠΟΣ ΦΟΡΟΣ | ΕΙΣΟΔΗΜΑ            |      |          |
| 1  | ΕΝΤΟΣ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ                        |                 | 4.045               |      |          |
| 2  | ΕΚΤΟΣ ΤΗΣ ΔΗΜΟΚΡΑΤΙΑΣ                        |                 |                     |      |          |
| 3  | ΣΥΝΟΛΟ                                       |                 | 4.045               |      |          |
| 4  | 25% ΕΠΙ ΣΥΝΟΛΟΥ ΩΣ ΕΞΟΔΑ                     |                 | 1.011               |      |          |
| 5  | ΥΠΟΛΟΓΙΣΜΟΣ ΑΜΥΝΤΙΚΗΣ ΕΙΣΦΟΡΑΣ               |                 | 3.034               | @ 3% | 91,02    |
| 6  | ΠΙΣΤΩΣΗ ΓΙΑ ΔΙΠΛΗ ΦΟΡΟΛΟΓΙΑ ΠΟΥ ΔΙΕΚΔΙΚΕΙΤΑΙ |                 | (4.8.1 υποχρεωτικό) |      | -        |
| 7 ΑΜΥΝΤΙΚΗ ΕΙΣΦΟΡΑ ΠΟΥ ΠΛΗΡΩΘΗΚΕ ΜΕ ΑΥΤΟΦΟΡΟΛΟΓΙΑ  |  |                 |                     |      |          |
| 8 ΑΜΥΝΤΙΚΗ ΕΙΣΦΟΡΑ ΠΟΥ ΠΑΡΑΚΡΑΤΗΘΗΚΕ ΣΤΗΝ ΠΗΓΗ   |  |                 |                     |      |          |
| <b>5.3 ΑΜΥΝΤΙΚΗ ΕΙΣΦΟΡΑ ΠΟΥ ΟΦΕΙΛΕΤΑΙ ΣΤΟ ΤΕΠ</b> (προσθαφαιράστε τη στήλη Αμυντικής Εισφοράς) |  |                 |                     |      | 2.012,27 |
| ** Difference with tax due as per financial statements   |  |                 |                     |      | 2.538 ** |

# Tax return - IR 623

- Option added to obtain figures from FS and not IR4

Έκτακτη Αμυντική Εισφορά  
**ΔΗΛΩΣΗ ΛΟΓΙΖΟΜΕΝΗΣ ΔΙΑΝΟΜΗΣ ΜΕΡΙΣΜΑΤΟΣ**  
(Σύμφωνα με το άρθρο 3(3) του περί Εκτάκτου Εισφοράς για την Άμυνα της Δημοκρατίας Νόμου του 2002, όπως αυτός τροποποιήθηκε.)

**ΣΗΜ.:** Προτού συμπληρώσετε τη Δήλωση αυτή παρακαλώ διαβάστε τις οδηγίες στην δεύτερη σελίδα



|  |   |
|--|---|
| 1 Α.Φ.Τ. <input type="text"/>  | 2 Έτος του οποίου τα κέρδη λογίζονται ως διανεμηθέντα: 2011 |
| 3 Ημερομηνία Έκδοσης <input type="text"/>  | 4 Επαρχιακό Γραφείο <input type="text"/>                    |
| 5 Ως ο Εκπρόσωπος της εταιρείας  | CLIENT NAME <input type="text"/>                            |
| <i>Populate form from FS</i> <input type="radio"/> <i>OR from IR4</i> <input checked="" type="radio"/> |   |
| ±  |   |

# Tax return - IR 623

- Calculation of deemed distribution under 2011 rules (DT and CGT deducted from accounting profits line)

|    |   | ± |
|----|---|---|
| 6  | Λογιστικά κέρδη (+) / ζημιές (-) έτους μετά την αφαίρεση του εταιρικού φόρου - σημ. 3   | - |
| 7  | Μεταφορά κερδών προς αποθεματικά που προβλέπονται από οποιονδήποτε νόμο - σημ. 4  | - |
| 8  | Μη πραγματοποιηθέντα κέρδη (-) / ζημιές (+) από επανεκτίμηση κινητών και ακινήτων αξιών που συμπεριλαμβάνονται στα λογιστικά κέρδη / ζημιές του έτους | - |
| 9  | Πραγματοποιηθέντα κέρδη (+) / ζημιές (-) που έχουν πιστωθεί απευθείας στα αποθεματικά   | - |
| 10 | Πρόσθετη απόσβεση ή / και απομείωση κινητών και ακινήτων αξιών που συμπεριλαμβάνεται στα λογιστικά κέρδη / ζημιές του έτους                           | + |
| 11 | Λογιστικά κέρδη (+) / ζημιές (-) έτους όπως έχουν αναπροσαρμοστεί   | - |
| 12 | 70% των κερδών του έτους που λογίζονται ως διανεμηθέντα   | + |

# Tax return - IR 61

- Updated to accommodate DT 17% & 20%

## ΚΑΤΑΣΤΑΣΗ ΠΑΡΑΚΡΑΤΗΣΕΩΝ ΕΚΤΑΚΤΗΣ ΑΜΥΝΤΙΚΗΣ ΕΙΣΦΟΡΑΣ ΑΠΟ ΜΕΡΙΣΜΑΤΑ (από κέρδη ετών από το 2008)



(Σύμφωνα με το άρθρο 4(1) του περί Εκτάκτου Εισφοράς για την Άμυνα της Δημοκρατίας Νόμου Αρ.117(I)/2002 όπως αυτός τροποποιήθηκε).

ΣΗΜ.: Προτού συμπληρώσετε το έντυπο αυτό παρακαλώ διαβάστε τις οδηγίες και σημειώσεις στη δεύτερη σελίδα

Επωνυμία: **CLIENT NAME**

Διεύθυνση Εταιρείας: ,

ΑΦΤ: ,

ΤΗΛ. Επικοινωνίας : ,

Ημερομηνία Πληρωμής Μερισματος

(από κέρδη ετών από το 2008)

| Έτος στο οποίο πραγματοποιήθηκαν τα Κέρδη | Συνολικό ποσό Κέρδους<br>€ | Ποσό Μεικτού Μερισματος<br>€ |
|---|----------------------------|------------------------------|
|   |                            |                              |
|   |                            |                              |
|   |                            |                              |

### ΜΕΤΟΧΟΙ ΓΙΑ ΤΟΥΣ ΟΠΟΙΟΥΣ ΕΓΙΝΕ ΠΑΡΑΚΡΑΤΗΣΗ ΕΚΤΑΚΤΗΣ ΑΜΥΝΤΙΚΗΣ ΕΙΣΦΟΡΑΣ ΑΠΟ ΜΕΡΙΣΜΑΤΑ

| A/A | A.Φ.Τ/<br>Αρ. Εγγραφής Μετόχου | Όνομα και διεύθυνση μετόχου<br>(Αν ο χώρος δεν είναι αρκετός, να επισυναφθεί<br>συμπληρωματική κατάσταση στον ίδιο τύπο με το<br>έντυπο αυτό) | Ποσό μεικτού μερισματος<br>€ c | Εκτακτή Αμυντική<br>Εισφορά που<br>παρακρατήθηκε @<br>€ |
|-----|--------------------------------|---|--------------------------------|---|
|     |                                |   |                                | 15%<br>17%<br>20%                                       |
|     |                                |   |                                |   |
|     |                                |   |                                |   |

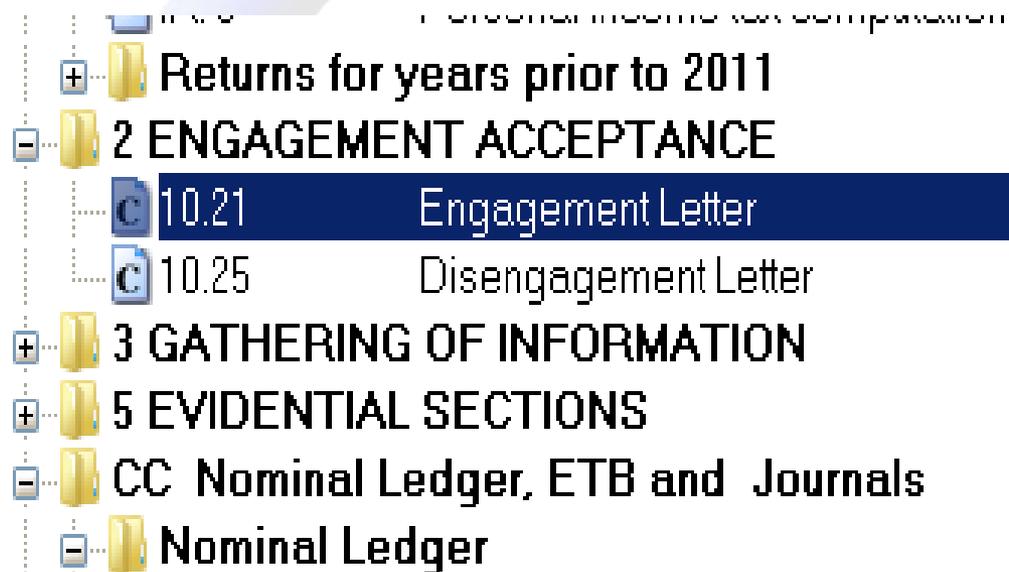
# NEW DOCUMENTS

- IR4 2011 was created and returns relating to priors periods transferred to separate folder



# NEW DOCUMENTS

- **ENGAGEMENT LETTER** – Updated as per ICPAC circular no 50



# NEW DOCUMENTS

- DISENGAGEMENT LETTER - New document added to the template as per ICPAC circular no 52

