



# FINANCIAL STATEMENTS TEMPLATE



Recently added key functionality

# ENTRY TABLE

- Expand / collapse button added

<b>FINANCIAL STATEMENTS ENTRY TABLE</b> 		Version 2014.03.01
Enter the company NAME <input checked="" type="checkbox"/>	in LOWER case in CAPITALS for IR4 as per Tax notification	Client Name <i>CLIENT NAME</i> <i>CLIENT NAME</i>
The accounts LANGUAGE is		ENGLISH
Select accounts to be PRINTED 		Full set ▾
Select TYPE of entity		Company ▾
Tick this box for - CONSOLIDATED FS <input type="checkbox"/>		
UNAUDITED FS <input type="checkbox"/>		
a SHIPPING company <input type="checkbox"/>		
a LISTED company <input type="checkbox"/>		
an INVESTMENT FUND <input type="checkbox"/>		
a NON-PROFIT organisation <input type="checkbox"/>		
an entity NOT REGISTERED in Cyprus <input type="checkbox"/>		
a DORMANT company <input type="checkbox"/>		
Change description of Financial statements <input type="checkbox"/>		
ENTITY <input type="checkbox"/>		
BOARD <input type="checkbox"/>		

# ENTRY TABLE

- New line for client name to be used for IR4 returns which maybe different from registration name and should be exactly the same with the name on the Tax notification.

## FINANCIAL STATEMENTS ENTRY TABLE

Version 2013.07.01

<i>Enter the company name</i>	<i>in lower case in capitals</i>	Client name CLIENT NAME
	<i>for IR4 as per Tax notification</i>	CLIENT NAME
		στη γενική της Client name ΕΦΥ Εφαρμοζέται

# ENTRY TABLE

- FS updated to accommodate preparation of financial statements of Associations, Foundations and Trusts.

## FINANCIAL STATEMENTS ENTRY TABLE

Version 2014.03.01

Enter the company NAME <input checked="" type="checkbox"/>	in LOWER case in CAPITALS for IR4 as per Tax notification	Client Name CLIENT NAME CLIENT NAME
The accounts LANGUAGE is		ENGLISH
Select accounts to be PRINTED <input type="checkbox"/>		Full set
Select TYPE of entity		Providend fund
UNAUDITED FS <input type="checkbox"/>		Joint venture
a SHIPPING company <input type="checkbox"/>		Sole trader
an INVESTMENT FUND <input type="checkbox"/>		Branch
a NON-PROFIT organisation <input type="checkbox"/>		Providend fund
an entity NOT REGISTERED in Cyprus <input type="checkbox"/>		Association
a DORMANT company <input type="checkbox"/>		Foundation
Change description of Financial statements <input type="checkbox"/>		Trust
ENTITY <input type="checkbox"/>		
BOARD <input type="checkbox"/>		

# ENTRY TABLE

- Financial statements document updated and improved to accommodate better changes in entity description from company to a different entity.

Change description of **Financial statements**

**ENTITY**

του Συνδέσμου  
ο Σύνδεσμος  
από τον Συνδέσμο  
τον Συνδέσμο  
○ Σύνδεσμος  
○ Σύνδεσμος  
○ Client name  
στον Συνδέσμο  
του Συνδέσμου  
○ Σύνδεσμος δεν έχει  
του Συνδέσμου  
του Συνδέσμου  
○ Σύνδεσμος βασιζόμενος

# ENTRY TABLE

- General presentation of entry table updated.  
Option to add date of signing through a calendar date cell.

Select FS YEAR		2012
BALANCE SHEET DATE	in short (0000)	2012 COMPARATIVE date 2011
This the FIRST YEAR / comparatives are NOT required		<input type="checkbox"/>
INCOME STATEMENT HEADER	current period	ended 31 December 2012
Income statement COLUMNS		current period 2012 comparative period 2011
Date of SIGNATURE	select here	OR enter here ..... 2013
Define DATES thou		
CURRENCY options		Euro
AUDITOR (select b		[name of audit firm]
ENGAGEMENT PAR		
CITY in short for cli		
Tick this box if a WA		<input checked="" type="checkbox"/> DRAFT as at 10/11/2013

November 2013						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8
<input type="checkbox"/> Today: 10/11/2013						

Number of Header R

# ENTRY TABLE

- Investment fund changes, distinction between equity and liability funds


a LISTED company <input type="checkbox"/>	
an INVESTMENT FUND <input checked="" type="checkbox"/>	Equity Fund <input checked="" type="radio"/> Liability Fund <input type="radio"/>
a NON-PROFIT organisation <input type="checkbox"/>	
an entity NOT REGISTERED in Cyprus <input type="checkbox"/>	

# ENTRY TABLE

- New line for users to quickly amend the financial statement description (unaudited, interim etc.) throughout the set.

## FINANCIAL STATEMENTS ENTRY TABLE

Version 2013.07.01

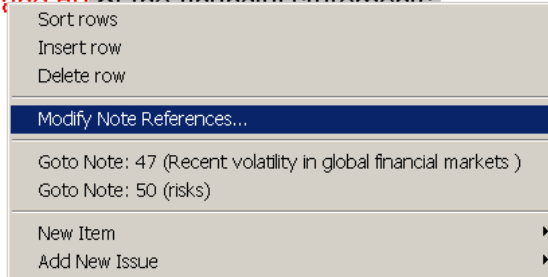
<i>Enter the company name</i>	<i>in lower case in capitals for IR4 as per Tax notification</i>	Client name CLIENT NAME CLIENT NAME
<i>The accounts language is</i>		ENGLISH
<i>Select accounts to be printed</i> 		Full set ▾
<i>Financial statemens are unaudited</i> <input type="checkbox"/>		
<i>Specify alternative fs description</i> <input checked="" type="checkbox"/>	<i>In headings</i>	consolidated financial statements CONSOLIDATED FINANCIAL STATEMENTS



# DIRECTORS' REPORT

- Note references in **RED** may be changed or deleted in entry mode though the right click menu

Additional details that relate to the operating environment of the Company as well as other risks and uncertainties are described in **notes 47 and 50** of the financial statements



Going concern basis

Results

The Company's results for the year are set out on page [11].



# Document map

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

The screenshot shows a software interface with a menu bar (File, Edit, View, Tools, Window, Help) and a toolbar. The 'View' menu is open, and 'Document Map' is highlighted. The main window displays a table of financial metrics and a table of contents.

OPTIONS	VIEW	FORMAT	GOTO	UPDATE	TOOLS	Version 2
<b>Library path :</b> 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#-#}

# 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

# 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		<b>(2.343)</b>	(1.799)
Raw materials and consumables used		<b>(6.812)</b>	(8.708)
Staff costs	9	<b>(118.741)</b>	(110.050)

4.R.1 27	Commissions payable		<b>(1.502)</b>	(1.441)
apping	Description		-	-
3.1.21	Subcontracted work		-	-
3.1.22	Culley, linen etc.		-	-
3.1.23	Electricity and fuel		-	-
3.1.24	Water supply and cleaning		-	-
3.1.25	Machinery repairs and maintenance		-	-
3.1.26	Services received		-	-
3.1.27	Commissions payable		<b>(62.572)</b>	(67.473)
3.1.28	Staff training			
3.1.29	Staff uniforms			
3.1.30	Sundry staff costs		<b>(304)</b>	(578)
	Depreciation and amortisation expense			

# STATEMENT OF COMPREHENSIVE INCOME

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

## STATEMENT OF INCOME AND EXPENSES

Year ended 31 December 2011

	2011 €	2010 €
<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

# STATEMENT OF FINANCIAL POSITION

- Skip underline checkboxes added in statement of financial position to enable user to control

## STATEMENT OF FINANCIAL POSITION

31 December 2012

*The entity has applied new accounting policies retrospectively in the year*   
*Skip extra line spaces*

	Note	2012	2011
		€	€
<b>ASSETS</b>			
<b>Non-current assets</b>			
<input checked="" type="checkbox"/>			
<input checked="" type="checkbox"/>	15	3.285	1.868
<input checked="" type="checkbox"/>	25	5.626	5.291
<input checked="" type="checkbox"/>	42	735	495
		<u>42.238</u>	<u>15.625</u>

Skip underline checkboxes

# NOTES TO THE FS

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

	Υποχρεώσεις <input checked="" type="checkbox"/>		ΣΤΟΙΧΕΙΑ ΕΝΕΡΓΗΤΙΚΟΥ <input checked="" type="checkbox"/>	
	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>

	Ίδια κεφάλαια <input checked="" type="checkbox"/>		Αποτελέσματα <input checked="" type="checkbox"/>	
<p>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.</p>				

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

# NOTES TO THE FS

- Check boxes added to control wording when auditor's report exceeds 2 pages and to

52. Events after the reporting period

*Introduction of the Euro*

There were no material events after the reporting period, which have a bearing on the understanding of the financial statements.

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**\*\* Auditors report is more than 2 pages long**

{1#-#}





# DEFENCE TAX COMPUTATION

- Computation updated to enable the split interest income earned before and after 29 April 2013 so that interest earned after 29 April 2013 is taxed at 30%.

## 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>	30%	-
Interest that was earned up to 29 April 2013	11.257	15%	1.688,55
Interest that was earned after 29 April 2013	16.911	30%	5.073,30
	<u>28.168</u>		
Less: deductions at source			-

# CT COMPUTATION

- New line especially for 2012 tax years onwards for salaries without corresponding SI contributions

## COMPUTATION OF CORPORATION TAX

Year ended 31 December 2012



	Page {T#} {T#}	€	€
Net profit per income statement			377,435
Add: <a href="#">66,501</a>			
<a href="#">Benefit from transactions falling under Article 33</a>		-	
Salaries with no contributions to the Social Insurance Fund,		2,030	
Amortisation of goodwill		15	
Depreciation		289	
Loss on disposal of property, plant and equipment		118	
Spare - non-allowable for tax expense		119	
<a href="#">Partners' salary</a>		-	

# CT COMPUTATION

- Exception for 80% of net royalty income automatically adjusted in computation for 2012 onwards

## COMPUTATION OF CORPORATION TAX

Year ended 31 December 2012

	Page	€	€
Net profit per income statement	{T#}		
	{T#}		112.310
Profit from sale of financial assets at fair value through profit or loss		4.304	
Profit from sale of other investments		250	
Profit from sales of investment properties		599	
<a href="#">Profit from sales of intangible assets</a>		-	
80% of net royalty income		7.954	
Income from the use of a protected building		265	

# CT COMPUTATION

- Warning added where tax credit amount claimed exceeds tax amounts

Diff in defence tax provision	1.666	↓
Diff in tax credit amount	(574)	↓
Diff in corporation tax prov	12.915	↓

## Calculation of corporation tax

### Tax at normal rates:

Chargeable income as above



Tax paid provisionally

Credit claimed in respect of foreign tax



10% additional charge

**TAX REFUNDABLE**

Income €	Rate %	Total € c
114,261	10	11,426,10
-	15	-
-	-	-
114,261		11,426,10
-	10	-
-		-
		(12,000,00)
		(573,90)
		-
		(573,90)

# CT COMPUTATION

- New line especially for 2012 tax years to enable user to write off unutilised loss up to the year 2006 brought forward from tax year 2011.

		(411,693)
<b>Net trading income</b>		<u>18,046</u>
<b>Chargeable income for the year</b>	<i>Skip underline</i> <input type="checkbox"/>	<u><u>18,046</u></u>
Losses surrendered to Company from Group companies	<input type="checkbox"/>	
Losses surrendered to Group companies	<input type="checkbox"/>	
Loss brought forward		-
Unutilised loss up to the year 2006 brought forward		-
<b>Chargeable income</b>	<input type="checkbox"/>	18,046
Unutilised loss of the year <input type="text" value="2007"/> not carried forward		-
<b>Net loss carried forward</b>		<u><u>18,046</u></u>

# CT COMPUTATION

- Note updated to show estimated income subject to deemed distribution for yr1 as well as yr2

	18,141		1,814,10
	-	10,00	-
Tax paid provisionally	-		-
Credit claimed in respect of foreign tax			-
			1,814,10
10% additional charge			181,41
<b>TAX PAYABLE</b>			<b>1,995,51</b>

**\*\* Show the computation under 4,25% rules \*\***

**\*\*CHECK - Difference with provision per TB \*\***

**(7)\*\***

**\*\* Estimated income based on yr1 TB figures subject to deemed distribution (175.930) (loss) \*\***  
**YR2 (284.153) (loss) \*\***

# CT COMPUTATION

- Corporation Tax Rate change To 12.5% with button to control decimal points

## Calculation of corporation tax

### Tax at normal rates:

Chargeable income as above



Tax paid provisionally

Credit claimed in respect of foreign tax 



10% additional charge

**TAX PAYABLE**

Income	Rate	Total
€	%	€ c
66,090	12,5	8.261,25
-	15,0	-
-	-	-
66,090		8.261,25
-	10,0	-
-		-
		8.261,25
		826,13
		9.087,38

Change % decimal points



# CT COMPUTATION

Calculation of tax losses for the five year period schedule has been moved to the bottom part of the Computation of corporation tax

10% additional charge	2.267,63
TAX PAYABLE	226,76
	2.494,39

**\*\* Show the computation under 4,25% rules \*\***

**\*\*CHECK - Difference with provision per TB \*\*** - \*\*

**\*\* Estimated income based on yr1 TB figures subject to deemed distribution (182.018) (loss) \*\***  
**YR2 (289.979) (loss) \*\***

## CALCULATION OF TAX LOSSES FOR THE FIVE YEAR PERIOD

Show on separate page

Tax year	Profits/(losses) for the tax year	Gains Offset		Gains Offset		Gains Offset		Gains Offset		Gains Offset	
		Amount €	Year	Amount €	Year	Amount €	Year	Amount €	Year	Amount €	Year
2008	-	-		-		-		-		-	
2009	-	-		-		-		-		-	
2010	-	-		-		-		-		-	
2011	-	-		-		-		-		-	
2012	-	-		-		-		-		-	
2013	18.141	-		-		-		-		-	

Net loss carried forward

**\*\* Diff with tax computation \*\***

-
-

# CT COMPUTATION

## Help files

**Balance sheet** | €1 = € 1,000,000

**Calculation of corporation tax**

**Tax at normal rates:**

Chargeable income as above

Tax paid provisionally

Credit claimed in respect of foreign tax

10% additional charge

**TAX PAYABLE**

**\*\* Show the computation under 4.25% rules \*\***

**\*\*CHECK - Difference with provision per TB \*\*** (505)\*\*

**\*\* Estimated income based on yr1 figures subject to deemed distribution YR2**

**CALCULATION OF TAX LOSSES FOR THE FIVE YEAR PERIOD**

Show on separate page

Tax year	Profits/(losses) for the tax year	Gains Offset		Gains Offset	
	€	Amount €	Year	Amount €	Year
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	18.141	-	-	-	-

Net loss carried forward

\*\* Diff with tax computation \*\*

**\*\* Tick this box if you wish to include form "Εντυπο Υ.Κ.Α.757" \*\***

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

**\*\* Tick this box if you wish to include a representation letter \*\***

**CLIENT NAME**

Income €

Change %

18.141

18.141

Φορολογική Ζημία προς μεταφορά

Φορολογική Ζημία ετους 2008 που δεν μεταφέρεται

Σύνολο φορολογικής ζημιάς προς μεταφορά

(5,969,200)

822.100

(5,033,060)

(5,033,060)

Translation rates for IR return

	2013	2012
Profit and loss	€1 = € 1.000000	€1 = € 1.000000
Balance sheet	€1 = € 1.000000	€1 = € 1.000000

Υπολογισμός εταιρικού φόρου

Page 1/10: Next Page

Έτος που έληξε στις 31 Δεκεμβρίου 2013

ΥΠΟΛΟΓΙΣΜΟΣ ΦΟΡΟΛΟΓΙΚΩΝ ΖΗΜΙΩΝ ΠΕΝΤΑΕΤΟΥΣ ΠΕΡΙΟΔΟΥ

Φορολογικό Έτος	Φορολογικά κέρδη/ (ζημίες) Έτους	Συμψηφισμός Κερδών	Συμψηφισμός Κερδών	Συμψηφισμός Κε...	Συμψηφισμός...
	€	Ποσό €	Έτος	Ποσό €	Έτος
2008	1,105,000	1,105,000	2006	-	-
2009	196,900	196,900	2006	-	-
2010	(2,746,800)	-	2006	-	-
2011	49,200	49,200	2006	-	-
2012	(2,400,300)	-	2009	-	-
2013	114,040	114,040	-	-	-

Σύνολο φορολογικής ζημιάς προς μεταφορά

(5,033,060)

\*\* Διαφορά με προαδιορισμό \*\*

In this column we add the taxable profit or the loss for each year. Profit is recorded with a positive sign and loss with a negative sign.

In this column we add the amount of tax loss offset. Only positive figures are recorded in this column.

**NOTE: Amounts are recorded in rows with profit in column Profit / Loss**



# AGM MINUTES

Option to prepare minutes where the same person is the sole director, shareholder, secretary

**CLIENT NAME**

***\*\* Tick check box for same person being the Director, secretary and shareholder \*\****



Minutes of the Shareholders Annual General Meeting held at the Company's registered office on ..... 2013.

**Present:**

\_\_\_\_\_

\_\_\_\_\_

# INFO STORE

- Extra line to select if auditor is a member of a network of firms which corrects the wording of the engagement letter

## DEFAULT INFORMATION

### Auditor's details:

Choose type of auditor entity for IR4  Male Sole trader  Female Sole trader  Partnership  Company

Auditor is a member an international network of firms

# TAX RETURN - IR4 2012

Disallowed amount of salaries without social insurance contributions linked between Computation of corporation tax in FS and tax return

31	FINES AND OTHER DIRECT TAXES THAT ARE NOT ALLOWED (INCLUDING CONTRIBUTIONS TO THE COHERENCE FUND)	1.450		
32	EXPENSES OF PRIVATE MOTOR VEHICLES	796		
	<b>OTHER</b>			
33	SPARE - NON-TAXABLE INCOME	119	-	255
34	IMMOVABLE PROPERTY TAX AND ANNUAL LEVY	2.052	-	
35	SALARIES WITH NO SI CONTRIBUTIONS	15.074	-	
36	TOTAL ADJUSTMENTS	86.438	-	388.557
37	<b>TAXABLE INCOME / (LOSS) FOR THE YEAR (±)</b>		+	113.544

# 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 must be split up 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 RETURNS IR4 2003 to 2012

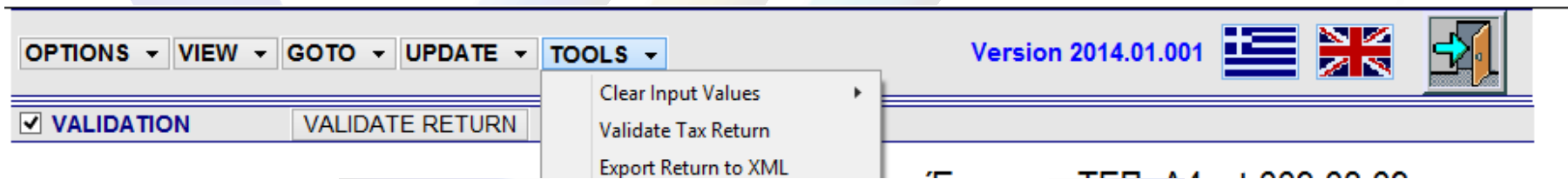
New line added to enable transfer of balances between sections 2.3.4 and 2.3.5 for payables to parent (map no 2.H.3. 6)

2.3.5 BALANCES WITH OTHER RELATED, SUBSIDIARY AND OTHER UNDERTAKINGS				
	2012		2011	
	Debit	Credit	Debit	Credit
<sup>1</sup> Balance at beginning of year	2.680	323	2.755	316
<sup>2</sup> Withdrawals / Deposits of cash				
<sup>3</sup> Amounts included in the company's Turnover (Dr) and Cost of sales (Cr)				
<sup>4</sup> Other charges to (Dr) and from (Cr) the company from and to its related undertakings <sup>(6)</sup> (including the transfer of assets)				
<sup>5</sup> Balance at end of year	2.827	299	2.680	323
<sup>6</sup> Interest receivable (Dr) and payable (Cr) which was recognised in the profit and loss included in other charges				
** CHECK **	171		82	
** Enable transfer balances between 2.3.4 and 2.3.5 ** <input checked="" type="checkbox"/>				
** Enter balance to be deducted from trade debtors / creditors **				
** Loans to fellow subsidiaries to be included in section 2.3.4 **	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
** Loans to own subsidiaries to be included in section 2.3.4 **	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
** Receivables from fellow subsidiaries in section 2.3.4 **	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
** Receivables from own subsidiaries to be included in section 2.3.4 **	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
** Receivables from parent to be included in section 2.3.4 **	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
** Payables to fellow subsidiaries to be included in section 2.3.4 **		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
** Payables to own subsidiaries to be included in section 2.3.4 **		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
** Payables to parent to be included in section 2.3.4 **		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
** Loans from subsidiaries to be included in section 2.3.4 **		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
** Loan from parent company to be included in section 2.3.4 **		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
<sup>7</sup> Are all sales, purchases and other charges at market price?	<input checked="" type="radio"/> YES <input type="radio"/> NO		<input checked="" type="radio"/> YES <input type="radio"/> NO	



# TAX RETURNS IR4 2007 to 2009

As per the recent Inland revenue announcement prior period returns (IR4 ) for the years 2007, 2008 and 2009 are now available for export to XML.




# TAX RETURNS IR4 2007 to 2009

Update to 2014 version released by Inland revenue. Lines 8 and 11 have been added

		±	
6	Λογιστικά κέρδη (+) / ζημιές (-) έτους μετά την αφαίρεση του εταιρικού φόρου - σημ. 3		-
7	<u>Μεταφορά κερδών προς αποθεματικά που προβλέπονται από οποιονδήποτε νόμο - σημ. 4</u>		-
8	Φόρος Κεφαλαιουχικών κερδών	+	199
9	Μη πραγματοποιηθέντα κέρδη (-) / ζημιές (+) από επανεκτίμηση κινητών και ακινήτων αξιών που συμπεριλαμβάνονται στα λογιστικά κέρδη / ζημιές του έτους		-
10	Πραγματοποιηθέντα κέρδη (+) / ζημιές (-) που έχουν πιστωθεί απευθείας στα αποθεματικά		-
11	Κόστος απόκτησης εγκαταστάσεων, μηχανημάτων και κτηρίων (2012-2014)	+	1.605
12	Πρόσθετη απόσβεση ή / και απομείωση κινητών και ακινήτων αξιών που συμπεριλαμβάνεται στα λογιστικά κέρδη / ζημιές του έτους	+	-
13	Λογιστικά κέρδη (+) / ζημιές (-) έτους όπως έχουν αναπροσαρμοστεί	+	<b>1.804</b>
14	70% των κερδών του έτους που λογίζονται ως διανεμηθέντα	+	1.263

# ENGAGEMENT LETTER

Entry table updated to enable user to change references to entity, shareholders, Board etc. in cases of LOE for special entities

UPDATE ▾		<a href="#">Switch to financial statements</a>		
Version 2013.06.001				
<i>Type of entity</i>			Company	
<i>Enter year for the engagement</i>			2012	
<i>This is a new appointment</i>			<input type="checkbox"/>	
Change description of ENTITY <input checked="" type="checkbox"/>			Company	
SHAREHOLDERS <input type="checkbox"/>				
AUDITOR <input checked="" type="checkbox"/>			We shall obtain we are required auditors our audit	
BOARD <input type="checkbox"/>			presented to us Our audit we consider	
STANDARDS AND LAWS <input type="checkbox"/>				
<i>Tick this box if the company has wholly owned subsidiaries</i>			<input checked="" type="checkbox"/>	
<i>Tick this box if the financial statements are consolidated</i>			<input type="checkbox"/>	