

## Chart of accounts: Skeem2

Code or description:

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Code	Description	Type	Balance sheet or income	Cash flow statement row
1000	Cash	Asset	Cash	Cash
1100	Bank Account	Asset	Cash	Cash
1110	Bank Account 2	Asset	Cash	Cash
1199	Money in transit	Asset	Cash	Cash
1200	Accounts Receivable	Asset	Trade Receivables	Cash Collected from Customers
1201	Card sales	Asset	Trade Receivables	Cash Collected from Customers
1208	Uncollectible Receivables (-)	Asset	Trade Receivables	Cash Collected from Customers
1213	Prepaid taxes	Asset	Prepaid Taxes and Tax Refunds	Salaries Paid
1221	Accounts Receivable from Social Insurance Board (Extra Vacation Days)	Asset	Other Short-Term Receivables	Salaries Paid
1222	Interest receivable from bank	Asset	Other Short-Term Receivables	Interest and Dividends Received
1224	Netting Account	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
1225	Pending documents	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
1226	Settlements with Reporting Persons	Asset	Other Short-Term Receivables	Cash Paid for Goods, Materials and Services
1227	Short-Term Loans Receivable	Asset	Other Short-Term Receivables	Loans Granted
1231	Prepayed Insurance	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
1235	First prepaid installment of operational lease	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
1239	Other Prepayments	Asset	Prepayments for Services	Cash Paid for Goods, Materials and Services
1310	Raw Material	Asset	Raw Materials	Cash Paid for Goods, Materials and Services
1320	Work in Progress Inventory	Asset	Work in Progress	Cash Paid for Goods, Materials and Services
1330	Finished Goods Inventory	Asset	Finished Goods	Cash Paid for Goods, Materials and Services
1340	Goods for Resale	Asset	Goods for Resale	Cash Paid for Goods, Materials and Services
1350	Prepayments for Inventories	Asset	Prepayments for Inventories	Cash Paid for Goods, Materials and Services
1700	Real Estate Investments	Asset	Real Estate Investments	Purchase and Sale of Real Estate Investments
1701	Depreciation of real estate investments (-)	Asset	Real Estate Investments	Purchase and Sale of Real Estate Investments
1800	Land	Asset	Land	Purchase and Sale of Tangible and Intangible Assets
1820	Buildings	Asset	Buildings	Purchase and Sale of Tangible and Intangible Assets
1821	Depreciation of buildings (-)	Asset	Buildings	Purchase and Sale of Tangible and Intangible Assets
1830	Vehicles	Asset	Vehicles	Purchase and Sale of Tangible and Intangible Assets
1831	Depreciation of vehicles (-)	Asset	Vehicles	Purchase and Sale of Tangible and Intangible Assets
1832	Computers and computer systems	Asset	Computers and computer systems	Purchase and Sale of Tangible and Intangible Assets
1833	Depreciation of computers and computer systems (-)	Asset	Computers and computer systems	Purchase and Sale of Tangible and Intangible Assets
1834	Other machinery and equipment	Asset	Other machinery and equipment	Purchase and Sale of Tangible and Intangible Assets
1835	Depreciation of other machinery and equipment (-)	Asset	Other machinery and equipment	Purchase and Sale of Tangible and Intangible Assets
1840	Other tangible assets	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
1841	Depreciation of other tangible assets (-)	Asset	Other Tangible Assets	Purchase and Sale of Tangible and Intangible Assets
1870	Buildings Under Construction	Asset	Construction in Progress and Prepayments	Purchase and Sale of Tangible and Intangible Assets
1880	Prepayments for Fixed Assets	Asset	Construction in Progress and Prepayments	Purchase and Sale of Tangible and Intangible Assets
1900	Goodwill	Asset	Goodwill	Purchase and Sale of Tangible and Intangible Assets
1905	Depreciation of goodwill (-)	Asset	Goodwill	Purchase and Sale of Tangible and Intangible Assets
1910	Development costs	Asset	Development Costs	Purchase and Sale of Tangible and Intangible Assets

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1915	Depreciation of development costs (-)	Asset	Development Costs	Purchase and Sale of Tangible and Intangible Assets
1920	Computer software	Asset	Computer software	Purchase and Sale of Tangible and Intangible Assets
1925	Depreciation of computer software (-)	Asset	Computer software	Purchase and Sale of Tangible and Intangible Assets
1930	Patents, licenses & trademarks	Asset	Patents, licenses & trademarks	Purchase and Sale of Tangible and Intangible Assets
1935	Depreciation of patents, licenses & trademarks (-)	Asset	Patents, licenses & trademarks	Purchase and Sale of Tangible and Intangible Assets
1940	Other intangible assets	Asset	Other Intangible Assets	Purchase and Sale of Tangible and Intangible Assets
1945	Depreciation of other intangible assets (-)	Asset	Other Intangible Assets	Purchase and Sale of Tangible and Intangible Assets
1960	Prepayments for intangible assets	Asset	Prepayments for Intangible Assets	Purchase and Sale of Tangible and Intangible Assets
2010	Short-Term Bank Loan	Liability	Short-Term Loans and Bonds	Loans Received
2015	Short-Term Loan from Owner	Liability	Short-Term Loans and Bonds	Loans Received
2020	Short-Term Overdraft	Liability	Short-Term Loans and Bonds	Loans Received
2070	Long-Term Loan Repayments Over the Next Period	Liability	Current Portion of Long-Term Loan Liabilities	Loan Repayments Made
2080	Current Portion of Financial Lease	Liability	Current Portion of Long-Term Loan Liabilities	Financial Lease Repayments
2090	Convertible Debt	Liability	Convertible Debt	Loans Received
2100	Card purchases	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
2110	Accounts Payable (Estonia)	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
2120	Accounts Payable (EU)	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
2130	Accounts Payable (non-EU)	Liability	Debts to Suppliers	Cash Paid for Goods, Materials and Services
2210	Wages and Salaries Payable	Liability	Employee-Related Liabilities	Salaries Paid
2211	Alimony Withheld from Salary	Liability	Employee-Related Liabilities	Salaries Paid
2212	Fines Withheld from Salary	Liability	Employee-Related Liabilities	Salaries Paid
2219	Other Withholdings	Liability	Employee-Related Liabilities	Salaries Paid
2280	Vacation Pay Reserve	Liability	Employee-Related Liabilities	Salaries Paid
2310	Sales VAT	Liability	Taxes Payable	Cash Collected from Customers
2311	Input VAT	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
2313	Vat Paid on Import	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
2316	VAT Payable	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
2320	Social Tax	Liability	Taxes Payable	Salaries Paid
2330	Income Tax (Person)	Liability	Taxes Payable	Salaries Paid
2340	Unemployment Insurance Premium (Accrual)	Liability	Taxes Payable	Salaries Paid
2350	Pension Insurance	Liability	Taxes Payable	Salaries Paid
2360	Income Tax Payable (Dividends)	Liability	Taxes Payable	Income Tax Paid
2370	Income Tax Payable (Fringe Benefits)	Liability	Taxes Payable	Salaries Paid
2380	Land Tax Payable	Liability	Taxes Payable	Cash Paid for Goods, Materials and Services
2390	Fine for Delay of Taxes	Liability	Taxes Payable	Salaries Paid
2400	Dividends Payable	Liability	Other Payables	Interest and Dividends Received
2410	Interest Payable	Liability	Other Payables	Interest and Dividends Received
2450	Other Payables	Liability	Other Payables	Loans Received
2455	Settlements with Reporting Persons	Liability	Other Payables	Cash Paid for Goods, Materials and Services
2500	Prepayments Received	Liability	Prepayments Received	Cash Paid for Goods, Materials and Services
2810	Long-Term Bank Loan	Liability	Loans, Bonds and Financial Lease Payables	Loans Received
2820	Long-Term Loan from Owner	Liability	Loans, Bonds and Financial Lease Payables	Loans Received
2830	Long-Term Portion of Financial Lease	Liability	Loans, Bonds and Financial Lease Payables	Loans Received
2860	Other Long-Term Payables	Liability	Other Long-Term Payables	Loans Received
2910	Share Capital (nominal value)	Liability	Share Capital (Nominal Value)	Issuing Shares
2911	Unregistered shareholders' equity	Liability	Unregistered shareholders' equity	Issuing Shares

Code	Description	Type	Balance sheet or income	Cash flow statement row
2950	Legal Reserve	Liability	Legal Reserve	Purchase and Sale of Own Shares
2970	Retained Profit/Loss from Previous Years	Liability	Retained Profit/Loss from Previous Years	Purchase and Sale of Own Shares
2980	Profit/Loss for the Financial Year	Liability	Profit/Loss for the Financial Year	Purchase and Sale of Own Shares
3000	Sale of Goods and Services in Estonia (VAT 20%)	Income	Sales Revenue	Cash Collected from Customers
3010	Sale of Goods in EU (VAT 0%)	Income	Sales Revenue	Cash Collected from Customers
3011	Sale of Services in EU (VAT 0%)	Income	Sales Revenue	Cash Collected from Customers
3020	Export of Goods	Income	Sales Revenue	Cash Collected from Customers
3021	Export of Services	Income	Sales Revenue	Cash Collected from Customers
3040	Sales Revenue (VAT 9%)	Income	Sales Revenue	Cash Collected from Customers
3050	Other Sales Revenue (VAT 20%)	Income	Sales Revenue	Cash Collected from Customers
3060	Tax Free Sales Revenue	Income	Sales Revenue	Cash Collected from Customers
3099	Rounding on Sale	Income	Sales Revenue	Cash Collected from Customers
3510	Profit from sale of fixed assets	Income	Other Operating Revenue	Purchase and Sale of Tangible and Intangible Assets
3520	Realised profit from changes in FX rate	Income	Other Operating Revenue	Cash Collected from Customers
3521	Unrealised profit from changes in FX rate	Income	Other Operating Revenue	Cash Collected from Customers
3531	Subsidies and Grants Received	Income	Other Operating Revenue	Cash Collected from Customers
3532	Subsidies and Grants Received for Purchase of Fixed Assets	Income	Other Operating Revenue	Purchase and Sale of Tangible and Intangible Assets
3560	Other Operating Revenue	Income	Other Operating Revenue	Cash Collected from Customers
4000	Expenses on Raw Material	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4001	Expenses on Materials	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4002	Expenses on Supplies	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4005	Heating Expenses - Manufacturing	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4006	Electricity expenses - manufacturing	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4010	Wages and Salaries - Manufacturing	Expense	Cost of Sales	Salaries Paid
4011	Social Tax - Manufacturing	Expense	Cost of Sales	Salaries Paid
4012	Unemployment Insurance Premium - Manufacturing	Expense	Cost of Sales	Salaries Paid
4013	Vacation Pay Reserve - Manufacturing	Expense	Cost of Sales	Salaries Paid
4100	Other Materials - Manufacturing	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4102	Low-Value Equipment - Manufacturing	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4104	Manufacturing Machinery Supplies, Repairs, Mainanance	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4108	Manufacturing Building and Equipment Insurance	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4109	Other Services Related to Manufacturing	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4110	Overall Wages and Salaries - Manufacturing	Expense	Cost of Sales	Salaries Paid
4111	Overall Social Tax - Manufacturing	Expense	Cost of Sales	Salaries Paid
4112	Overall Unemployment Insurance Premium	Expense	Cost of Sales	Salaries Paid
4113	Overall Vacation Pay Reserve - Manufacturing	Expense	Cost of Sales	Salaries Paid
4130	Security	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4140	Depreciation of Fixed Assets for Manufacturing	Expense	Cost of Sales	Purchase and Sale of Tangible and Intangible Assets
4200	Purchased Goods Sold	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4210	Products Sold	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4211	Registration of Finished Goods	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4212	Registration of Work-in-Progress Inventories	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4213	Disposal of Work in Progress Inventory	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4215	Disposal of finished goods	Expense	Cost of Sales	Cash Paid for Goods, Materials and Services
4300	Advertising	Expense	Marketing Expenses	Cash Paid for Goods, Materials and Services
4304	Telecommunication - Marketing	Expense	Marketing Expenses	Cash Paid for Goods, Materials and Services

Code	Description	Type	Balance sheet or income	Cash flow statement row
4305	Materials, Small Equipment - Marketing	Expense	Marketing Expenses	Cash Paid for Goods, Materials and Services
4306	Transportation - Marketing	Expense	Marketing Expenses	Cash Paid for Goods, Materials and Services
4307	Vehicle Insurance - Marketing	Expense	Marketing Expenses	Cash Paid for Goods, Materials and Services
4310	Wages and Salaries - Marketing	Expense	Marketing Expenses	Salaries Paid
4311	Social Tax - Marketing	Expense	Marketing Expenses	Salaries Paid
4312	Unemployment Insurance Premium - Marketing	Expense	Marketing Expenses	Salaries Paid
4313	Vacation Pay Reserve - Marketing	Expense	Marketing Expenses	Salaries Paid
4320	Mission Trip Expenses - Marketing	Expense	Marketing Expenses	Salaries Paid
4510	Wages and Salaries - Management	Expense	Administrative and General Expenses	Salaries Paid
4511	Social Tax - Management	Expense	Administrative and General Expenses	Salaries Paid
4512	Unemployment Insurance Premium - Management	Expense	Administrative and General Expenses	Salaries Paid
4513	Vacation Pay Reserve - Management	Expense	Administrative and General Expenses	Salaries Paid
4514	Wages and Salaries - Management	Expense	Administrative and General Expenses	Salaries Paid
4520	Operational Lease - Management	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4521	Vehicle Insurance - Management	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4523	Vehicle Fuel - Management	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4524	Vehicle Maintenance - Management	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4525	Compensation for Personal Vehicle Use	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4530	Office supplies and postage	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4532	Newspapers, Magazines, Books	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4534	Bank Fees	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4536	Bad Debt Expense	Expense	Administrative and General Expenses	Cash Collected from Customers
4540	Consultation, Training	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4542	Auditing	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4544	Accounting	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4546	Other Administrative and General Expenses	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4549	Rounding on Purchases, Small Balance Write-Offs	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services
4560	Fringe Benefits	Expense	Administrative and General Expenses	Salaries Paid
4562	VAT (Calculated on Fringe Benefits)	Expense	Administrative and General Expenses	Salaries Paid
4564	Income Tax (Calculated on Fringe Benefits)	Expense	Administrative and General Expenses	Salaries Paid
4566	Social Tax (Calculated on Fringe Benefits)	Expense	Administrative and General Expenses	Salaries Paid
4580	Depreciation (Administrative)	Expense	Administrative and General Expenses	Purchase and Sale of Tangible and Intangible Assets
4582	Depreciation - Real Estate Investments	Expense	Administrative and General Expenses	Purchase and Sale of Real Estate Investments
4584	Depreciation - Intangible Assets	Expense	Administrative and General Expenses	Purchase and Sale of Tangible and Intangible Assets
4586	Impairment of Fixed Assets	Expense	Administrative and General Expenses	Purchase and Sale of Tangible and Intangible Assets
4910	Loss from Disposal and Sale of Fixed Assets	Expense	Other Nonoperating Expenses	Purchase and Sale of Tangible and Intangible Assets
4930	Fines Paid	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
4940	Fines for Delay Paid (Tax and Customs Board)	Expense	Other Nonoperating Expenses	Interests Paid
4950	Realised loss from changes in FX rate	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
4951	Unrealised loss from changes in FX rate	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
4960	Sponsorship	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
4970	Expenses Not Related to Business	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
4980	Entertainment Expenses	Expense	Administrative and General Expenses	Cash Paid for Goods, Materials and Services

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4990	Other Operating Expenses	Expense	Other Nonoperating Expenses	Cash Paid for Goods, Materials and Services
6010	Financial Income from Investments in Subsidiaries	Income	Financial Revenue and Expenses from Shares in Subsidiary Undertakings	Interest and Dividends Received
6011	Financial Expenses from Investments in Subsidiaries	Expense	Financial Revenue and Expenses from Shares in Subsidiary Undertakings	Interests Paid
6020	Financial Income from Investments in Associates	Income	Financial Revenue and Expenses from Shares in Associated Undertakings	Interest and Dividends Received
6021	Financial Expenses from Investments in Associates	Expense	Financial Revenue and Expenses from Shares in Associated Undertakings	Interests Paid
6030	Financial Income from Other Long-Term Financial Investments	Income	Financial Revenue and Expenses from Other Long-Term Financial Investments	Interest and Dividends Received
6031	Financial Expenses from Other Long-Term Financial Investments	Expense	Financial Revenue and Expenses from Other Long-Term Financial Investments	Interests Paid
6040	Profit from changes in FX rate (financial investments)	Income	Profit/Loss from FX Rate Changes	Interest and Dividends Received
6041	Loss from changes in FX rate (financial investments)	Expense	Profit/Loss from FX Rate Changes	Interests Paid
6050	Other Financial Income - Bank Interest	Income	Total Financial Revenue and Expenses	Interest and Dividends Received
6060	Interest Expenses - Bank Loan	Expense	Interest Expense	Interests Paid
6065	Interest Expenses - Financial Lease	Expense	Interest Expense	Interests Paid
7000	Company Income Tax	Expense	Income Tax	Income Tax Paid