MALDIVES
INLAND REVENUE
AUTHORITY

SCHEDULE 2
Version 20.1

# Statement of Financial Position

- **Complete this schedule if you are carrying on a business and are required to submit a Statement of Financial Position under section 102 of the Regulation.**
- **You are not required to submit this schedule if you are preparing your accounts on cash basis pursuant to Section 59(e) of the Regulation.**

**TIN (Taxpayer Identification Number)**
*Your TIN as it appears on your Notification of Registration*

**Accounting Period**

D D M M Y Y Y Y — *From*

D D M M Y Y Y Y — *To*

## STATEMENT OF FINANCIAL POSITION

(Rounded off to two decimals)

**Non-current assets**

1 Property, plant and equipment
2 Investment property
3 Intangible assets
4 Financial assets
5 Other non-current assets

**Current assets**

6 Inventories
7 Trade and other receivables
8 Cash and cash equivalents
9 Other current assets
10 **Total assets** ***(Sum of Boxes 1 to 9)***

**Current liabilities**

11 Provisions
12 Trade and other payables
13 Other current liabilities

**Non-current liabilities**

14 Financial liabilities
15 Other non-current liabilities
16 **Total liabilities** ***(Sum of Boxes 11 to 15)***

**Equity**

17 Share capital
18 Retained earnings
19 Other equity
20 **Total liabilities and equity** ***(Sum of Boxes 16 to 19)***

## OTHER INFORMATION

21 Cost of additions to non-current assets during the period

22 Proceeds from disposal of non-current assets during the period

23 Dividend declared for the period

24 Loan interest payable to related parties for the period

25 Loan interest payable to non-residents for the period

26 Payments made to non-residents during the period which are subject to withholding tax

27 Payments made to non-residents during the period which are not subject to withholding tax