

1 Accounting information

Balance sheet
 Profit and loss account (or income statement)
 Trial balance in Excel format
 General ledger in Excel format
 Journal in Excel format
 General ledger for the following year in Excel format

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

2 Fixed assets (intangible and tangible)

Fixed asset purchase invoices
 Fixed asset sales invoices
 Deeds for fixed asset purchases and sales
 Lease agreements signed during the year

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐

3 Investment property

Property purchase and sale deeds
 Information on the use of the acquired property

Provided	N/A
☐	☐
☐	☐

4 Investments in group companies and associates

Deeds for share purchases and sales in group companies and associates
 Loan or credit agreements with group companies and associates

Provided	N/A
☐	☐
☐	☐

5 Financial investments

Deeds for share purchases and sales
 Loan or credit agreements with third parties
 Security deposit agreements and bank payment evidence

Provided	N/A
☐	☐
☐	☐
☐	☐

6 Inventory

Year-end inventory list (description, quantity and value)
 Details of obsolescence, impairment or provisions recorded during the year
 Other relevant documents (location, guarantees, insurance, etc.)

Provided	N/A
☐	☐
☐	☐
☐	☐

7 Customers and suppliers

Relevant customer and supplier contracts
 Other relevant information (litigation, terms, etc.)

Provided	N/A
☐	☐
☐	☐

8 Cash and banks

Bank statements covering the last transactions of the year and the first of the following year

 Year-end bank reconciliations
 Bank of Spain credit risk report (CIRBE) for the final month of the year

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐

9 Equity

Capital contribution deeds and other deeds affecting share capital
 Deeds or supporting documents for shareholder contributions

Provided	N/A
☐	☐
☐	☐

10 Grants

Grant award decisions
 Information on the terms and deadlines of awarded grants
 Bank evidence of grant receipts

Provided	N/A
☐	☐
☐	☐
☐	☐

11 Provisions

Documents supporting the amounts provided

Provided	N/A
☐	☐

12 Loans and financing

Financing agreements and terms (loans, credit facilities, etc.)
 Loan repayment schedules

Provided	N/A
☐	☐
☐	☐

13 Other liabilities

Agreements for security deposits received and payment evidence

Provided	N/A
☐	☐

14 Taxes

Prior-year corporate income tax return (Form 200) as filed
 Monthly/quarterly tax returns and annual summaries as filed (Forms 202, 303, 390, 110, 111, 190, 115, 180, 347, etc.)
 Public authority or Social Security notices relating to ongoing inspections

 Inspection decisions
 Other relevant tax documentation

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

15 Employees

Employment contracts signed during the year
 Employee list at year-end
 Details of termination benefits, pension commitments and other employee liabilities
 Other relevant documentation (litigation, collective redundancies, etc.)
 Average headcount by category and sex, and year-end headcount

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐

16 Other relevant documents

Minutes list for the year
 Minutes signed in the year under audit and the following year
 Other deeds
 Environmental reports
 Any other documentation considered relevant

Provided	N/A
☐	☐
☐	☐
☐	☐
☐	☐
☐	☐