

In what cases do annual financial statements contain an income statement?

The following table will give you an overview of the documents that must be submitted, depending on the size of the company.

Documents	Small limited liability company	Medium-sized limited liability company	Large limited liability company; small and medium-sized stock corporation	Large stock corporation
Balance sheet	X	X	X	X
Income statement		X	X	X
Notes + non-current assets movement schedule	X	X	X	X
Management Report		X	X	X

Classification of enterprise sizes (pursuant to Section 221 of the Austrian Business Code [UGB]):

	Staff	Revenue	Balance sheet total
Small enterprises	up to 49	≤ EUR 10 million	≤ EUR 10 million
Medium-sized enterprises	from 50 to 249	≤ EUR 50 million	≤ EUR 43 million
Large enterprises	250 and more	> EUR 50 million	> EUR 43 million