

## Lamborghini Financial Statement – 2026 Update

The Lamborghini Dealer Financial Statement has been updated to fully comply with 2026 reporting standards. Please carefully review this documentation along with manufacturer communications to ensure an efficient transition.

Update your Chart of Accounts with any new accounts or deleted accounts; also update conversion codes (relates) as appropriate for each account.



**MAKE SURE YOU CHANGE THE RELATE YEAR IN CHART OF ACCOUNTS TO 2026 BEFORE MAKING RELATE CHANGES! OTHERWISE, YOUR 2025 FINANCIAL STATEMENT WILL BE AFFECTED.**

Page Number	Update
<b>1</b>	<b>No Changes.</b>
<b>2</b>	<p><b><u>Label Changes:</u></b></p> <p>Line 4: GL 01, Salesperson's Commissions</p> <p>Line 5: GL 02, F&amp;I Commissions</p> <p>Line 12: GL 26, Salaries Salesperson (Incl. Pension &amp; NI)</p> <p>Line 13: GL 27, Salaries Indirect (Incl. Pension &amp; NI)</p> <p>Line 14: GL 24, Salaries Other (Incl Pension &amp; NI)</p> <p>Line 28: GL 52, Stationary &amp; Postage</p> <p>Line 33: GL 63, Repairs &amp; Renewals</p> <p>Line 40: GL 47, Freight, Express &amp; Cartage</p> <p>Line 44: GL 64, Salaries &amp; Wages</p> <p>Line 45: GL 65, Directors Remuneration</p> <p>Line 54: GL 85, Amortization</p> <p>Line 55: GL 61, Depreciation Fixed Assets</p> <p>Line 57: GL 81, Heat Light &amp; Power</p> <p>Line 58: GL 86, Insurance</p> <p>Line 59: GL 92, Insurance Vehicle</p> <p>Line 60: GL 57, Professional Fees</p> <p><b><u>New Items:</u></b></p> <p>Line 20: GL 114, Transportation Costs</p> <p>Line 29: GL 102, Vehicle Running Costs</p> <p>Line 32: GL 103, Bank &amp; Credit Card Charges</p> <p>Line 34: GL 104, Cleaning</p> <p>Line 35: GL 105, Other</p> <p>Line 46: GL 106, Training</p> <p>Line 47: GL 107, Other</p> <p>Line 48: GL 108, Management Charge</p> <p>Line 53: GL 109, Rates</p> <p>Line 56: GL 110, Security</p> <p>Line 68: GL 111, Loan Interest</p> <p>Line 69: GL 112, Bank Interest Charge Income</p> <p>Line 70: GL 113, Other and Financial Interest</p> <p>Line 73: GL 9801, Extraordinary Incomes</p>

	<p>Line 74: GL 9802, Extraordinary Expenses</p> <p>Line 75: Total Extraordinary</p> <p><b><u>Removed Items:</u></b></p> <p>GL 14, Media Advertising</p> <p>GL 23, Department Clerical</p> <p>GL 25, Advisors and Parts Salespeople</p> <p>GL 28, Sales Managers, P&amp;A Manager</p> <p>GL 29, Absentee, Vacation and Holiday Pay</p> <p>GL 31,32, Workers Compensation Insurance and Payroll Taxes</p> <p>GL 33,38,39, Pension and Other Benefits</p> <p>GL 21, Owners Remuneration</p> <p>GL 50, Other Depreciable Assets – Expenses</p> <p>GL 89, Spare- Other Interest</p> <p>GL 9502, Owners’ Bonuses</p> <p>GL 9504, Owners’ Life Insurance Premiums</p>
3	<p><b><u>Label Changes:</u></b></p> <p>Line 4: GL 6101/7101/6201/7201, Salesperson’s Commissions</p> <p>Line 5: GL 6102/7102/6202/7202, F&amp;I Commissions</p> <p>Line 12: GL 6126/7126/6226/7226, Salaries Salesperson (Incl. Pension &amp; NI)</p> <p>Line 13: GL 6127/7127/6227/7227, Salaries Indirect (Incl. Pension &amp; NI)</p> <p>Line 14: GL 6124/7124/6224/7224, Salaries Other (Incl Pension &amp; NI)</p> <p>Line 28: GL 6152/7152/6252/7252, Stationary &amp; Postage</p> <p>Line 33: GL 6163/7163/6263/7263, Repairs &amp; Renewals</p> <p>Line 40: GL 6147/7147/6247/7247, Freight, Express &amp; Cartage</p> <p>Line 44: GL 6164/7164/6264/7264, Salaries &amp; Wages</p> <p>Line 45: GL 6165/7165/6265/7265, Directors Remuneration</p> <p>Line 54: GL 6185/7185/6285/7285, Amortization</p> <p>Line 55: GL 6161/7161/6261/7261, Depreciation Fixed Assets</p> <p>Line 57: GL 6181/7181/6281/7281, Heat Light &amp; Power</p> <p>Line 58: GL 6186/7186/6286/7286, Insurance</p> <p>Line 59: GL 6192/7192/6292/7292, Insurance Vehicle</p> <p>Line 60: GL 6157/7157/6257/7257, Professional Fees</p> <p><b><u>New Items:</u></b></p> <p>Line 20: GL 114, Transportation Costs</p> <p>Line 29: GL 102, Vehicle Running Costs</p> <p>Line 32: GL 103, Bank &amp; Credit Card Charges</p> <p>Line 34: GL 104, Cleaning</p> <p>Line 35, GL 105, Other</p> <p>Line 46: GL 106, Training</p> <p>Line 47: GL 107, Other</p> <p>Line 48: GL 108, Management Charge</p> <p>Line 53: GL 109, Rates</p> <p>Line 56: GL 110, Security</p> <p>Line 68: GL 111, Loan Interest</p> <p>Line 69: GL 112, Bank Interest Charge Income</p> <p>Line 70: GL 113, Other and Financial Interest</p> <p><b><u>Removed Items:</u></b></p> <p>GL 6114/7114/6214/7214, Media Advertising</p> <p>GL 6123/7123/6223/7223, Department Clerical</p> <p>GL 6125/7125/6225/7225, Advisors and Parts Salespeople</p>

	<p>GL 6128/7128/6228/7228, Sales Managers, P&amp;A Manager  GL 6129/7129/6229/7229, Absentee, Vacation and Holiday Pay  GL 6131/7131/6231/7231, 6132/7132/6232/7232, Workers Compensation Insurance and Payroll Taxes  GL 6133/7133/6233/7233, 6138/7138/6238/7238, 6139/7139/6239/7239, Pension and Other Benefits  GL 6121/7121/6221/7221, Owners Remuneration  GL 6150/7150/6250/7250, Other Depreciable Assets – Expenses  GL 6189/7189/6289/7289, Spare- Other Interest</p>
4	<p><b><u>Label Changes:</u></b>  Line 4: GL 6401/7401/6501/7501, Salesperson’s Commissions  Line 5: GL 6402/7402/6502/7502, F&amp;I Commissions  Line 12: GL 6426/7426/6526/7526, Salaries Salesperson (Incl. Pension &amp; NI)  Line 13: GL 6427/7427/6527/7527, Salaries Indirect (Incl. Pension &amp; NI)  Line 14: GL 6424/7424/6524/7524, Salaries Other (Incl Pension &amp; NI)  Line 28: GL 6452/7452/6552/7552, Stationary &amp; Postage  Line 33: GL 6463/7463/6563/7563, Repairs &amp; Renewals  Line 40: GL 6447/7447/6547/7547, Freight, Express &amp; Cartage  Line 44: GL 6464/7464/6564/7564, Salaries &amp; Wages  Line 45: GL 6465/7465/6565/7565, Directors Remuneration  Line 54: GL 6485/7485/6585/7585, Amortization  Line 55: GL 6461/7461/6561/7561, Depreciation Fixed Assets  Line 57: GL 6481/7481/6581/7581, Heat Light &amp; Power  Line 58: GL 6486/7486/6586/7586, Insurance  Line 59: GL 6492/7492/6592/7592, Insurance Vehicle  Line 60: GL 6457/7457/6557/7557, Professional Fees</p> <p><b><u>New Items:</u></b>  Line 20: GL 114, Transportation Costs  Line 29: GL 102, Vehicle Running Costs  Line 32: GL 103, Bank &amp; Credit Card Charges  Line 34: GL 104, Cleaning  Line 35, GL 105, Other  Line 46: GL 106, Training  Line 47: GL 107, Other  Line 48: GL 108, Management Charge  Line 53: GL 109, Rates  Line 56: GL 110, Security  Line 68: GL 111, Loan Interest  Line 69: GL 112, Bank Interest Charge Income  Line 70: GL 113, Other and Financial Interest</p> <p><b><u>Removed Items:</u></b>  GL 6414/7414/6514/7514, Media Advertising  GL 6423/7423/6523/7523, Department Clerical  GL 6425/7425/6525/7525, Advisors and Parts Salespeople  GL 6428/7428/6528/7528, Sales Managers, P&amp;A Manager  GL 6429/7429/6529/7529, Absentee, Vacation and Holiday Pay</p>

	<p>GL 6431/7431/6531/7531,6432/7432/6532/7532, Workers Compensation Insurance and Payroll Taxes</p> <p>GL 6433/7433/6533/7533,6438/7438/6538/7538,6439/7439/6539/7539, Pension and Other Benefits</p> <p>GL 6421/7421/6521/7521, Owners Remuneration</p> <p>GL 6450/7450/6550/7550, Other Depreciable Assets – Expenses</p> <p>GL 6489/7489/6589/7589, Spare- Other Interest</p>
5	<p><b><u>Label Changes:</u></b></p> <p>Line 4: GL 6701/7701, Salesperson’s Commissions</p> <p>Line 5: GL 6702/7702, F&amp;I Commissions</p> <p>Line 12: GL 6726/7726, Salaries Salesperson (Incl. Pension &amp; NI)</p> <p>Line 13: GL 6727/7727, Salaries Indirect (Incl. Pension &amp; NI)</p> <p>Line 14: GL 6724/7724, Salaries Other (Incl Pension &amp; NI)</p> <p>Line 28: GL 6752/7752, Stationary &amp; Postage</p> <p>Line 33: GL 6763/7763, Repairs &amp; Renewals</p> <p>Line 40: GL 6747/7747, Freight, Express &amp; Cartage</p> <p>Line 44: GL 6764/7764, Salaries &amp; Wages</p> <p>Line 45: GL 6765/7765, Directors Remuneration</p> <p>Line 54: GL 6785/7785, Amortization</p> <p>Line 55: GL 6761/7761, Depreciation Fixed Assets</p> <p>Line 57: GL 6781/7781, Heat Light &amp; Power</p> <p>Line 58: GL 6786/7786, Insurance</p> <p>Line 59: GL 6792/7792, Insurance Vehicle</p> <p>Line 60: GL 6757/7757, Professional Fees</p> <p>Lines 68-80 - Reordered</p> <p><b><u>New Items:</u></b></p> <p>Line 20: GL 114, Transportation Costs</p> <p>Line 29: GL 102, Vehicle Running Costs</p> <p>Line 32: GL 103, Bank &amp; Credit Card Charges</p> <p>Line 34: GL 104, Cleaning</p> <p>Line 35, GL 105, Other</p> <p>Line 46: GL 106, Training</p> <p>Line 47: GL 107, Other</p> <p>Line 48: GL 108, Management Charge</p> <p>Line 53: GL 109, Rates</p> <p>Line 56: GL 110, Security</p> <p>Line 68: GL 111, Loan Interest</p> <p>Line 69: GL 112, Bank Interest Charge Income</p> <p>Line 70: GL 113, Other and Financial Interest</p> <p><b><u>Removed Items:</u></b></p> <p>GL 6714/7714, Media Advertising</p> <p>GL 6723/7723, Department Clerical</p> <p>GL 6725/7725, Advisors and Parts Salespeople</p> <p>GL 6728/7728, Sales Managers, P&amp;A Manager</p> <p>GL 6729/7729, Absentee, Vacation and Holiday Pay</p> <p>GL 6731/7731,6732/7732, Workers Compensation Insurance and Payroll Taxes</p> <p>GL 6733/7733,6738/7738,6739/7739, Pension and Other Benefits</p> <p>GL 6721/7721, Owners Remuneration</p> <p>GL 6750/7750, Other Depreciable Assets – Expenses</p>

	GL 6789/7789, Spare- Other Interest
6	<p><b><u>Label Changes:</u></b></p> <p>Line 3: GL 4118, Special Series  Line 18: GL 4120, Lamborghini – Demo  Line 20: GL 9140, Bonus Variable Margin  Line 25: GL 4130, Retail Other Makes Buisness  Line 27: GL 4182, Workshop Contracts Other Makes Business  Line 31: GL 4201, Lamborghini – Selezione CPO  Line 33: Lamborghini- Selezione CPO Net  Line 35: GL 5204, Reconditioning Lamborghini – Retail  Line 36: Lamborghini – Retail Net  Line 37: GL 4210, Wholesale – Lamborghini Sales  Line 39: GL 4205, Trade-In Retail  Line 40: GL 4215, Trade-In Wholesale  Line 43: GL 5293, Inventory Adjustments – Other Makes  Line 48: GL 4207, Other Makes Business  Line 51: GL 4295, Workshop Contracts – OM Business</p> <p><b><u>New Items:</u></b></p> <p>Line 5: Sum, Total Special Series  Line 10: GL 4135, Temerario  Line 11: Sum, Total Temerario  Line 15: GL 4136, Urus SE  Line 22: GL 9147, Other Sales (PDI/Rent)  Line 23: Sum, Total New Other Income  Line 45: GL 9148, Other Sales  Line 46: Sum, Total Pre-Owned Other Income</p> <p><b><u>Removed Items:</u></b></p> <p>GL 4181, Service Contracts Lamborghini  Wholesales – OM Sold by Lamborghini  GL 4287, Service Contracts – Lamborghini  GL 9165, F&amp;I Income – Other Makes Sold by Lamborghini  GL 4288, Service Contracts – OM Sold by Lamborghini  GL 5208, Reconditioning Retail – OM Business  Net Retail – Other Makes Business  Total Dealership Personnel – Foreman  Total Dealership Personnel - Dispatcher</p>
7	<p><b><u>Label Changes:</u></b></p> <p>Line 1: Workshop General  Line 6: GL 5416, Idle Time Cost – Lamborghini  Line 10: GL 4495, Lamborghini VSP  Line 11: Total Workshop – Lamborghini  Line 16: GL 5436, Idle Time Cost – Other Makes Business  Line 18: GL 4492, Sublet Repairs – OM Business  Line 19: Total Workshop – OM Business  Line 20: Total Workshop General  Line 21: Body &amp; Paint  Line 28: GL 4551, Paint, Compound &amp; Other Materials  Line 29: GL 4591, Sublet Repairs – Body &amp; Paint  Line 30: Total Body &amp; Paint – Lamborghini</p>

	<p>Line 34: GL 4552, Paint, Compound &amp; Other Materials – OM Business</p> <p>Line 38: Total Body &amp; Paint – OM Business</p> <p>Line 39: Total Body &amp; Paint</p> <p>Line 41: GL 4711, Lamborghini Parts – Workshop R.O. - Customer</p> <p>Line 42: GL 4713, Lamborghini Parts – Workshop R.O. - Warranty</p> <p>Line 43: GL 4715, Lamborghini Parts – Workshop R.O. - Internal</p> <p>Line 48: GL 4811- Lamborghini Acces – Workshop R.O. - Customer</p> <p>Line 49: GL 4813, Lamborghini Acces – Workshop R.O. - Warranty</p> <p>Line 50: GL 4815, Lamborghini Acces – Workshop R.O. - Internal</p> <p>Line 60: GL 4731, OM Business P&amp;A – Workshop R.O. - Customer</p> <p>Line 61: GL 4733, OM Business P&amp;A – Workshop R.O. - Warranty</p> <p>Line 62: GL 4735, OM Business P&amp;A – Workshop R.O. - Internal</p> <p><b><u>New Items:</u></b></p> <p>Line 26: GL 5437, Idle Time Cost B&amp;P - Lamborghini</p> <p><b><u>Removed Items:</u></b></p> <p>GL 4418, Mechanical Labor- Lamb Other Brands</p>
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