

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
1	No Changes.
2	<u>Label Changes:</u> Line 4: GL 01, Salesperson's Commissions Line 5: GL 02, F&I Commissions Line 12: GL 26, Salaries Salesperson (Incl. Pension & NI) Line 13: GL 27, Salaries Indirect (Incl. Pension & NI) Line 14: GL 24, Salaries Other (Incl Pension & NI) Line 29: GL 52, Stationary & Postage Line 34: GL 63, Repairs & Renewals Line 41: GL 47, Freight, Express & Cartage Line 45: GL 64, Salaries & Wages Line 46: GL 65, Directors Remuneration Line 54: GL 85, Amortization Line 55: GL 61, Depreciation Fixed Assets Line 57: GL 81, Heat Light & Power Line 58: GL 86, Insurance Line 59: GL 92, Insurance Vehicle Line 60: GL 57, Professional Fees <u>New Items:</u> Line 9: GL 101, Warranty Goodwill Line 21: GL 114, Transportation Costs Line 30: GL 102, Vehicle Running Costs Line 33: GL 103, Bank & Credit Card Charges Line 35: GL 104, Cleaning Line 36, GL 105, Other 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 <u>Removed Items:</u>

	<p>GL 14, Media Advertising GL 23, Department Clerical GL 25, Advisors and Parts Salespeople GL 28, Sales Managers, P&A Manager GL 31,32, Workers Compensation Insurance and Payroll Taxes GL 33,38,39, Pension and Other Benefits GL 21, Owners Remuneration GL 50, Other Depreciable Assets – Expenses GL 89, Spare- Other Interest GL 9502, Owners' Bonuses GL 9504, Owners' Life Insurance Premiums</p>
3	<p><u>Label Changes:</u></p> <p>Line 4: GL 6101/7101/6201/7201, Salesperson's Commissions Line 5: GL 6102/7102/6202/7202, F&I Commissions Line 12: GL 6126/7126/6226/7226, Salaries Salesperson (Incl. Pension & NI) Line 13: GL 6127/7127/6227/7227, Salaries Indirect (Incl. Pension & NI) Line 14: GL 6124/7124/6224/7224, Salaries Other (Incl Pension & NI) Line 29: GL 6152/7152/6252/7252, Stationary & Postage Line 34: GL 6163/7163/6263/7263, Repairs & Renewals Line 41: GL 6147/7147/6247/7247, Freight, Express & Cartage Line 45: GL 6164/7164/6264/7264, Salaries & Wages Line 46: GL 6165/7165/6265/7265, Directors Remuneration Line 54: GL 6185/7185/6285/7285, Amortization Line 55: GL 6161/7161/6261/7261, Depreciation Fixed Assets Line 57: GL 6181/7181/6281/7281, Heat Light & Power Line 58: GL 6186/7186/6286/7286, Insurance Line 59: GL 6192/7192/6292/7292, Insurance Vehicle Line 60: GL 6157/7157/6257/7257, Professional Fees</p> <p><u>New Items:</u></p> <p>Line 9: GL 61101/71101/62101/72101, Warranty Goodwill Line 21: GL 61114/71114/62114/72114, Transportation Costs Line 30: GL 61102/71102/62102/72102, Vehicle Running Costs Line 33: GL 61103/71103/62103/72103, Bank & Credit Card Charges Line 35: GL 61104/71104/62104/72104, Cleaning Line 36, GL 61105/71105/62105/72105, Other Line 47: GL 61107/71107/62107/72107, Other Line 48: GL 61108/71108/62108/72108, Management Charge Line 53: GL 61109/71109/62109/72109, Rates Line 56: GL 61110/71110/62110/72110, Security Line 68: GL 61111/71111/62111/72111, Loan Interest Line 69: GL 61112/71112/62112/72112, Bank Interest Charge Income Line 70: GL 61113/71113/62113/72113, Other and Financial Interest</p> <p><u>Removed Items:</u></p> <p>GL 6114/7114/6214/7214, Media Advertising GL 6123/7123/6223/7223, Department Clerical GL 6125/7125/6225/7225, Advisors and Parts Salespeople GL 6128/7128/6228/7228, Sales Managers, P&A Manager GL 6131/7131/6231/7231,6132/7132/6232/7232, Workers Compensation Insurance and Payroll Taxes</p>

	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
4	<p><u>Label Changes:</u></p> <p>Line 4: GL 6401/7401/6501/7501, Salesperson's Commissions Line 5: GL 6402/7402/6502/7502, F&I Commissions Line 12: GL 6426/7426/6526/7526, Salaries Salesperson (Incl. Pension & NI) Line 13: GL 6427/7427/6527/7527, Salaries Indirect (Incl. Pension & NI) Line 14: GL 6424/7424/6524/7524, Salaries Other (Incl Pension & NI) Line 29: GL 6452/7452/6552/7552, Stationary & Postage Line 34: GL 6463/7463/6563/7563, Repairs & Renewals Line 41: GL 6447/7447/6547/7547, Freight, Express & Cartage Line 45: GL 6464/7464/6564/7564, Salaries & Wages Line 46: 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 & 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><u>New Items:</u></p> <p>Line 9: GL 64101/74101/65101/75101, Warranty Goodwill Line 21: GL 64114/74114/65114/75114, Transportation Costs Line 30: GL 64102/74102/65102/75102, Vehicle Running Costs Line 33: GL 64103/74103/65103/75103, Bank & Credit Card Charges Line 35: GL 64104/74104/65104/75104, Cleaning Line 36, GL 64105/74105/65105/75105, Other Line 47: GL 64107/74107/65107/75107, Other Line 48: GL 64108/74108/65108/75108, Management Charge Line 53: GL 64109/74109/65109/75109, Rates Line 56: GL 64110/74110/65110/75110, Security Line 68: GL 64111/74111/65111/75111, Loan Interest Line 69: GL 64112/74112/65112/75112, Bank Interest Charge Income Line 70: GL 64113/74113/65113/75113, Other and Financial Interest</p> <p><u>Removed Items:</u></p> <p>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&A Manager GL 6431/7431/6531/7531,6432/7432/6532/7532, Workers Compensation Insurance and Payroll Taxes GL 6433/7433/6533/7533,6438/7438/6538/7538,6439/7439/6539/7539, Pension and Other Benefits GL 6421/7421/6521/7521, Owners Remuneration GL 6450/7450/6550/7550, Other Depreciable Assets – Expenses GL 6489/7489/6589/7589, Spare- Other Interest</p>
5	<u>Label Changes:</u>

	<p>Line 4: GL 6701/7701, Salesperson's Commissions Line 5: GL 6702/7702, F&I Commissions Line 12: GL 6726/7726, Salaries Salesperson (Incl. Pension & NI) Line 13: GL 6727/7727, Salaries Indirect (Incl. Pension & NI) Line 14: GL 6724/7724, Salaries Other (Incl Pension & NI) Line 29: GL 6752/7752, Stationary & Postage Line 34: GL 6763/7763, Repairs & Renewals Line 41: GL 6747/7747, Freight, Express & Cartage Line 45: GL 6764/7764, Salaries & Wages Line 46: GL 6765/7765, Directors Remuneration Line 54: GL 6785/7785, Amortization Line 55: GL 6761/7761, Depreciation Fixed Assets Line 57: GL 6781/7781, Heat Light & Power Line 58: GL 6786/7786, Insurance Line 59: GL 6792/7792, Insurance Vehicle Line 60: GL 6757/7757, Professional Fees Lines 76-89- Reordered</p> <p>New Items:</p> <p>Line 9: GL 67101/77101, Warranty Goodwill Line 21: GL 67114/77114, Transportation Costs Line 30: GL 67102/77102, Vehicle Running Costs Line 33: GL 67103/77103, Bank & Credit Card Charges Line 35: GL 67104/77104, Cleaning Line 36, GL 67105/77105, Other Line 47: GL 67107/77107, Other Line 48: GL 67108/77108, Management Charge Line 53: GL 67109/77109, Rates Line 56: GL 67110/77110, Security Line 68: GL 67111/77110, Loan Interest Line 69: GL 67112/77110, Bank Interest Charge Income Line 70: GL 67113/77113, Other and Financial Interest</p> <p>Removed Items:</p> <p>GL 6714/7714, Media Advertising GL 6723/7723, Department Clerical GL 6725/7725, Advisors and Parts Salespeople GL 6728/7728, Sales Managers, P&A Manager GL 6731/7731,6732/7732, Workers Compensation Insurance and Payroll Taxes GL 6733/7733,6738/7738,6739/7739, Pension and Other Benefits GL 6721/7721, Owners Remuneration GL 6750/7750, Other Depreciable Assets – Expenses GL 6789/7789, Spare- Other Interest</p>
6	<p>Label Changes:</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</p>

	<p>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>New Items:</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 Total Dealership Personnel – Porters, etc. Total Dealership Personnel – Office Manager Total Dealership Personnel – Clerical</p> <p>Removed Items:</p> <p>GL 4181, Service Contracts Lamborghini Wholesales – OM Sold by Lamborghini GL 4287, Service Contracts – Lamborghini GL 9165, F&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>Label Changes:</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 & Paint Line 28: GL 4551, Paint, Compound & Other Materials Line 29: GL 4591, Sublet Repairs – Body & Paint Line 30: Total Body & Paint – Lamborghini Line 34: GL 4552, Paint, Compound & Other Materials – OM Business Line 38: Total Body & Paint – OM Business Line 39: Total Body & Paint Line 41: GL 4711, Lamborghini Parts – Workshop R.O. - Customer Line 42: GL 4713, Lamborghini Parts – Workshop R.O. - Warranty Line 43: GL 4715, Lamborghini Parts – Workshop R.O. - Internal Line 48: GL 4811- Lamborghini Acces – Workshop R.O. - Customer</p>

	<p>Line 49: GL 4813, Lamborghini Acces – Workshop R.O. - Warranty Line 50: GL 4815, Lamborghini Acces – Workshop R.O. - Internal Line 60: GL 4731, OM Business P&A – Workshop R.O. - Customer Line 61: GL 4733, OM Business P&A – Workshop R.O. - Warranty Line 62: GL 4735, OM Business P&A – Workshop R.O. - Internal <u>New Items:</u> Line 26: GL 5437, Idle Time Cost B&P - Lamborghini <u>Removed Items:</u> GL 4418, Mechanical Labor- Lamb Other Brands</p>
--	---