

Structural business and financial statement statistics, instructions

1.3.2024

18.3.2024

Contents

Structural business and financial statement statistics	4
Significance of statistics in decision-making	4
Unit-level data on enterprises are confidential	4
The inquired data	4
Industries of the structural business and financial statement statistics	4
Enterprises included in the inquiry	5
Name and address	5
Accounting period	5
Changes in the enterprise's activity	5
Currency unit in the form	5
Itemisations of the profit and loss account	5
1 Itemisation of turnover	6
Turnover	6
1.1 Turnover from industrial activities	6
1.1.1 Deliveries of products (Industrial goods, clean water, recovery of materials)	6
1.1.2 Deliveries of self-produced electricity	7
1.1.3 Deliveries of self-produced heat	7
1.1.4 Network activity (transmission and distribution of electricity, distribution of natural gas)	7
1.1.5 Industrial repair and installation deliveries	7
1.1.6 Paid labour and turnover from other industrial service activities (incl. sewerage, waste collection and treatment, remediation activities and other waste management services)	7
1.2. Turnover from construction activities	7
1.2.1 Building construction	7
1.2.2 Civil engineering	8
1.2.3 Share trading in construction	8
1.3 Turnover from trade and service industries	8
1.3.1 Wholesale and retail trade (Sale of merchandise, incl. transmitted electricity, heat and gas. Also goods and services acquired from foreign affiliates for resale in same condition as received, and acquisition of enterprise's foreign branches) (excl. change in inventories)	8
1.3.2 Turnover from securities transactions	9
1.3.3 Commission trade	9
1.3.4 Restaurant activities	9
1.3.5 Hotel activities	9
1.3.6 Advertising revenue from advertising sales (printed media, electronic media, and outdoor and traffic advertising)	9
1.3.7 Turnover from other service activities, agriculture, forestry and fishing	9
2. Additional itemisation of operating income	9
2.1 Rental returns from land and water areas	9
2.2 Other rental returns	9

18.3.2024

2.3 Royalties: returns from patents and licenses	9
2.4 Proceeds from sales of fixed assets	9
2.5 Merger profit	10
3. Other operating income total (inquired from only part of enterprises)	10
4. Income (+) or expenses (-) recognised in profit or loss caused by derivatives in the profit and loss account before EBIT	10
4.1 Recorded in turnover	10
4.2 Recorded in change in inventories of commodities	10
4.3 Recorded in other operating income	10
5. Itemisation of expenses	10
5.1 Acquisition of materials and supplies (excl. energy, packaging materials) (excl. change in inventories)	10
5.2 Acquisition of merchandise (incl. purchases of electricity and heat acquired for resale). Also goods and services acquired from foreign affiliates for resale in same condition as received, and acquisition of enterprise's foreign branches (excl. change in inventories)	11
5.3 Purchasing of securities	11
5.4 Acquisition of packaging materials (excl. change in inventories)	11
5.5 Acquisition of fuels (excl. change in inventories)	11
5.6 Acquisition of electricity for own use (excl. exchange electricity)	11
5.7 Acquisition of heat for own use (excl. exchange heat)	11
5.8 Contracted repair, maintenance and installation work (excl. personnel costs of the company's own personnel)	11
5.9 Subcontracting (excl. personnel costs of the company's own personnel)	12
5.10 Renting of labour force	12
5.11 Research and development expenses	12
5.12 Transport and storage expenses	12
5.13 Advertising, sale and marketing expenses	12
5.14 Computer, design and programming expenses	12
5.15 Expenses from patents and licenses	13
5.16 Rents from land and water areas	13
5.17 Leasing rents	13
5.17.1. of which financial leasing expenses	13
5.18 Other rents	14
5.19 Merger loss	14
5.20 Losses from sales of fixed assets	14
5.21 Other expenses not mentioned above	14
6. Expenses (+) or income (-) caused by derivatives recognised in profit or loss in the profit and loss account before EBIT	14
6.1 recorded in purchases (excl. change in merchandise inventories)	14
6.2 Recorded in change in merchandise inventories	14
6.3 Recorded in other operating expenses	14

18.3.2024

Balance sheet data	15
1.1 Assets/Liabilities total	15
2.1 Creditors subject to interest	15
3.1 Accumulation of appropriations, total.....	15
3.2 Obligatory provisions, total	15
4.1 Share of accrual (accrued unpaid) interest rates in accrued income	15
4.2 Share of accrual (accrued unpaid) interest rates in accrued debts.....	15
5.1 Marketing expenses activated in the financial year	15
5.2 Development expenses activated in the financial year	15
5.3 Value of acquired tangible leasing goods	15
5.4 Acquisition of buildings in use.....	15
 Increases and decreases of fixed assets.....	 15
Increases	15
Decreases	16
1. Intangible assets.....	16
of which 1.1 Computer software	16
of which 1.2 Goodwill (industrial enterprises)	16
2. Land and water areas.....	16
3. Land and water constructions, electricity and heat networks and telecommunication trunk networks	16
4. Buildings and structures	16
5. Machinery and equipment	16
5.1 Computers and peripheral equipment, servers, data network equipment.....	17
5.2 Phones and peripheral equipment, equipment for data transfer	17
5.3. Transport equipment.....	17
6. Other tangible assets.....	17
7. – 8. Advance payments and work in progress	17
9. Shares and holdings.....	17
Send files.....	17

18.3.2024

Structural business and financial statement statistics

Significance of statistics in decision-making

Economic analyses and conclusions must be based on data which are as comprehensive as possible. This requires that useable, reliable and timely statistical data on enterprises based on systematic data collections are available regularly. Enterprises still play a key role in meeting this need for data, since many of the requirements set for economic statistics are left unfulfilled by similar data collections from other sources.

Fast acquisition of data is critical to the quick completion of the statistics. Therefore, Statistics Finland hopes that data on the activities undertaken during the financial year would be delivered as quickly as possible, however no later than on the due date.

Unit-level data on enterprises are confidential

Statistics Finland yearly collects basic data for the structural business and financial statement statistics. The basic data are also used in national accounts calculations and compilation of other economic statistics, as well as in scientific research. Basic data are used only for compiling statistics. Data on individual enterprises are not released to outsiders.

To secure the provision of data for the needs of the economy, access to basic data on enterprises for national official statistics is provided for by law in most countries. In Finland the regulations on the compilation of statistics are recorded into the Statistics Act from the year 2004 (280/2004).

The inquired data

The Tax Administration collects enterprises' profit and loss account and balance sheet data with the tax form (calculation of taxable income and calculation of worth). Statistics Finland uses these data as basic data for the structural business and financial statement statistics. In addition, Statistics Finland collects from enterprises itemized data on the profit and loss account and the balance sheet, which describe the enterprise's activities, as well as data on personnel and investments with a statistical appendix form (the TILKES form).

Industries of the structural business and financial statement statistics

The structural business and financial statement statistics employs the Standard Industrial Classification, TOL 2008, which is based on the European Union's classification of economic activities, NACE Rev. 2. (Regulation (EC) No 1893/2006 of the European Parliament and of the Council). TOL2008 is consistent with NACE Rev. 2 up to the 4-digit level whereas its 5-digit level comprises national categories.

In the structural business and financial statement statistics, financial statement data are published on the main industries of the Standard Industrial Classification, TOL 2008:

- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction

18.3.2024

- G Wholesale and retail trade; repair of motor vehicles and motorcycles
- H Transport and storage
- I Accommodation and food service activities
- J Information and communication
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- P Education
- Q Human health and social work activities
- R Arts, entertainment and recreation
- S Other service activities

Enterprises included in the inquiry

The inquiry includes enterprises exceeding the threshold, that is, those with at least 60 employees, as well as enterprises with a turnover of over EUR 40 million or a balance sheet exceeding EUR 300 million. Enterprises that fall below the threshold but employ more than ten persons were selected by random sampling. In addition, the inquiry comprises some enterprises with a lower number of employees and all municipally-owned enterprises operating on the markets. In total, the inquiry comprises approximately 5, 500 enterprises.

Name and address

If the enterprise's name or address has changed or contains errors, correct the data on the Basic data tab of the form.

Accounting period

The inquiry concerns the accounting period that ended between 1 January 2022 and 31 December 2022.

Changes in the enterprise's activity

If there have been significant changes in the enterprise's activity during the accounting period (merger, termination of activity, bankruptcy, etc.), please report the changed data: the time of the change and the data on enterprises related to the arrangement on the Basic data page of the form.

Currency unit in the form

The currency unit in the form is the euro.

Itemisations of the profit and loss account

- **Turnover includes partial debiting**

The enterprise's turnover includes income recorded based on the degree of completion.

- **Turnover includes sales of products that are manufactured abroad by the enterprise or commercial turnover abroad.**

The enterprise sends the products it sells wholly or partly abroad for processing:

18.3.2024

1. the products are brought to Finland and sold here
2. the selling takes place directly from abroad to abroad

Enterprise turnover from sales from abroad abroad is also reported in this category. These goods do not cross the Finnish border.

- **The financial statement includes the income and expences of a foreign branch**

The enterprise has a fixed establishment abroad, whose income and expenses are included in the enterprise`s financial statement.

1 Itemisation of turnover

Turnover

According to the Accounting Act (Accounting Act, Chapter 4, Section 1), turnover is deemed to comprise sales profits from the actual activity of a party with a legal obligation to keep books, after deduction of granted discounts, value added tax and other taxes based directly on sales volume.

In addition to the sales adjustment items, income transfer and passage through items are deducted from sales. These are items belonging to another party with a legal obligation to keep books, which only technically go through the books of this party obliged to keep books. Paid sales freight, commissions and credit losses are not deducted from turnover.

The items included in turnover vary by industry. Turnover does, however, always include profits from current assets.

The itemisation of turnover by industry is especially important for enterprises with activities in many industries.

If the official profit and loss account of the enterprise comprises trade which has been only invoiced in Finland, such turnover should be reported under item 1.3.1 Wholesale and retail trade. Correspondingly, in the itemisation of expenses, the acquisitions of trade are reported as Acquisition of merchandise.

If the turnover of a manufacturing enterprise comprises sales of products obtained in exchange or other agency activity, this turnover should be reported under item 1.3.1 Wholesale and retail trade. Acquisitions of goods obtained in exchange are reported as acquisition of merchandise.

1.1 Turnover from industrial activities

1.1.1 Deliveries of products (Industrial goods, clean water, recovery of materials)

Under this item are reported:

- turnover from goods produced or subcontracted in Finland by the enterprise. Turnover from goods subcontracted from abroad by the enterprise is reported under item 1.3.1 Wholesale and retail trade.
- turnover from the treatment and supply of service water is also reported under this item.
- turnover from the recovery of materials is also reported here (conversion of metal and other waste, scrap and other goods into secondary raw materials, dismantling of wrecks)

18.3.2024

If an enterprise has an establishment abroad whose production is reported in the enterprise's turnover, the turnover of this establishment is reported under item 1.3.1 Wholesale and retail trade.

1.1.2 Deliveries of self-produced electricity

Sales of electricity produced by the enterprise (excl. other enterprises in the same group). The sales of purchased electricity (agency activity) are reported under item 1.3.1 Wholesale and retail trade.

1.1.3 Deliveries of self-produced heat

Sales of heat produced by the enterprise (excl. other enterprises in the same group). The sales of purchased heat (agency activity) are reported under item 1.3.1 Wholesale and retail trade.

1.1.4 Network activity (transmission and distribution of electricity, distribution of natural gas)

Turnover from the transmission and distribution of electricity, and distribution of gas is reported under this item. Network activities produced by another enterprise in the same group are reported under item 1.3.1 Wholesale and retail trade.

1.1.5 Industrial repair and installation deliveries

Turnover from industrial repair, installation or maintenance activities performed by the enterprise to external parties is reported here (incl. also supplies included in the invoice).

1.1.6 Paid labour and turnover from other industrial service activities (incl. sewerage, waste collection and treatment, remediation activities and other waste management services)

Turnover from paid labour performed for another economic unit is reported here. Paid labour consists of the production of products for another economic unit. The materials and supplies used are mostly in the possession or control of the commissioner of the work.

Also turnover from other industrial service activities is reported here: sewerage, waste collection, treatment and disposal activities, material recovery, remediation activities etc.

1.2. Turnover from construction activities

Construction activities include:

- general construction
- specialized construction
- civil engineering
- building installation and completion activities
- building development

The forms of activities include newbuilding, reconstruction, renovation building, and alteration, expansion or repair work. This also includes erection on site of prefabricated buildings and structures and building of temporary constructions.

1.2.1 Building construction

Here you report the turnover from newbuilding or renovation and construction of all types of buildings. It is generally work performed by the main contractor. This also includes the share of turnover of companies practicing, specialized

18.3.2024

construction (such as site preparation, heating, plumbing, ventilation and electrical installation, painting and glazing, as well as other installation and finishing work) that is directed at building construction. Turnover from renting of construction machinery including the operator directed at building construction should also be reported here. Planning of building is reported under item 1.3.7 Turnover from other service activities, agriculture, forestry and fishing.

1.2.2 Civil engineering

Here you report the turnover from land and water construction activities, such as construction of roads, energy production sites, bridges, tunnels, electricity lines, airports, sports fields, etc. This also includes the share of turnover of companies practising specialized construction that is directed at land and water construction. Turnover from renting of construction machinery including the operator directed at land and water construction should also be reported here. Planning of land and water construction is reported under item 1.3.7 Turnover from other service activities, agriculture, forestry and fishing.

1.2.3 Share trading in construction

Here you report the turnover of the funding contractor from the sales of shares in housing or building corporations if it has not already been deducted from the actual turnover of construction.

1.3 Turnover from trade and service industries

1.3.1 Wholesale and retail trade (Sale of merchandise, incl. transmitted electricity, heat and gas. Also goods and services acquired from foreign affiliates for resale in same condition as received, and acquisition of enterprise's foreign branches) (excl. change in inventories)

Turnover from trade comprises, in addition to turnover from wholesale and retail trade, also receipts from the sales of merchandise from other industries:

- goods acquired by an enterprise for the purpose of reselling them without further processing.
- the occasional resale of own raw materials as such and without further processing
- service sales made by service enterprises acting as intermediaries or invoicing agents
- resale of purchased electricity, heat and gas (agency activity)
- turnover from goods commissioned by the enterprise from abroad under subcontracts

If an enterprise has an establishment abroad whose production is reported in the enterprise's turnover, the turnover of this establishment is reported under this item.

Sales of cars and wholesale and retail sale of spare parts are also reported here. Repair shop activities incl. parts sold and installed in connection with repair shop activities are reported under item 1.3.7 Turnover from other service activities, agriculture, forestry and fishing.

Also includes the value of the sales of goods and services acquired from foreign affiliates for resale as such.

18.3.2024

1.3.2 Turnover from securities transactions

Turnover accumulated from the selling of the enterprise's current asset securities.

1.3.3 Commission trade

The turnover of commission trade consists of the commissions a commission trade enterprise receives from agency activity between buyers and sellers.

1.3.4 Restaurant activities

Turnover from sales of meals, other food portions and beverages as well as catering services.

1.3.5 Hotel activities

Turnover from providing accommodation to customers.

1.3.6 Advertising revenue from advertising sales (printed media, electronic media, and outdoor and traffic advertising)

Turnover received from selling of advertising space. This includes printed media (newspapers, magazines and printed catalogues) electronic advertising (TV, radio, cinema and web advertising) and outdoor and traffic advertising.

1.3.7 Turnover from other service activities, agriculture, forestry and fishing

Turnover, which is not itemised under the above items. Repair shop activities, spare parts sold and installed in connection with repair shop activities are reported here. Report here also turnover from the planning of construction. Retail sale of spare parts is reported under item 1.3.1 Wholesale and retail trade.

2. Additional itemisation of operating income

Report the below items in their entirety, regardless of whether they are included in the profit and loss account under turnover or other profit from business activities, or partly under both. Not all other operating income is asked about under this item.

2.1 Rental returns from land and water areas

Land and water areas include, e.g. land and forest areas, built and unbuilt lots, rapids, landings and water areas. Land and water areas do not include gravel pits, ore and mineral deposits, quarries, peat bogs, etc. Rental returns from such sites are reported under item 2.2 Other rental returns.

2.2 Other rental returns

Returns from the rentals of residential buildings and dwellings as well as commercial, factory, office, warehouse, etc. buildings. Returns from the rentals of machines and equipment are also included here.

2.3 Royalties: returns from patents and licenses

Royalties; returns from external parties from patents and licenses owned by the enterprise.

2.4 Proceeds from sales of fixed assets

Proceeds from sales of fixed assets: Proceeds from the sales of commodities belonging to fixed assets.

18.3.2024

2.5 Merger profit

Gains having arisen from merger arrangements are reported here.

3. Other operating income total (inquired from only part of enterprises)

In the financial statement.

4. Income (+) or expenses (-) recognised in profit or loss caused by derivatives in the profit and loss account before EBIT

Report income and/or expenses caused by derivatives recognised in profit or loss in the profit and loss account. Report only income or expenses before EBIT. Thus, income or expenses caused by financial derivatives visible in financial income and expenses or only in the balance sheet are not entered here. If derivatives have caused expenses entered in the items below, they are entered on the form with a minus sign.

4.1 Recorded in turnover

Report the income and/or expenses caused by derivatives recognised in profit or loss under turnover in the profit and loss account.

4.2 Recorded in change in inventories of commodities

Report value changes in derivatives recognised in profit or loss under change in inventories of commodities in the profit and loss account.

4.3 Recorded in other operating income

Report income and/or expenses caused by derivatives recognised in profit or loss under other operating income in the profit and loss account.

5. Itemisation of expenses

The following profit and loss account entries are itemised here:

- acquisitions during accounting period
- external services
- other operating expenses

Acquisitions from external enterprises, including acquisitions from other legal entities within the enterprise group, excluding changes in inventories and personnel costs of the enterprise's own personnel.

Information about personnel costs or depreciations are not asked about in this inquiry. Acquisitions of goods and services are valued at purchase prices, from which VAT and other deductible taxes immediately related to turnover are deducted. Acquisitions are reported without change in inventories.

5.1 Acquisition of materials and supplies (excl. energy, packaging materials) (excl. change in inventories)

Materials and supplies are deemed to include goods used as inputs in a production process:

- raw materials
- semi-finished products
- additives

18.3.2024

- parts
- small non-capitalized tools and devices

Materials and supplies include also ancillary materials (lubricants, water, etc.) but not office, etc., supplies.

5.2 Acquisition of merchandise (incl. purchases of electricity and heat acquired for resale). Also goods and services acquired from foreign affiliates for resale in same condition as received, and acquisition of enterprise's foreign branches (excl. change in inventories)

This item includes goods acquired by an enterprise for the purpose of reselling them to a third party without further processing. Included is also the acquisition of raw materials that are resold as such without further processing. Furthermore, this item also includes service purchases made by service enterprises acting as intermediaries or invoicing agents. Purchasing of securities is reported under item 5.3 Purchasing of securities.

Acquisitions by an enterprise's establishment abroad included in the enterprise's acquisitions are reported under this item.

Also goods and services acquired from foreign affiliates for resale in same condition as received are reported under this item.

5.3 Purchasing of securities

Purchasing of securities belonging to the enterprise's current assets during the accounting period.

5.4 Acquisition of packaging materials (excl. change in inventories)

Materials and supplies used in the packaging of goods produced by the enterprise or goods for which the enterprise is acting as agent.

5.5 Acquisition of fuels (excl. change in inventories)

Fuels include substances acquired as an energy source for an enterprise's production activity or its vehicles.

5.6 Acquisition of electricity for own use (excl. exchange electricity)

Acquisition of electricity includes, in addition to the electricity used in production processes, also the electricity used for the lighting, ventilation, heating, etc., of the enterprise's premises.

Electricity acquired for resale is reported under item 5.2. Acquisition of merchandise.

5.7 Acquisition of heat for own use (excl. exchange heat)

Acquisition of heat includes, in addition to the heat used in production processes, also the heat used to heat the enterprise's premises. Heat acquired for resale is reported under item 5.2. Acquisition of merchandise.

5.8 Contracted repair, maintenance and installation work (excl. personnel costs of the company's own personnel)

Report here the value of repair, maintenance and installation of own production machinery and buildings contracted from an external party, inclusive of the value of invoiced materials. Excludes the personnel costs of the company's own personnel.

18.3.2024

5.9 Subcontracting (excl. personnel costs of the company's own personnel)

Here you report the compensation paid to a subcontractor for the production of products or sales of services. The main contractor is considered to participate in producing the product when it delivers at least partial technical instructions to the subcontractor. The main contractor sells on the product produced under subcontract as such or as part of another product and assumes after-sales responsibility for it.

5.10 Renting of labour force

The item comprises payments made by an enterprise for the use of labour to a labour rental company. The labour rental company is the employer of rented labour. The work is performed at the enterprise using the service.

5.11 Research and development expenses

In this item research and development expenses refer to research and development services acquired from external enterprises. Research and development expenses are expenses from the systematic research activity necessary for the production of new scientific or technical knowledge.

5.12 Transport and storage expenses

This item includes transport and storage services purchased from outside the enterprise as well as terminal and cargo handling services.

Storage services refer here to storage services provided separately. This includes e.g. intermediate storage services in cold storage and customs warehouses as well as the storage of containers, etc. The renting out of an area or a building, or part thereof, as storage space is not included here.

5.13 Advertising, sale and marketing expenses

This item includes the expenses from advertising, sale and marketing purchased from outside the enterprise.

For example:

- expenses from the marketing and sales of products
- expenses from advertising and sales exhibitions
- services provided by advertising agencies
- expenses from marketing, communications and public relations consulting, market research and opinion polls
- expenses from the setting up and maintenance of outdoor and traffic advertising
- expenses from the decoration and design of display premises
- expenses related to advertising in connection with sports, advertising over the telephone and airborne advertising, etc.
- expenses from fairs and other such product demonstration events.

5.14 Computer, design and programming expenses

This item includes expenses from computer services acquired from external providers and paid for by the customer.

Computer services include:

18.3.2024

- equipment and programming consulting related to automatic data processing
- design and programming of software
- activities related to computer operations and data processing, database hosting
- repair and maintenance of office equipment and computers
- other data processing service, e.g. software engineering services
- IT-software maintenance service
- IT-software consulting.

Not included:

- renting direct leasing of IT equipment
- IT training provided by educational and other institutions
- IT-based word processing services paid for by the enterprise
- renting of IT personnel.

5.15 Expenses from patents and licenses

Compensation paid for the permission to use patents and licences.

5.16 Rents from land and water areas

Land and water areas include e.g. land and forest areas, built and unbuilt lots, rapids, landings and water areas.

Land and water areas do not include gravel pits, ore and mineral deposits, quarries, peat bogs, etc. Rents paid for such sites are reported under item 5.18 Other rents.

5.17 Leasing rents

Report here all rental expenses recorded in the profit and loss account arising from fixed asset commodities rented by the enterprise with leasing contracts. An enterprise can acquire fixed assets by a direct or financial leasing contract:

- In a direct leasing contract, the enterprise renting out a machine makes a contract directly with the enterprise using that machine.
- In a financial leasing contract, the enterprise needing the machine makes a contract with a financing enterprise, which buys the machine and rents it out to the enterprise needing it. Financial leasing expenses recorded in the profit and loss account are recorded here. Thus, financial leasing expenses capitalised in the balance sheet are not recorded here.

5.17.1. of which financial leasing expenses

In a financial leasing contract, the enterprise needing the machine makes a contract with a financing enterprise, which buys the machine and rents it out to the enterprise needing it. Financial leasing expenses recorded in the profit and loss account are recorded here. Thus, financial leasing expenses capitalised in the balance sheet are not recorded here.

18.3.2024

5.18 Other rents

Rent expenses from residential buildings and dwellings as well as commercial, factory, office, warehouse, etc., buildings. Also leasing rent are reported under this item

5.19 Merger loss

Losses having arisen from merger arrangements are reported here.

5.20 Losses from sales of fixed assets

Losses from the sales of fixed asset commodities.

5.21 Other expenses not mentioned above

Expenses included in the profit and loss account item Other operating expenses and not itemized above, e.g.:

- provisions paid
- credit losses
- post and distribution costs
- banking, legal, bookkeeping, insurance, organizational etc. service costs
- entertainment
- travel expenses

6. Expenses (+) or income (-) caused by derivatives recognised in profit or loss in the profit and loss account before EBIT

Report income and/or expenses caused by derivatives recognised in profit or loss in the profit and loss account. Report only income or expenses before EBIT. Thus, income or expenses caused by financial derivatives visible in financial income and expenses or only in the balance sheet are not entered here. If derivatives have caused income entered in the items below, they are entered on the form with a minus sign.

6.1 recorded in purchases (excl. change in merchandise inventories)

Report the income and/or expenses caused by derivatives recognised in profit or loss under purchases (excl. change in merchandise inventories) in the profit and loss account. Income and/or expenses with an effect on change in merchandise inventories are entered in 6.2.

6.2 Recorded in change in merchandise inventories

Report value changes in derivatives recognised in profit or loss under change in inventories of merchandise in the profit or loss account.

6.3 Recorded in other operating expenses

Report income and/or expenses caused by derivatives recognised in profit or loss under other operating expenses in the profit or loss account.

18.3.2024

Balance sheet data

1.1 Assets/Liabilities total

2.1 Creditors subject to interest

Loans subject to interest of the long and short-term creditors as set out in the balance sheet as well as subordinate loans are reported here.

3.1 Accumulation of appropriations, total

The item comprises depreciation difference and voluntary provisions total of the liabilities side of the balance sheet.

3.2 Obligatory provisions, total

The item comprises pension provisions, tax provisions and other obligatory provisions total of the liabilities side of the balance sheet.

4.1 Share of accrual (accrued unpaid) interest rates in accrued income

Amount of interests not yet received included in accrued income from current assets.

4.2 Share of accrual (accrued unpaid) interest rates in accrued debts

Amount of unpaid interests included in accrued debts in debt assets.

5.1 Marketing expenses activated in the financial year

Marketing expenses activated in the financial year into the balance sheet.

5.2 Development expenses activated in the financial year

Development expenses activated in the financial year into the balance sheet.

5.3 Value of acquired tangible leasing goods

Report here only the value or imputed value of fixed assets acquired under a financial leasing contract. Report the value in the financial year in which the financial leasing contract commences. Annual rent paid on fixed assets acquired under a financial leasing contract is not included in the value.

5.4 Acquisition of buildings in use

This item includes buildings already in production or some other use acquired from other enterprises. New buildings are not included. Buildings whose ownership the enterprise has received through mergers or other such ownership arrangements are not included under this item.

Increases and decreases of fixed assets

Increases due to mergers are not included in increases of fixed assets. Changes that occurred during the accounting period are recorded in the increases and decreases. Sales gains and losses are included in decreases

Increases

Increases in fixed assets arising from business transactions at acquisition prices during the accounting period (excl. increases due to mergers). Increases in

18.3.2024

Finland from buildings and structures, machinery and equipment, as well as from advance payments are reported here.

Decreases

Selling of fixed assets during the financial year arising from business transactions at the actual value of the transactions, such as the total amount of transfer prices, insurance compensations or other payments.

Depreciations or reductions in value are not recorded in decreases.

1. Intangible assets

Intangible assets include development expenses, goodwill value, intangible rights, other long-term expense items as well as advance payments on intangible assets and acquisitions in progress. Computer software included in intangible assets are reported separately (item 1.1).

of which 1.1 Computer software

Computer software includes bought and customized computer software. Software included in the acquisition price of machinery and equipment (incl. one-off license fees) is not included here, but under 5.1. Computers, servers, data network equipment and peripheral equipment. Annual license fees related to acquisition of software are not considered as investments but belong to expense item 5.15. Expenses from patents and licenses.

of which 1.2 Goodwill (industrial enterprises)

Goodwill is generated in connection with a merger or a corporate acquisition. In a corporate acquisition, goodwill is produced when the purchase price exceeds the substance value. The substance value of an enterprise refers to the net value that is derived by deducting the enterprise's liabilities from its assets. The substance value is calculated using the current values of the property. The goodwill generated by a merger is the part of acquisition costs that cannot be allocated to tangible assets in the balance sheet. Only increases are requested for goodwill.

2. Land and water areas

Land and water areas refer to i.a. land and forest areas, built and unbuilt lots as well as water areas.

3. Land and water constructions, electricity and heat networks and telecommunication trunk networks

Land and water constructions refer to streets, roads, rail and tramways, bridges, piers, dams, reservoirs, water and sewage networks, fuel tanks, rock shelters, electricity and heat networks, data transmission lines (backbone networks), energy plants and similar fixed assets.

4. Buildings and structures

Buildings refer to residential and other buildings.

5. Machinery and equipment

Machinery, equipment and transport equipment are reported added up. Also record the share (in euros) of transport equipment of this sum or an estimate of it under 5.3. Computers, phones and their peripheral equipment included in machinery and equipment are also reported separately.

18.3.2024

of which

5.1 Computers and peripheral equipment, servers, data network equipment

Computers, tablets and software acquired with computers. Servers. Displays, keyboards, printers, scanners, cables and other computer peripheral equipment. Televisions, monitors and projectors. Data network equipment, routers and modems. Payment terminals and ATMs.

5.2 Phones and peripheral equipment, equipment for data transfer

Separately constructed local area networks, phone switchboards, phones, answering machines and antennas. Burglar and fire alarm systems. Radio and television transmitters, television cameras.

5.3. Transport equipment

Transport equipment is motor-driven machinery meant for passenger or goods transport. Transport equipment includes lorries and vans, passenger cars, professional cars and other vehicles and vessels.

6. Other tangible assets

Other tangible assets include gravel, ore, peat, etc., natural resources and tangible rights. Shares and holdings are not reported here.

7. – 8. Advance payments and work in progress

Advance payments and acquisitions in progress on buildings and structures, as well as on land and water constructions.

Advance payments and acquisitions in progress on machinery and equipment, and other tangible assets.

Fixed assets that have completed from work in progress during the accounting period are recorded as decreases and increases under their own commodity type.

9. Shares and holdings

Shares and participations recorded as investments in fixed assets in the balance sheet.

Send files

Kindly send a copy of your financial statement inclusive of notes appended to Statistics Finland via this service, if your enterprise has not supplied its financial statement to the Finnish Patent and Registration Office or to Finnish Tax Administration.