

Financial statements inquiry for enterprises, instructions

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Financial statements inquiry for enterprises, instructions

General information about the inquiry

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 use the Standard Industrial Classification, TOL 2025, which is a national 5-digit extension of the EU's NACE Rev.2.1 classification (Commission Delegated Regulation (EU) 2023/137).

TOL 2025 is consistent with NACE Rev. 2.1 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 2025:

- 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
- G Wholesale and retail trade
- H Transportation and storage
- I Accommodation and food service activities
- J Publishing, broadcasting, and content production and distribution activities
- M Real estate activities
- N Professional, scientific and technical activities
- O Administrative and support service activities
- Q Education
- R Human health and social work activities
- S Arts, sports and recreation
- T 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.

Enterprise unit

In addition to data on legal units, part of the enterprises selected to the inquiry are also asked about the share of the enterprise unit's internal items in operating income, expenses and balance sheet. If the enterprise belongs to an enterprise unit, this is reported on the page "Contact information" on the form.

An enterprise unit corresponds to the smallest group of legal units that comprises an independent decision-making production unit. It has all the necessary production factors, it sells products on the market and it is managed as a separate entity. The aim of an enterprise unit is to describe economic entities.

In most cases, the legal unit and the enterprise unit fully correspond to each other. For enterprises outside groups, an enterprise unit always corresponds to a legal unit. However, sometimes an enterprise unit is formed of several legal units. An enterprise group may, for example, divide production and sales of products and real estate into separate companies. Statistics Finland forms the enterprise unit from companies belonging to the same group located in Finland. One or several enterprise units can be formed from the group's legal units (Business ID).

Currency unit in the form

The currency unit in the form is the euro.

Accounting period

The inquiry concerns the accounting period that ended between 1 January and 31 December. Only data for the **last concluded accounting period** last year are reported on the form.

Details of the company

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

Details of the enterprise's contact person

Pre-filled from last year. If contact information has changed or if it is empty, please fill in the data for new contact person.

Information on the person filling in the form (if not the same as the contact person)

Pre-filled from last year. If contact information has changed or if it is empty, please fill in the data for new contact person.

Do you need additional time for responding?

You can apply for extension for answering. In further questions, please contact us by e-mail: rakenne.kysely@stat.fi.

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.

Itemisations of the profit and loss account

Please answer either Yes/No for the following questions before answering 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 products

- come to Finland and are sold in Finland
- are sold directly from abroad to abroad
- are included in turnover as sales from abroad to abroad.
- **The financial statement includes the income and expenses 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)

Report:

- the enterprise's turnover from goods produced in Finland.

Report goods produced abroad under subcontracts under item 1.3.1.

Food industry:

- Report wholesale and retail trade of products of other enterprises in the same group under item 1.3.1.
- Report other wholesale and retail trade under item 1.3.1.

1.1.2 Deliveries of self-produced electricity

Report the sales of the enterprise's self-produced electricity.

Report the sales of purchased electricity, including electricity produced by another enterprise in the same group (agency activity) under item 1.3.1.

1.1.3 Deliveries of self-produced heat

Report the sales of heat produced by your enterprise in its own plant.

Report the sales of purchased heat, also heat purchased from the enterprise group, under item 1.3.1.

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

Report turnover from the transmission and distribution of electricity and turnover from distribution of gas.

Report the network activities produced by another enterprise in the same group under item 1.3.1.

1.1.5 Industrial repair and installation deliveries

Report turnover from industrial repair, installation and maintenance activities performed by your enterprise for external parties.

Also include supplies included in the invoicing.

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)

Report here turnover from paid labour performed for another economic unit.

- Paid labour consists of the production of products for another economic unit.
- The materials and supplies used in production are mostly in the possession or control of the commissioner of the work.

1.2. Turnover from construction activities

Construction activities include:

- general construction, specialised construction and civil engineering
- building installation and completion activities connected to construction and development of building projects
- newbuilding, reconstruction, renovation building and alteration, expansion and repair work
- erection on site of prefabricated buildings and structures
- building of temporary constructions.

1.2.1 Building construction

Report turnover from newbuilding or renovation and construction of all types of buildings.

This includes:

- construction work performed by the main contractor
- construction activities directed at building construction, such as site preparation, heating, plumbing, ventilation and electrical installation, painting, glazing and other building installation and finishing work
- renting of construction equipment with operator related to building construction.

Planning of building is recorded under item 1.3.7 Turnover from other service activities.

1.2.2 Civil engineering

Report turnover from land and water construction activities.

This includes:

- construction of roads, energy production sites, bridges, tunnels, electricity lines, airports, sports fields
- specialised construction, that is, the share of the enterprise's turnover directed at land and water construction
- turnover from renting of construction machinery with operator directed at land and water construction.

Planning of land and water construction is reported under item 1.3.7 Turnover from other service activities.

1.2.3 Share trading in construction

Report the turnover of the funding contractor from the sales of shares in housing companies and real estate shares.

Do not report turnover that has 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)

Report turnover from wholesale and retail trade and income from the sales of merchandise from other industries. Merchandise refers to goods purchased for the purpose of reselling them without further processing.

This includes:

- occasional resale of own raw materials as such without further processing
- service purchases made by service enterprises acting as invoicing agents
- resale of purchased electricity, heat and gas (agency activity)
- turnover from goods commissioned by the enterprise from abroad under subcontracts
- sales of cars and wholesale and retail sale of spare parts

Repair shop activities, including parts sold and installed in connection with repair shop activities are reported under item 1.3.7.

1.3.2 Turnover from securities transactions

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

1.3.3 Commission trade

Report the business activity of agents, that is, the commissions a commission trade enterprise receives from agency activity between buyers and sellers.

1.3.4 Restaurant activities

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

1.3.5 Hotel activities

Report turnover from providing accommodation to customers.

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

Report turnover received from selling of advertising space

This includes:

- printed media: newspapers, magazines and printed catalogues
- electronic advertising: television, radio, cinema and web advertising
- outdoor and traffic advertising, such as billboards, public transport advertisements and other outdoor spaces.

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

Report the enterprise's other turnover that is not itemised under the items above.

Report such as:

- Repair shop activities and spare parts sold and installed in connection with repair shop activities.
- 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 for part of operating income

Report the items below in full, regardless of whether they are included in the profit and loss account under turnover or other operating income, or partly under both items. All other operating income is not asked under this item.

2.1 Rental returns from land and water areas

Land and water areas include:

- land and forest areas
- built and unbuilt lots
- rapids
- landings
- water areas.

Do not include:

- gravel pits
- ore and mineral deposits
- quarries
- peat bogs

Report rental returns from such sites under item 2.2 Other rental returns.

2.2 Other rental returns

Includes

- returns from the rentals of residential buildings and dwellings
- returns from the rentals of commercial, factory, office and warehouse buildings
- returns from the rentals of machinery and equipment.

2.3 Royalties: returns from patents and licenses

Report royalties:

- returns received from external parties for patents and licences owned by the enterprise.

2.4 Proceeds from sales of fixed assets

Report proceeds from the sales of commodities belonging to fixed assets.

2.5 Merger profit

Report gains having arisen from merger arrangements.

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

In the financial statement.

4 Itemisation of expenses

- The itemisation of expenses concerns profit and loss account items: acquisitions during the accounting period, external services and 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.
- Do not report personnel costs, depreciations or changes in inventories.

4.1 Acquisition of materials and supplies (excl. energy, packaging materials and supplies)

- Report in materials and supplies the materials used immediately as inputs for the production of goods produced (raw materials, semi-finished products, additives, parts, and small non-capitalised tools and devices).
- Also report any ancillary materials (e.g. lubricants, water) in materials and supplies.
- Do not report office or other such supplies.

4.2 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)

Report here goods acquired by the enterprise for the purpose of reselling them to a third party without further processing. Also report the acquisitions of raw materials that are resold as such without further processing.

This item also comprises service purchases made by service enterprises acting as invoicing agents.

Report here acquisitions by the enterprise's establishment abroad included in the enterprise's acquisitions, including the acquisitions of goods and services acquired from foreign affiliates for resale in the same condition as received.

Report purchasing of securities in the following item 5.3 Purchasing of securities.

4.3 Purchasing of securities

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

4.4 Acquisition of packaging materials and supplies

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

4.5 Acquisition of fuels (excl. change in inventories)

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

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

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

Report electricity acquired for resale under item 5.2 Acquisition of merchandise.

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

Report acquisition of heat including, in addition to the heat used in production processes, also the heat used to heat the enterprise's premises.

Report heat acquired for resale under item 5.2 Acquisition of merchandise.

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

Report 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.

Do not report the personnel costs of the enterprise's own personnel.

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

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 resells the product produced under subcontract as such or as part of another product and assumes after-sales responsibility for it.

4.10 Renting of labour force

Report the payments made by the enterprise for the use of labour to a labour rental company. In temporary agency work, the labour rental company is the employer of the employee, but the work is performed at the enterprise using the service.

4.11 Research and development expenses

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

4.12 Transport and storage expenses

- Report transport and storage services purchased from outside the enterprise, as well as terminal and cargo handling services. Storage services here refer to storage services provided as independent services.
- This includes, for example, intermediate storage services in cold storage and customs warehouses, as well as the storage of containers, etc.
- This does not include the renting out of an area or a building, or part thereof, as storage space.

4.13 Advertising, sale and marketing expenses

Report expenses from advertising, selling and marketing purchased from outside the enterprise. For example:

- Expenses from the marketing and selling 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 organising fairs and other such product promotion events.

4.14 Information and communication technology services

Information and communication technology services are:

- Equipment and software consulting related to information and communication technology
- Design and programming of software
- Activities related to computer operations and data processing, database hosting
- Repair and maintenance of office machines and computers
- Other data processing service, e.g. systems development service
- IT software maintenance service
- IT software consulting.

Excludes:

- Renting and direct leasing of IT equipment
- IT training provided by educational institutions and other training units
- IT-based word processing services paid for by the enterprise
- Renting of ICT professionals

4.15 Expenses from patents and licenses

Report the compensation paid for the permission to use patents and licences.

4.16 Rents from land and water areas

Report rents from land and water areas including 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. Report rents paid for such sites under item 5.18 Other rents.

4.17 Leasing rents

Report the rental expenses recorded in the profit and loss account arising from fixed asset commodities rented by the enterprise with direct and financial leasing contracts.

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

4.17.1. of which financial leasing expenses

- Itemise here financial leasing expenses recorded in the enterprise's profit and loss account.
- In a financial leasing contract, the enterprise needing the equipment makes a contract with a financing enterprise, which buys the equipment and rents it out to the enterprise needing it.
- Report here financial leasing expenses recorded in the profit and loss account.
- Also report operating leasing expenses if the rented equipment is owned by a financing company.
- Do not report financial leasing expenses capitalised in the balance sheet.

4.18 Other rents

Report rent expenses from residential buildings and dwellings, as well as commercial, factory, office, warehouse and other such buildings, and from machinery and equipment.

4.19 Merger loss

Report losses having arisen from merger arrangements.

4.20 Losses from sales of fixed assets

Report losses from the sales of fixed asset commodities belonging to fixed assets.

4.21 Other expenses not mentioned above

Report here expenses included in the profit and loss account item "Other operating expenses" that have not yet been itemised above. They can be such as provisions paid, credit losses, post and distribution costs, banking, legal, bookkeeping, insurance, organisational and other services, entertainment and travel expenses.

5 Balance sheet data

5.1 Balance sheet

5.1.1 Assets/Liabilities total

5.2 Creditors

5.2.1 Creditors subject to interest

Report loans subject to interest in the balance sheet: Long-term and short-term creditors and subordinated loans.

5.3 Appropriations and provisions

5.3.1 Accumulation of appropriations, total

Report depreciation difference and voluntary provisions total of the liabilities side of the balance sheet.

5.3.2 Obligatory provisions, total

Report pension provisions, tax provisions and other obligatory provisions total of the liabilities side of the balance sheet.

5.4 Balance sheet Assets / Liabilities: accrued income and accrued debts

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

Report accrued unpaid interest included in accrued income from current assets.

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

Report accrued unpaid interest included in accrued debts in debt assets.

5.5 Other additional information

5.5.1 Marketing expenses activated in the financial year

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

5.5.2 Development expenses activated in the financial year

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

5.5.3 Value of acquired tangible leasing goods

- Report here the value or imputed value of fixed assets acquired under a financial leasing contract during the accounting period.
- Also report the value of goods acquired through operating leasing if the ownership is held by a financing company.
- Do not report goods that are not rented through financial companies.
- Do not include annual rent.

5.5.4 Acquisition of buildings in use

- Report buildings already in use acquired from other enterprises.
- Do not report new buildings or buildings received through ownership arrangements, such as a merger.

6 Additional information required to form the enterprise unit

6.1 Fixed assets

6.1.1 Shares and holdings

6.1.2 Fixed asset receivables from enterprises in the same group

6.2 Current assets

6.2.1 Long-term receivables from enterprises in the same group

6.2.2 Short-term receivables from enterprises in the same group

6.3 Liabilities

6.3.1 Equity

6.3.1.1 Share capital

6.3.1.2 Funds total

6.3.2 Debt instruments

6.3.2.1 Long-term liabilities to enterprises in the same group

6.3.2.2 Short-term liabilities to enterprises in the same group

6.3.2.3 Interest-bearing liabilities

6.4 Profit and loss account

6.4.1 Financial income and expenses

6.4.1.1 Dividends received

6.4.1.2 Interest income from enterprises in the same group

6.4.1.3 Interest expenses to enterprises in the same group

7 Increases and decreases of fixed assets

- Report increases and decreases during the accounting period.
- Do not report increases due to mergers.
- Include in increases the financial statement item "Transfers between items".
- Report in decreases only sales and transfers, not depreciations.
- Sales gains and losses are included in decreases.
- Do not include depreciation on decreases in them.

Increases

Report all increases in fixed assets from business transactions at acquisition prices during the accounting period.

Report only increases directed to Finland for the following:

- buildings and structures
- machinery and equipment
- advance payments on fixed assets

Increases do not include:

- items of fixed assets carried forward in connection with mergers.

Decreases

Report all sales of fixed assets arising from business transactions or other decreases during the accounting period in total. Report according to the actual selling price or compensation.

Decreases include:

- transfer prices or other compensations received
- insurance compensations
- sales gains and losses

Do not include:

- depreciations
- reductions in value

7.1 Intangible assets

Report the following directed at intangible assets:

- development expenses
- goodwill value
- intangible rights
- other long-term expenses
- advance payments and acquisitions in progress

Computer software and goodwill included in intangible assets are reported separately.

7.1.1 of which 1.1 Computer software

Computer software includes purchased ready-made and customised computer software.

Software included in the acquisition price of machinery and equipment (incl. one-off licence fees) is not included here, but under 5.1 Computers, servers, data network equipment and peripheral equipment.

Annual licence fees related to acquisition of software are not considered as investments but belong to expense item 5.15 Expenses from patents and licences.

7.1.2 of which 1.2 Goodwill (industrial enterprises)

Goodwill is generated in connection with enterprise reorganisations, such as a corporate acquisition or a merger.

Report here:

- Goodwill generated in a corporate acquisition when the purchase price exceeds the substance value of the enterprise.

The substance value is calculated based on the market value of the property.

The goodwill generated by a merger is the part of acquisition costs that cannot be allocated to tangible assets.

7.2 Land and water areas

Land and water areas refer to

- land and forest areas
- built and unbuilt lots
- water areas.

7.3 Land and water constructions, electricity and heat networks and telecommunication trunk networks

Report:

- streets, roads, rail and tramways
- bridges, piers, dams and reservoirs

- water and sewage networks
- fuel tanks and rock shelters
- electricity and heat networks
- data transmission networks (backbone networks)
- energy plants and other similar infrastructure

7.4 Buildings and structures

Buildings refer to residential and other buildings.

7.5 Machinery and equipment

Report machinery, equipment and transport equipment added up. Also record separately the shares of computers and peripheral equipment (5.1), phones and peripheral equipment (5.2) and transport equipment (5.3).

7.5.1 of which 5.1 Computers and peripheral equipment, servers, data network equipment

Report

- 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.

7.5.2 of which 5.2 Phones and peripheral equipment, equipment for data transfer

Report

- separately constructed local area networks
- phone switchboards, phones, answering machines and antennas
- burglar and fire alarm systems

- radio and television transmitters, television cameras.

7.5.3 of which 5.3 Transport equipment

Transport equipment are motor-driven machines for transport of people or goods, such as:

- lorries and vans
- passenger cars
- professional vehicles
- other vehicles and vessels.

7.6 Other tangible assets

Report gravel, ore, peat, and other such natural resources and tangible rights.

Shares and participations are reported under item 9. Shares and participations.

7.7 Advance payments and work in progress; for buildings and structures and for land and water constructions

Report advance payments and work in progress on buildings and structures, as well as on land and water constructions in the accounting period.

7.8 Advance payments and work in progress; for machinery and equipment and for other tangible assets

Report advance payments and work in progress on machinery and equipment, and other tangible assets in the accounting period.

7.9 Shares and holdings

Report shares and participations belonging to investments in fixed assets in the balance sheet.

8 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.

Accepted file formats: PDF, Excel (.xls, .xlsx) or Word (.doc, .docx).

9 Confirmation and ending

After completing the inquiry, please submit the data through this page. The data will be sent for processing after you have ticked the box **The form is complete. Data will be sent to Statistics Finland.** Finally, press the **Confirm the data** button and log out of the form.