Annual inquiry on foreign financial assets and liabilities, CSV instructions and description of technical variables

Annual inquiry on foreign financial assets and liabilities   20.3.2026

Contents

1   Introduction

These instructions describe responding to the Annual inquiry on foreign financial assets and liabilities by means of a CSV file.

By means of the attached file service, you can report in CSV format for the data collection for "Equity-based investments to foreign entities where the investees' direct voting power was at least 10 per cent or indirect voting power was over 50 per cent". The file replaces the data already given on the form in the section concerned.

2   Creation of a CSV file

2.1 Start

First give your email address on the Basic information form page. A message will be sent to the email address you gave on whether the sending of the CSV file was successful.

To create a CSV file, you need a CSV template that contains the names of technical variables as column headings. The template can be found in the instructions of the data collection pages for Foreign financial assets and liabilities or by downloading it from the attached file service of the annual inquiry's web form in Equity section. Save the CSV template on your computer in .xls, .xlsx or .csv format.

In addition to the template, you need the code lists for CSV filling, which can be found in the appendix of these instructions or as an Excel table in Statistics Finland's instructions on the data collection pages for Foreign financial assets and liabilities.

2.2 Filling-in the file

Fill in the value fields of the CSV file with financial statement data of foreign investees. Do not make any changes to the column headings of the CSV template. Report the data in millions of euro at the accuracy of two decimal places.

A code is selected for the variables UTC, counterpartCountry, consolidatedAccounts and shareType from the code list of the value in question. If there are more than one investee, enter each investee on separate rows. More detailed descriptions of the technical variables and allowed values, and an example of a filled-in CSV file can be found in Section 3.1 of these instructions.

2.3 Uploading the file to the data collection form

After saving the filled-in CSV file on your computer, upload the file to the data collection form through the attached file service on the Equity form page. Fetch the file you filled in with Browse and send the file with the Send file button, which will transfer the file to Statistics Finland and it will become visible under Sent files in the attached file service.

You get a confirmation message by email in a moment after sending the file. Remember to fill in your contact information in the Basic information tab before uploading the CSV files. The data are transferred to the form in about one minute.

If there is erroneous information in the CSV file columns, you will be notified about this in the email confirmation message. You can correct the CSV file you sent and deliver it again to Statistics Finland. Please note that the CSV file replaces the information already given on the form.

2.4 End

After uploading the CSV file successfully, the investee data are visible as "completed" in the listing in the annual inquiry's Equity tab in Section.

After uploading the data successfully, complete the equity section by marking it completed in the bottom of the page and save the form.

3 Variable descriptions

Technical variables that act as column headings of the CSV file are described in the table below. Code lists on the filled-in variables (country code, data on consolidated subgroup financial statement and form of incorporation) are found attached or alternatively from the Excel table csv_koodilistat.xls, which you can find on Statistics Finland's pages on instructions for data collection. The other values are filled with the investee's financial statement data.

Technical variable (column headings)	Description	Filling-in instructions
respondent	Closest Finnish owner in the chain of ownership, Business ID	Enter the Business ID of the Finnish owner in the chain of ownership closest to the foreign investee.
counterpartEnterprise	Name of foreign investee	Enter the name of the foreign investee.
UTC	Country of location of foreign investee	Select the country code from the code list UTC and counterpartCountry.
counterpartCountry	Country of location of the first foreign investee in the chain of ownership	Select the country code from the code list UTC and counterpartCountry.
LEPCT	Direct ownership percentage of the closest Finnish owner	Enter the direct ownership percentage of the closest Finnish owner in the investee. The ownership share cannot exceed 100 per cent.
LEPCT2	Direct and indirect ownership percentage of the closest Finnish owner in the investee	Enter the sum of the direct and indirect ownership percentage of the closest Finnish owner. Direct and indirect ownership in total cannot be lower than the reported direct ownership. Direct and indirect ownership in total cannot exceed 100 per cent.
consolidatedAccounts	Has the investee prepared a consolidated subgroup financial statement?	Select the code for the consolidated subgroup financial statement from the code list consolidatedAccounts.

shareType	Form of incorporation of investee	Select the code for the form of incorporation from the code list consolidatedAccounts.
balanceSheetTotal	Balance sheet total of investee	Report the balance sheet total of the investee in positive decimals. The data are given in millions of euro at the accuracy of two decimal places.
LE	Equity and appropriations of investee	Report the investee's equity and appropriations in millions of euro at the accuracy of two decimal places.
LE_M	Market value of investee at the end of the reporting year	Enter the investee's market value at the end of the reporting year in millions of euro at the accuracy of two decimal places. The data should be a positive decimal. The data are given only on listed limited companies.
D42A	The investee's profit/loss for the financial period excluding appropriations	Report the investee's profit/loss for the financial period excluding appropriations in millions of euro at the accuracy of two decimal places.
D42B	Extraordinary items included in the investee's result	Give extraordinary items included in the investee's result in millions of euro at the accuracy of two decimal places.
D421A	Dividends and profits distributed by the investee during the financial period	Give dividends and profits distributed by the investee during the financial period in millions of euro at the accuracy of two decimal places. The data should be a positive decimal.
T2	Increases/decreases in equity made during the year	Report the increases/decreases in equity made by the Finnish owner during the year in millions of euro at the accuracy of two decimal places.

3.1 Example

In the example below, the data provider has given financial statements data on three foreign investment targets in Section 2.2.1 of the annual inquiry as a CSV file.

respondent	counterpartEnterprise	UTC	counterpartCountry	LEPCT	LEPCT2	consolidatedAccounts	shareType	balanceSheetTotal	LE	LE_M	D42A	D42B	D421A	T2
0245491-1	Kohde1	SE	SE	100	100	1	2	50,95	25,5		10,2	2,32	5	0
0245491-1	Kohde2	NO	NO	0	100	1	3	12,23	10,1		3,36	3,06	0,3	1,21
0245491-1	Kohde3	SE	US	90,55	90,55	1	2	140,32	70		34,4	4,07	20,22	3,39

On the first CSV file row, the data provider reports data on a foreign investee Investee 1, whose closest Finnish owner is Business ID 0245491-1. The investee's location country is Sweden (UTC = SE), and in the chain of ownership the location country of the first foreign investee is Sweden (counterpartCountry = SE). The investee has prepared a consolidated subgroup financial statement (consolidatedAccounts = 1) and the investee is an unlisted limited company (shareType = 2). Data are not given on the investee's market value (LE_M) for unlisted limited companies, for which reason the field in question is empty on row Investee 1. The other data describe the financial statement data of the investee at the accuracy of two decimal places.

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4 APPENDICES

4.1 Code list consolidatedAccounts

Code	consolidatedAccounts
0	No
1	Yes

4.2 Code list shareType

Code	shareType
1	Limited company, listed
2	Limited company, unlisted
3	Other enterprise

4.3 Code list UTC and counterpartCountry

Code	UTC / counterpartCountry
AF	Afganistan
NL	Netherlands
AL	Albania
DZ	Algeria
AS	American Samoa
AD	Andorra
AO	Angola
AI	Anguilla
AQ	Antarctica

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AG	Antigua and Barbuda
AE	United Arab Emirates
AR	Argentina
AM	Armenia
AW	Aruba
AU	Australia
AZ	Azerbaijan
BS	Bahamas
BH	Bahrain
BD	Bangladesh
BB	Barbados
BE	Belgium
BZ	Belize
BJ	Benin
BM	Bermuda
BT	Bhutan
BO	Bolivia
BQ	Bonaire, Saint Eustatius and Saba
BA	Bosnia and Herzegovina
BW	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean territory
VG	Virgin Islands, British
BN	Brunei Darussalam
BG	Bulgaria
BF	Burkina Faso
BI	Burundi
KY	Cayman Islands

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CL	Chile
CK	Cook Islands
CR	Costa Rica
CW	Curacao
DJ	Djibouti
DM	Dominica
DO	Dominican Republic
EC	Ecuador
EG	Egypt
SV	El Salvador
ER	Eritrea
ES	Spain
ZA	South Africa
GS	South Georgia and the South Sandwich Islands
SS	South Sudan
ET	Ethiopia
FK	Falkland Islands
FJ	Fiji
PH	Philippines
FO	Faroe Islands
GA	Gabon
GM	Gambia
GE	Georgia
GH	Ghana
GI	Gibraltar
GD	Grenada
GL	Greenland
GP	Guadeloupe

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GU	Guam
GT	Guatemala
GG	Guernsey
GN	Guinea
GW	Guinea-Bissau
GY	Guyana
HT	Haiti
HM	Heard Island and McDonald Islands
HN	Honduras
HK	Hong Kong
ID	Indonesia
IN	India
IQ	Iraq
IR	Iran
IE	Ireland
IS	Iceland
GB	United Kingdom
IL	Israel
IT	Italy
TL	East Timor
AT	Austria
JM	Jamaica
JP	Japan
YE	Yemen
JE	Jersey
JO	Jordan
CX	Christmas Island
KH	Cambodia
CM	Cameroon

CA	Canada
CV	Cape Verde
KZ	Kazakhstan
KE	Kenya
CF	Central African Republic
CN	China
KG	Kyrgyzstan
KI	Kiribati
CO	Columbia
KM	Comoros
CG	Congo
CD	Congo, the Democratic Republic of the
CC	Cocos (Keeling) Islands
KP	Korea, Democratic People`s Republic of
KR	Korea, Republic of
GR	Greece
HR	Croatia
CU	Cuba
KW	Kuwait
CY	Cyprus
LA	Lao People's Democratic Republic
LV	Latvia
LS	Lesotho
LB	Lebanon
LR	Liberia
LY	Libya
LI	Liechtenstein
LT	Lithuania
LU	Luxembourg

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EH	West Sahara
MO	Macao
MG	Madagascar
MK	Macedonia, The Former Yugoslav Republic of
MW	Malawi
MV	Maldives
MY	Malaysia
ML	Mali
MT	Malta
IM	Isle of Man
MA	Morocco
MH	Marshall Islands
MQ	Martinique
MR	Mauritania
MU	Mauritius
YT	Mayotte
MX	Mexico
FM	Micronesia, Federated States of
MD	Moldova, Republic of
MC	Monaco
MN	Mongolia
ME	Montenegro
MS	Montserrat
MZ	Mozambique
MM	Myanmar
NA	Namibia
NR	Nauru
NP	Nepal

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NI	Nicaragua
NE	Niger
NG	Nigeria
NU	Niue
NF	Norfolk Island
NO	Norway
CI	Côte d'Ivoire
OM	Oman
PK	Pakistan
PW	Palau
PS	Palestinian Territory, Occupied
PA	Panama
PG	Papua New Guinea
PY	Paraguay
PE	Peru
PN	Pitcairn
MP	Northern Mariana Islands
PT	Portugal
PR	Puerto Rico
PL	Poland
GQ	Equatorial Guinea
QA	Qatar
FR	France
TF	French Southern Territories
GF	French Guiana
PF	French Polynesia
RE	Reunion
RO	Romania
RW	Rwanda

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SE	Sweden
BL	Saint Barthelemy
SH	Saint Helena
KN	Saint Kitts and Nevis
LC	Saint Lucia
MF	Saint Martin (French part)
VC	Saint Vincent and the Grenadines
PM	Saint-Pierre and Miquelon
DE	Germany
SB	Salomon Islands
ZM	Zambia
WS	Samoa
SM	San Marino
ST	São Tomé and Príncipe
SA	Saudi Arabia
SN	Senegal
RS	Serbia
SC	Seychelles
SL	Sierra Leone
SG	Singapore
SX	Sint Maarten (Dutch part)
SK	Slovakia
SI	Slovenia
SO	Somalia
LK	Sri Lanka
SD	Sudan
SR	Suriname
SJ	Svalbard and Jan Mayen
SZ	Swaziland

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CH	Switzerland
SY	Syrian Arab Republic
TJ	Tajikistan
TW	Taiwan, Province of China
TZ	Tanzania, United Republic of
DK	Denmark
TH	Thailand
TG	Togo
SF	Tokelau
TO	Tonga
TT	Trinidad and Tobago
TD	Chad
CZ	Czech Republic
TN	Tunisia
TR	Turkey
TM	Turkmenistan
TC	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UA	Ukraine
HU	Hungary
UY	Uruguay
NC	New Caledonia
NZ	New Zealand
UZ	Uzbekistan
BY	Belarus
WF	Wallis and Futuna
VU	Vanuatu

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VA	Holy See (Vatican City State)
VE	Venezuela, Bolivarian Republic
RU	Russia
VN	Vietnam
EE	Estonia
US	United States
VI	Virgin Islands, U.S.
UM	United States Minor outlying islands
ZW	Zimbabwe