

1 Finnish Affiliates Abroad

1.1 Contact persons at Statistics Finland

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1.2 General instructions

The inquiry concerns the fiscal year ending in 2025. The data is reported for the period corresponding to the activity. Information marked with an asterisk* is mandatory information on the online form. If the group's accounting period has not ended during 2025, 'Basic information' is sufficient as an answer.

1.2.1 Monetary unit

The monetary unit of the inquiry is the euro. Other monetary units are converted into euros according to the exchange rate of the day when the transaction took place. Indicated in thousands of euros, VAT 0%.

1.2.2 Personnel

The number of personnel is reported as an average for the year.

1.3 Basic information

The pre-filled data must be checked and, if necessary, corrected. The contact person's information (name, phone number and e-mail address), the enterprise's information and the period of the financial year are indicated on the form. We will contact you if we need additional information regarding the details provided.

1.4 Enterprises

The enterprise's pre-filled data in the form is from Statistics Finland's Group Register. The data of the individual enterprise is updated on the online form with the 'Fill' button. Missing enterprises and branches and information about them

are added with the 'Add' button. Enterprise's data can also be imported into the form as a CSV file transfer (page 3).

1.4.1 Affiliates

The requested data opens in a pop-up window: name, ID, country, direct parent, start date of the group relationship, group voting power, industry. Check that 'Group control' and 'Operating during the financial period' are correct. Report the figures of joint ventures in full, the figures of associated enterprises do not need to be reported.

1.4.2 ID-code

The code is an identifier used internally by the group to identify the enterprise. The ID makes it easier to answer. If the ID is not in use, leave the field empty.

1.4.3 Group control.

It is chosen when the enterprise has been under the control of the group during the financial period.

1.4.4 Operations during the financial period

It is chosen when the enterprise has had either turnover or personnel during the financial period.

1.4.5 Group relationship has ended

The end of the group relationship is reported in the section 'Group relationship ended' and adding the date of the end of the group relationship.

1.4.6 Industry

The affiliate's pre-filled industry can be changed if necessary.

The industry describes the affiliate's economic activity. Industry is defined based on the industry classification (TOL 2025) maintained by Statistics Finland.

The classification is based on the European Union industry classification (NACE). The most accurate 5-digit level of the classification is a national class tailored to Finland's needs.

The list of industry categories is on page 7, and their detailed descriptions are on the Statistics Finland website: www.stat.fi/en/luokitukset/toimiala/.

1.4.7 Affiliates as CSV file transfer

Affiliates data can be uploaded to the form as a CSV file. Transferring data to the form:

1. Download the enterprises to a CSV file.
2. Check the data on the form and save to your computer in CSV UTF-8 format.
3. Bring the data on the form and save

The order of the columns in the CSV file and the names of the column headings may not be changed. There cannot be added columns to the file.

Note! Leading zeros may not appear in the attachment, but they will be restored when the file is uploaded back to the online form.

1.5 Affiliates financial statements' accounts

1.5.1 Turnover (external and internal sales)

The turnover of an affiliate comprises all market sales of goods or services supplied to third parties irrespective of whether the customers are external to the group or companies belonging to the same group.

The total turnover (100%) should be reported even if the group does not exercise full ownership over the affiliate.

Turnover comprises sales profits from the actual activity of the affiliate, after deduction of granted discounts and refunds, value added tax and other taxes based directly on sales volume. Turnover also includes all other charges (transport, packaging, etc.) passed on to the customer.

Income classified as other operating income, financial income and extraordinary income and revenue from the use by others of enterprise assets yielding interest, royalties and dividends and other income according to the International

accounting standards (IAS/IFRS) is excluded from turnover. Operating subsidies received from public authorities, or the institutions of the European Union are also excluded.

If the affiliate's economic activity is wholesale and retail trade incl. commission trade, turnover comprises, in addition to turnover from wholesale and retail trade, also receipts from the sales of merchandise from other industries.

Merchandise is goods acquired by an enterprise for the purpose of reselling them without further processing. This item also includes the occasional resale of own raw materials as such and without further processing. This item also includes the service purchases of service enterprises acting as invoicing agents.

If the affiliate's economic activity is insurance, its turnover is comprised of gross premiums written.

If an affiliate's economic activity is pension funds, its turnover is comprised of total pension contributions. This shall comprise all pension contributions, due during the accounting period, in respect of pension contracts, such as all mandatory contributions, other regular contributions, voluntary additional contributions, incoming transfers, and other contributions.

1.5.2 Number of Personnel (number of employees and self-employed persons) (annual average)

The number of employees is defined as those persons who work for the affiliate and who have a contract of employment and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind, and self-employed persons. All persons for whom payments are booked under the heading personnel costs in the profit and loss accounts of the affiliate should be included even if in some cases no contract of employment exists.

The number of employees includes part-time workers, seasonal workers, persons on strike or on short-term leave, but excludes persons on long-term leave. The number of self-employed persons is the average number of persons who were at some time during the reference period the sole owners or joint owners of the statistical unit in which they work. Family workers and outworkers whose income is a function of the value of the outputs of the statistical unit are also included.

Temporary workers from an employment agency are not included in the number of employees.

The number of personnel is measured as an annual average using at least data for each quarter of the year.

1.5.3 Personnel costs

Personnel costs are made up of wages and salaries and employer's social security costs.

Payments for agency workers are not included in personnel costs.

All remunerations paid to the personnel during the accounting period are included, incl. all gratuities, workplace and performance bonuses, ex gratia payments, 13th month pay (and similar fixed bonuses), payments made to employees in consideration of dismissal, lodging, transport, cost of living, and family allowances, commissions, attendance fees, overtime, night work, etc., as well as taxes, social security contributions and other amounts owed by the employees and retained at source by the employers.

Also included are the social security costs of the employer. These include employer's social security contributions to schemes for retirement pensions, sickness, maternity, disability, unemployment, occupational accidents and diseases, family allowances as well as other schemes. These costs are included regardless of whether they are statutory, collectively agreed, contractual or voluntary in nature.

1.5.4 Gross investments in tangible non-current assets

Gross investments include all additions, financial leases, alterations, improvements and renovations which prolong the service life or increase the productive capacity of capital goods. Goods acquired through company restructuring (such as mergers or take-overs) are excluded.

Purchased goods are valued at purchase price, i.e. transport and installation charges, fees, taxes, and other costs of owner-ship transfer are included. Own produced tangible assets are valued at production cost. The value of goods acquired via financial lease corresponds to the market value of the goods if they have been purchased in the year of acquisition.

Investments are recorded when the ownership is transferred to the affiliate.

Gross investments in tangible assets are obtained with the following equation:

- Gross investments in land and water areas
- Gross investments in civil engineering constructions, electricity and heat networks, data transmission lines (backbone networks)
- Gross investments in buildings and structures
- Gross investment in construction and improvement of buildings
- Gross investments in machinery and equipment
- Gross investments in other tangible assets

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

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

Buildings refer to residential and other buildings.

Gross investment in construction and improvement of buildings includes additions to construction of new buildings for own use (self-constructed), acquisitions of new buildings (usually the result of a construction contract, the beneficiary of which is the reporting statistical unit), capitalized additions, alterations, improvements and renovations to existing buildings (if additional economic benefits associated with them are likely to flow to the statistical unit), recognized as such by the statistical unit during the reference period.

Machinery, equipment and transport equipment include computers and ICT equipment. Data network equipment, including routers, and software purchased with computers are included here.

Other tangible assets include gravel, ore, peat, etc., natural resources and material rights.

Gross investments in tangible assets do not include running maintenance costs or the value and overhead expenditure on capital goods used under rental and

operational lease contracts. Annual payments for assets used under financial leasing should be excluded.

Gross investments in tangible assets also exclude investments in intangible and financial assets.

1.5.5 Affiliate acquired during the accounting period: tangible assets at time of acquisition

If an affiliate has been acquired during the accounting period, tangible assets at the time of acquisition should be reported at their current value.

Tangible assets include land and water areas, civil engineering constructions, electricity and heat networks, data trans-mission lines (backbone networks), buildings and structures, machinery and equipment, and tangible goods. The definition is the same as in the preceding section on gross investments in tangible assets.

1.5.6 Categories of economic activity (TOL2025)

Agriculture, forestry and fishing

01 Crop and animal production, hunting and related service activities

02 Forestry and logging

03 Fishing and aquaculture

Mining and quarrying

05 Mining of coal and lignite

06 Extraction of crude petroleum and natural gas

07 Mining of metal ores

08 Other mining and quarrying

09 Mining support service activities

Manufacturing

10 Manufacture of food products

11 Manufacture of beverages

12 Manufacture of tobacco products

- 13 Manufacture of textiles
- 14 Manufacture of wearing apparel
- 15 Manufacture of leather and related products of other materials
- 16 Manufacture of wood and of products of wood and cork, except furniture;
manufacture of articles of straw and plaiting materials
- 17 Manufacture of paper and paper products
- 18 Printing and reproduction of recorded media
- 19 Manufacture of coke and refined petroleum products
- 20 Manufacture of chemicals and chemical products
- 21 Manufacture of basic pharmaceutical products and pharmaceutical
preparations
- 22 Manufacture of rubber and plastic products
- 23 Manufacture of other non-metallic mineral products
- 24 Manufacture of basic metals
- 25 Manufacture of fabricated metal products, except machinery and equipment
- 26 Manufacture of computer, electronic and optical products
- 27 Manufacture of electrical equipment
- 28 Manufacture of machinery and equipment n.e.c.
- 29 Manufacture of motor vehicles, trailers and semi-trailers
- 30 Manufacture of other transport equipment
- 31 Manufacture of furniture
- 32 Other manufacturing
- 33 Repair, maintenance and installation of machinery and equipment
- Electricity, gas, steam and air conditioning supply**
- 35 Electricity, gas, steam and air conditioning supply
- Water supply; sewerage, waste management and remediation activities**
- 36 Water collection, treatment and supply

37 Sewerage

38 Waste collection, recovery and disposal activities

39 Remediation activities and other waste management service activities

Construction

41 Construction of residential and non-residential buildings

42 Civil engineering

43 Specialised construction activities

Wholesale and retail trade

46 Wholesale trade

47 Retail trade

Transportation and storage

49 Land transport and transport via pipelines

50 Water transport

51 Air transport

52 Warehousing, storage and support activities for transportation

53 Postal and courier activities

Accommodation and food service activities

55 Accommodation

56 Food and beverage service activities

Publishing, broadcasting, and content production and distribution activities

58 Publishing activities

59 Motion picture, video and television programme production, sound recording and music publishing activities

60 Programming, broadcasting, news agency and other content distribution activities

Telecommunication, computer programming, consulting, computing infrastructure and other information service activities

61 Telecommunication

62 Computer programming, consultancy and related activities

63 Computing infrastructure, data processing, hosting and other information service activities

Financial and insurance activities

641 Monetary intermediation

642 Activities of holding companies and financing conduits

643 Activities of trusts, funds and similar financial entities

649 Other financial service activities, except insurance and pension funding

65 Insurance, reinsurance and pension funding, except compulsory social security

66 Activities auxiliary to financial services and insurance activities

Real estate activities

68 Real estate activities

Professional, scientific and technical activities

691 Legal activities

692 Accounting, bookkeeping and auditing activities; tax consultancy

701 Activities of head offices

702 Business and other management consultancy activities

71 Architectural and engineering activities; technical testing and analysis

72 Scientific research and development

731 Advertising

732 Market research and public opinion polling

74 Other professional, scientific and technical activities

75 Veterinary activities

Administrative and support service activities

77 Rental and leasing activities

78 Employment activities

79 Travel agency, tour operator and other reservation service and related activities

80 Investigation and security activities

81 Services to buildings and landscape activities

82 Office administrative, office support and other business support activities

Public administration and defence; compulsory social security

84 Public administration and defence; compulsory social security

Education

85 Education

Human health and social work activities

86 Human health activities

87 Residential care activities

88 Social work activities without accommodation

Arts, sports and recreation

90 Arts creation and performing arts activities

91 Libraries, archives, museums and other cultural activities

92 Gambling and betting activities

93 Sports activities and amusement and recreation activities

Other service activities

94 Activities of membership organisations

95 Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

96 Personal service activities

Activities of households as employers and undifferentiated goods – and service-producing activities of households for own use

97 Activities of households as employers of domestic personnel

98 Undifferentiated goods- and service-producing activities of private households for own use

Activities of extraterritorial organisations and bodies

99 Activities of extraterritorial organisations and bodies