

Suomen Asiakastieto Oy

Integration Interfaces

Financial Statement Information



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Document History

Version	Date	Issuer	Issue
2.0	16-Sep-2016	Marko Lehto	First version
2.1	16-Nov-2016	Marko Lehto	code TU45 changed to TU05
2.2	19-Dec-2016	Katri Rautiainen	data type
2.3	20-Dec-2016	Katri Rautiainen	Key Ratios, codes
2.4	23-Feb-2017	Katri Rautiainen	Data type, header updated
2.5	2-Oct-2018	Marko Lehto	Cash flow service added

Financial Statement Information

General

This document describes data options for elements with fixed or several values.

A -field is alphanumeric; data is in left side of the field filled with blanks. Field is filled with blanks if data is missing.

N -field is numeric.

eN -field is edited number (no leading zeros).

Notation 4.1 means four integers and one decimal e.g. figure “3.2” and leading minus sign.

aN -field is numeric if there is a value. Field can be empty if there is no data.

Character set follows standard ISO8859-1

Reading example:

[0-9]{8}= Eight digits from 0 to 9.

DATE is format YYYY-MM-DD.

Financial statements items are in Euros.

In the company’s financial statements, items reducing the result are transmitted as negative figures (leading minus sign). In the balance sheet, the figures are shown with the minus sign.

Field	Description	Type	Max length
responseHeader			
languageCode	FI = Finnish EN = English SV = Swedish	A	2
<i>timeStamp</i>			
date			
time			
responseStatus			
currencyCode			
<i>errorMessage</i>			
errorCode			
errorText			
financialStatement			
headers			
businessID		A	8
formula	34 = type of expense (company) 35 = type of operation (company) 36 = type of expense (group) 37 = type of operation (group)	N	2
accountingPeriodStartDate		A	10
accountingPeriodEndDate		A	10
confidential	0 = No 1 = Yes	A	1
midAnnualAccount	0 = No 1 = Yes	A	1
accountingPeriodLength	in months	N	2
numberOfEmployees		N	7
AuditingInformation			
auditorsClause	blank = The auditor information is missing 1 = The auditor has approved the financial statement without remarks. 2 = The auditor has commented on the amount of own capital. 3 = The auditor has commented on the management of the corporate governance. 4 = The financial statement has not been	2	N

Field	Description	Type	Max length
	<p>drawn according to the Bookkeeping Act, nor regulations.</p> <p>5 = The financial statement or its items contain inadequacies, unclarities or something to comment on.</p> <p>6 = The auditor has commented on valuations of the balance sheet items.</p> <p>7 = The auditor has submitted that the company placed in liquidation.</p> <p>8 = The company has claims in violation of the Companies Act.</p> <p>9 = The auditor's report was not available.</p> <p>10 = The auditor's report is available, but it has not been assessed at Asiakastieto.</p> <p>NEW (from 20.3.2011)</p> <p>11= The auditor has given an audit report of standard format</p> <p>12= The auditor has made a mild remark in the audit report</p> <p>13= The auditor has made a remark in the audit report</p> <p>14= The auditor has given further information which has an impact on the interpretation of the financial statements</p> <p>15= The auditor has given a disclaimer opinion in the audit report</p> <p>16= The company is not obliged to carry out an audit and the audit report has not been made</p>		
<i>auditors</i>			
name			
title			
id			
company			
auditorsClauseText	Text of the auditorsClause codes.		

Field	Description	Type	Max length
ratios			
<i>ratiosRow</i>			
code	see Codes and Texts below	A	4
value	Type and length, see codes and texts	eN	15
text			
profitAndLossAccount			
<i>profitAndLossAccountRow</i>			
code	see Codes and Texts below	A	4
value	in euros	N	15
text		A	
balanceSheet			
<i>balanceSheetRow</i>			
code		A	4
value		N	15
text		A	
cashFlowStatement			
<i>cashFlowStatementRow</i>			
code		A	4
value		N	15
text		A	

Codes and texts

Financial Statements

Code	Text
HE01	PROFIT AND LOSS ACCOUNT 34
TU02	TURNOVER
TU03	Change in finished goods and work-in-progress inventories
TU04	Production for own use
TU05	Other operating income
TU06	Materials and services
TU07	Materials, supplies and goods
TU08	Purchases during the fiscal period
TU09	Change in raw material inventories
TU10	Outsourced services
TU11	GROSS RESULT
TU12	Personnel expenses
TU13	Salaries and wages
TU14	Social security expenses
TU15	Pension expenses
TU16	Other social security expenses
TU17	Depreciation and reductions in value
TU18	Depreciation according to plan
TU19	Reductions in value of fixed and other non-current assets
TU20	Exceptional reductions in value of current assets
TU21	Other operating expenses
TU22	OPERATING RESULT
TU23	Financial income and expenses
TU24	Income on investments in group companies
TU25	Income on investments in associated companies
TU26	Income on investments in other fixed assets
TU27	Income on investments in other fixed assets from group companies

TU28	Other interest and financial income
TU29	Other interest and financial income from group companies
TU30	Reductions in value of investments held as non-current assets
TU31	Reductions in value of investments held as current assets
TU32	Interest and other financial expenses
TU33	Interest and other financial expenses from group companies
TU34	RESULT BEFORE CLOSING ENTRIES AND TAXES
TU35	Closing entries
TU36	Change in depreciation difference
TU37	Change in tax-based provisions
TU38	Group contribution/extraordinary items
TU39	Income taxes
TU40	Other direct taxes
TU41	Change in deferred tax liability
TU42	RESULT FOR THE FISCAL PERIOD
HE01	PROFIT AND LOSS ACCOUNT 35
TU02	TURNOVER
TU43	Cost of goods sold
TU44	GROSS MARGIN
TU05	Other operating income
TU11	GROSS RESULT
TU46	Sales and marketing expenses
TU47	Administrative expenses
TU21	Other operating expenses
TU22	OPERATING RESULT
TU23	Financial income and expenses
TU24	Income on investments in group companies
TU25	Income on investments in associated companies
TU26	Income on investments in other fixed assets
TU27	Income on investments in other fixed assets from group companies
TU28	Other interest and financial income
TU29	Other interest and financial income from group companies
TU30	Reductions in value of investments held as non-current assets

TU31	Reductions in value of investments held as current assets
TU32	Interest and other financial expenses
TU33	Interest and other financial expenses from group companies
TU34	RESULT BEFORE CLOSING ENTRIES AND TAXES
TU35	Closing entries
TU36	Change in depreciation difference
TU37	Change in tax-based provisions
TU38	Group contribution/extraordinary items
TU39	Income taxes
TU40	Other direct taxes
TU41	Change in deferred tax liability
TU42	RESULT FOR THE FISCAL PERIOD
HE02	BALANCE SHEET 34
HE03	ASSETS
TA03	FIXED AND OTHER NON-CURRENT ASSETS
TA04	Intangible assets
TA05	Development expenses
TA06	Intangible rights
TA07	Goodwill
TA09	Other capitalised expenses
TA10	Advances paid
TA11	Tangible assets
TA12	Land and water areas
TA13	Buildings and constructions
TA14	Machinery and equipment
TA15	Other tangible assets
TA16	Advances paid and fixed assets under construction
TA17	Investments
TA18	Shares/Similar rights of ownership in group companies
TA19	Receivables from group companies
TA20	Shares/Similar rights of ownership in associated companies
TA21	Receivables from associated companies
TA22	Shares/Similar rights of ownership in other companies

TA23	Other receivables
TA24	CURRENT ASSETS
TA25	Inventories and work-in-progress
TA26	Materials and supplies
TA27	Work-in-progress
TA28	Finished goods
TA29	Other inventories
TA30	Advances paid
HE31	Receivables
TA32	Long term receivables
TA33	Trade receivables
TA34	Receivables from group companies
TA35	Receivables from associated companies
TA36	Loan receivables
TA37	Imputed tax receivables
TA38	Other receivables
TA39	Unpaid shares/similar rights of ownership
TA40	Prepaid expenses and accrued income
TA41	Short term receivables
TA42	Trade receivables
TA43	Receivables from group companies
TA44	Receivables from associated companies
TA45	Loan receivables
TA46	Imputed tax receivables
TA47	Other receivables
TA48	Unpaid shares/similar rights of ownership
TA49	Prepaid expenses and accrued income
TA50	Financial assets
TA51	Shares/Similar rights of ownership in group companies
TA52	Other shares/similar rights of ownership
TA53	Other securities
TA54	Cash in hand and at banks
TA55	BALANCE SHEET TOTAL
HE56	SHAREHOLDERS' EQUITY AND LIABILITIES

HE57	SHAREHOLDERS' EQUITY
TA58	Share capital, subscribed capital of a co-operative or other capital
TA59	Share premium
TA60	Revaluation reserve
TA61	Other reserves
TA62	Reserve for invested unrestricted capital
TA63	Contingency reserve
TA64	Reserves according to the articles of association or bylaws
TA65	Fair value reserve
TA66	Other reserves
TA67	Retained earnings (losses)
TA68	Result for the fiscal period
TA69	Capital loans
TA71	ACCUMULATED CLOSING ENTRIES
TA72	Depreciation difference
TA73	Tax-based provisions
TA75	COMPULSORY PROVISIONS
TA76	Pension provision
TA77	Tax provision
TA78	Other compulsory provisions
HE79	LIABILITIES
TA80	Long term liabilities
TA81	Bonds and notes
TA82	Convertible bonds
TA83	Capital loans
TA84	Loans from financial institutions
TA85	Re loans from employment pension insurance companies
TA86	Advances received
TA87	Trade payables
TA88	Bills of exchange payable
TA89	Loans from and other liabilities to group companies
TA90	Loans from and other liabilities to associated companies
TA91	Deferred tax liability
TA92	Other loans and liabilities

TA93	Deferred income and accrued expenses
TA94	Short term liabilities
TA95	Bonds and notes
TA96	Convertible bonds
TA97	Capital loans
TA98	Loans from financial institutions
TA99	Re loans from employment pension insurance companies
TA100	Advances received
TA101	Trade payables
TA102	Bills of exchange payable
TA103	Loans from and other liabilities to group companies
TA104	Loans from and other liabilities to associated companies
TA105	Other loans and liabilities
TA106	Deferred income and accrued expenses
TA107	BALANCE SHEET TOTAL
HE01	PROFIT AND LOSS ACCOUNT 36
TU02	TURNOVER
TU03	Change in finished goods and work-in-progress inventories
TU04	Production for own use
TU05	Other operating income
TU06	Materials and services
TU07	Materials, supplies and goods
TU08	Purchases during the fiscal period
TU09	Change in raw material inventories
TU10	Outsourced services
TU11	GROSS RESULT
TU12	Personnel expenses
TU13	Salaries and wages
TU14	Social security expenses
TU15	Pension expenses
TU16	Other social security expenses
TU17	Depreciation and reductions in value
TU18	Depreciation according to plan

TU48	Depreciation on consolidated goodwill
TU19	Reductions in value of fixed and other non-current assets
TU20	Exceptional reductions in value of current assets
TU49	Reduction in group reserve
TU21	Other operating expenses
TU50	Share in the result of associated companies
TU22	OPERATING RESULT
TU23	Financial income and expenses
TU24	Income on investments in group companies
TU25	Income on investments in associated companies
TU26	Income on investments in other fixed assets
TU27	Income on investments in other fixed assets from group companies
TU28	Other interest and financial income
TU29	Other interest and financial income from group companies
TU30	Reductions in value of investments held as non-current assets
TU31	Reductions in value of investments held as current assets
TU51	Share in the result of associated companies
TU32	Interest and other financial expenses
TU33	Interest and other financial expenses from group companies
TU34	RESULT BEFORE CLOSING ENTRIES AND TAXES
TU35	Closing entries
TU36	Change in depreciation difference
TU37	Change in tax-based provisions
TU38	Group contribution/extraordinary items
TU52	Taxes in the fiscal period/periods
TU39	Income taxes
TU40	Other direct taxes
TU41	Change in deferred tax liability
TU53	Minority share
TU42	RESULT FOR THE FISCAL PERIOD
HE01	PROFIT AND LOSS ACCOUNT 37
TU02	TURNOVER
TU43	Cost of goods sold

TU44	GROSS MARGIN
TU05	Other operating income
TU11	GROSS RESULT
TU46	Sales and marketing expenses
TU47	Administrative expenses
TU21	Other operating expenses
TU50	Share in the result of associated companies
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TU23	Financial income and expenses
TU24	Income on investments in group companies
TU25	Income on investments in associated companies
TU26	Income on investments in other fixed assets
TU27	Income on investments in other fixed assets from group companies
TU28	Other interest and financial income
TU29	Other interest and financial income from group companies
TU30	Reductions in value of investments held as non-current assets
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TU52	Taxes in the fiscal period/periods
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TU41	Change in deferred tax liability
TU53	Minority share
TU42	RESULT FOR THE FISCAL PERIOD
HE02	BALANCE SHEET 36
HE03	ASSETS

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TA04	Intangible assets
TA05	Development expenses
TA06	Intangible rights
TA07	Goodwill
TA08	Consolidated goodwill
TA09	Other capitalised expenses
TA10	Advance payments
TA11	Tangible assets
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TA22	Shares/Similar rights of ownership in other companies
TA23	Other receivables
TA24	CURRENT ASSETS
TA25	Inventories and work-in-progress
TA26	Materials and supplies
TA27	Work-in-progress
TA28	Finished goods
TA29	Other inventories
TA30	Advances paid
HE31	Receivables
TA32	Long term receivables
TA33	Trade receivables
TA34	Receivables from group companies
TA35	Receivables from associated companies
TA36	Loan receivables

TA37	Imputed tax receivables
TA38	Other receivables
TA39	Unpaid shares/similar rights of ownership
TA40	Prepaid expenses and accrued income
TA41	Short term receivables
TA42	Trade receivables
TA43	Receivables from group companies
TA44	Receivables from associated companies
TA45	Loans receivable
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TA47	Other receivables
TA48	Unpaid shares/similar rights of ownership
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TA68	Result for the fiscal period
TA69	Capital loans
TA70	Minority share

TA71	ACCUMULATED CLOSING ENTRIES
TA72	Depreciation difference
TA73	Tax-based provisions
TA74	Group reserve
TA75	COMPULSORY PROVISIONS
TA76	Pension provision
TA77	Tax provision
TA78	Other compulsory provisions
HE79	LIABILITIES
TA80	Long term liabilities
TA81	Bonds and notes
TA82	Convertible bonds
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TA90	Loans from and other liabilities to associated companies
TA91	Deferred tax liability
TA92	Other loans and liabilities
TA93	Deferred income and accrued expenses
TA94	Short term liabilities
TA95	Bonds and notes
TA96	Convertible bonds
TA97	Capital loans
TA98	Loans from financial institutions
TA99	Re loans from employment pension insurance companies
TA100	Advances received
TA101	Trade payables
TA102	Bills of exchange payable
TA103	Loans from and other liabilities to group companies
TA104	Loans from and other liabilities to associated companies

TA105	Other loans and liabilities
TA106	Deferred income and accrued expenses
TA107	BALANCE SHEET TOTAL

Ratios

Code	Text	Type	Max length
HE100	Ratios		
RA01	Gross revenue	N	15
RA02	Change in gross revenue in %	eN	4.1
RA03	Gross revenue/person	N	15
RA04	Turnover	N	15
RA05	Change in turnover in %	eN	4.1
RA06	Turnover/person	N	15
RA07	Added value/person	N	15
RA08	Operating margin (EBITDA) in %	eN	4.1
RA09	Operating result (EBIT) in %	eN	4.1
RA10	Financing result in %	eN	4.1
RA11	Net result in %	eN	4.1
RA12	Return on investment in %	eN	4.1
RA13	Return on assets in %	eN	4.1
RA14	Financing result/net debt in %	eN	4.1
RA15	Quick ratio	eN	4.1
RA16	Current ratio	eN	4.1
RA17	Equity ratio in %	eN	4.1
RA18	Equity ratio 2 in %	eN	4.1
RA19	Relative indebttness in %	eN	4.1
RA20	Net gearing	eN	4.1
RA21	Working capital ratio in %	eN	4.1
RA22	Net working capital in %	eN	4.1
RA23	Inventories/turnover in %	eN	4.1
RA24	Sales receivable turnover in days	N	10
RA25	Accounts payable turnover in days	N	10

Cash flow

Code	Text	Type	Max length
HE100	Cashflow	N	15
ERA1	Operating result	N	15
ERA2	+ Depreciation and reductions	N	15
ERA3	Operating margin	N	15
ERA4	-/+ Inc./Dec. in operative working capital	N	15
ERA5	+/- Inc./Dec. in compulsory provisions	N	15
ERA6	Cash from operating activities	N	15
ERA7	+ Financial income	N	15
ERA8	- Financial expenses	N	15
ERA9	- Taxes	N	15
ERA10	+/- Extraordinary income/expenses	N	15
ERA11	Cash after financing activities	N	15
ERA12	-/+ Net investments in tangible and intangible fixed assets	N	15
ERA13	-/+ Inc./Dec. in investments and long term receivables	N	15
ERA14	Cash after investments	N	15
ERA15	+/- Inc./Dec. in long term liabilities	N	15
ERA16	+/- Inc./Dec. in short-term interest-bearing liabilities	N	15
ERA17	+/- Inc./Dec. in capital loans	N	15
ERA18	+/- Chargeable increase/decrease in equity	N	15
ERA19	- Dividends/Private drawings	N	15
ERA20	-/+ Inc./Dec. in loan receivables	N	15
ERA21	-/+ Adjustment items	N	15
ERA22	Inc./Dec. in liquid funds	N	15
ERA23	+ Liquid funds at the beginning of period	N	15
ERA24	- Liquid funds at the end of period	N	15
ERA25	= Difference	N	15