

**VIRATI**  
**AUTHORITY TASK FORCE**  
 (Financial Supervision Authority/Bank of Finland/Statistics Finland)

Issued  
 Supersedes  
 Valid

<b>19.7.2007</b>
1.1.2005
1.9.2007

Identifier  
 System identifier

<b>Appendix 3b.</b>
<b>2.1.2., 2.2.2.</b>
A_L3b_s.XLS
<b>A</b>

## Reporting institutions:

(cf. Appendix 6)

243, 244
237

Group or consolidation group of investment firm

Financial holding company

1 = Suomi
2 = English
3 = Svenska
<b>2</b>

## A -tables:

Frequency: Valid:

**A01 STANDARD PROFIT AND LOSS ACCOUNT**

90

1.1.2005

**Appendix tables to the profit and los accounts:**

**A16 FEE AND COMMISSION INCOME**

90

1.1.2005

**A18 NET INCOME FROM SECURITIES TRANSACTIONS AND FOREIGN EXCHANGE DEALING**

90

1.1.2005

**A22 OTHER OPERATING INCOME**

90

1.1.2005

**A27 OTHER OPERATING EXPENSES**

90

1.1.2005

## B -tables:

**B03 STANDARD BALANCE SHEET**

19.7.2007, 8.1.2009

90

1.10.2008

**Muutokset/Förändringar/Changes:** 20.9.2004, 23.11.204, 19.7.2007, 8.1.2009

**Deadline:** Frequency 90 > 20 business days; Frequency 365 > by 1 March  
**Accuracy:** Rounded to nearest EUR 1000.0 (one significant figure after the decimal point)  
**References:** FCA standards 3.1, RA3.1  
 Data collection TK(SC)560.RL00/01-12/2004 confirmed by Statistics Finland  
 Frequency 180 > 20 business days





\*) refers to the profit and loss account table A03

Issued	<b>23.11.2004</b>
Supersedes	1.2.2003
Valid	1.1.2005
<b>Liite 3b</b>	
<b>2.1.2.</b>	
Identifier	A_L3b_s.XLS
System identifier	<b>A</b>

**A27 OTHER OPERATING EXPENSES**

<b>fr. 90 &gt;</b>	<b>243, 244, 237</b>
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A27

*)	59				8	<b>Other operating expenses</b>
	59	05			3	Rents
	59	05	05		8	Real estate rents
	59	05	10		5	Equipment, object and vehicle rents
	59	10			0	Expenses arising from real estate and real estate corporations
	59	15			5	Capital losses from the sale of real estate and shares and participations in real estate
	59	20			2	Other operating expenses
	59	20	05		7	Insurance and security expenses
	59	20	10		4	Supervision, inspection and membership fees
	59	20	20		6	Other

Total
C3
<b>A01;59 6;C3</b>

**B03 STANDARD BALANCE SHEET**

<b>QUARTERLY</b>
<b>Deadline:</b>
Frequency 90 > 20 business days
Frequency 365 > by 1 March

Reporting institutions:

<b>243/244</b>	Group or consolidation group of investment firm	Resident	Non-resident	Total
<b>237</b>	Financial holding company	C1	C2	C3

(B03)

**ASSETS**

01					2	<b>Liquid assets</b>	
03					4	<b>Claims on credit institutions</b>	
03	05				9	Repayable on demand	
03	30				0	Other	
05					6	<b>Claims on the public and public sector entities</b>	
05	05				1	Repayable on demand	
05	30				2	Other	
09					0	<b>Debt securities</b>	
09	05				5	Public sector entities	
09	30				6	Other	
11					4	<b>Shares and participations</b>	
12					5	<b>Participating interests</b>	
13					6	<b>Shares and participations in group undertakings</b>	
15					8	<b>Derivative contracts</b>	
17					0	<b>Intangible assets</b>	
17	05				5	Consolidation goodwill	
17	30				6	Other long-term expenditure	
19					2	<b>Tangible assets</b>	
19	05				7	Investment real estate and shares and participations in investment real estate corporations	
19	10				4	Other real estate and shares and participations in real estate corporations	
19	30				8	Other tangible assets	
21					6	<b>Claims in respect of share</b>	
23					8	<b>Other assets</b>	
25					0	<b>Accrued income and prepayments</b>	
27					2	<b>Deferred tax assets</b>	
39					6	<b>TOTAL</b>	

**LIABILITIES**

41					0	<b>LIABILITIES:</b>	
43					2	<b>Liabilities to credit institutions</b>	
44					3	<b>Liabilities to the public and public sector entities</b>	
44	35				4	Repayable assets	
44	50				4	Other liabilities to the public and public sector entities	
46					5	<b>Debt securities issued to the public</b>	
46	05				0	Bonds	
46	30				1	Other	
48					7	<b>Derivative contracts and other trading liabilities</b>	
50					2	<b>Other liabilities</b>	
50	05				7	Other liabilities	
50	20				6	Compulsory provisions	

**B03 STANDARD BALANCE SHEET**

<b>QUARTERLY</b>
<b>Deadline:</b>
Frequency 90 > 20 business days
Frequency 365 > by 1 March

Reporting institutions:

<b>243/244</b>	Group or consolidation group of investment firm	Resident	Non-resident	Total
<b>237</b>	Financial holding company	C1	C2	C3

52					4	<b>Accrued expenses and deferred income</b>	
56					8	<b>Subordinated liabilities</b>	
56	05				3	Capital loans	
56	30				4	Other subordinated liabilities	
57					9	<b>Deferred tax liabilities</b>	
58					1	<b>Negative consolidation difference</b>	
65					9	<b>EQUITY CAPITAL:</b>	
65	05				4	<b>Share capital</b>	
65	10				1	<b>Minority interests</b>	
65	20				3	<b>Share premium account</b>	
65	25				8	<b>Revaluation reserve</b>	
65	30				5	<b>Other restricted reserves</b>	
65	30	05			0	Reserve fund	
65	30	07			5	Fair value reserve	
65	30	07	05		0	From cash flow hedging	
65	30	07	10		7	From translation differences	
65	30	07	30		7	From valuation at fair value	
65	30	10			7	Reserves provided for by the articles of association	
65	30	15			2	Other reserves	
65	35				0	<b>Non-restricted reserves</b>	
65	35	07			2	Reserve for invested non-restricted equity	
65	35	30			6	Other reserves	
65	40				7	<b>Profit (loss) brought forward</b>	
65	45				2	<b>Profit (loss) for the financial year</b>	
69					3	<b>T O T A L</b>	
90					0	<b>OFF-BALANCE SHEET COMMITMENTS</b>	
90	05				5	<b>Commitments given to a third party on behalf of a customer</b>	
90	05	05			0	Guarantees and pledges	
90	05	10			7	Other	
90	10				2	<b>Irrevocable commitments given in favour of a customer</b>	
90	10	05			7	Securities repurchase commitments	
90	10	50			3	Other	