

# Changes to Finrep framework on reporting period 30 June 2016

## 2/2



All the national rows/columns will be removed from the Finrep templates as of the reporting date 30 June 2016 and **for the time being**, they are reported as follows:

- Row 615 (increase or (-) decrease of appropriations) of the income statement F 02.00 is reported on F 02.00 row 620 (taxes)
- Rows 295 (depreciation difference) and 296 (untaxed reserves) of the balance sheet F 01.02 are reported on F 01.02 row 280 (other liabilities)
- Rows 195 (profit or (-) loss for the previous year) and 196 (profit or (-) loss for the year) of the balance sheet F 01.03 are reported on F 01.03 row 190 (retained earnings)

| Reporting before | Reporting from 30 June 2016 onwards |
|------------------|-------------------------------------|
| F 02.00 row 615  | F 02.00 row 620                     |
| F 01.02 row 295  | F 01.02 row 280                     |
| F 01.02 row 296  | F 01.02 row 280                     |
| F 01.03 row 195  | F 01.03 row 190                     |
| F 01.03 row 196  | F 01.03 row 190                     |