



Instructions for using taxonomies for financial statements

Finnish Patent and Registration Office

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1. Introduction

The purpose of these instructions is to help companies generate digital financial statements in iXBRL consistent with the SBR taxonomy that can be filed with the Finnish Patent and Registration Office's Trade Register. The instructions focus on generating iXBRL format financial statements consistent with the national SBR taxonomy. The goal is to support companies in generating digital financial statements in keeping with the taxonomy and ensuring that the statement contents are correct and high in quality.

The document assumes that the reader has basic knowledge of financial statement contents. Having basic information about the XBRL taxonomy will be useful when reading the instructions.

These instructions focus on guiding companies that file their statements in using the taxonomy, and they do not contain any technical documentation or instructions.

The document provides content-related instructions for preparing financial statements consistent with the SBR taxonomy. If this document does not contain instructions on a specific matter, XBRL Specifications should be followed.

These instructions do not describe the technical generation of XBRL documents or provide instructions on how XBRL format reports should be filed with the Finnish Patent and Registration Office for registration.

Please send any feedback and questions relating to this document to digitilinjaatos@prh.fi.

To download taxonomy versions, visit: https://www.avoindata.fi/data/en_GB/dataset/sbr-taksonomia-osakeyhtioiden-ja-saatioiden-paivitykset

The first version of the document was published on 31 December 2025. The instructions apply to SBR taxonomy version SBR-DPM-31-12-2025 regarding the reporting packages referred to in these instructions.

2. SBR taxonomy

2.1. SBR taxonomy

XBRL (eXtensible Business Reporting Language) has been used in reporting to certain authorities in Finland since 2019. A uniform reporting taxonomy has been developed for this purpose. The Standard Business Reporting (SBR) taxonomy currently supports the regulatory reporting by municipalities and wellbeing services counties as well as the filing of financial statements by certain companies and foundations. The SBR taxonomy for companies was developed to generate financial statement reports compliant with Finnish accounting legislation.

In the modelling of the SBR taxonomy, the DPM (Data Point Modelling) method is used, in which the aim is to present all data elements and relevant meanings that are important for data collection as a framework that is unambiguous and easily understandable to the user, using the metadata libraries of the XBRL standard that financial reporting tools can interpret.

The reporting packages for companies and foundations in the SBR taxonomy are maintained by the Finnish Patent and Registration Office (PRH). The taxonomy is followed when filing digital financial statements in iXBRL format with the Finnish Patent and Registration Office's Trade Register. The State Treasury is responsible for maintaining the reporting packages for municipalities and wellbeing services counties in the SBR taxonomy, and no guidance for their use is provided in these instructions.

2.2. Reporting packages

The taxonomy is divided into reporting packages, each one of which contains the report templates of a single package. The SBR taxonomy for companies includes the following reporting packages for filing financial statements:

- Financial statements reporting of limited liability companies and cooperatives (OYTP)
- Financial statements reporting of insurance companies (VLTP)
- Financial statements reporting of credit institutions and investment companies (LSTP)

Each reporting package contains the templates for each company form needed to present the financial statements in a structured format. Currently, the reporting package includes report templates for:

- Report details Annual reports
 - Balance sheets (individual company and consolidated)Income statement (individual company and consolidated)Income statement by nature
 - Income statement by function
- Cash flow statement (individual company and consolidated)
 - Direct cash flow statement
 - Indirect cash flow statement
- Notes to the financial statements (individual company and consolidated)

The reporting packages for companies are developed year by year. The next reporting package to be added to the taxonomy in 2026 will be for general and limited partnerships.

2.3. Table templates

The reporting package contains a set of different table templates for generating a report in structured format. The table templates have been divided into groups by numbers and names, allowing the company to select appropriate templates based on the report content. A structured report need not contain every one of these tables, as the company can select the most appropriate templates for its report.

The templates are based on decrees and other guidelines issued on the content of financial statement elements. The basic principle of creating the taxonomies was that the table templates are aligned with formulas based on the Decrees and other guidelines. Some tables include additions to the original template formulas. Extra elements have been added when the element in question often comes up in the different companies' financial statements.. The use of elements in the reports will be monitored and, if necessary, the table templates will be modified. If a company has an element in its financial statements that cannot be found in the table template, a separate taxonomy extension must be created to present it. The Finnish Patent and Registration Office will monitor the use of taxonomy extensions and, if necessary, add items for which extensions are often used to the taxonomy.

The taxonomy package presents the sets of reports contained in the taxonomy as Excel tables. The purpose of the tables is to help the taxonomy user understand the content of taxonomy definitions without using a separate reporting application. The *Table of Contents* tab of the table templates shows the subsets contained in the relevant reporting package. Each subset is specified separately on its own tab. The subsets consist of individual fields, in other words Excel table cells, which represent individual data elements to be collected. See the Appendices to this document for instructions for interpreting the table templates.

2.4. Structured format in elements of companies' financial statement report

The reporting packages for companies in the SBR taxonomy currently include templates for the annual report, income statement, balance sheet, cash flow statement and some of the notes to the financial statements. Each package additionally includes a section for report details, based on which the basic information of the financial statements can be provided in a structured format.

The following section provides more detailed instructions for reporting templates for each reporting package.

2.5. SBR taxonomy documentation

The SBR taxonomy is accompanied by the following documentation, which provides further information:

Documentation	Description and link
SBR taxonomy and SQLite database for taxonomy definitions	A taxonomy package compliant with the European Taxonomy Architecture (EXTA) and a database specification consistent with the DPM specification. To download the up-to-date taxonomy package, visit: SBR taxonomy (updates to financial statements' frameworks) - Data resources avoindata.fi This material is included in the SBR taxonomy package.
Improving transparency in financial reporting (WS XBRL) CWA 16744 series documents	Technical guidelines for the DPM model and taxonomy (EXTA): CEN/WS XBRL Improving transparency in financial and business reporting
Table templates for reporting packages	Visualisation of the data to be reported as tables, including mappings to XBRL elements. The table templates are

	included in the SBR taxonomy package. Instructions for interpreting table models are attached to this document.
Sample files	Sample files for Inline XBRL format financial statements of individual companies and groups: SBR taxonomy sample datasets - Data resources avoindata.fi

3. Financial statements reporting of limited liability companies and cooperatives (OYTP)

3.1. Report details- t00

The report details table is included in each reporting package used for reporting to the Finnish Patent and Register Agency and including it in each set of digital financial statements consistent with the OYTP reporting package is mandatory. The table contains the basic data of the company and reporting period.

The report details include the data set specified in the table below and the requirements concerning their format. The table also indicates if the data has been defined as mandatory.

Data	Format of the presented value	Mandatory
Organisation name	String	x
Business ID	Seven digits, a hyphen and a control character. For example 1234567-8.	x
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Fiscal period start date	Date in format YYYY-MM-DD	x
Fiscal period end date	Date in format YYYY-MM-DD	x
Start date of the previous financial year	Date in format YYYY-MM-DD	x*
End date of the previous financial year	Date in format YYYY-MM-DD	x*
This is the first financial period	Select true or false.	x*
Has the auditor been selected	Selection of allowed values: - Auditor selected - Auditor has not been selected - Auditor has not been selected as there is no obligation to carry out an audit Code list values can be viewed at: Auditor selection codes	x
Type of financial statement	Selection of allowed values: - Financial statement - Financial statement which includes consolidated financial statement Code list values can be viewed at: Type of financial statement codes Note! Final accounts cannot currently be reported in a structured format.	x
Report language	Select the report language among IETF language codes. Code list values can be viewed at: IETF language tags Note! Under the Accounting Act, the financial statements and annual report must be presented in Finnish or Swedish. The financial statements may additionally contain a translation into some other language.	x

*If reporting on the first financial year, the data for the previous financial year does not need to be filled in. In this case, the value of the "This is the first financial year" field must be *true*. If this is the company's first financial year, data for the previous period need not be completed in the following tables.

3.2. Annual report y-t03

The taxonomy includes a section for tagging the annual report. A single tag is available that can be used to tag the entire annual report. So far, a more specific structured format has not been defined for the sections of the annual report, and tagging the annual report in the digital financial statements report is voluntary. The annual report can be embedded in the report in a freely chosen format, if desired.

3.3. Balance sheet tables y-t04

The reporting package contains various optional balance sheet tables. The table below lists the optional balance sheet tables of the separate and consolidated financial statements of limited liability companies and cooperatives. The digital financial statements of an individual company must include one statement tagged in accordance with the balance sheet format. Consolidated financial statements must use one group balance sheet table and one table for an individual company.

Items contained in the financial statements of the company submitting the report are tagged in the balance sheet consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the reporting details of the report.

Tables for an individual company

Table ID	Table name	Additional information
y-t04.01	Micro-undertaking balance sheet (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. The table is an alternative way of presenting the balance sheet of a micro-company.
y-t04.03	Balance sheet (Accounting Ordinance)	The table is based on the profit and loss statement formula in chapter 1, section 6 of the Accounting Decree. It can be used by companies of all sizes.
y-t04.05	Small-undertaking balance sheet (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. It is an alternative to presenting the balance sheet of a small-company.

Consolidated tables

Table ID	Table name	Additional information
y-t04.04	Consolidated balance sheet (Accounting Ordinance)	The table is based on chapter 3 of the Accounting Decree and other guidelines issued for the group balance sheet. The table can be used to present the consolidated balance sheets of all groups.

In the taxonomy specification, one table template based on the Accounting Decree can be selected for presenting the consolidated balance sheet. Tables for small and micro-companies' group calculations have been removed from the latest version and will not be maintained in the future.

Mandatory information of balance sheet

The data points given below have been specified as mandatory in each balance sheet. Providing these data is mandatory in the tables for both individual companies and group companies.

Code	Name	Additional information
x360	Assets	
x360 fi_RF:x53 (Previous financial year T-1)	Assets, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
x481	Liabilities and equity	
x481 fi_RF:x53 (Previous financial year T-1)	Liabilities and equity, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been specified as mandatory, the reporting company must tag all items found on the balance sheet in its digital financial statements. Due to variations in balance sheet contents, other data cannot be tagged as mandatory data.

3.4. Income statement tables y-t05

The reporting package contains various optional income statement tables. The table below itemises the optional tables for the individual and consolidated financial statements of limited liability companies and cooperatives. One statement consistent with income statement table must be tagged in the digital financial statements of an individual company. Consolidated financial statements must use one group table and one table for an individual company

All items found in the company's income statement must be tagged in the consistently. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the value, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the report details.

Tables for an individual company

Table ID	Table name	Additional information
y-t05.01	Income statement by nature (Accounting Ordinance)	The table is based on the profit and loss statement formula in chapter 1, section 1 of the Accounting Decree. It can be used by companies of all sizes.
y-t05.03	Income statement by function (Accounting Ordinance)	The Table is based on the income statement formula in chapter 1, section 2 of the Accounting Decree. It can be used by companies of all sizes.
y-t05.05	Income statement by nature for small-undertakings (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. It is

		an alternative to presenting the profit and loss statement of a small business.
y-t05.07	Income statement by function for small-undertaking (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. It is an alternative to presenting the profit and loss statement of a small business.
y-t05.09	Income statement by function for micro-undertakings (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. It is an alternative for presenting the profit and loss statement of a micro enterprise.
y-t05.11	Income statement by nature for micro-undertakings (SME Government Decree)	The table is based on the Government Decree on Information to be Presented in the Financial Statements of Small and Micro Enterprises. It is an alternative for presenting the profit and loss statement of a micro enterprise.
y-t05.13	Income statement, real-estate company (Accounting Ordinance)	The Table is based on the income statement formula in chapter 4 of the Accounting Decree. It can be used as a profit and loss statement for property management activities.

Consolidated tables

Table ID	Table name	Additional information
y-t05.02	Consolidated income statement by nature (Accounting Ordinance)	The table is based on chapter 3 of the Accounting Decree and other guidelines issued for consolidated income statements. The Table can be used for presenting the income statements of all groups.
y-t05.04	Consolidated income statement by function (Accounting Ordinance)	The table is based on chapter 3 of the Accounting Decree and other guidelines issued for consolidated income statements. The table can be used for presenting the income statements of all groups.

In the taxonomy specification, one table template by nature and one by function based on the Accounting Decree can be selected for presenting the consolidated income statement. Tables for small and micro-companies' consolidated income statements have been removed from the latest version and will not be maintained in the future.

Mandatory information in the income statement

The data points given below have been specified as mandatory data in each income statement table. Providing these data is mandatory in the tables for both individual companies and group companies.

Code	Name	Additional information
x740	Profit (loss) for the financial year	
x740 fi_RF:x53 (Previous financial year T-1)	Profit (loss) for the financial year, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been marked as mandatory, the reporting company must tag all items found in the income statement to its digital financial statements. Due to variations in the content of the income statement, other data cannot be tagged as mandatory data.

3.5. Cash flow statements y-t06

The reporting package includes templates for direct and indirect cash flow statements for both the financial statements of individual companies and consolidated financial statements. The cash flow statement tables have not been specified as mandatory because only large companies or public-interest enterprises have an obligation to produce cash flow statements. However, the cash flow statement must be tagged if the company has prepared one and presents it as part of its financial statements.

Items in the company's financial statements are tagged in the cash flow statement consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
y-t06.01	Direct cash flow statement	The table is based on chapter 2 of the Accounting Decree and other guidelines issued for cash flow statements.
y-t06.03	Indirect cash flow statement	The table is based on chapter 2 of the Accounting Decree and other guidelines issued for cash flow statements.

Consolidated tables

Table ID	Table name	Additional information
y-t06.02	Consolidated direct cash flow statement	The table is based on chapter 2 of the Accounting Decree and other guidelines issued for cash flow statements.
y-t06.04	Consolidated indirect cash flow statement	The table is based on chapter 2 of the Accounting Decree and other guidelines issued for cash flow statements.

3.6. Notes to the financial statements y-t07

The notes include tags for free-form text blocks and some data tables. It is appropriate to make an effort to increase the use of a structured format in the notes in stages. The usability of the notes as structured data and the needs of data users are accounted for when developing a structured format for the notes. The reporting companies' workload required to tag the data must also be taken into consideration, and annual additions should be adjusted accordingly.

The taxonomy to be adopted for 2026 does not require extensive use of a structured format for the notes. In the first phase the number of employees, information of the parent company, if any and, for groups, the group structure has been specified as mandatory data. The mandatory data are itemised below in this chapter. The mandatory data are included in separate tables, the contents of which are explained below in this section. Using the other taxonomy elements is voluntary but advisable in order to promote the use of structured format in reporting the data.

The table templates for the notes include the following main sets of tables:

Table ID	Table name	Additional information
y-t07.01	Notes (Limited Liability Companies Act)	The data in the table can be used to tag the notes in the financial statements that a limited liability company is required to produce under the Limited Liability Companies Act. Using these tags is optional, and the table can be used by limited liability companies of all sizes.
y-t07.02	Small undertaking financial statement notes (SME Government Decree)	The table can be used to tag the notes in the financial statements of a small business as defined in the Decree on the Financial Statements of Small and Micro Enterprises.
y-t07.03	Notes to the financial statements (Accounting Decree)	The data in the table can be used to tag the mandatory notes in the financial statements as provided in the Accounting Decree. Using these tags is optional, and the table can be used by companies of all sizes.
y-t07.04	Notes to the consolidated financial statements (Accounting Decree)	The data in the table can be used to tag the mandatory notes in the consolidated financial statements as provided in the Accounting Decree. Using these tags is optional, and the table can be used by companies of all sizes.
y-t07.05	Small undertakings information corresponding to the annual report	Under section 3, subsection 13 of the Decree on the Financial Statements of Small and Micro Enterprises, a small enterprise is not obliged to draw up an annual report. If the information referred to in chapter 3, section 1a of the Accounting Act is necessary to provide a true and fair view, it must be presented in the notes. Such items presented as notes can be entered using this table.

The tags in the main sets of tables are intended for data in text format. The data can be used to ensure that the mandatory data compliant with the Acts and Decrees is provided in the financial statements. Tagging data in text format is currently voluntary.

The main sets are complemented by the following separately specified tables regarding which more detailed information on the structured format of the notes is expected. These tables contain certain mandatory data. The tables supplementing the notes include:

Table ID	Table name	Additional information	Contains mandatory data
y-t07.06	Number of employees	The table indicates if the company employs persons. If yes, the average number of employees must be entered.	x
y-t07.09	Parent company information	The table indicates if the company's financial statements are included in consolidated financial statements as a subsidiary. A company that is part of a group must provide information on its parent company (section 4, subsection 10 of the Accounting Decree)	x (Mandatory data in a individual company's financial statements)
y-t07.10	Information regarding subsidiaries	The details of holdings in subsidiaries are itemised in this table in compliance with	

		section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of a special-purpose entity.	
y-t07.11	Information regarding associated companies	The details of holdings and shares in associated companies are itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company.	
y-t07.12	Information regarding participating interest companies	The details of participating interests are itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company	
y-t07.13	Shares in other companies	The company's shares in other companies is itemised in this table. This table is used for the notes to the financial statements of an individual company	
y-t07.14	Information regarding consolidated and non-consolidated group companies	Data on group companies is itemised in this table.	x (Mandatory data in consolidated financial statements)

The following section describes the contents and data requirements of the above tables in detail.

Number of employees y-t07.06

Data	Format of the presented value	Mandatory
The company employs personnel	Select true or false.	x
Number of employees	Numeric value	x*
Number of employees (reference period data)	Numeric value	
Consolidated number of employees	Numeric value	x**
Consolidated number of employees (reference period data)	Numeric value	

*Information on the number of employees is mandatory if the value in the field "The company employs personnel" is *true*.

** Information on the number of employees is mandatory in consolidated financial statement if the value in the field "The company employs personnel" is *true*.

The information on whether or not the company has employees must be provided for the reporting period. This information need not to be provided for the reference period. The table contains separate tags for the number of staff in an individual company's financial statements and consolidated financial statements. When reporting the data, the company should ensure that it chooses the correct tag, depending on which type of financial statements it files.

Parent company information y-t07.09

Data	Format of the presented value	Mandatory
Financial statement is consolidated into the consolidated financial statements	Select true or false.	x
Parent company's name	String	x*
Parent company's ID	Seven digits, a hyphen and a control character. For example 1234567-8.	x**
Parent company EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x**
Parent company's LEI code	20 characters	x**
Parent company's place of residence	String	
Parent company's country of origin	String	x*
Other organisation ID of non-EU parent company	String	x**
Registry name (non-EU parent company)	String	x***
Location of consolidated financial statement	String	

x* The information on the parent company is mandatory if the value in the field "Financial statement is consolidated into the consolidated financial statements" is *true*.

x** The parent company's ID must be either a business ID, EUID, LEI code or the ID code of a non-EU company. If the ID code of a non-EU company is not available, enter "not available" in the field.

x*** If the ID code of a non-EU company is given as the parent company's ID, the name of the registry that issued the code must be provided. If no ID code is available for a non-EU company, enter "not available" in this field.

Some of the parent company information has been specified as mandatory or optionally mandatory. The table is mandatory in an individual company's financial statements and optional in consolidated financial statements. This data should be entered separately in the table even if the company is an independent enterprise.

The table contains separate columns for the data of a direct parent and any ultimate parent of a group.

Information regarding subsidiaries y-t07.10

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	

Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	

Information regarding subsidiaries is an optional table structure in which data concerning shareholdings in subsidiaries can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding associated companies-t07.11

Data	Format of the presented value	Mandatory
Company name	Free-form text field	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	Free-form text field	
Country of origin	Free-form text field	
Other organisation ID of non-EU company	Free-form text field	
Registry name (non-EU company)	Free-form text field	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	

Information regarding associated company data is an optional table structure in which data on shareholdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding participating interest companies-t07.12

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	

Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	

Information regarding participating interest companies is an optional table structure in which information on holdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company

Shares in other companiesy-t07.13

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Profit (loss) in the previous financial statement	Value in currency denomination	
Amount of equity in the previous financial statement	Value in currency denomination	

Shares in other companies is a voluntary table structure in which information on holdings in companies other than subsidiaries, associated companies or participating interests may be reported. The table can be used to provide different types of information on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company

Information regarding consolidated and non-consolidated group companies y-t07.14

Data	Format of the presented value	Mandatory
Type of company	Selection of allowed values: Subsidiary consolidated in the consolidated financial statements	x

	- Subsidiary not consolidated in the consolidated financial statements - Associated company consolidated in the consolidated financial statements - Associated company or participating interest not consolidated in the consolidated financial statements Code list values can be viewed at: Organisation role categories 2025-1 - RO2	
Company name	Free-form text field	x
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	x*
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x*
LEI code	20 characters	x*
Place of residence	String	
Country of origin	String	x
Other organisation ID of non-EU company	String	x*
Registryname (non-EU company)	String	x**
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Explanation of the basis of control (if there is no majority)	String	
Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	
Information on the method of stating the equity at the time of acquisition	String	
The reason for not making consolidation	String	

x* As subsidiary ID code must be given either an entity identifier, EUID, LEI code or other registration ID of a non-EU company

x** If another registration ID of a non-EU company is given, the name of the registry which issued the ID must be provided.

Table of information regarding consolidated and non-consolidated group companies can be used to itemise information on companies that are part of the group in the consolidated financial statements. Some of the group company information have been specified as mandatory or optionally mandatory. Including this table in the consolidated financial statements is mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row.

4. Financial statements reporting of insurance companies (VLTP)

4.1. Report details- t00

The Report details table is included in each reporting package used by the Finnish Patent and Register Agency, and including it in each set of digital financial statements consistent with the VLTP reporting package is mandatory. The table contains the basic information of the company and reporting period.

The report details include the data set specified in the table below and the requirements concerning their format. The table also indicates if the data has been defined as mandatory.

Data	Format of the presented value	Mandatory
Organisation name	Dstring	x
Business ID	Seven digits, a hyphen and a control character. For example 1234567-8.	x
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Fiscal period start date	Date in format YYYY-MM-DD	x
Fiscal period end date	Date in format YYYY-MM-DD	x
Start date of the previous financial year	Date in format YYYY-MM-DD	x*
End date of the previous financial year	Date in format YYYY-MM-DD	x*
This is the first financial year	Select true or false.	x*
Has the auditor been selected	Selection of allowed values: - Auditor selected - Auditor has not been selected - Auditor has not been selected as there is no obligation to carry out an audit Code list values can be viewed at: Auditor selection codes	x
Type of financial statement	Selection of allowed values: - Financial statements - Financial statement which includes consolidated financial statement Code list values can be viewed at: Type of financial statement codes Note! Final accounts cannot currently be reported in a structured format.	x
Report language	Select the report language among IETF language codes. Code list values can be viewed at: IETF language tags Note! Under the Accounting Act, the financial statements and annual report must be presented in Finnish or Swedish. The financial statements may additionally contain a translation into some other language.	x

*If reporting on the first financial year, the data for the previous financial year does not need to be filled in. In this case, the value of the "This is the first financial year" field must be *true*. If this is the company's first financial year, data for the reference period need not be completed in the following tables.

4.2. Annual report v-t03

The taxonomy includes a section for tagging the annual report. A single tag is available that can be used to tag the entire annual report. So far, a more specific structured format has not been defined for the sections of the annual report, and tagging the annual report in the digital financial statements report is voluntary. The annual report can be embedded in the report in a freely chosen format, if desired.

4.3. Balance sheet tables v-t04

The reporting package includes separate balance sheet tables for an individual company's and a consolidated balance sheet. The balance sheet of an individual company must include table v-t04.01 and the consolidated balance sheet the tables v-t04.01 and v-t04.02.

Items contained in the financial statements of the company submitting the report are tagged in the balance sheet consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
v-t04.01	Balance sheet - Insurance company	Based on the balance sheet template contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.

Consolidated tables

Table ID	Table name	Additional information
v-t04.02	Insurance company's consolidated balance sheet	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.

Mandatory information of balance sheet

The data points given below have been specified as mandatory data in each balance sheet table. Providing these data is mandatory in the tables for both individual and group companies.

Code	Name	Additional information
x360	Assets	
x360 fi_RF:x53 (Previous financial year T-1)	Assets, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

x481	Liabilities	
x481 fi_RF:x53 (Previous financial year T-1)	Liabilities, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been specified as mandatory, the reporting company must tag all items found on the balance sheet in its digital financial statements. Due to variations in balance sheet contents, other data cannot be tagged as mandatory data.

4.4. Income statement tables v-t05

The reporting package contains various optional income statement tables for insurance companies. The following table itemises the income statement tables for insurance companies and groups of insurance companies.

The digital financial statements must include one of tables v-t05.01, v-t05.03 or v-t05.05 and table v-t05.07, depending on whether the company is a non-life insurance company, life insurance company or earnings-related pension insurance company. Consolidated financial statements must also include at least one of tables v-t05.02, v-t05.04 or v-t05.06 and table v-t05.08.

All items found in the company's financial statements are tagged in the income statement consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for a special-purpose entity

Table ID	Table name	Additional information
v-t05.01	Technical account – Non-life insurance	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.03	Technical account – Life insurance	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.05	Technical account – Statutory pension insurance	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.07	Non-technical account	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on

		the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
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Consolidated tables

Table ID	Table name	Additional information
v-t05.02	Technical account – Non-life insurance (consolidated)	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.04	Technical account – Life insurance (consolidated)	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.06	Technical account – Statutory pension insurance (consolidated)	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.
v-t05.08	Non-technical account (consolidated)	Based on the template of the same name contained in the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking.

Mandatory data in the income statement

The data points given below have been specified as mandatory data in each income statement table. The data are itemised by table.

Table ID	Code	Name	Additional information
v-t05.01	x5332	Technical profit of non-life insurance	
v-t05.01	x5332 fi_RF:x53 (Previous financial year T-1)	Technical profit of non-life insurance, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.02	x5332	Technical profit of non-life insurance	
v-t05.02	x5332 fi_RF:x53 (Previous financial year T-1)	Technical profit of non-life insurance, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.03	x5342	Technical profit of life insurance	
v-t05.03	x5342 fi_RF:x53 (Previous financial year T-1)	Technical profit of life insurance	The reference period data is not mandatory if this is the company's first reporting period.

v-t05.04	x5342	Technical profit of life insurance	
v-t05.04	x5342 fi_RF:x53 (Previous financial year T-1)	Technical profit of life insurance, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.05	x5343	Technical profit of statutory pension insurance	
v-t05.05	x5343 fi_RF:x53 (Previous financial year T-1)	Technical profit of statutory pension insurance, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.06	x5343	Technical profit of statutory pension insurance	
v-t05.06	x5343 fi_RF:x53 (Previous financial year T-1)	Technical profit of statutory pension insurance, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.07	x740	Profit (loss) for the financial year	
v-t05.07	x740 fi_RF:x53 (Previous financial year T-1)	Profit (loss) for the financial year, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
v-t05.08	x740	Profit (loss) for the financial year	
v-t05.08	x740 fi_RF:x53 (Previous financial year T-1)	Profit (loss) for the financial year, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been marked as mandatory, the reporting company must tag all items found in the profit and loss statement to its digital financial statements. Due to variations in the content of the income statement, other data cannot be tagged as mandatory data.

4.5. Cash flow statements v-t06

The reporting package includes templates for direct and indirect cash flow statements for both the financial statements of individual companies and consolidated financial statements. An insurance company must include a cash flow statement in its financial statements. The financial statements of an individual company must include either table v-t06.01 or table v-t06.03. Consolidated financial statements must include either table v-t06.01 or v-t06.03, and either table v-t06.02 or v-t06.04.

Elements in the company's financial statements are tagged in the cash flow statement consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each element, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
v-t06.01	Insurance company's direct cash flow statement	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.
v-t06.03	Insurance company's indirect cash flow statement	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.

Consolidated tables

Table ID	Table name	Additional information
v-t06.02	Insurance company's consolidated direct cash flow statement	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.
v-t06.04	Consolidated indirect cash flow statement - Insurance company	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.

4.6. Notes to the financial statements v-t07

The notes include tags for free-form text blocks and some data tables. It is appropriate to make an effort to increase the use of a structured format in the notes in stages. The usability of the notes as structured data and the needs of data users are accounted for when developing a structured format for the notes. The reporting companies' workload required to tag the data must also be taken into consideration, and annual additions should be adjusted accordingly.

The taxonomy to be adopted for 2026 does not require extensive use of structured format for the notes. In the first phase the number of staff and, for groups, the group structure have been specified as mandatory data. The mandatory data are itemised below in this chapter. The mandatory data are included in separate tables, the contents of which are explained below in this section. Using the other taxonomy elements is voluntary but advisable in order to promote the use of structured format in reporting the data.

The table templates for the notes include the following main sets of tables:

Table ID	Table name	Additional information
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v-t07.01	Notes to insurance company's financial statements	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.
y-t07.02	Notes to insurance company's consolidated financial statements	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and instructions issued by the Financial Supervisory Authority.

The tags in the main sets of tables are intended for data in text format. The data can be used to ensure that the mandatory data compliant with the Acts and Decrees is provided in the financial statements. Tagging data in text format is currently voluntary.

The main sets are complemented by the following separately specified tables regarding which more detailed information on the structured format of the notes is expected. These tables contain certain mandatory data. Reporting packages that complement the notes include:

Table ID	Table name	Additional information	Contains mandatory data
v-t07.03	Number of employees	The table indicates if the company employs personnel. If yes, the number of employees must be entered.	x
v-t07.06	Parent company information	The table indicates if the company's financial statements are included in consolidated financial statements as a subsidiary. Parent company information is mandatory for an individual company's financial statement.	x (Mandatory data in an individual company's financial statements)
v-t07.07	Information regarding subsidiaries	The information of holdings in subsidiaries are itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company.	
v-t07.08	Information regarding associated companies	The information of holdings in associated companies are itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company	
v-t07.09	Information regarding associated companies	The information of participating interests are itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to	

		the financial statements of an individual company.	
v-t07.10	Shares in other companies	The shares in other companies is itemised in this Table. This table is used for the notes to the financial statements of an individual company	
v-t07.11	Information regarding consolidated and non-consolidated group companies	Information on group companies is itemised in this table.	x (Mandatory data in consolidated financial statements)

The following section describes the contents and data requirements of the above tables in detail.

Number of employees v-t07.03

Data	Format of the presented value	Mandatory
The company employs personnel	Select true or false.	x
Number of employees	Numeric value	x*
Number of staff (reference period data)	Numeric value	
Consolidated number of employees	Numeric value	x**
Consolidated number of employees (reference period data)	Numeric value	

*Information on the number of staff is mandatory if the value in the field "The company employs staff" is *true*.

** Information on the number of employees is mandatory in consolidated financial statement if the value in the field "The company employs personnel" is *true*.

The information on whether or not the company has employees must be provided for the reporting period. This information is not mandatory to be provided for the reference period. The table contains separate tags for the number of employees in an individual company's financial statements and consolidated financial statements. When reporting the data, the company should ensure that it chooses the correct tag, depending on which type of financial statements it files.

Parent company information v-t07.06

Data	Format of the presented value	Mandatory
Financial statement is consolidated into the consolidated financial statements.	Select true or false.	x
Parent company's name	String	x*
Parent company's ID	Seven digits, a hyphen and a control character. For example 1234567-8.	x**
Parent company's EUID	The format of a Finnish EUID is FIFPRO. + Finnish business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x**
Parent company LEI code	20 characters	x**
Parent company's place of residence	String	
Parent company's country of origin	String	x*
Other organisation ID of non-EU parent company	String	x**
Registry name (non-EU parent company)	String	x***
Location of consolidated financial statement	String	

x* The information on the parent company is mandatory if the value in the field "Financial statement is consolidated into the consolidated financial statements" is *true*.

x** The parent company's ID must be either an entity identifier, EUID, LEI code or the ID code of a non-EU company. If the ID code of a non-EU company is not available, enter "not available" in the field

x*** If the ID code of a non-EU company is given as the parent company ID, the name of the registry that issued the code must be provided. If no ID code is available for a non-EU company, enter "not available" in this field

Some of the parent company information have been specified as mandatory or optionally mandatory. The table is mandatory in an individual company's financial statements and optional in consolidated financial statements. This data should be entered separately in the table even if the company is an independent enterprise.

The table contains separate columns for the data of a direct parent and any ultimate parent of a group.

Information regarding subsidiaries v-t07.07

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	

Information regarding subsidiaries is an optional table structure in which data concerning shareholdings in subsidiaries can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding associated companies v-t07.08

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field,	

	as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statement	Value in currency denomination	
Profit (loss) in the previous financial statement	Value in currency denomination	

Information regarding associated companies is an optional table structure in which data on shareholdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding participating interest companies v-t07.09

Data	Format of the presented value	Mandatory
Company name	Free-form text field	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	Free-form text field	
Country of origin	Free-form text field	
Other organisation ID of non-EU company	Free-form text field	
Registry name (non-EU company)	Free-form text field	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statements	Value in currency denomination	
Profit (loss) for the financial year in the previous financial statements	Value in currency denomination	

Information regarding participating interest companies is an optional table structure in which information on holdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of information on shareholdings and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Shares in other companies v-t07.10

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the previous financial statements	Value in currency denomination	
Profit (loss) for the financial year in the previous statements	Value in currency denomination	

Shares in other companies is a voluntary table structure in which information on holdings in companies other than subsidiaries, associated companies or participating interests may be reported. The table can be used to provide different types of information on shareholdings and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding consolidated and non-consolidated group companies v-t07.11

Data	Format of the presented value	Mandatory
Company role	Selection of allowed values: - Subsidiary consolidated in the consolidated financial statements - Subsidiary not consolidated in the consolidated financial statements - Associated company consolidated in the consolidated financial statements - Associated company or participating interest not consolidated in the consolidated financial statements Code list values can be viewed at: Organisation role categories 2025-1 - RO2	x
Company name	String	x
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	x*
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x*
LEI code	20 characters	x*
Place of residence	String	
Country of origin	String	x

Other organisation ID of non-EU company	String	x*
Registry name (non-EU company)	String	x**
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Explanation of the basis of control ((if there is no majority)	Free-form text field	
Amount of equity in the previous financial statements	Value in currency denomination	
Profit (loss) for the financial year in the previous statements	Value in currency denomination	
Information on the method of stating the equity at the time of acquisition	String	
The reason for not making consolidation	String	

x* As subsidiary ID code must be given either an entity identifier, EUID, LEI code or other registration ID of a non-EU company

x** If another registration ID of a non-EU company is given, the name of the registry which issued the ID must be provided.

Table of information regarding consolidated and non-consolidated group companies can be used to itemise information on companies that are part of the group in the consolidated financial statements. Some of the group company data have been specified as mandatory or optionally mandatory. Including this table in the consolidated financial statements is mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row.

5. Reporting package for credit institutions and investment companies (LSTP)

5.1. Report details- t00

The report details table is included in each reporting package used by the Finnish Patent and Register Agency, and including it in each set of digital financial statements prepared consistent with the LSTP reporting package is mandatory. The table contains the basic information of the company and reporting period.

The Report details include the data set specified in the table below and the requirements concerning their format. The table also indicates if the data has been defined as mandatory.

Data	Format of the presented value	Mandatory
Organisation name	String	x
Business ID	Seven digits, a hyphen and a control character. For example 1234567-8.	x
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Fiscal period start date	Date in format YYYY-MM-DD	x
Fiscal period end date	Date in format YYYY-MM-DD	x
Start date of the previous financial year	Date in format YYYY-MM-DD	x*
End date of the previous financial year	Date in format YYYY-MM-DD	x*
This is the first financial year	Select true or false.	x*
Has the auditor been selected	Selection of allowed values: - Auditor selected - Auditor has not been selected - Auditor has not been selected as there is no obligation to carry out an audit Code list values can be viewed at: Auditor selection codes	x
Type of financial statement	Selection of allowed values: - Financial statements - Financial statement which includes consolidated financial statement Code list values can be viewed at: Type of financial statement codes Note! Final accounts cannot currently be reported in a structured format.	x
Report language	Select the report language among IETF language codes. Code list values can be viewed at: IETF language tags Note! Under the Accounting Act, the financial statements and annual report must be presented in Finnish or Swedish. The financial statements may additionally contain a translation into some other language.	x

*If reporting on the first financial year, the data for the previous financial year does not need to be filled in. In this case, the value of the "This is the first financial year" field must be *true*. If this is the company's first financial year, data for the reference period need not be completed in the following tables.

5.2. Annual report I-t03

The taxonomy includes a section for tagging the annual report. A single tag is available that can be used to tag the entire annual report. So far, a more specific structured format has not been defined for the sections of the annual report, and tagging the annual report in the digital financial statements report is voluntary. The annual report can be embedded in the report in a freely chosen format, if desired.

5.3. Balance sheet tables I-t04

The reporting package includes separate balance sheet tables for a credit institution and investment company which is an individual company as well as for a consolidated financial statement. An individual company must include table I-t04.01 or I-t04.03 in its balance sheet, and the consolidated balance sheet of a group must additionally include either table I-t04.02 or I-t04.04.

Elements contained in the financial statements of the company submitting the report are tagged in the balance sheet consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each elements, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
I-t04.01	Credit Institution's balance sheet	Based on the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.
I-t04.03	Investment company's balance sheet	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.

Consolidated tables

Table ID	Table name	Additional information
I-t04.02	Credit Institution's consolidated balance sheet	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.
I-t04.04	Investment company's consolidated balance sheet	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.

Mandatory information of balance sheet

The data points given below have been tagged as mandatory data in each balance sheet. Providing these data is mandatory in the tables for both individual companies and group companies.

Code	Name	Additional information
x360	Assets	
x360 fi_RF:x53 (Previous financial year T-1)	Assets, reference period data	The reference period data is not mandatory if this is the company's first reporting period.
x481	Liabilities	
x481 fi_RF:x53 (Previous financial year T-1)	Liabilities, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been specified as mandatory, the reporting company must tag all items found on the balance sheet in its digital financial statements. Due to variations in balance sheet contents, other data cannot be tagged as mandatory data.

5.4. Income statement tables I-t05

The reporting package includes separate income statement tables for credit institutions and investment companies. The table below itemises the tables for an individual companies and group companies.

The individual company's digital financial statements must include either table I-t05.01 or I-t05.03, depending on whether the company is a credit institution or an investment company. Consolidated financial statements must include either of the above-mentioned tables for an individual company as well as either table I-t05.02 or table I-t05.04.

All items found in the company's financial statements are tagged in income statement consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each item, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
I-t05.01	Credit Institution's income statement	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.
I-t05.03	Investment company's income statement	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements,

		Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.
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Consolidated tables

Table ID	Table	Additional information
I-t05.02	Credit Institution's consolidated income statement	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.
I-t05.04	Investment company's consolidated income statement	Based on template with the same name contained in the Ministry of Finance Decree on the Financial Statements, Consolidated Financial Statements and Annual Reports of Credit Institutions and Investment Firms.

Mandatory information of income statement

The data points given below have been specified as mandatory data in each income statement table. Providing these data is mandatory in the tables for individual companies and group companies.

Code	Name	Additional information
x740	Profit (loss) for the financial year	
x740 fi_RF:x53 (Previous financial year T-1)	Profit (loss) for the financial year, reference period data	The reference period data is not mandatory if this is the company's first reporting period.

Even if no other data have been marked as mandatory, the reporting company must tag all items found in the income statement to its digital financial statements. Due to variations in the content of the income statement, other data cannot be tagged as mandatory data.

5.5. Cash flow statements I-t06

The reporting package includes templates for direct and indirect cash flow statements for both the financial statements of individual companies and consolidated financial statements. A credit institution or investment company must include a cash flow statement in its financial statements. The financial statements of an individual company must include either table I-t06.01 or table I-t06.03. Consolidated financial statements must include either table I-t06.01 or I-t06.03, and either table I-t06.02 or I-t06.04.

Elements in the company's financial statements are tagged in the cash flow statement consistently with the table. The tagged values are given as monetary values, and the currency used must be indicated together with them. The specification does not control the accuracy of the values, which is why the company can give the value in the financial statements with the appropriate accuracy. However, the accuracy of the value must be indicated in the background in the specification to enable verification rules to account for rounding errors with the correct accuracy.

For each element, the values for the reporting period and the reference period must be entered separately. The reference period value may be left out if this is the company's first reporting period, but this must be indicated in the basic data of the report.

Tables for an individual company

Table ID	Table name	Additional information
I-t06.01	Credit institution's or investment company's direct cash flow statement	In compliance with Financial Supervisory Authority's guidelines, the cash flow statement consistent with IAS7-standard is followed in the formula.
I-t06.03	Credit institution's or investment company's indirect cash flow statement	In compliance with Financial Supervisory Authority's guidelines, the cash flow statement consistent with IAS7-standard is followed in the formula.

Consolidated tables for a group

Table ID	Table name	Additional information
I-t06.02	Consolidated direct cash flow statement - Credit institution or investment company	In compliance with Financial Supervisory Authority's guidelines, the cash flow statement consistent with IAS7-standard is followed in the formula.
I-t06.04	Consolidated indirect cash flow statement - Credit institution or investment company	In compliance with Financial Supervisory Authority's guidelines, the cash flow statement consistent with IAS7-standard is followed in the formula.

5.6. Notes to the financial statements I-t07

The notes include tags for free-form text blocks and some data tables. It is appropriate to make an effort to increase the use of a structured format in the notes in stages. The usability of the notes as structured data and the needs of data users are accounted for when developing a structured format for the notes. The reporting companies' workload required to tag the data must also be taken into consideration, and annual additions should be adjusted accordingly.

The taxonomy to be adopted for 2026 does not require extensive use of structured format for the notes. In the first phase the number of staff and, for groups, the group structure have been specified as mandatory data. The mandatory data are itemised below in this chapter. The mandatory data are included in separate tables, the contents of which are explained below in this section. Using the other taxonomy elements is voluntary but advisable in order to promote the use of structured format in reporting the data.

The table templates for the notes include the following main sets of tables:

Table ID	Table name	Additional information
I-t07.01	Credit institutions or investment companies notes to the financial statements	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and guidelines issued by the Financial Supervisory Authority.

I-t07.02	Notes to the credit institutions or investment companies consolidated financial statements	Based on the Decree of the Ministry of Social Affairs and Health on the Financial Statements and Consolidated Financial Statements of an Insurance Undertaking and guidelines issued by the Financial Supervisory Authority.
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The tags in the main sets of tables are intended for data in text format. The data can be used to ensure that the mandatory data compliant with the Acts and Decrees is provided in the financial statements. Tagging data in text format is currently voluntary.

The main sets are complemented by the following separately specified tables regarding which more detailed information on the structured format of the notes is expected. These tables contain certain mandatory data. Reporting packages that complement the notes include:

Table ID	Table name	Additional information	Contains mandatory data
I-t07.03	Number of employees	The table indicates if the company employs staff. If yes, the number of staff must be entered.	x
I-t07.06	Parent company information	The table indicates if the company's financial statements are included in consolidated financial statements as a subsidiary. Parent company information is mandatory for an individual company's financial statement.	x (Mandatory data in a specific-purpose entity's financial statements)
I-t07.07	Information regarding subsidiaries	The information of holdings in subsidiaries is itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company.	
I-t07.08	Information regarding associated companies	The information of holdings in associated companies is itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company.	
I-t07.09	Information regarding participating interest companies	The information of participating interests is itemised in this table in compliance with section 4, subsection 9 of the Accounting Decree. This table is used for the notes to the financial statements of an individual company.	
I-t07.10	Shares in other companies	Shares in other companies is itemised in this Table. This table is used for the notes to the financial statements of an individual company.	

I-t07.11	Information regarding consolidated and non-consolidated group companies	Information on group companies is itemised in this table.	x (Mandatory data in consolidated financial statements)
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The following section describes the contents and data requirements of the above tables in detail.

Number of employees I-t07.03

Data	Format of the presented value	Mandatory
The company employs personnel	Select true or false.	x
Number of employees	Numeric value	x*
Number of employees (reference period data)	Numeric value	
Consolidated number of employees	Numeric value	x**
Consolidated number of employees (reference period data)	Numeric value	

*Information on the number of staff is mandatory if the value in the field "The company employs staff" is *true*.

** Information on the number of employees is mandatory in consolidated financial statement if the value in the field "The company employs personnel" is *true*.

The information on whether or not the company has staff must be provided for the reporting period. This information need not to be provided for the reference period. The table contains separate tags for the number of employees in an individual company's financial statements and consolidated financial statements. When reporting the data, the company should ensure that it chooses the correct tag, depending on which type of financial statements it files.

Parent company information I-t07.06

Data	Format of the presented value	Mandatory
Financial statement is consolidated into the consolidated financial statements	Select true or false.	x
Parent company's name	String	x*
Parent company's entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	x**
Parent company's EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x**
Parent company's LEI code	20 characters	x**
Parent company's place of residence	String	
Parent company's country of origin	String	x*
Other organisation ID of non-EU parent company	String	x**
Registry name (non-EU company)	String	x***
Location of consolidated financial statement	String	

x* The information on the parent company is mandatory if the value in the field "Financial statement is consolidated into the consolidated financial statements" is *true*.

x** The parent company's ID must be either a Finnish entity identifier, EUID, LEI code or the ID code of a non-EU company. If the ID code of a non-EU company is not available, enter "not available" in the field

x*** If the ID code of a non-EU company is given as the parent company ID, the name of the registry that issued the code must be provided. If no ID code is available for a non-EU company, enter "not available" in this field

Some of the parent company information has been specified as mandatory or optionally mandatory. The table is mandatory in an individual company's financial statements and optional in consolidated financial statements. This data should be entered separately in the table even if the reporting entity is an individual company is an

The table contains separate columns for the data of a direct parent and any ultimate parent of a group.

Information regarding subsidiaries I-t07.07

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the most recent financial statements	Value in currency denomination	
Profit (loss) for the financial year in the last financial statements	Value in currency denomination	

Subsidiary data is an optional table structure in which data concerning shareholdings in subsidiaries can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of data on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of a special-purpose entity.

Information regarding associated companies I-t07.08

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	

Share of voting rights	Percentage value	
Amount of equity in the most recent financial statements	Value in currency denomination	
Profit (loss) for the financial year in the last financial statements	Value in currency denomination	

Information regarding associated companies is an optional table structure in which data on shareholdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of data on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding participating interest companies I-t07.09

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	
Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the most recent financial statements	Value in currency denomination	
Profit (loss) for the financial year in the last financial statements	Value in currency denomination	

Information regarding participating interest companies is an optional table structure in which information on holdings in associated companies can be itemised in compliance with section 4, subsection 9 of the Accounting Decree. The table can be used to provide different types of data on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company

Shares in other companies I-t07.10

Data	Format of the presented value	Mandatory
Company name	String	
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	
LEI code	20 characters	

Place of residence	String	
Country of origin	String	
Other organisation ID of non-EU company	String	
Registry name (non-EU company)	String	
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Amount of equity in the most recent financial statements	Value in currency denomination	
Profit (loss) for the financial year in the last financial statements	Value in currency denomination	

Shares in other companies is a voluntary table structure in which information on holdings in companies other than subsidiaries, associated companies or participating interests may be reported. The table can be used to provide different types of information on shareholdings, and entering all the tagged data for each holding is not mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row. This table is used for the notes to the financial statements of an individual company.

Information regarding consolidated and non-consolidated group companies I-t07.11

Data	Format of the presented value	Mandatory
Company role	Selection of allowed values: - Subsidiary consolidated in the consolidated financial statements - Subsidiary not consolidated in the consolidated financial statements - Associated company consolidated in the consolidated financial statements - Associated company or participating interest not consolidated in the consolidated financial statements Code list values can be viewed at: Organisation role categories 2025-1 - RO2	x
Company name	String	x
Entity identifier	Seven digits, a hyphen and a control character. For example 1234567-8.	x*
EUID	The format of a Finnish EUID is FIFPRO. + Finnish Business ID There are no format requirements for this field, as the EUID format varies from one Member State to another.	x*
LEI code	20 characters	x*
Place of residence	String	
Country of origin	String	x
Other organisation ID of non-EU company	String	x*
Registry name (non-EU company)	Free-form text field	x**
Shareholding	Percentage value	
Share of voting rights	Percentage value	
Explanation of the basis of control (if there is no majority)	String	
Amount of equity in the previous financial statements	Value in currency denomination	
Profit (loss) for the financial year in the previous statements	Value in currency denomination	

Information on the presentation of equity at the time of acquisition	String	
The reason for not making consolidation	String	

x* As subsidiary ID code must be given either an entity identifier, EUID, LEI code or other registration ID of a non-EU company

x** If another registration ID of a non-EU company is given, the name of the register which issued the ID must be provided.

Information regarding consolidated and non-consolidated group companies table can be used to itemise information on companies that are part of the group in the consolidated financial statements. Some of the group company data have been specified as mandatory or optionally mandatory. Including this table in the consolidated financial statements is mandatory. The structure of the table is reproducible, which makes it possible to enter each tagged holding as a new row.

6. Taxonomy extensions

SBR taxonomy is now allowing a possibility for taxonomy extensions in individual cases. They will be used in situations where an item is included in the financial statements for which the basic taxonomy does not offer a suitable tag. Rather than commenting on the technical implementation of the taxonomy extension in this context, the current document provides content-related details of the extension. Technical instructions will be provided separately.

Creating a taxonomy extension will be necessary for the income statement, balance sheet and cash flow statement if the basic taxonomy does not provide a suitable tag for an individual item in the statement, or using the provided tags would not be appropriate. As regards notes to the financial statements, tagging of elements are currently largely voluntary, with the exception of individual data points, and taxonomy extensions to notes will consequently not be required under any circumstances. However, extensions can also be created for the notes.

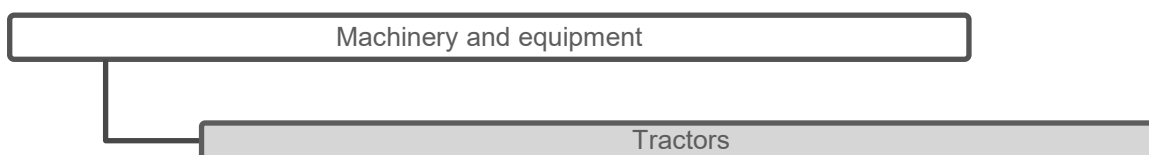
Extensions can only be made for the concepts of the main category (MCY) which means the accounting code list. This means that extensions are, for example, possible for rows in the income statement and balance sheet. On the other hand, adding new codes to other dimensions is not allowed, which means for example that adding data to the basic data table t00 is not possible or, adding new values cannot be added for an individual enumeration element.

The taxonomy extension must be anchored to the relevant element in the SBR taxonomy whose meaning corresponds to the extension in accounting terms. The extension can be defined to be either broader or narrower in meaning than the basic taxonomy element to which it is anchored. Anchoring is an important part of creating an extension, as it makes it possible to look at the extensions in relation to the basic taxonomy and helps to analyse and compare the financial statement data.

An extension may not be created in a situation where a corresponding element already exists in the basic taxonomy. The aim is to use the existing elements of the taxonomy as far as possible and only create extensions in exceptional situations.

Anchoring an extension to an element with a broader meaning

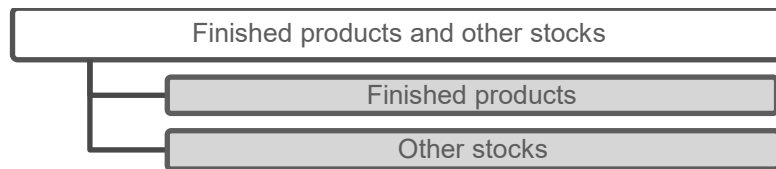
The extension should primarily be anchored to a basic taxonomy element whose meaning in accounting terms is broader than the created taxonomy extension. In these situations, the broader basic element of the taxonomy fully covers the meaning of the extension.



Example Machinery and equipment is an element already found in the taxonomy. The company wishes to itemise "tractors" in their balance sheet. As tractors are part of machinery and equipment in the company's books, the taxonomy extension is anchored to that element.

Anchoring an extension to an element with a narrower meaning

The taxonomy extension can also be anchored to a basic taxonomy element whose meaning in accounting terms is narrower than the taxonomy extension. For example, anchoring the extension to a narrower element is possible in a situation where, rather than itemising a certain item at the level specified in the taxonomy, the company combines two or more items specified in the basic taxonomy in its extension.



Example In the basic taxonomy, "Finished products" included in the stocks and "Other stocks" are itemised as separate elements. In the company's balance sheet, they are combined into a single item. The taxonomy extension combines the basic taxonomy elements and is anchored to items with a narrower meaning in accounting terms.

APPENDICES

APPENDIX 1: Instructions for interpreting taxonomy package table templates

The taxonomy package contains Excel files with the sets of tables for each type of reporting content. The files are named according to the reporting package and code. For example, the Excel table in the taxonomy version to be published in December 2025 containing the reporting package for limited liability companies and cooperatives is named OYTP_2025-v01.

The first view of the Excel file is the "Table of Contents" tab, which lists each table specification in the reporting package. See below for the information contained in this view and how it can be interpreted.

The Excel file contains descriptions of the contents of each table on the separate tabs. This provides a clear view of how the contents of the financial statement tables have been modelled in the taxonomy and how each data point has been formed.

Reporting package name and version

Osakeyhtiöiden tilinpäätösraportointi 2025-v01 [OYTP_2025-v01]

Template code	Description	Osakeyhtiöiden oytp_gaap_ind	Osakeyhtiöiden oytp_gaap_con
g-t00	Raportin tiedot	t00	t00
t00	Raportin tiedot		
g-y-t03	03 - Toimintakertomus	y-t03.01'	y-t03.01'
y-t03.01'	Toimintakertomus		
g-y-t04-01	04 - 1 - Tase, erillisyhtiön kaavat	y-t04.01'	y-t04.01'
y-t04.01'	Yrityksen tase (PMA)		
y-t04.03'	Tase (KPA)	y-t04.03'	y-t04.03'
y-t04.05'	Pienyrityksen tase (PMA)	y-t04.05'	y-t04.05'
g-y-t04-2	04 - 2 - Tase, konsernin kaavat		
y-t04.04'	Konsernin tase (KPA)		y-t04.04'

Table codes

Individual table

Here, table group describes the set of balance sheet tables for an individual company

Describes a set of tables for an individual company(gaap_ind)

Describes a set of tables for consolidated financial statements (gaap_con)

Describes the accounting item coordinates of a data point as a metric. For example, fi_MCx673 indicates turnover. MC refers to the main category and is used to assign a value for the accounting information of the data point. (such as turnover)

Profit (loss) before appropriations and taxes (fi_MC:x738), the value of which is given as a monetary value (fi_met:md103) and is the reference period data (fi_RF:x53)

Describes the indication that this is reference period data whose data point is fi RF x53.



Further information about the report:

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