

Changes to Finrep framework on reporting period 30 June 2016

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

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

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