

**THE COMMITTEE FOR CORPORATE ANALYSIS**

**RESULT BUDGET**

**T2**



Date

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Company	E-mail	Drawn by	Telephone number
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	Past period		Prognos 1		Prognos 2		Prognos 3	
	1 000 e	%	1 000 e	%	1 000 e	%	1 000 e	%
1 NET SALES								
2 Other operating income	+							
3 TOTAL OPERATING INCOME	=	100,0		100,0		100,0		100,0
4 Materials and supplies used	-							
5 Outsourced services	-							
6 Personnel expenses	-							
7 Other operating expenses	-							
8 Increase/decrease in finished goods	+/-							
9 OPERATING MARGIN (EBITDA)	=							
10 Depreciation according to plan	-							
11 OPERATING RESULT (EBIT)	=							
12 Income on shares and other investments	+							
13 Other interest and financial income	+							
14 Interest and other financial expenses	-							
15 Direct taxes	-							
16 PROFIT/LOSS before extraordinary items	=							
17 Extraordinary income	+							
18 Extraordinary expenses	-							
19 NET PROFIT/LOSS	=							

20 AVERAGE NUMBER OF EMPLOYEES								
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**INSTRUCTIONS****1 Net sales**

Net sales include sales revenue from the operations of the reporting company from which the granted reductions, value-added tax and other taxes on sales have been deducted.

**2 Other operating income**

Other operating income is related to the company's actual revenue-generating operations and is similar to net sales by nature. This income includes e.g. income from rents, provisions received, administration and IT, and other compensation received from other companies, if the company does not operate in the field of rental services or production of the before-mentioned services.

**4 Materials and supplies used**

Materials and supplies used refers to the acquisition cost of those materials and supplies and semi-finished goods that the company either uses as raw material for the products it manufactures or sells as such.

**5 Outsourced services**

Outsourced services refer mainly to compensation or remuneration for work. They can include such services produced by e.g. subcontractors, design and consultation agencies and maintenance companies or expenses incurred from hiring employees that are directly connected to production or sales. In other words, compensation for administrative services is not included here.

**6 Personnel expenses**

Personnel expenses include salaries, wages and bonuses subject to withdrawing tax and comparable expenses, as well as other expenses determined on the basis of the salaries, such as social security payments, compulsory and voluntary personnel insurance premiums and pension expenses. Other voluntary personnel expenses are determined as other operating expenses.

**7 Other operating expenses**

Other operating expenses includes e.g. rents, leasing expenses, marketing, administration, development and IT costs. Also e.g. items previously deducted directly from sales revenue such as sales provisions, royalties, freight costs and credit loss incurred are included here.

**10 Depreciation according to plan**

Depreciation according to plan is based on the acquisition cost and actual economic life of the fixed assets.

**12 Income on shares and other investments**

This category includes the following items of the official income statement: income on investments in group companies, income on investments in associated companies and income on investments in other non-current assets.

**13 Other interest and financial income**

Other interest and financial income includes all interests and other income as well as the related exchange rate differences derived from short-term investments.

**14 Interest and other financial expenses**

Interest expenses are expenses paid according to the lapse of time on debt to financial, credit and insurance institutions and to other creditors. Also loss incurred from the translation of currencies can be included here.

**15 Direct taxes**

Direct taxes include income tax and other direct taxes. Other direct taxes include e.g. tax on property and capital, but tax on real estate and other similar taxes are other operating expenses by nature.

**17 - 18 Extraordinary income and expenses**

Extraordinary income and expenses refer to such income and expenses that result from operations not associated with continuing business operations and that are non-recurrent by nature and significant by value. Typical items under this category are group contributions and sizeable gains or losses from sale of fixed assets.