



This form is for taxpayer companies that have the obligation to deliver transfer pricing documentation, pursuant to § 14a, Act on Assessment Procedure.
The transactions you must describe on this form are transactions between the taxpayer and its related party/parties outside Finland.

| | |
|------------------|---------------------------------------|
| Name of taxpayer | Business ID |
| | |
| | Accounting period (ddmmyyyy–ddmmyyyy) |
| | |

1 The taxpayer's business activities

Activities (More than one box can be ticked.)

| | | | | | |
|-----------------------------------|---|--------------------------------------|--------------------------------------|-------------------------------------|-----------------------------------|
| <input type="checkbox"/> 11 Sales | <input type="checkbox"/> 12 Manufacturing | <input type="checkbox"/> 13 Research | <input type="checkbox"/> 14 Services | <input type="checkbox"/> 15 Finance | <input type="checkbox"/> 16 Other |
|-----------------------------------|---|--------------------------------------|--------------------------------------|-------------------------------------|-----------------------------------|

More information on business activities

| | |
|--|------------------------------|
| Is there a minimum level of profitability set on the taxpayer through arrangements made with a related party? | <input type="checkbox"/> Yes |
| Is the taxpayer party to a cost contribution agreement? | <input type="checkbox"/> Yes |
| Have there been any changes in the parties involved in the cost contribution agreement during the accounting period? | <input type="checkbox"/> Yes |
| Has the taxpayer transferred any business activities it has previously engaged in (such as income from a certain market sector) to a related party? | <input type="checkbox"/> Yes |
| Have there been any changes in agreements concerning the taxpayer's business activities resulting in the realisation of income and relegating risks to another related party (such as the outsourcing of manufacturing)? | <input type="checkbox"/> Yes |

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Compensation paid by related parties to cover the expenses of research and product development activity

| | € | c |
|--|---|------------------------------|
| Total research and development expenses for the accounting period | | |
| Has a related party paid compensation to the taxpayer for research and development expenses? | | <input type="checkbox"/> Yes |

2 Information on profitability %

| | % |
|---|---|
| 17 Taxpayer's EBIT margin (EBIT divided by net sales x 100) | |
| 18 Consolidated EBIT margin (EBIT divided by net sales x 100) | |
| 19 Taxpayer's ROI (EBIT divided by invested capital) | |
| 20 Consolidated ROI (EBIT divided by invested capital) | |



| |
|-------------|
| Business ID |
| |

3 Description of associated transactions

Please specify in euros

| | € | c |
|---|---|---|
| 21 Sales of goods and other current assets | | |
| 22 Purchases of goods and other current assets | | |
| 23 Sales of services | | |
| 24 Purchases of services | | |
| 25 Compensation received for intangible property rights | | |
| 26 Compensation paid for intangible property rights | | |
| 27 Proceeds of selling intangible property rights | | |
| 28 Purchase prices for buying intangible property rights | | |
| 29 Sales of fixed assets | | |
| 30 Purchases of fixed assets | | |
| 31 Other compensation received for selling out parts of the taxpayer's business | | |
| 32 Other compensation paid for acquisition of business or parts thereof | | |
| 33 Compensation received for collateral, guarantee or similar contract | | |
| 34 Compensation paid for collateral, guarantee or similar contract | | |
| 35 Profits from derivative contracts | | |
| 36 Expenses from derivative contracts | | |
| 37 Interest income | | |
| 38 Interest expenses | | |
| 39 Other intercompany income | | |
| 40 Other intercompany expenses | | |
| 41 Long-term receivables | | |
| 42 Short-term receivables | | |
| 43 Accounts receivable | | |
| 44 Long-term debt | | |
| 45 Short-term debt | | |
| 46 Accounts payable | | |
| 47 Given collateral, guarantee or similar contract | | |
| 48 Collateral or guarantee or similar contract received | | |

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| |
|-------------|
| Business ID |
| |

4 Changes in ownership of intangible property

| 1 Transfer of patents or patent applications to a related party | | | |
|---|-----------------------------|------------------------|---|
| Related party's country code | Related party's business ID | Amount of compensation | |
| | | € | c |
| | | | |
| 2 Transfer of trademarks to a related party | | | |
| Related party's country code | Related party's business ID | Amount of compensation | |
| | | € | c |
| | | | |
| 3 Transfer of other intangible property to a related party | | | |
| Related party's country code | Related party's business ID | Amount of compensation | |
| | | € | c |
| | | | |

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5 Debts to related parties

List the three largest loans, inside the group, at the end of the accounting period with at least €500,000 in interest expenses.

| Balance at the beginning of accounting period | | Balance at the end of accounting period | | Interest expenses | |
|---|---|---|---|-------------------|---|
| € | c | € | c | € | c |
| | | | | | |
| | | | | | |
| | | | | | |

6 Receivables from related parties

List the three largest loans receivable from group companies, with principals above €10 million at the end of accounting period.

| Balance at the beginning of accounting period | | Balance at the end of accounting period | | Interest income | | Country code |
|---|---|---|---|-----------------|---|--------------|
| € | c | € | c | € | c | |
| | | | | | | |
| | | | | | | |
| | | | | | | |