



Statistics
Netherlands

Information

Annual Survey Finances of Enterprises

Version 2017

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1. Significant points of interest

Please use this questionnaire to provide us with data on the annual statement of accounts and profit sharing of your addressed enterprise. If your addressed enterprise owns group companies established in **the Netherlands**, you are then requested to submit a **consolidated** statement.

Group companies established **abroad** are **not** to be included in the **consolidation**. The value, net result and relations with these enterprises should be mentioned separately under 'foreign group companies'.

Accounting year

The accounting period concerns the calendar year 2017.

In case your enterprise has a financial year that is not the same as the calendar year, please report on the financial year that ends on a date between 1-4-2017 and 31-3-2018.

Unit of currency

Amounts have to be rounded to thousands of Euros.

Numbers that can be both positive or negative

Items which can have a positive or negative value (for example Minority stockholders interest and Balance Reversals / Impairments), should be entered with a negative sign (-) before the number in the entry field in case of negative values.

Consolidation (corporate structure)

The corporate structure at year end is included in the electric questionnaire. The method of consolidation and the participation percentage are also mentioned.

Change in accounting principles

In case a change in principle is made by the company, the opening balance of the questionnaire must be adjusted accordingly.

1.1 Consolidated annual statement of accounts

In the questionnaire relating to the Statistics of Finances of Enterprises, we request that you provide us with data on the balance sheet and the profit-and-loss account (before profit allocation) of your addressed enterprise. If there is a question of a group of companies, headed by a parent company, we require a consolidated statement of all group companies established in the Netherlands (, in which the parent company holds more than half of the voting capital or where the parent has decisive control in respect of the management and financial policy on the basis of supplementary schemes). Relations with any foreign parent, sister and/or group company are to be represented by you as foreign group company. Various points on the form have been reserved for that purpose. The consolidated statement relates solely to group companies established in the Netherlands.

There are two marginal notes of importance in this case. Firstly, the legal form of the group company is not relevant. It concerns the territory principle. This means that foreign legal bodies resident in the Netherlands and any Dutch branches of a group company established abroad should also be included in the consolidation. The reverse also applies. Group companies with a Dutch legal form, established abroad, and branches abroad, should not be included in the consolidation.

Secondly, the specification 'established in the Netherlands' should be interpreted to the meaning and should not be interpreted literally. A Dutch company for example, legally established in the Netherlands, but principally having all of its activities abroad and continuing to follow this trend, should not be included in the consolidation and is considered as a foreign group company.

1.2 Take-over or becoming independent during the course of the financial year

If, during the course of the financial year, your addressed company was taken over, became independent or was sold, we request that you contact the staff of the Statistics of Finances of Enterprises, telephone +31 [45] 570 6973 or e-mail: statnfo@cbs.nl. This is necessary in order to find out whether and if so, what data you are required to provide us with.

If, during the course of the financial year, your addressed enterprise acquired or set up a group company in the Netherlands, you are then required to consolidate this new company in the balance end state, and enter any profits or losses from the date of acquisition or establishment. In the event of the sale or liquidation of group companies established in the Netherlands, you are only required to consolidate those group companies in the begin state of the balance and the profits or losses up to the date of sale or liquidation.

1.3 Foreign/domestic

Within the scope of the terms consolidation, group companies and participating interests, the term 'foreign' and its counterpart 'domestic' should be interpreted according to the territory principle. This principle is extensively explained above in the '1.1 Consolidated annual statement of accounts'.

1.4 Temporary employees

Costs for temporary employees working for your enterprise should not be included in the entries 'wages, salaries, social security charges and other personnel costs (excl. temporary employees)' (code 455), but under the 'costs of raw and ancillary materials and all other costs' (code 462). The temporary employees should not be counted with the regular employees. In the event of your addressed enterprise itself being an employment agency, or if one or more employment agencies are included in the consolidation, you are requested to enter the costs of temporary employees in the block 'wages, etc.' (code 455).

1.5 Writing off and/or remission of loans

Writing off and/or acquitting of a loan needs to be included in the profit and loss account under other financial results (codes 520 and 525).

1.6 Profits /losses at the time of sale

Profits /losses at the time of sale or disposal of (in)tangible assets should be part of the net turnover and other operating income (codes 447 - 449). Profits /losses due to capital participations are part of 'results of group companies' (codes 480 and 485) or 'results of other participating interests' (codes 490 and 495).

1.7 Financial institutes

Financial institutes are understood as being:

- monetary financial institutes (such as general banks, organised co- operative banks and general saving banks);
- other financial institutes (such as mortgage companies, building societies, consumptive credit companies, repayment and instalment plan institutes, exchange agencies, investment companies and banks for local governments);
- insurance companies;
- pension funds.

1.8 Subsidies

Wage subsidies are not to be deducted from the labour costs (code 455) but to be included in the 'benefits on account of investment grants' (code 470). Other cost reduction subsidies are deducted from the 'costs of raw and ancillary materials and all other costs' (codes 462 - 464).

Transport companies receiving subsidy on strength of the transport certificate should include this contribution in the turnover (codes 447 - 449).

1.9 Law with respect to the annual statement of accounts

For any items without further explanation, you are referred to the law governing the annual statement of accounts.

1.10 Changes in balance items in the course of the year as a consequence of fair value valuation

- **Intangible fixed assets**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'value corrections' (code 622).
In the income statement the changes are expressed in 'Reversals/Impairments' (code 468).
Existing **negative goodwill** should be processed to the reserve in the opening balance sheet.
- **Tangible fixed assets**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'value corrections' (code 622).
In the profit-and-loss account the changes are expressed in 'Reversals/Impairments' (code 468).
- **Group companies, domestic**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'other value corrections' (code 649).
In the profit-and-loss account the changes are expressed in 'results of group companies, domestic' (code 480).
- **Group companies, foreign.**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'other value corrections' (code 649).
In the profit-and-loss account the changes are expressed in 'results of group companies, foreign' (code 485).
- **Other participating interests, domestic**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'other value corrections' (code 649).
In the profit-and-loss account the changes are expressed in 'results from other participating interests, domestic' (code 490).
- **Other participating interests, foreign**
Changes in the course of the year as a consequence of fair value valuation should be recorded under 'other value corrections' (code 649).
In the profit-and-loss account the changes are expressed in 'results from other participating interests, foreign' (code 495).

1.11 Preferred shares

Preferred shares should be presented as liabilities. Dividend preference shares paid (= liabilities) should be included under 'interest expense' (code 510 and 515).

If the shareholders' meeting may prevent dividend payments for an indefinite period, it should be included as equity ('capital paid and called') (code 250).

Dividend preference shares paid should be recorded as a change in 'retained earnings and other reserves' (code 265).

1.12 Revaluation reserve

Realised revaluation reserve becoming available must not be recorded in the profit and loss account, but directly to 'retained earnings and other reserves' (code 265).

1.13 Pension liabilities

Fair value changes of pension liabilities should be recorded directly to the credit/debit of retained earnings and other reserves (code 265).

1.14 Derivatives (code 051, 126, 316, 406, 496)

All derivative contracts in which your company has engaged directly with a counterparty, without intervention of a resident financial intermediary. The information to be reported considers stock traded contracts as well as Over The Counter (OTC) contracts, irrespective of the underlying value. By underlying value the effect, index, good, or other financial amount which determines the price of the contract is meant.

For appraisal of derivatives market value or fair value should be used. For stock exchanged derivatives this corresponds to the economic value reached on the stock exchange. When economic value is not available, offered price and selling may be used. For OTC derivatives an approximation of market value according to a generally accepted valuation model may be used. On no account the underlying value (such as the notional amount for swaps) may be reported.

2. Balance sheet, assets

2.1 (In)Tangible fixed assets (codes 005 and 010)

When during the financial year group companies disappear from or appear within the consolidation, you have to include the corresponding mutation at 'changes by (de)consolidation' (code 616). See also 'significant points of interest'.

Additions (in)tangible fixed assets (code 617)

The gross investment needs to be entered. Any deducted investment allowances should be included under code 619.

Book value disposals (in)tangible fixed assets (code 618)

Except for the sales, the disposals and / or demolition of (in)tangible fixed assets should also be included.

Depreciations of (in)tangible fixed assets (codes 458 and 459)

The depreciations in the profit-and-loss account are equal to the depreciations as specified in the balance sheet changes of (in)tangible fixed assets (code 621).

Value corrections of (in)tangible fixed assets (code 622)

Fair-value changes and impairment changes are also included here (code 622).

Total brut revenue of (in)tangible fixed assets (code 626)

These items are about the actual (gross) sales value. Not about the profit or loss in relation to the book value.

Book results on divestments of (in)tangible fixed assets are classified as other operating income (code 447 - 449).

2.2 Group companies and other participating interests (codes 015 - 030)

Domestic group companies (code 015)

The values of not-consolidated domestic group companies are to be included at this code. This is the case when the company owns group companies that are qualified as financial institutes or insurance companies basically working for a broad public.

Special Financial Institutions are also included in this. In most cases arrangements are made between Statistics Netherlands and companies in regard to the methods of consolidation.

Foreign group companies (code 020)

At this code, the valuation of non-resident (foreign) group companies should be indicated, as these should not be included in the consolidation.

Transactions of group companies and other participating interests (codes 641 - 652)

If, during the course of a financial year, you increase your shares in a corporate body, it may be so that a participating interest will change to a group company. The 'transfer' of the original value of the shares should be included, for both other participating interests and group companies, under 'changes by (de)consolidation' (code 642).

In event of a partial sale of shares, a group company could change of character into an associate. Also this (in fact reversed) change needs to be included by 'group companies' and 'other participating interests' under 'changes by (de)consolidation' (code 642).

Net Result and Dividends group companies and other participating interests (codes 646 and 647)

If the group companies and/or participating interests are valued against net asset value, the share in net result (after taxation and minority stockholders interest) must be mentioned under 'share in net result' (code 646). The dividend, which is extracted from the equity of the participation, is mentioned in 'Dividend' (code 647). If the participations are valued at purchase price (historical costs), the items 'Share in net result' (code 646) are normally not filled in. However for special Statistics Netherlands (CBS)-purposes we request you to mention the result under 'Share in net result'. The same applies for the dividend received in the statistical year which has to be shown under 'Share in net result' (code 646). To connect the book value with the end-balance an adjustment-posting has to be made under 'other value corrections' (code 649).

Total brut value group companies and other participating interests (code 652)

We ask for the total brut revenue of the sold participations. In the rule this is the book value plus/reduced with a possible sales result.

2.3 Long-term receivables and securities (codes 035 - 065)

The short-term part of the long-term receivables and investments has to be mentioned under short-term receivables (codes 095 - 135).

2.4 Inventories and short-term receivables (codes 070 - 135)

Work in progress (code 070)

In derogation from the IFRS rules, work in progress to third parties should be included here. All declared payments should be mentioned under code 075.

Short-term receivables from group companies and other participating interests (codes 095 - 110)

This item is used to indicate short-term receivables from group companies and other participating interests. Other examples are: Trade receivables, commercial papers, balances in the current account and the periodic payments of long-term receivables.

Trade debtors (codes 115 and 120)

With the exception of trade receivables from group companies and other participating interests, all other trade receivables have to be entered here (code 115 and 120). This item can also be used for instalment debtors and sums still to be invoiced.

Other short term receivables (codes 130 and 135)

Commercial papers should also be included here, provided that the counterparty is not a group company or another participating interest.

2.5 Securities (codes 140 - 159)

Short-term securities, easily transferable in cash, excluding bank deposits (code 190) (see explanation of Cash below), but including cash loans.

2.6 Cash (codes 170 - 193)

Bank deposits (code 190)

This includes all bank deposits, irrespective of remaining duration of payment, with Dutch banks.

Current account balances and other short-term receivables of financial institutes (domestic: code 180; foreign: code 193)

Current accounts with one and the same bank, of the same currency, should be balanced.

Credit balances with one bank may not be balanced with debit balances of another (see 'current accounts and other short term liabilities to financial institutions', codes 390 and 395).

Daily cash loans are also reckoned as short-term receivables from financial institutes.

3. Balance sheet, equity and liabilities

3.1 Minority stockholders interest (code 270)

In principle, all group companies established in the Netherlands are completely consolidated. If your interests are less than 100%, the value of the interests of minority stockholders is booked at this item.

3.2 Equalisation (investment grants, subsidies and suchlike) (code 275)

This concerns the value of the amounts which have to be attributed to investments allowances, subsidies and suchlike in future years.

3.3 Provisions (code 280)

You are requested to include both the short- and long term provisions under 'provisions'. In derogation from the IFRS rules, the deferred taxation and employee benefits should also be included.

3.4 Long-term liabilities (codes 285 - 330)

Classified according to nature, any liabilities and the term still remaining, longer a year, are to be mentioned here. Instalments of long-term liabilities due next year should be mentioned at 'long-term liabilities due within one year' (codes 350, 353 and 356).

3.5 Current liabilities (codes 350 - 415)

Short-term liabilities to group companies and other participating interests (codes 360 - 375)

Mention here short-term liabilities to group companies and to other participating interests, such as trade liabilities, commercial papers and current account debts.

Trade creditors (codes 380 - 385)

With the exception of trade liabilities to group companies and other participating interests ('Short-term liabilities to group companies and other participating interests', code 360 to 375), mention here (code 380 and 385) the trade creditors.

Current accounts and other short-term liabilities to financial institutions (codes 390 and 395)

Current accounts with one and the same bank, of the same currency, should be balanced. Any debit balances with one bank may not be balanced to credits balances of another (item 'current accounts and other short-term receivables from financial institutions', codes 180 and 193). 'Current accounts and other short-term liabilities to financial institutions' (codes 390 and 395) should also be used for mentioning and daily cash loans and daily loans from financial institutions.

Prepayments on orders (code 400)

Amounts declared for work in progress should be mentioned at code 075.

Other short-term liabilities (code 410 and 415)

This code is also to use for mentioning commercial papers, insofar the other party not being a group company / other participating interest.

4. Income statement

4.1 Net sales and other operating income (codes 447 - 449)

Net turnover includes:

- a. Invoiced amounts with respect to goods delivered or services rendered to third parties, deducting rebate and discount, third parties also includes:
 - a foreign parent company;
 - other foreign group companies;
 - sister enterprises;
 - participations, of which you have no decisive control.
- b. Movements in stocks and works in progress at beginning and end of the financial year;
- c. 'Cost price increasing' taxes, such as excises.

Other operating incomes are those not directly connected to the objective of the enterprise, such as:

- capitalised investments on own account. This also includes cost of activities on existing (in)tangible fixed assets that considerably increases the life;
- incidental hiring of buildings, grounds, machines and installations;
- hiring of labour;
- proceeds flowing from the hiring of houses to personnel;
- proceeds flowing from licences, royalties, etc.;
- interest relating to fixed assets under construction;
- profits /losses at the time of sale or disposal of (in)tangible assets and long-term investments, not being capital participations.

4.2 Costs (codes 455 - 464)

Wages, salaries, social security charges, pension premiums, and other personnel costs (excl. temporary employees) (code 455)

This includes all remunerations of employees shown on wages/salary administration, irrespective of the number of hours worked. These remunerations contain all actual payments and benefits to which employees are entitled as compensation for their labour (including employer's share of social premiums, social security payments and pension premiums).

Pension premiums include the additions to the pension provision and the addition to the provision for early retirement.

Wage subsidies should not be deducted from labour costs and have to be reported under 'benefits on account of investment grants' (code 470). Received sick pay should be deducted from the labour costs. Reimbursement of travel expenses related to commuter traffic should be included in the labour costs.

Other personnel costs include: supplements to allowances due to social insurance laws, employer's share of non-compulsory medical insurance, study costs, course fees etc. Costs due to temporary workers should be reported under 'Cost of raw and ancillary materials and all other costs' (codes 462 - 464). For temporary workers also consult the important notes on 'Significant points of interests'.

Depreciation (in)tangible assets (codes 458 and 459)

This amount mentioned in the income statement should equal the amount at codes 'Intangible fixed assets' and 'Tangible fixed assets' (code 621). Book results on divestments of (in)tangible assets have to be indicated as other operating income ('Net sales and other operating income', codes 447 - 449).

Costs of raw materials, ancillaries and other running costs (codes 462 - 464)

This concerns raw materials and ancillaries and purchase -value traded goods included in the net turnover 'Net sales and other operating income' (code 450). Other running costs include all costs except the costs relating to wages (code 455), depreciations (code 460), balance reversals / impairments (code 468), interest charges (codes 510 and 515) and other financial losses (codes 520 and 525).

Also included are:

- cost price increase related taxes (such as excises), included in the net amount;
- costs relating to the hiring of manpower and temporary employment;
- additions to provisions (excl. Latent taxes and pensions).

4.3 Reversals/Impairments (code 468)

Impairment increase/decrease of (in)tangible fixed assets.

4.4 Profits on behalf of investment premiums, subsidies and suchlike (code 470)

Profits on behalf of investment premiums are included separately. Including this profit at the corporation tax is not allowed. Wage subsidies and third party contributions also need to be included.

4.5 Financial results (codes 480 - 525)

Result of group companies and other participating interests (codes 480 - 495)

The net result (result after deduction of taxes and any third party shares) of group companies and other participating interests to be entered here. The net result is the result after deduction of taxes and any third party shares. See also the 'significant points of interest', in particular the '1.1 Consolidated annual statement of accounts'. Results derived from the sale or divestment of capital participations should also be included at 'results of group companies' (code 480 and 485) or 'results of other participating interests' (code 490 and 495). The fair-value changes regarding the participations should also be included.

When participations are valued at purchase price or acquisition price, you should mention the interest received / still to receive.

Interest received (codes 500 and 505)

Balancing of interest received with interest paid is only allowed if one and the same bank was involved.

Interest paid (codes 510 and 515)

Balancing of interest paid with interest received is only allowed if one and the same bank was involved. Interest on fixed assets in progress has to be reported at 'Net turnover and other returns' (codes 447 - 449).

Other financial profits and losses (code 520 and 525)

Exchange differences resulting from transactions, receivables and liabilities in foreign currencies should be mentioned here (code 525).

4.6 Non-recurring income and expenses (code 530 - 535)

This item should include the amount that must be stated and explained separately in the annual reporting, according to amended legislation, since 2016. This concerns income and expenses that are of exceptional size or occur exceptionally.

4.7 Corporation tax (code 545)

Indicate here the total Dutch corporate tax on amount during this financial year (including the amount of tax on the extraordinary results). Investment premiums are not to be balanced with the corporate tax. This should be indicated separately at 'Benefits on account of investment grants' (code 470).

4.8 Minority stockholders interest (code 555)

This concerns third party shares in resident group companies after tax, of which your participation is less than 100%.

4.9 Net result

The net result in the income statement (code 560) should be equal to the net result as mentioned in the mutations of assets and liabilities, at Equity; 'Reserved profits and other reserves' (code 720).

5. Changes in balance sheet items

5.1 Transactions of (in)tangible fixed assets (codes 615 - 626)

When *during the financial year* group companies disappear from or appear within the consolidation, you have to include the corresponding mutation at 'changes by (de)consolidation' (code 616). See also 'significant points of interest'.

Say, for instance, that during the course of a financial year you acquire a majority interest. The (in)tangible fixed assets at the moment of acquisition are to be booked at 'changes by (de)consolidation' (code 616). The gross increased amount / investment of (in)tangible fixed assets to be given at 'additions / production' (code 617). Any deducted investment allowances should be included under code 619. Write-offs from a fiscal replacement reserve should be mentioned at 'value corrections' (code 622). Impairment or 'fair value' changes should also be included at code 622.

At 'total brut revenue disposals closed down / decommissioning' (code 626) you have to indicate the total brut revenue of the sold (in)tangible fixed assets. In the rule this is the book value increased or decreased with an eventual result of sales.

5.2 Transactions of group companies and other participating interests

(codes 641 - 652)

If, *during the course of a financial year*, you increase your shares in a corporate body, it may be so that a participating interest will change to a group company. Code 642 'changes by (de)consolidation' (code 642) is to 'impartially' transfer the value of the original number of shares.

Say, for instance, that in the begin balance, you have foreign interests to the value of 100. During the course of the financial year, you buy extra shares to the value of 200. As such the situation changes from a participation to that of a foreign group company. Then you book: 'changes by (de)consolidation' (code 642); at 'other interests': '-100' and at 'foreign group companies': '+100'. The actual purchase '+200' should be booked at 'acquisitions / capital payments' (code 643), 'foreign group companies'.

The opposite is also possible. In case of a partial sale of shares, a 'group company' could change character and become an 'other participating interest'.

In principle, no amounts will be given at 'domestic group companies', because the figures of Dutch established group companies should be consolidated, unless other agreements have been reached. If the group companies and/or participations are valued against net asset value, the share in net result (after taxation and minority stockholders interest) must be mentioned at code 646. At 'dividend' (code 647) the dividend, which is extracted from the equity of the participation, is mentioned. If the participations are valued at purchase price, 'share in net result' and 'dividend' (codes 646 and 647) are normally not filled in. However for special CBS-purposes we request you to mention the result. In order to connect the book value with the end-balance an adjustment-posting has to be made at 'other value corrections' (code 649). At 'total brut revenue sales / capital repayment' (code 652) we ask for the total brut revenue of the sold participations. In the rule this is the book value plus / reduced with a possible sales result.

5.3 Changes in reserves (codes 685 - 745)

Revaluation reserve (codes 685 t/m 715)

The changes in revaluation reserves mentioned at 'revaluation tangible fixed assets' (code 685), should be equal to the 'revaluation' (code 620). Latent taxes should be mentioned at 'transfers provisions tax obligations' (code 705).

Retained earnings and other reserves (code 720 - 745)

The net result in the profit-and-loss account (code 560) should be equal to the net result as mentioned in the balance sheet movements/changes of the 'retained earnings and other reserves' (code 720).

Cooperatives should include their payments to their members under 'other (dividend) payments' (code 728).

5.4 Changes in derivatives (code 761-794)

- **Option**
The right, granted for a limited time period, to buy or sell a quantity of a product (underlying) at a pre-set price and date.
- **Future**
Financial product through which a buyer and seller undertake to exchange a particular quantity of a commodity or financial instruments at an agreed price on a stipulated future date.
- **Swap**
An exchange of streams of payments over time according to specified terms. Traditionally the exchange of one security for another to change the maturity (bonds), quality of issues (stocks or bonds), or because investment objectives have changed. Recently, swaps have grown to include currency swaps and interest rate swaps.
- **Other**
All other derivatives not already explicitly mentioned.
- **Transaction**
The net result from buying and selling of derivatives during the financial year.
- **Changes in fair value**
The net result from changes in fair value of derivatives during the financial year.

6. Notes to group companies established outside the EU (outward-FATS)

6.1 Group companies established in the same country

In case group companies are established in the same country and have the same activity code, you can submit a summed statement of the 'net result' and 'number of employees (FTE's)' for the concerning group companies. You do have to mention the number of group companies included in this summed statement in the column 'number of group companies'. The names of the companies do not have to be mentioned in this case.

Of course, you can report the data for each group company established **outside the European Union (EU)** separately. In the column 'number of group companies' you should fill in '1'.

6.2 Country of residence

The requested information is related to all direct and indirect group companies established outside the EU (Please Note; Switzerland and Norway are not EU-members).

Within the EU (and therefore out of scope of this inquiry are the following member states:

Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

6.3 Activity code

Activity code refers to the nature of the activities carried out by the group company. An overview of all activity codes is included as an attachment. You are asked to select the code which best describes the activity of a group company. In case there are multiple activities within a group company, choose the main activity, in terms of value added, number of employees or turnover.

6.4 Name

In case you report for each group company outside the EU separately, you should fill in the name of the group company.

In case you take care of a summed statement for the group companies which all have the same activity code in the country of establishment, you should fill in the name of (one of the) most important group company.

6.5 Number of group companies

Enter the number of group companies which relates to the reported values of 'net result' and 'number of employees'.

In case you enter the requested values for each group company separately, you should fill in '1'.

6.6 Net result

Net result includes: the amounts charged to third parties for goods and / or services provided, after deduction of rebates and discounts.

Also considered as third parties are:

- Dutch parent companies;
- other (domestic and foreign) group companies and other participating interests;
- sister companies;
- participating interests without decisive control.

6.7 Number of employees in FTE's

Employees include: individuals registered on the payroll of the concerning group company (average during the financial year, converted to full-time equivalents). Hired temporary employees do not count in the number of employees.

OVERVIEW OF ACTIVITY CODES

Agriculture, forestry and fishing

- 01 Agriculture and related service activities
- 02 Forestry and logging
- 03 Fishing and aquaculture

Mining and quarrying

- 06 Extraction of crude petroleum and natural gas
- 08 Mining and quarrying (no oil and gas)
- 09 Mining support activities

Manufacturing

- 10 Manufacture of food products
- 11 Manufacture of beverages
- 12 Manufacture of tobacco products
- 13 Manufacture of textiles
- 14 Manufacture of wearing apparel
- 15 Manufacture of leather, products of leather and footwear
- 16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
- 17 Manufacture of paper and paper products
- 18 Printing and reproduction of recorded media
- 19 Manufacture of coke and refined petroleum products
- 20 Manufacture of chemicals and chemical products
- 21 Manufacture of basic pharmaceutical products and pharmaceutical preparations
- 22 Manufacture of rubber and plastic products
- 23 Manufacture of other non-metallic mineral products
- 24 Manufacture of basic metals
- 25 Manufacture of fabricated metal products, except machinery and equipment
- 26 Manufacture of computers, electronic and optical products
- 27 Manufacture of electrical equipment
- 28 Manufacture of machinery and equipment n.e.c.
- 29 Manufacture of motor vehicles, trailers and semi-trailers
- 30 Manufacture of other transport equipment
- 31 Manufacture of furniture
- 32 Manufacture of other products n.e.c.
- 33 Repair and installation of machinery and equipment

Electricity, gas, steam and air conditioning supply

- 35 Electricity, gas, steam and air conditioning supply

Water supply; sewerage, waste management and remediation activities

- 36 Collection, purification and distribution of water
- 37 Sewerage
- 38 Waste collection, treatment and disposal activities; materials recovery
- 39 Remediation activities and other waste management

Construction

- 41 Construction of buildings and development of building projects
- 42 Civil engineering
- 43 Specialised construction activities

Wholesale and retail trade; repair of motor vehicles and motorcycles

- 45 Sale and repair of motor vehicles, motorcycles and trailers
- 46 Wholesale trade (no motor vehicles and motorcycles)
- 47 Retail trade (not in motor vehicles)

Transportation and storage

- 49 Land transport
- 50 Water transport
- 51 Air transport
- 52 Warehousing and support activities for transportation
- 53 Postal and courier activities

Accommodation and food service activities

- 55 Accommodation
- 56 Food and beverage service activities

Information and communication

- 58 Publishing
- 59 Motion picture and television programme production and distribution; sound recording and music publishing
- 60 Programming and broadcasting
- 61 Telecommunications
- 62 Support activities in the field of information technology
- 63 Information service activities

Financial institutions

- 641 Monetary intermediation
- 642 Financial holdings
- 643 Investment funds
- 649 Credit granting and other financial intermediation
- 65 Insurance and pension funding (no compulsory social security)
- 66 Other financial services

Renting, buying and selling of real estate

- 68 Renting and buying and selling of real estate

Consultancy, research and other specialised business services

- 691 Legal activities
- 692 Accounting, tax consultancy, administration
- 701 Holding companies (not financial)
- 702 Management and business consultancy
- 71 Architects, engineers and technical design and consultancy; testing and analysis
- 72 Research and development
- 731 Advertising agencies and sale of time and space for advertising
- 732 Market research and public opinion polling
- 74 Industrial design, photography, translation and other consultancy
- 75 Veterinary activities

Renting and leasing of tangible goods and other business support services

- 77 Renting and leasing of motor vehicles, consumer goods, machines and other tangible goods
- 78 Employment placement, provision of temporary employment and payrolling
- 79 Travel agencies, tour operators, tourist information and reservation services
- 80 Security and investigation
- 81 Facility management
- 82 Other business services

Education

- 85 Education

Human health and social work activities

- 86 Human health activities
- 87 Residential care and guidance
- 88 Social work activities without accommodation

Culture, sports and recreation

- 90 Arts
- 91 Lending of cultural goods, public archives, museums, botanical and zoological gardens and nature reserves activities
- 92 Lotteries and betting
- 93 Sports and recreation

Other service activities

- 94 World view and political organizations, interest and ideological organizations, hobby clubs
- 95 Repair of computers and consumer goods
- 96 Wellness and other services; funeral activities