

Account plan code

Primary
B
B.T
B.T.A.
B.T.A.I.
B.T.A.I.U.
B.T.A.I.U.BUF
B.T.A.I.U.B.U.
B.T.A.I.U.ANBU
B.T.A.I.U.AABU
B.T.A.I.K.
B.T.A.I.K.ANK
B.T.A.I.K.A.K.
B.T.A.I.P
B.T.A.I.P.A.N.P.
B.T.A.I.P.A.A.P.
B.T.A.I.L.
B.T.A.I.L.A.N.L.
B.T.A.I.L.A.L.
B.T.A.I.V.
B.T.A.I.V.ANV
B.T.A.I.V.A.V.
B.T.A.I.H
B.T.A.I.H.ANH
B.T.A.I.H.AAH
B.T.A.I.G.
B.T.A.I.G.ANG
B.T.A.I.G.AAG
B.T.A.I.PPF
B.T.A.I.PPF.PPI
B.T.A.I.PPF.FIA
B.T.A.M.
B.T.A.M.BM
B.T.A.M.B.M.B
B.T.A.M.BM.B.BEM
B.T.A.M.BM.B.BAM
B.T.A.M.BM.B.ANB
B.T.A.M.BM.B.AAB
B.T.A.M.BM.FAF
B.T.A.M.BM.FAF.AAF
B.T.A.M.B.M.
B.T.A.M.BM.TOM
B.T.A.M.BM.MA
B.T.A.M.BM.MA.ANMA

Account plan name

Primary
Balance sheet
Assets
Fixed assets
Intangible fixed assets
Development expenses
Balanced research expenses
Capitalized software expenses
Accumulated impairment losses on capitalized expenses
Accumulated depreciation on capitalized expenses
Concessions etc.
Accumulated impairment losses on concessions, etc.
Accumulated depreciation on concessions, etc.
Patent
Accumulated impairment losses on patents
Accumulated amortization of patents
Licenses
Accumulated impairment losses on licenses
Accumulated amortization of licenses
Trademarks
Accumulated impairment losses on trademarks
Accumulated amortization of trademarks
Rental properties, land rights and similar
Accumulated impairment losses on rental properties, land rights and similar
Accumulated depreciation on rental properties, land rights and similar
Goodwill
Accumulated impairment losses on goodwill
Accumulated amortization of goodwill
Ongoing projects and advances for intangible assets
Ongoing projects for intangible assets
Advances for intangible fixed assets
Tangible fixed assets
Buildings and land
Buildings
Buildings on own land
Buildings on other people's land
Accumulated impairment losses on buildings
Accumulated depreciation on buildings
Improvement expenses on someone else's property
Accumulated depreciation on improvement expenses on someone else's property
Ground
Plots and undeveloped land areas
Land improvements
Accumulated impairment losses on land improvements

B.T.A.M.BM.MA.AAMA
 B.T.A.M.BM.PNBM
 B.T.A.M.BM.PNBM.PNTO
 B.T.A.M.BM.PNBM.FBM
 B.T.A.M.I.
 B.T.A.M.MI.FOOD
 B.T.A.M.MI.MATA.M
 B.T.A.M.MI.MATA.ATA
 B.T.A.M.MI.MATA.ANMT
 B.T.A.M.MI.MATA.AAMT
 B.T.A.M.MI.IV
 B.T.A.M.MI.IV.I
 B.T.A.M.MI.IV.BI
 B.T.A.M.MI.IV.MI
 B.T.A.M.I.IV.V
 B.T.A.M.MI.IV.ANIV
 B.T.A.M.MI.IV.AAIV
 B.T.A.M.I.I
 B.T.A.M.M.I.I.E.F.
 B.T.A.M.M.I.I.A.F.
 B.T.A.M.I.I.ANI
 B.T.A.M.M.I.A.I.
 B.T.A.M.MI.BT
 B.T.A.M.MI.BT.P
 B.T.A.M.MI.BT.L
 B.T.A.M.MI.BT.T
 B.T.A.M.MI.BT.AM
 B.T.A.M.MI.BT.TR
 B.T.A.M.MI.BT.MMS
 B.T.A.M.MI.BT.BFH
 B.T.A.M.MI.BT.ANBT
 B.T.A.M.MI.BT.AABT
 B.T.A.M.I.D
 B.T.A.M.M.I.D.F
 B.T.A.M.I.D.P
 B.T.A.M.I.D.AND
 B.T.A.M.M.I.D.A.D.
 B.T.A.M.MI.LT
 B.T.A.M.MI.LT.AALT
 B.T.A.M.MI.PNF
 B.T.A.M.MI.PNF.P
 B.T.A.M.MI.PNF.F
 B.T.A.M.O.M.
 B.T.A.M.O.M.K
 B.T.A.M.O.M.D
 B.T.A.M.OM.ANOM
 B.T.A.M.OM.AAOM
 B.T.A.FAT
 B.T.A.FAT.AK

Accumulated depreciation on land improvements
 Ongoing new facilities and advances for buildings and land
 Ongoing new construction, extensions and renovations
 Advances for buildings and land
 Machinery and equipment
 Machines and other technical facilities
 Machinery
 Other technical facilities
 Accumulated impairment losses on machinery and other technical facilities
 Accumulated depreciation on machinery and other technical facilities
 Equipment and tools
 Equipment
 Building equipment
 Land inventories
 Tool
 Accumulated impairment losses on equipment and tools
 Accumulated depreciation on equipment and tools
 Installations
 Installations on your own property
 Installations on someone else's property
 Accumulated impairment losses on installations
 Accumulated depreciation on installations
 Cars and other means of transport
 Passenger cars
 Trucks
 Forklifts
 Work machines
 Tractors
 Motorcycles, mopeds and scooters
 Boats, airplanes and helicopters
 Accumulated impairment losses on cars and other means of transport
 Accumulated depreciation on cars and other means of transportation
 Computers
 Computers, the company
 Computers, personnel
 Accumulated impairment losses on computers
 Accumulated depreciation on computers
 Leased assets
 Accumulated depreciation on leased assets
 Ongoing new construction and advances
 Ongoing new facilities, machinery and equipment
 Advances for machinery and equipment
 Other material
 Art and similar assets
 Animals classified as fixed assets
 Accumulated impairment losses on other tangible fixed assets
 Accumulated depreciation on other tangible fixed assets
 Financial fixed assets
 Shares in group companies

B.T.A.FAT.AK.AN
 B.T.A.FAT.AK.AO
 B.T.A.FAT.AK.UAN
 B.T.A.FAT.AK.UAO
 B.T.A.FAT.AK.OAK
 B.T.A.FAT.AK.ANAK
 B.T.A.FAT.LFK
 B.T.A.FAT.LFK.LFM
 B.T.A.FAT.LFK.LFD
 B.T.A.FAT.LFK.LFAK
 B.T.A.FAT.LFK.ANLFK
 B.T.A.FAT.AI

B.T.A.FAT.AI.AGSF
 B.T.A.FAT.AI.ANAGSF
 B.T.A.FAT.AI.AOF
 B.T.A.FAT.AI.ANAOF

B.T.A.FAT.AI.ANAIGS

B.T.A.FAT.AI.ANAI
 B.T.A.FAT.LFIG

B.T.A.FAT.LFIG.I
 B.T.A.FAT.LFIG.ANI
 B.T.A.FAT.LFIG.GSF
 B.T.A.FAT.LFIG.ANGSF
 B.T.A.FAT.LFIG.OF
 B.T.A.FAT.LFIG.ANOF

B.T.A.FAT.LFIG.ANLFIG

B.T.A.FAT.AVAF
 B.T.A.FAT.AVAF.BF
 B.T.A.FAT.AVAF.AA
 B.T.A.FAT.AVAF.AB
 B.T.A.FAT.AVAF.O
 B.T.A.FAT.AVAF.EFOF
 B.T.A.FAT.AVAF.HB
 B.T.A.FAT.AVAF.AN
 B.T.A.FAT.LFN
 B.T.A.FAT.LFN.AN

B.T.A.FAT.US
 B.T.A.FAT.ALF
 B.T.A.FAT.ALF.LR
 B.T.A.FAT.ALF.A
 B.T.A.FAT.ALF.LDL
 B.T.A.FAT.ALF.D

Shares in listed Swedish group companies
 Shares in unlisted Swedish group companies
 Shares in listed foreign group companies
 Shares in unlisted foreign group companies
 Other shares in group companies
 Accumulated impairment losses on shares in group companies
 Long-term receivables from group companies
 Long-term receivables from parent company
 Long-term receivables from subsidiaries
 Long-term receivables from other group companies
 Accumulated impairment losses on long-term receivables at group companies
 Participations in associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Shares in jointly controlled entities
 Accumulated impairment losses on interests in jointly controlled entities
 Shares in other companies in which there is an ownership interest
 Accumulated impairment losses on shares in other companies in which there is an ownership interest
 Accumulated impairment losses on investments in associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Accumulated impairment losses on investments in associated companies
 Long-term receivables from associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Long-term receivables from associated companies
 Accumulated impairment losses on long-term receivables from associated companies
 Long-term receivables from jointly controlled entities
 Accumulated impairment losses on long-term receivables from jointly controlled entities
 Long-term receivables from other companies in which there is an ownership interest
 Accumulated impairment losses on long-term receivables from other companies in which there is an ownership interest
 Accumulated impairment losses on long-term receivables from associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Shares and securities in other companies
 Shares in listed companies
 Other shares
 Shares in condominium associations
 Bonds
 Shares in economic associations, other companies
 Shares in partnerships, other companies
 Accumulated impairment losses on other shares and securities
 Loans to partners or related parties according to ABL, long-term portion
 Accumulated loan impairments Loans to partners or related parties according to ABL, long-term portion
 Deferred tax claim
 Other long-term receivables
 Long-term notes receivable
 Long-term receivables from employees
 Deposits left, long-term
 Derivative

B.T.A.FAT.ALF.K
 B.T.A.FAT.ALF.FLL
 B.T.A.FAT.ALF.LKF
 B.T.A.FAT.ALF.LK
 B.T.A.FAT.ALF.ANALF
 B.T.O.
 B.T.O.L.
 B.T.O.L.L.R.
 B.T.O.L.LR.FLR
 B.T.O.L.T.F
 B.T.O.L.TF.FTL
 B.T.O.L.L.H
 B.T.O.L.LH.KHF
 B.T.O.L.LH.EHF
 B.T.O.L.LH.FKHF
 B.T.O.L.LH.FEHF
 B.T.O.L.P.A.
 B.T.O.L.PA.FPA
 B.T.O.L.F.V.
 B.T.O.L.FV.FFV
 B.T.O.L.HV
 B.T.O.L.HV.VMB
 B.T.O.L.HV.NVMB
 B.T.O.L.HV.VMBF
 B.T.O.L.HV.FHV
 B.T.O.L.PGA
 B.T.O.L.PGA.NK
 B.T.O.L.PGA.F
 B.T.O.L.PGA.FPA
 B.T.O.L.F.V.T.
 B.T.O.L.FVT.R
 B.T.O.L.OL
 B.T.O.L.O.L.V
 B.T.O.L.O.L.F
 B.T.O.L.O.L.D
 B.T.O.K.
 B.T.O.K.K.F.
 B.T.O.K.K.F.K
 B.T.O.K.K.F.DF
 B.T.O.K.KF.BK
 B.T.O.K.K.F.OK
 B.T.O.K.K.F.TK
 B.T.O.K.K.F.ERK
 B.T.O.K.K.F.NK
 B.T.O.K.KFO
 B.T.O.K.K.FO.K
 B.T.O.K.KFO.BK
 B.T.O.K.KFO.OK
 B.T.O.K.KFO.TK

Value of endowment insurance
 Prepaid lease payments, long-term portion
 Long-term contract receivables
 Long-term accounts receivable
 Accumulated impairment losses on other long-term receivables
 Current assets
 Stock, work in progress and work in progress
 Stock of raw materials
 Change in raw material stocks
 Stock of consumables and supplies
 Change in inventory of consumables and supplies
 Warehouse of semi-finished products
 Stock of purchased semi-finished products
 Stock of self-manufactured semi-finished products
 Change in inventory of purchased semi-finished products
 Change in stocks of self-manufactured semi-finished products
 Products in progress
 Change of products in work
 Finished goods inventory
 Change in finished goods inventory
 Inventory of merchandise
 Warehouse of goods VMB
 Impairment of goods VMB
 Warehouse of goods VMB simplified
 Change in inventory of merchandise
 Work in progress
 Work in progress, costs incurred
 Work in progress, invoicing
 Change of work in progress
 Advances for goods and services
 Letters of credit
 Other inventory assets
 Stock of securities
 Stock of real estate
 Animals classified as current assets
 Accounts receivable
 Accounts receivable
 Accounts receivable
 Accounts receivable – split invoice
 Mortgaged accounts receivable (factoring)
 Bad receivables
 Disputed accounts receivable
 Accounts receivable not recorded in the ledger
 Impairment of accounts receivable
 Contract receivables
 Contract receivables
 Collateralized contract receivables
 Uncertain contract receivables
 Disputed contract claims

B.T.O.K.KFO.NK
B.T.O.K.K.
B.T.O.K.KHK
B.T.O.K.KHK.KM
B.T.O.K.KHK.KD
B.T.O.K.KHK.AK
B.T.O.K.KHK.O
B.T.O.K.KHK.ER
B.T.O.K.KHK.NKHK
B.T.O.K.KIGO

B.T.O.K.KIGO.IF
B.T.O.K.KIGO.GSF
B.T.O.K.KIGO.OF
B.T.O.K.6FKK
B.T.O.OKF
B.T.O.OKF.KFA
B.T.O.OKF.KFA.R
B.T.O.OKF.KFA.K
B.T.O.OKF.KFA.OF
B.T.O.OKF.KFA.TLA
B.T.O.OKF.KFA.OFA
B.T.O.OKF.U
B.T.O.OKF.ASA
B.T.O.OKF.S
B.T.O.OKF.M
B.T.O.OKF.FK
B.T.O.OKF.FK.FM
B.T.O.OKF.FK.FD
B.T.O.OKF.FK.AK
B.T.O.OKF.FI

B.T.O.OKF.FI.I
B.T.O.OKF.FI.GSF
B.T.O.OKF.FI.OFA
B.T.O.OKF.AKF
B.T.O.OKF.UK
B.T.O.OKF.AKF.LF
B.T.O.OKF.AKF.D
B.T.O.OKF.AKF.FL
B.T.O.OKF.AKF.DNABL
B.T.O.OKF.AKF.KLF
B.T.O.OKF.AKF.AMF
B.T.O.OKF.AKF.OKF
B.T.O.OKF.TEIA
B.T.O.F.K.I.
B.T.O.FKUI.FH
B.T.O.FKUI.FL
B.T.O.FKUI.FF

Impairment of contract receivables
Consignment receivables
Accounts receivable at group companies
Accounts receivable at parent company
Accounts receivable from subsidiaries
Accounts receivable from other group companies
Bad receivables at group companies
Non-ledger receivables at group companies
Write-down of accounts receivable at group companies
Accounts receivable from associated companies, jointly controlled entities and other companies in which there is an ownership interest
Accounts receivable from associated companies
Accounts receivable from jointly controlled entities
Accounts receivable from other companies in which there is an ownership interest
Credit card and coupon receivables
Other current receivables
Current receivables from employees
Travel advance
Cash advance
Other advances
Temporary loans to employees
Other receivables from employees
Earned but not invoiced revenue
Settlement for taxes and fees (tax account)
Tax receivables
VAT claim
Short-term receivables from group companies
Current receivables from parent company
Current receivables from subsidiaries
Short-term receivables from other group companies
Current receivables from associated companies, jointly controlled entities and other companies in which there is an ownership interest
Current receivables from associated companies
Current receivables from jointly controlled entities
Short-term receivables from other companies in which there is an ownership interest
Other current receivables
Outlays for customers
Short-term loan receivables
Derivative
Short-term receivables from suppliers
Short-term receivables from partners or related parties according to the ABL
Current portion of long-term receivables
Claims for labor market insurance
Other current receivables
Receivables for subscribed but unpaid share capital
Prepaid expenses and accrued income
Prepaid rental costs
Prepaid lease payments, short-term portion
Prepaid insurance premiums

B.T.O.FKUI.FR
 B.T.O.FKUI.UH
 B.T.O.FKUI.UR
 B.T.O.FKUI.TK
 B.T.O.FKUI.AU
 B.T.O.FKUI.OFKUI
 B.T.O.KP
 B.T.O.KP.ABF
 B.T.O.KP.O
 B.T.O.KP.KS
 B.T.O.KP.AK
 B.T.O.KP.AK.NAK
 B.T.O.KP.AKP
 B.T.O.KP.AKP.D
 B.T.O.KP.AKP.AOF
 B.T.O.KP.NKP
 B.T.O.KB
 B.T.O.KB.K
 B.T.O.KB.K.HK
 B.T.O.KB.K.K2
 B.T.O.KB.K.K3
 B.T.O.KB.2
 B.T.O.KB.FCA
 B.T.O.KB.OB
 B.T.O.KB.BC
 B.T.O.KB.KM
 B.T.O.KB.SB
 B.T.O.KB.SB.U
 B.T.O.KB.SB.S
 B.T.O.KB.SB.SB
 B.T.O.KB.SB.OSB
 B.T.O.KB.V
 B.T.O.KB.R
 B.ES
 B.ES.EK
 B.ES.EK.BEK
 B.ES.EK.BEK.A
 B.ES.EK.BEK.ERAK
 B.ES.EK.BEK.MI
 B.ES.EK.BEK.FI
 B.ES.EK.BEK.U
 B.ES.EK.BEK.R
 B.ES.EK.BEK.IE
 B.ES.EK.BEK.FYU
 B.ES.EK.BEK.FUU
 B.ES.EK.BEK.O
 B.ES.EK.FEK
 B.ES.EK.FEK.BVF
 B.ES.EK.FEK.MLK

Prepaid interest expenses
 Accrued rental income
 Accrued interest income
 Cost assets
 Accrued contract revenue
 Other prepaid expenses and accrued income
 Short-term investments
 Shares in listed companies
 Bonds
 Convertible bonds
 Shares in group companies
 Impairment of shares in group companies
 Other short-term investments
 Derivative
 Shares in other companies
 Write-down of short-term investments
 Cash register and bank
 Cash
 Main cash register
 Cashier 2
 Cashier 3
 PlusGiro
 Business account/checking account/business account
 Other bank accounts
 Bank certificate
 Group account parent company
 Special bank accounts
 Creator account
 Forest account
 Blocked bank funds
 Other special bank accounts
 Currency accounts
 Accounting means
 Equity and liabilities
 Equity
 Restricted equity
 Share capital
 Unregistered share capital
 Member contributions
 Publishing efforts
 Appreciation fund
 Reserve fund
 Contribution issue
 Fund for external maintenance
 Fund for development expenses
 Premium fund
 Free equity
 Retained earnings or losses
 Group contributions received/sent

B.ES.EK.FEK.EAT
 B.ES.EK.FEK.EA
 B.ES.EK.FEK.FR
 B.ES.EK.FEK.FVV
 B.ES.EK.FEK.O
 B.ES.EK.FEK.VF
 B.ES.EK.FEK.AR
 B.ES.OR
 B.ES.OR.P
 B.ES.OR.P.P10
 B.ES.OR.P.P11
 B.ES.OR.P.P12
 B.ES.OR.P.P13
 B.ES.OR.P.P14
 B.ES.OR.P.P15
 B.ES.OR.P.P16
 B.ES.OR.AO
 B.ES.OR.AO.IA
 B.ES.OR.AO.BM
 B.ES.OR.AO.MI
 B.ES.OR.EF
 B.ES.OR.EF.MI
 B.ES.OR.EF.BM
 B.ES.OR.EF.M
 B.ES.OR.EF.D
 B.ES.OR.OI
 B.ES.OR.OOR
 B.ES.OR.OOR.L
 B.ES.OR.OOR.O
 B.E.S.A
 B.E.S.A.P
 B.E.S.A.G
 B.ES.A.PF
 B.E.S.A.U.S.
 B.E.S.A.O.S.
 B.E.S.A.O.S.T.S.
 B.ES.A.OS.SL
 B.E.S.A.O.A.
 B.ES.LS
 B.ES.LS.OF
 B.ES.LS.KL
 B.ES.LS.KL.K
 B.ES.LS.KL.O
 B.ES.LS.KL.V
 B.ES.LS.KL.KL
 B.ES.LS.C
 B.ES.LS.B
 B.ES.LS.KI
 B.ES.LS.KI.1

Received shareholder contributions
 Own shares
 Merger results
 Fair value fund
 Premium fund
 Profit or loss from previous year
 This year's results
 Untaxed reserves
 Accrual funds
 Taxation reserve for the 2010 tax year
 Taxation reserve for the 2011 tax assessment
 Taxation reserve for 2012 tax assessment
 Taxation reserve for the 2013 tax assessment
 Taxation reserve for 2014 tax assessment
 Taxation reserve for 2015 tax assessment
 Taxation reserve for 2016 tax assessment
 Accumulated excess depreciation
 Accumulated excess depreciation on intangible assets
 Accumulated excess depreciation on buildings and land improvements
 Accumulated excess depreciation on machinery and equipment
 Compensation fund
 Compensation fund for machinery and equipment
 Compensation fund for buildings and land improvements
 Land compensation fund
 Compensation fund for livestock in agriculture and reindeer herding
 Untaxed income
 Other untaxed reserves
 Stock reserve
 Other untaxed reserves
 Provisions
 Provisions for pensions according to the Social Security Act
 Provisions for guarantees
 Other provisions for pensions and similar obligations
 Provisions for deferred taxes
 Other provisions for taxes
 Provisions for disputed taxes
 Provisions for special payroll tax, tax return item
 Other provisions
 Long-term liabilities
 Bonds and subordinated loans
 Convertible loans and similar
 Convertible loans
 Loans with warrants
 Profit-sharing loan
 Equity loan
 Overdraft facility
 Building credit
 Other long-term liabilities to credit institutions
 Real estate loan, long-term portion

B.ES.LS.KI.U
 B.ES.LS.KI.OL
 B.ES.LS.KF
 B.ES.LS.KF.M
 B.ES.LS.KF.D
 B.ES.LS.I

B.ES.LS.I.I
 B.ES.LS.I.GSF
 B.ES.LS.I.OF
 B.ES.LS.OLS
 B.ES.LS.OLS.A
 B.ES.LS.OLS.V
 B.ES.LS.OLS.NP
 B.ES.LS.OLS.LK
 B.ES.LS.OLS.UV
 B.ES.LS.OLS.D
 B.ES.LS.OLS.MD
 B.ES.LS.OLS.OLS
 B.ES.KS
 B.ES.KS.KLK
 B.ES.KS.KLK.K
 B.ES.KS.KLK.KLS
 B.ES.KS.KLK.O
 B.ES.KS.F
 B.ES.KS.F.P
 B.ES.KS.F.OF
 B.ES.KS.PA
 B.ES.KS.PA.F
 B.ES.KS.PA.NK
 B.ES.KS.PA.BF
 B.ES.KS.L
 B.ES.KS.L.L
 B.ES.KS.L.K
 B.ES.KS.L.TL
 B.ES.KS.L.ER
 B.ES.KS.FUI
 B.ES.KS.LK
 B.ES.KS.LK.M
 B.ES.KS.LK.D
 B.ES.KS.LK.AK
 B.ES.KS.I

B.ES.KS.I.I
 B.ES.KS.I.GSF
 B.ES.KS.I.OF
 B.ES.KS.C
 B.ES.KS.OKS
 B.E.S.

Long-term loans in foreign currency from credit institutions
 Other long-term loans from credit institutions
 Long-term liabilities to group companies
 Long-term liabilities to parent company
 Long-term liabilities to subsidiaries
 Long-term liabilities to associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Long-term liabilities to associated companies
 Long-term liabilities to jointly controlled entities
 Long-term liabilities to other companies in which there is an ownership interest
 Other long-term liabilities
 Installment contract, long-term part
 Contingent long-term liabilities
 Loans from related parties, long-term portion
 Long-term supplier credits
 Other long-term loans in foreign currency
 Derivative
 Deposits received, long-term
 Other long-term liabilities
 Current liabilities to credit institutions, customers and suppliers
 Other short-term loan liabilities to credit institutions
 Short-term loans from credit institutions
 Current portion of long-term liabilities to credit institutions
 Other current liabilities to credit institutions
 Advances from customers
 Unredeemed gift cards
 Other advances from customers
 Work in progress
 Work in progress, invoicing
 Work in progress, costs incurred
 Estimated change in ongoing work
 Accounts payable
 Accounts payable
 Consignment debts
 Disputed accounts payable
 Non-ledger accounts payable
 Invoiced but not processed revenue
 Accounts payable to group companies
 Accounts payable to parent company
 Accounts payable to subsidiaries
 Accounts payable to other group companies
 Accounts payable to associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Accounts payable to associated companies
 Accounts payable to jointly controlled entities
 Accounts payable to other companies in which there is an ownership interest
 Overdraft, short-term
 Other current liabilities to credit institutions, customers and suppliers
 Tax liabilities

B.E.S.S.
 B.E.S.S.BI
 B.ES.S.S.BF
 B.E.S.S.LP
 B.E.S.S.BA.
 B.E.S.S.M.
 B.E.S.S.U.S.
 B.E.S.S.F.
 B.E.S.M
 B.ES.M.M25
 B.ES.M.M25.F
 B.ES.M.M25.EU
 B.ES.M.M25.U
 B.ES.M.M25.OS
 B.ES.M.M25.I
 B.ES.M.M25.VMB
 B.ES.M.M25.V
 B.ES.M.M12
 B.ES.M.M12.F
 B.ES.M.M12.EU
 B.ES.M.M12.U
 B.ES.M.M12.OS
 B.ES.M.M12.I
 B.ES.M.M12.VMB
 B.ES.M.M12.V
 B.ES.M.M6
 B.ES.M.M6.F
 B.ES.M.M6.EU
 B.ES.M.M6.U
 B.ES.M.M6.OS
 B.ES.M.M6.I
 B.ES.M.M6.VMB
 B.ES.M.M6.V
 B.E.S.M.I.M.
 B.E.S.M.I.M.D
 B.E.S.M.I.M.D.F.S.
 B.E.S.M.I.M.FU
 B.E.S.M.I.M.U
 B.E.S.M.I.M.O.S.
 B.E.S.M.I.M.V
 B.E.S.M.I.M.B.V.
 B.ES.M.RK
 B.E.S.M.SP
 B.E.S.M.SP.R
 B.E.S.M.SP.OP
 B.ES.PSAL
 B.ES.PSAL.P
 B.ES.PSAL.SAL
 B.ES.PSAL.SAL.SA

Tax liabilities
 Estimated income tax
 Estimated property tax/property fee
 Calculated special payroll tax on pension costs
 Calculated yield tax
 VAT
 Estimated foreign tax
 Paid F-tax
 VAT and special excise duties
 Output VAT, 25%
 Output VAT on sales within Sweden, 25%
 Output VAT on own withdrawals, 25%
 Output VAT for rental, 25%
 Output VAT reverse charge, 25%
 Output VAT on imports of goods, 25%
 Output VAT VMB 25%
 Suspended output VAT, 25%
 Output VAT, 12%
 Output VAT on sales within Sweden, 12%
 Output VAT on own withdrawals, 12%
 Output VAT for rental, 12%
 Output VAT reverse charge, 12%
 Output VAT on imports of goods, 12%
 Output VAT VMB 12%
 Suspended output VAT, 12%
 Output VAT, 6%
 Output VAT on sales within Sweden, 6%
 Output VAT on own withdrawals, 6%
 Output VAT for rental, 6%
 Output VAT reverse charge, 6%
 Output VAT on imports of goods, 6%
 Output VAT VMB 6%
 Suspended output VAT, 6%
 Input VAT
 Input VAT charged
 Input VAT charged in connection with voluntary tax liability
 Calculated input VAT on acquisitions from abroad
 Input VAT on rental
 Input VAT reverse charge on goods and services in Sweden
 Suspended input VAT
 Input VAT, mixed operations
 Accounting account for VAT
 Special excise duties
 Advertising tax
 Other excise taxes
 Staff taxes, fees and payroll deductions
 Personal tax
 Statutory social security contributions and special payroll tax
 Settlement of statutory social security contributions

B.ES.PSAL.SAL.L
 B.ES.PSAL.ASA
 B.ES.PSAL.U
 B.ES.PSAL.S
 B.ES.PSAL.S.SA
 B.ES.PSAL.S.SK
 B.ES.PSAL.LA
 B.ES.PSAL.LA.PI
 B.ES.PSAL.LA.LS
 B.ES.PSAL.LA.GP
 B.ES.PSAL.LA.FA
 B.ES.PSAL.LA.MG
 B.ES.PSAL.LA.6
 B.ES.OKS
 B.ES.OKS.FBK
 B.ES.OKS.FBK.F
 B.ES.OKS.FBK.BK
 B.ES.OKS.SA
 B.ES.OKS.SA.L
 B.ES.OKS.SA.R
 B.ES.OKS.SA.T
 B.ES.OKS.SA.OKSA
 B.ES.OKS.AR
 B.ES.OKS.KL
 B.ES.OKS.KL.KLS
 B.ES.OKS.KL.OKL
 B.ES.OKS.KSK
 B.ES.OKS.KSK.M
 B.ES.OKS.KSK.D
 B.ES.OKS.KSK.AK
 B.ES.OKS.I

B.ES.OKS.I.I
 B.ES.OKS.I.GSF
 B.ES.OKS.I.OF
 B.ES.OKS.EB
 B.ES.OKS.OKS
 B.ES.OKS.OKS.SI
 B.ES.OKS.OKS.IRU
 B.ES.OKS.OKS.NP
 B.ES.OKS.OKS.D
 B.ES.OKS.OKS.MD
 B.ES.OKS.OKS.OV
 B.ES.OKS.OKS.O
 B.ES.UKFI
 B.ES.UKFI.UL
 B.ES.UKFI.UL.L
 B.ES.UKFI.UL.A
 B.ES.UKFI.UL.O

Settlement of special payroll tax
 Agreed social security contributions
 Attachment of wages, etc.
 Vacation allowance
 Holiday pay settlement
 Holiday pay fund
 Other payroll deductions
 Staff interest account
 Salary savings
 Group insurance premiums
 Union dues
 Measurement and inspection fees
 Other payroll deductions
 Other current liabilities
 Settlement for factoring and collateralized contract receivables
 Settlement for factoring
 Settlement for collateralized contract receivables
 Current liabilities to employees
 Salary arrears
 Travel expenses
 Bonuses, gratuities
 Other current liabilities to employees
 Settlement on behalf of another person
 Short-term loan liabilities
 Current portion of long-term liabilities
 Other short-term loan liabilities
 Current liabilities to group companies
 Current liabilities to parent company
 Current liabilities to subsidiaries
 Current liabilities to other group companies
 Current liabilities to associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Current liabilities to associated companies
 Current liabilities to jointly controlled entities
 Current liabilities to other companies in which there is an ownership interest
 Debt received contributions
 Other current liabilities
 Debts under collection
 Internal repair fund/maintenance fund
 Liabilities to related parties, current portion
 Derivatives (current liabilities)
 Deposits received, short-term
 Unclaimed profit distribution
 Other current liabilities
 Accrued costs and prepaid income
 Accrued wages
 Salary arrears
 Piecework surplus
 Other accrued salaries

B.ES.UKFI.S	Accrued vacation pay
B.ES.UKFI.P	Accrued pension costs
B.ES.UKFI.P.PU	Accrued pension payments
B.ES.UKFI.SA	Accrued statutory social and other contributions
B.ES.UKFI.SA.SA	Calculated accrued statutory social security contributions
B.ES.UKFI.SA.SL	Calculated accrued special payroll tax
B.ES.UKFI.SA.P	Calculated accrued special payroll tax on pension costs, tax return item
B.ES.UKFI.SA.A	Calculated accrued tax on pension costs
B.ES.UKFI.ASA	Accrued agreed social security contributions
B.ES.UKFI.ASA.A	Accrued contracted labor market insurance
B.ES.UKFI.ASA.P	Accrued contracted pension insurance contributions, declaration item
B.ES.UKFI.RK	Accrued interest costs
B.ES.UKFI.I	Prepaid earnings
B.ES.UKFI.I.H	Prepaid rental income
B.ES.UKFI.I.M	Prepaid membership fees
B.ES.UKFI.I.O	Other prepaid income
B.ES.UKFI.A	Accrued contract costs
B.ES.UKFI.O	Other accrued costs and prepaid income
B.ES.UKFI.O.AB	Estimated fee for financial statements
B.ES.UKFI.O.R	Estimated audit fee
B.ES.UKFI.O.L	Unspecified debt to suppliers
B.ES.UKFI.O.O	Other accrued costs and prepaid income
B.ES.UKFI.O.OBS	OBS account
R	Results - broken down by cost type
R.I.	Operating income/revenue
R.I.HI	Main income
R.I.HI.FS	Sales within Sweden
R.I.HI.FS.M25	Sales within Sweden, 25% VAT
R.I.HI.FS.M12	Sales within Sweden, 12% VAT
R.I.HI.FS.M6	Sales within Sweden, 6% VAT
R.I.HI.FS.M0	Sales within Sweden, VAT-free
R.I.HI.U	Sales of goods outside Sweden
R.I.HI.U.UEU	Sales of goods to countries outside the EU
R.I.HI.U.EUM	Sales of goods to another EU country, subject to VAT
R.I.HI.U.EU	Sales of goods to another EU country, VAT-free
R.I.HI.VMB	Sales VMB and reverse charge VAT
R.I.HI.VMB.P	Sales positive VMB 25%
R.I.HI.VMB.N	Sales negative VMB 25%
R.I.HI.VMB.B	Sales in the construction sector, reverse charge VAT
R.I.H.I.T	Sales of services outside Sweden
R.I.HI.T.UEU	Sales of services to countries outside the EU
R.I.HI.T.EU	Selling services to another EU country
R.I.HI.EU	Sales, own withdrawals
R.I.HI.EU.M25	Own withdrawals subject to VAT, 25%
R.I.HI.EU.M12	Own withdrawals subject to VAT, 12%
R.I.HI.EU.M6	Own withdrawals subject to VAT, 6%
R.I.HI.EU.M0	Own withdrawals, VAT-free
R.I.FK	Invoiced costs
R.I.FK.FKG	New

R.I.F.K.E
 R.I.F.K.E.F
 R.I.F.K.E.R
 R.I.FK.FF
 R.I.FK.FF.EU
 R.I.F.K.FF.E
 R.I.F.K.TS
 R.I.F.K.A
 R.I.F.K.A.EU
 R.I.F.K.A.E
 R.I.FK.FR
 R.I.FK.KK
 R.I.FK.KK.M
 R.I.F.K.D.
 R.I.FK.KK.AK
 R.I.F.K.I

R.I.FK.OFK
 R.I.S.I.
 R.I.SI.SI
 R.I.S.I.M.
 R.I.S.I.M.R
 R.I.S.I.M.S
 R.I.S.I.M.F.
 R.I.S.I.M.O.M.
 R.I.SI.TUP
 R.I.SI.TUT
 R.I.S.I.V
 R.I.S.I.V.F
 R.I.S.I.V.U
 R.I.S.I.V.O.I.
 R.I.SI.MF
 R.I.S.I.O.S.
 R.I.IK
 R.I.IK.IK
 R.I.IK.OI
 R.I.IK.LR
 R.I.IK.LR.K
 R.I.IK.LR.M
 R.I.IK.OKU
 R.I.IK.PS
 R.I.IK.PS.I
 R.I.IK.PS.S
 R.I.IK.OIK
 R.I.AAER
 R.I.AAER.G
 R.I.AAER.M
 R.I.AAER.O
 R.I.AAER.P

Invoiced packaging
 Invoiced packaging
 Returned packaging
 Invoiced freight
 Invoiced freight, EU country
 Invoiced freight, export
 Invoiced customs and forwarding costs, etc.
 Billing fees
 Billing fees, EU country
 Invoicing fees, export
 Invoiced travel expenses
 Invoiced costs to group companies
 Invoiced costs to parent company
 Invoiced costs to subsidiaries
 Invoiced costs to other group companies
 Invoiced costs to associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Other invoiced costs
 Side income from operations
 Operating income (group account)
 Sales of materials
 Sales of raw materials
 Sale of scrap metal
 Sales of consumables
 Sales of other materials
 Temporary staff rental
 Temporary rental of means of transport
 Income from securities
 Sale of securities
 Dividends from securities
 Other income from securities
 Management fees
 Other side income
 Revenue adjustments
 Revenue adjustments (group account)
 Undistributed revenue reductions
 Discounts given
 Cash discounts given
 Quantity discounts provided
 Öres and krona equalization
 Excise taxes
 Revenue-recorded excise taxes (credit account)
 Excise duties payable (debit account)
 Other revenue adjustments
 Activated work on own account
 Activated work for own account (group account)
 Activated work (material)
 Capitalized work (overhead)
 Activated work (personnel)

R.I.OR
 R.I.OR.G
 R.I.OR.HA
 R.I.OR.HA.H
 R.I.OR.HA.A
 R.I.OR.HA.FMH
 R.I.OR.HA.OMH
 R.I.OR.PLR
 R.I.OR.PLR.P
 R.I.OR.PLR.LR
 R.I.OR.PLR.F
 R.I.OR.OVS
 R.I.OR.AK
 R.I.OR.VR
 R.I.OR.VA
 R.I.OR.VA.IA
 R.I.OR.VA.BM
 R.I.OR.VA.MI
 R.I.OR.EOS
 R.I.OR.EOS.EU
 R.I.OR.EOS.S
 R.I.OR.EOS.K
 R.I.OR.EOS.P
 R.I.OR.EOS.O
 R.I.OR.OEI
 R.I.OR.OEI.K
 R.I.OR.OEI.S
 R.I.OR.OEI.DG
 R.I.OR.OEI.F
 R.I.OR.OEI.ASR
 R.I.OR.OEI.R
 R.I.OR.OEI.SL
 R.I.OR.OEI.OR
 R.K.
 R.K.VM
 R.K.VM.VS
 R.K.VM.VMB
 R.K.VM.VMB.P
 R.K.VM.VMB.N
 R.K.VM.MS
 R.K.VM.MS.OS25
 R.K.VM.MS.OS12
 R.K.VM.MS.OS6
 R.K.VM.MS.TOM25
 R.K.VM.MS.TOM12
 R.K.VM.MS.TOM6
 R.K.VM.OMI
 R.K.VM.OMI.EU25
 R.K.VM.OMI.EU12

Other operating income
 Other operating income (group account)
 Rental and lease income
 Rental income
 Rental income
 Voluntarily taxable rental income
 Other rental income subject to VAT
 Commission income, license income and royalties
 Commission income
 License revenue and royalties
 Franchise revenue
 Unrealized negative/positive changes in value on hedging instruments
 Recovered, previously written off accounts receivable
 Exchange rate gains on operating receivables and liabilities
 Gain on disposal of intangible and tangible fixed assets
 Gain on disposal of intangible assets
 Gain on disposal of buildings and land
 Gain on disposal of machinery and equipment
 Public support received, etc.
 EU grants received
 Government grants received
 Municipal grants received
 Contributions and compensation received for personnel
 Other contributions received
 Other remuneration and income
 Conflict compensation
 Damages received
 Donations and gifts received
 Insurance compensation
 Received arrangement on operating debts
 Advertising contributions received
 Sick pay compensation
 Other operating income
 Expenses/costs for goods, materials and certain purchased services
 Purchasing of goods and materials
 Purchasing goods from Sweden
 Goods sold VMB
 Goods sold positive VMB 25%
 Goods sold negative VMB 25%
 VAT-taxable purchases in Sweden
 Goods purchased in Sweden, reverse charge, 25% VAT
 Goods purchased in Sweden, reverse charge, 12% VAT
 Goods purchased in Sweden, reverse charge, 6% VAT
 Purchased services in Sweden, reverse charge liability, 25% VAT
 Purchased services in Sweden, reverse charge, 12%
 Purchased services in Sweden, reverse charge, 6%
 Other VAT-taxable purchases
 Purchase of goods from another EU country, 25%
 Purchase of goods from another EU country, 12%

R.K.VM.OMI.EU6	Purchase of goods from another EU country, 6%
R.K.VM.OMI.EU	Purchase of goods from another EU country, VAT-free
R.K.VM.OMI.T25	Purchasing services from a country outside the EU, 25% VAT
R.K.VM.OMI.T12	Purchase of services from a country outside the EU, 12% VAT
R.K.VM.OMI.T6	Purchase of services from a country outside the EU, 6% VAT
R.K.VM.OMI.TEU25	Purchase of services from another EU country, 25%
R.K.VM.OMI.TEU12	Purchase of services from another EU country, 12%
R.K.VM.OMI.TEU6	Purchase of services from another EU country, 6%
R.K.VM.OMI.TEU	Purchase of services from another EU country, VAT-free
R.K.VM.OMI.I25	Import of goods, 25% VAT
R.K.VM.OMI.I12	Import of goods, 12% VAT
R.K.VM.OMI.I6	Import of goods, 6% VAT
R.K.LU	Contract work, subcontracting
R.K.LU.LU	Contract work and subcontracting (group account)
R.K.RI	Reduction of purchase prices
R.K.RI.RIG	Reduction of purchase prices (group account)
R.K.RI.ER	Discounts received
R.K.RI.OR	Other reductions in purchase prices
R.K.FL	Change in inventory, work in progress, and work in progress
R.K.FL.G	Change in inventory (group account)
R.K.FL.R	Change in raw material stocks
R.K.FL.TF	Change in inventory of consumables and supplies
R.K.FL.H	Change in stocks of semi-finished products
R.K.FL.H.K	Change in inventory of purchased semi-finished products
R.K.FL.H.ET	Change in stocks of self-manufactured semi-finished products
R.K.FL.PA	Change of products in work
R.K.FL.PA.AMU	Change in products in work, materials and expenses
R.K.FL.PA.PAO	Change in products in work, overheads
R.K.FL.PA.P	Change in products in work, personnel costs
R.K.FL.FV	Change in finished goods inventory
R.K.FL.HV	Change in inventory of merchandise
R.K.FL.NK	Change in work in progress, costs incurred
R.K.FL.NK.AMU	Change in ongoing work, materials and expenses
R.K.FL.NK.PAO	Change in work in progress, overheads
R.K.FL.NK.P	Change in work in progress, personnel costs
R.K.FL.V	Change in stock of securities
R.K.FL.V.VAV	Cost of securities sold
R.K.FL.V.N	Write-down of securities
R.K.FL.V.ANV	Reversal of impairment of securities
R.K.FL.FLO	Change in inventory and work in progress (unallocated)
R.ERK	Other external operating expenses/costs
R.ERK.LK	Premises costs
R.ERK.LK.G	Premises costs (group account)
R.ERK.LK.L	Premises rent
R.ERK.LK.L.K	Rent for office space
R.ERK.LK.L.G	Garage rent
R.ERK.LK.L.L	Rent for warehouses
R.ERK.LK.EL	Electricity for lighting
R.ERK.LK.V	HEAT

R.ERK.LK.VA
 R.ERK.LK.LT
 R.ERK.LK.SR
 R.ERK.LK.SR.S
 R.ERK.LK.SR.SH
 R.ERK.LK.SR.HS
 R.ERK.LK.SR.SRJ
 R.ERK.LK.SR.T
 R.ERK.LK.RU
 R.ERK.LK.OL
 R.ERK.LK.OL.AG
 R.ERK.LK.OL.EAG
 R.ERK.F
 R.ERK.F.G
 R.ERK.F.TA
 R.ERK.F.ELB
 R.ERK.F.V
 R.ERK.F.V.U
 R.ERK.F.V.S
 R.ERK.F.VA
 R.ERK.F.RU
 R.ERK.F.SR
 R.ERK.F.SR.S
 R.ERK.F.SR.SH
 R.ERK.F.SR.HS
 R.ERK.F.SR.SRJ
 R.ERK.F.SR.T
 R.ERK.F.OF
 R.ERK.F.OF.FS
 R.ERK.F.OF.FP
 R.ERK.F.OF.FF
 R.ERK.F.OF.AG
 R.ERK.F.OF.EAG
 R.ERK.HA
 R.ERK.HA.G
 R.ERK.HA.MTA
 R.ERK.HA.IV
 R.ERK.HA.D
 R.ERK.HA.OHA
 R.ERK.E
 R.E.R.G.
 R.ERK.E.ED
 R.ERK.E.BFM
 R.ERK.E.FKA
 R.ERK.E.V
 R.ERK.E.OE
 R.ERK.FIFM
 R.ERK.FIFM.G
 R.ERK.FIFM.F

Water and sewerage
 Local accessories
 Cleaning and sanitation
 Cleaning
 Garbage collection
 Garbage container rental
 Snow removal
 Gardening
 Repair and maintenance of premises
 Other premises costs
 Other premises costs, deductible
 Other premises costs, non-deductible
 Property costs
 Property expenses (group account)
 Ground rent/lease
 Electricity for lighting
 HEAT
 Heating
 Sweeping
 Water and sewerage
 Property repair and maintenance
 Cleaning and sanitation
 Cleaning
 Garbage collection
 Garbage container rental
 Snow removal
 New
 Other property costs
 Property tax/property fee
 Property insurance premiums
 Property management and administration
 Other property costs, deductible
 Other property costs, non-deductible
 Rental of fixed assets
 Rental of fixed assets (group account)
 Rental of machinery and other technical facilities
 Rental of equipment and tools
 Computer rental
 Other rental costs for fixed assets
 Energy costs
 Energy costs (group account)
 Electricity for operation
 Gasoline, kerosene and motor fuel oil
 District heating, cooling and steam
 Water
 Other energy costs
 Consumables and consumables
 Consumables and consumables (group account)
 Consumables

R.ERK.FIFM.F.FL
 R.ERK.FIFM.F.FK
 R.ERK.FIFM.P
 R.ERK.FIFM.T
 R.ERK.FIFM.FE
 R.ERK.FIFM.FM
 R.ERK.FIFM.A
 R.ERK.FIFM.OF
 R.ERK.FIFM.OF.L
 R.ERK.FIFM.OF.K
 R.ERK.FIFM.OF.O
 R.ERK.RU
 R.ERK.RU.G
 R.ERK.T
 R.ERK.T.G
 R.ERK.T.P
 R.ERK.T.P.D
 R.ERK.T.P.FS
 R.ERK.T.P.RU
 R.ERK.T.P.L
 R.ERK.T.P.TS
 R.ERK.T.P.O
 R.ERK.T.LB
 R.ERK.T.TK
 R.ERK.T.A
 R.ERK.T.T
 R.ERK.T.MMS
 R.ERK.T.BFH
 R.ERK.T.O
 R.ERK.FT
 R.ERK.FT.G
 R.ERK.FT.FTF
 R.ERK.FT.TS
 R.ERK.FT.A
 R.ERK.FT.O
 R.ERK.R
 R.ERK.R.G
 R.ERK.R.B
 R.ERK.R.H
 R.ERK.R.KL
 R.ERK.R.KL.S
 R.ERK.R.KL.U
 R.ERK.R.O
 R.ERK.RPR
 R.ERK.RPR.G
 R.ERK.RPR.
 R.ERK.RPR.OUT
 R.ERK.RPR.RD
 R.ERK.RPR.UM

Consumables with a lifespan of more than one year
 Consumables with a lifespan of one year or less
 Software
 Transportation equipment
 Consumer packaging
 Consumables
 Workwear and protective equipment
 Other consumables and supplies
 Other consumables with a lifespan of more than one year
 Other consumables with a lifespan of one year or less
 Other consumables
 Repair and maintenance
 Repair and maintenance (group account)
 Costs for means of transport
 Costs for means of transport (group account)
 Passenger car costs
 Fuel for passenger cars
 Insurance and tax for passenger cars
 Repair and maintenance of passenger cars
 Leasing of passenger cars
 Congestion tax, deductible
 Other passenger car costs
 Truck costs
 Forklift costs
 Costs for work machines
 Tractor costs
 Motorcycle, moped and scooter costs
 Boat, airplane and helicopter costs
 Other costs for means of transport
 Freight and transport
 Freight and transport (group account)
 Freight, transport and insurance for goods distribution
 Customs and shipping costs, etc.
 Work transport
 Other costs for freight and transportation
 Travel expenses
 Travel expenses (group account)
 Tickets
 Rental car costs
 Food and accommodation
 Food and accommodation in Sweden
 Board and lodging abroad
 Other travel expenses
 Advertising and PR
 Advertising and PR (group account)
 Advertising
 Outdoor and traffic advertising
 Printed advertising materials and direct mail
 Exhibitions and fairs

R.ERK.RPR.BA
 R.ERK.RPR.V
 R.ERK.RPR.TV
 R.ERK.RPR.PR
 R.ERK.RPR.O
 R.ERK.OF
 R.ERK.OF.G
 R.ERK.OF.KP
 R.ERK.OF.FT
 R.ERK.OF.SO
 R.ERK.OF.AK
 R.ERK.OF.FP
 R.ERK.OF.KFK
 R.ERK.OF.R
 R.ERK.OF.R.AG
 R.ERK.OF.R.EAG
 R.ERK.OF.BG
 R.ERK.OF.OF
 R.ERK.KT
 R.ERK.KT.G
 R.ERK.KT.KM
 R.ERK.KT.T
 R.ERK.TP
 R.ERK.TP.G
 R.ERK.TP.T
 R.ERK.TP.T.FT
 R.ERK.TP.T.M
 R.ERK.TP.T.Ms
 R.ERK.TP.T.F
 R.ERK.TP.T.TX
 R.ERK.TP.D
 R.ERK.TP.P
 R.REC.FOR
 R.ERK.FOR.G
 R.ERK.FOR.F
 R.ERK.FOR.S
 R.ERC.FOR.KELA
 R.ERK.FOR.LS
 R.ERK.FOR.LS.AG
 R.ERK.FOR.LS.EAG
 R.ERK.FOR.FK
 R.ERK.FOR.FK.K
 R.ERK.FOR.FK.B
 R.ERK.FOR.GK
 R.ERK.FOR.GK.GA
 R.ERK.FOR.GK.GK
 R.ERK.FOR.BL
 R.ERK.FOR.OKF
 R.ERK.FOR.ORK

Store advertising and retailer advertising
 Samples, promotional gifts, promotional gifts and competitions
 Film, radio, TV and Internet advertising
 PR, institutional advertising and sponsorship
 Other advertising and PR costs
 Other selling expenses
 Other selling expenses (group account)
 Catalogs, price lists, etc.
 Own trade journals
 Special order costs
 Credit card fees
 Sales commissions
 Credit sales costs
 Representation
 Entertainment, deductible
 Entertainment, non-deductible
 Bank guarantees
 Other selling expenses
 Office supplies and printed matter
 Office supplies and printed matter (group account)
 Office supplies
 Printed matter
 Telephone and post
 Telephone and post (group account)
 Telecommunication
 Fixed telephony
 Mobile phone
 Mobile search
 Fax
 Telex
 Data communication
 Postal forwarding
 Business insurance and other risk costs
 Corporate insurance and other risk costs (group account)
 Business insurance
 Excesses in case of damage
 Losses in work in progress
 Damages left
 Damages paid, deductible
 Damages paid, not deductible
 Losses on accounts receivable
 Established losses on accounts receivable
 Expected losses on accounts receivable
 Warranty costs
 Change in warranty provision
 Actual warranty costs
 Costs for surveillance and alarms
 Losses on other current receivables
 Other risk costs

R.ERK.FK
 R.ERK.FK.G
 R.ERK.FK.SA
 R.ERK.FK.ER
 R.ERK.FK.ER.R
 R.ERK.FK.ER.RV
 R.ERK.FK.ER.SRR
 R.ERK.FK.ER.OT
 R.ERK.FK.MF
 R.ERK.FK.AD
 R.ERK.FK.B
 R.ERK.FK.OF
 R.ERK.OET
 R.ERK.OET.G
 R.ERK.OET.MK
 R.ERK.OET.RK
 R.ERK.OET.R
 R.ERK.OET.IT
 R.ERK.OET.K
 R.ERK.OET.SB
 R.ERK.OET.B
 R.ERK.OET.AR
 R.ERK.OET.O
 R.ERK.IP
 R.ERK.IP.G
 R.ERK.IP.PP
 R.ERK.IP.LP
 R.ERK.IP.TP
 R.ERK.IP.KE
 R.ERK.IP.IT
 R.ERK.IP.RB
 R.ERK.IP.FL
 R.ERK.IP.OIP
 R.ERK.OEK
 R.ERK.OEK.G
 R.ERK.OEK.LR
 R.ERK.OEK.EP
 R.ERK.OEK.V
 R.ERK.OEK.KPS
 R.ERK.OEK.TM
 R.ERK.OEK.TTF
 R.ERK.OEK.FA
 R.ERK.OEK.FA.AG
 R.ERK.OEK.FA.EAG
 R.ERK.OEK.OEK
 R.ERK.OEK.OEK.AG
 R.ERK.OEK.OEK.EAG
 R.ERK.OEK.OEK.BG
 R.ERK.OEK.OEK.BUI

Management costs
 Management costs (group account)
 Board fees that are not salary
 Remuneration to the auditor
 Audit
 Auditing activities beyond auditing
 Tax advice – accountant
 Other services – auditor
 Management fees
 Annual report and interim reports
 General meeting/annual or general meeting of shareholders
 Other management costs
 Other external services
 Other external services (group account)
 Measurement costs
 Drawing and copying costs
 Accounting services
 IT services
 Consulting fees
 Service fees to industry associations
 Bank charges
 Lawyer and legal costs
 Other external services
 Hired staff
 Hired personnel (group account)
 Hired production staff
 Hired warehouse staff
 Hired transport personnel
 Hired office and finance staff
 Hired IT staff
 Hired restaurant and shop staff
 Hired business managers
 Other hired personnel
 Other external costs
 Other external costs (group account)
 License fees and royalties
 Costs for own patents
 Costs for trademarks, etc.
 Inspection, testing and stamp fees
 Regulatory fees authorities
 Newspapers, magazines and non-fiction
 Association fees
 Association fees, deductible
 Association fees, non-deductible
 Other external costs
 Other external costs, deductible
 Other external costs, not deductible
 Contributions and gifts made
 Foreign income tax paid

R.ERK.OEK.OEK.OUI
 R.ERK.OEK.OEK.UM
 R.ERK.OEK.OEK.IMBV
 R.PA
 R.PA.LK
 R.PA.LK.G
 R.PA.LK.LK
 R.PA.LK.LK.LK
 R.PA.LK.LK.V
 R.PA.LK.LK.L1
 R.PA.LK.LK.L2
 R.PA.LK.LK.L3
 R.PA.LK.LK.AV
 R.PA.LK.LK.B
 R.PA.LK.LK.ULV
 R.PA.LK.LKU
 R.PA.LK.EAT
 R.PA.LK.EAT.SL
 R.PA.LK.EAT.SM
 R.PA.LK.EAT.F
 R.PA.LK.EAT.O
 R.PA.LK.5
 R.PA.LTL
 R.PA.LTL.G
 R.PA.LTL.T
 R.PA.LTL.T.L
 R.PA.LTL.T.V
 R.PA.LTL.T.L1
 R.PA.LTL.T.L2
 R.PA.LTL.T.L3
 R.PA.LTL.T.VT
 R.PA.LTL.T.A
 R.PA.LTL.T.B
 R.PA.LTL.T.ULV
 R.PA.LTL.F
 R.PA.LTL.F.L
 R.PA.LTL.F.T
 R.PA.LTL.F.L1
 R.PA.LTL.F.L2
 R.PA.LTL.F.L3
 R.PA.LTL.F.A
 R.PA.LTL.F.B
 R.PA.LTL.F.ULV
 R.PA.LTL.LTFU
 R.PA.LTL.SA
 R.PA.LTL.EAT
 R.PA.LTL.EAT.SLT
 R.PA.LTL.EAT.SLF
 R.PA.LTL.EAT.FT

Unpaid foreign income tax
 Foreign VAT
 Input VAT, mixed operations
 Expenses/costs for personnel, depreciation, etc.
 Salaries for collective employees
 Salaries to collective employees (group account)
 Salaries for collective employees
 Salaries for collective employees
 Profit sharing for collective bargaining employees
 Salaries for collective employees 1
 Salaries for collective employees 2
 Salaries for collective employees 3
 Severance pay for collective bargaining employees
 Gross salary deductions, collective employees
 Accrued salaries and profit shares to collective employees
 Salaries for collective bargaining employees (foreign employees)
 Salaries to collective bargaining employees for time not worked
 Sick pay for collective employees
 Holiday pay for collective employees
 Parental allowance for collective employees
 Other salaries to collective employees for time not worked
 Change in holiday pay liability
 Salaries for civil servants and business managers
 Salaries for civil servants and company managers (group account)
 Salaries for civil servants
 Salaries for civil servants
 Profit sharing for white-collar workers
 Salaries for civil servants 1
 Salaries for civil servants 2
 Salaries for civil servants 3
 Profit sharing for white-collar workers
 Severance pay for white-collar workers
 Gross salary deductions, salaried employees
 Accrued salaries and profit shares to white-collar employees
 Salaries for business leaders
 Salaries for business leaders
 Bonus to company managers
 Salaries for business leaders 1
 Salaries for company managers 2
 Salaries for company managers 3
 Severance pay for company executives
 Gross salary deductions, company managers
 Accrued salaries and bonuses to company executives
 Salaries for civil servants and managers (foreign employees)
 Board fees
 Salaries to white-collar workers and company managers for time not worked
 Sick pay for white-collar workers
 Sick pay for company managers
 Parental allowance for civil servants

R.PA.LTL.EAT.FF
 R.PA.LTL.EAT.SMT
 R.PA.LTL.EAT.SMF
 R.PA.LTL.EAT.OT
 R.PA.LTL.EAT.OF
 R.PA.LTL.FSL.S
 R.PA.LTL.FSL.S.T
 R.PA.LTL.FSL.S.F
 R.PA.KEF
 R.PA.KEF.G
 R.PA.KEF.KE
 R.PA.KEF.KE.S
 R.PA.KEF.KE.FU
 R.PA.KEF.KE.B
 R.PA.KEF.KE.M
 R.PA.KEF.KE.R
 R.PA.KEF.KE.A
 R.PA.KEF.KE.AA
 R.PA.KEF.KE.F
 R.PA.KEF.KE.O
 R.PA.KEF.TT
 R.PA.KEF.TT.SFS
 R.PA.KEF.TT.SPS
 R.PA.KEF.TT.SFU
 R.PA.KEF.TT.SPU
 R.PA.KEF.B
 R.PA.KEF.B.SF
 R.PA.KEF.B.SP
 R.PA.KEF.FAK
 R.PA.KEF.R
 R.PA.KEF.FA
 R.PA.KEF.FA.FB
 R.PA.KEF.FA.SM
 R.PA.KEF.FA.RA
 R.PA.KEF.FA.SA
 R.PA.KEF.FA.FBIL
 R.PA.KEF.FA.SR
 R.PA.KEF.FA.LD
 R.PA.KEF.FA.EF
 R.PA.KEF.FA.O
 R.PA.KEF.O
 R.PA.PK
 R.PA.PK.G
 R.PA.PK.PFP
 R.PA.PK.PFP.K
 R.PA.PK.PFP.I
 R.PA.PK.PFP.A
 R.PA.PK.FP
 R.PA.PK.ARP

Parental allowance for business leaders
 Holiday pay for salaried employees
 Holiday pay for company managers
 Other salaries to salaried employees for time not worked
 Other salaries to company managers for time not worked
 Change in holiday pay liability
 Change in holiday pay debt to salaried employees
 Change in holiday pay debt to company managers
 Cost reimbursements and benefits
 Expense reimbursements and benefits (group account)
 Cash bonuses
 Reimbursements for meetings, etc.
 Remuneration for proposal activities and inventions
 Compensation for/contribution to housing costs
 Reimbursements for/contributions to meal costs
 Reimbursements for/contributions to travel to and from the workplace
 Reimbursements for/contributions to work clothes
 Compensation for/contributions to work materials and work tools
 Miscounting money
 Other additional cash compensation
 Travel allowances for business trips
 Tax-free allowances, Sweden
 Taxable allowances, Sweden
 Tax-free allowances, abroad
 Taxable allowances, abroad
 Car replacements
 Tax-free car allowances
 Taxable car allowances
 Compensation for prescribed workwear
 Entertainment allowances
 Employee benefit costs
 Costs of free housing
 Costs of free or subsidized meals
 Costs for free travel to and from the workplace
 Costs of free or subsidized work clothes
 Costs for free car
 Subsidized interest rate
 Costs for loan computers
 Employee compensation for benefits received
 Other benefits costs
 Other cost reimbursements and benefits
 Pension costs
 Pension costs (group account)
 Pension insurance premiums
 Premiums for group pension insurance
 Premiums for individual pension insurance
 Refund from insurance companies
 Change in pension liability
 Deduction for interest component of pension costs

R.PA.PK.FPK
 R.PA.PK.FPK.A
 R.PA.PK.FPK.G
 R.PA.PK.PU
 R.PA.PK.PU.K
 R.PA.PK.PU.T
 R.PA.PK.PU.F
 R.PA.PK.FKF
 R.PA.PK.O
 R.PA.SA
 R.PA.SA.G
 R.PA.SA.A
 R.PA.SA.A.ALE
 R.PA.SA.A.F
 R.PA.SA.A.SK
 R.PA.SA.A.A
 R.PA.SA.A.B
 R.PA.SA.A.SL
 R.PA.SA.AV
 R.PA.SA.AV.LE
 R.PA.SA.AV.F
 R.PA.SA.AV.SPKE
 R.PA.SA.AV.A
 R.PA.SA.AV.BLA
 R.PA.SA.AV.SLS
 R.PA.SA.SL
 R.PA.SA.SL.F
 R.PA.SA.SL.PD
 R.PA.SA.SL.P
 R.PA.SA.SL.LF
 R.PA.SA.AP
 R.PA.SA.6
 R.PA.SA.PA
 R.PA.SA.PA.A
 R.PA.SA.PA.AD
 R.PA.SA.GF
 R.PA.SA.GF.L
 R.PA.SA.GF.S
 R.PA.SA.GF.OF
 R.PA.SA.GF.O
 R.PA.SA.O
 R.PA.OP
 R.PA.OP.G
 R.PA.OP.U
 R.PA.OP.SH
 R.PA.OP.SH.AG
 R.PA.OP.SH.EAG
 R.PA.OP.SH.SEAG
 R.PA.OP.PR

Change in pension fund capital
 Provision to pension fund
 Compensation from pension fund
 Pension payments
 Pension payments to former collective employees
 Pension payments to former civil servants
 Pension payments to former company executives
 Management and credit insurance fees
 Other pension costs
 Social and other fees according to law and agreement
 Social and other fees according to law and agreement (group account)
 Employer contributions normal
 Employer contributions for salaries and benefits
 Employer contributions for benefit values
 Employer contributions on taxable expense reimbursements
 Employer contributions on fees
 Employer contributions on gross salary deductions, etc.
 Employer contributions for vacation and salary debts
 Fees
 Fees for salaries and benefits
 Fees for benefit values
 Fees on taxable expense reimbursements
 Fees on fees
 Fees on gross salary deductions, etc.
 Fees for holiday and salary debts
 Special payroll tax
 Special payroll tax for certain insurance benefits, etc.
 Special payroll tax pension costs, tax return item
 Special payroll tax for pension costs
 Special payroll tax on earned income
 Tax on returns on pension funds
 Employer contributions 2
 Premiums for labor market insurance
 Labor market insurance
 Labor market insurance pension insurance premiums, declaration item
 Group insurance premiums
 Group life insurance premiums
 Group health insurance premiums
 Group accident insurance premiums
 Other group insurance premiums
 Other social and other fees according to law and agreement
 Other personnel costs
 Other personnel costs (group account)
 Training
 Medical and health care
 Medical and health care, deductible
 Medical and health care, non-deductible
 Health insurance, non-deductible
 Staff representation

R.PA.OP.PR.AG	Employee representation, deductible
R.PA.OP.PR.EAG	Staff representation, not deductible
R.PA.OP.S	Sick pay insurance
R.PA.OP.O	Other personnel costs
R.PA.OP.O.PR	Personnel recruitment
R.PA.OP.O.B	Funeral assistance
R.P.O.P.O.F	Leisure activities
R.PA.OP.O.O	Other personnel costs
R.PA.NAN	Impairment losses and reversal of impairment losses
R.PA.NAN.IA	Impairment of intangible assets
R.PA.NAN.BM	Impairment of buildings and land
R.PA.NAN.MI	Impairment of machinery and equipment
R.PA.NAN.VO	Impairment of certain current assets
R.PA.NAN.AIA	Reversal of impairment losses on intangible assets
R.PA.NAN.ABM	Reversal of impairment losses on buildings and land
R.PA.NAN.AMI	Reversal of impairment of machinery and equipment
R.PA.NAN.AVO	Reversal of impairment losses on certain current assets
R.PA.AEP	Depreciation according to plan
R.PA.AEP.IA	Amortization of intangible assets
R.PA.AEP.IA.BU	Depreciation on capitalized expenses
R.PA.AEP.IA.K	Depreciation on concessions, etc.
R.PA.AEP.IA.P	Amortization of patents
R.PA.AEP.IA.V	Amortization of trademarks
R.PA.AEP.IA.H	Depreciation on rental properties
R.PA.AEP.IA.G	Amortization of goodwill
R.PA.AEP.IA.O	Amortization of other intangible assets
R.PA.AEP.BM	Depreciation on buildings and land improvements
R.PA.AEP.BM.B	Depreciation on buildings
R.PA.AEP.BM.M	Depreciation on land improvements
R.PA.AEP.BM.O	Depreciation on other buildings
R.PA.AEP.MI	Depreciation on machinery and equipment
R.PA.AEP.MI.M	Depreciation on machinery and other technical facilities
R.PA.AEP.MI.IV	Depreciation on equipment and tools
R.PA.AEP.MI.I	Depreciation on installations
R.PA.AEP.MI.B	Depreciation on cars and other means of transportation
R.PA.AEP.MI.D	Depreciation on computers
R.PA.AEP.MI.LT	Depreciation on leased assets
R.PA.AEP.MI.O	Depreciation on other machinery and equipment
R.PA.AEP.FAF	Depreciation on improvement expenses on someone else's property
R.PA.OR	Other operating costs
R.PA.OR.VS	Unrealized positive/negative changes in value on hedging instruments
R.PA.OR.VS.FAA	Loss on disposal of intangible and tangible fixed assets
R.PA.OR.VS.FAA.IA	Loss on disposal of intangible assets
R.PA.OR.VS.FAA.BM	Loss on disposal of buildings and land
R.PA.OR.VS.FAA.MI	Loss on disposal of machinery and equipment
R.PA.OR.O	Other operating costs
R.PA.OR.V	Exchange rate losses on operating receivables and liabilities
R.F.	Financial and other income/revenues and expenses/costs
R.F.RK	Results from shares in group companies

R.F.RK.UA
 R.F.RK.FA
 R.F.RK.HB
 R.F.RK.NALF
 R.F.RK.ANALF

 R.F.RI
 R.F.RI.UA

 R.F.RI.FA

 R.F.RI.HB

 R.F.RI.NALF

 R.F.RI.ANALF

 R.F.RVLF
 R.F.RVLF.UA
 R.F.RVLF.F
 R.F.RVLF.V
 R.F.RVLF.HB
 R.F.RVLF.RI
 R.F.RVLF.NIA
 R.F.RVLF.ANIA

 R.F.RVLF.VVV
 R.F.ORI
 R.F.ORI.RIO
 R.F.ORI.RIO.B
 R.F.ORI.RIO.KP
 R.F.ORI.RIO.KF
 R.F.ORI.RIO.SFRI
 R.F.ORI.RIO.DR
 R.F.ORI.RIO.O
 R.F.ORI.OT
 R.F.ORI.KFP
 R.F.ORI.UKP
 R.F.ORI.FKP
 R.F.ORI.ORI
 R.F.ORI.NKP
 R.F.ORI.ANKP
 R.F.ORI.OFI
 R.F.RKLR
 R.F.RKLR.G
 R.F.RKLR.LS
 R.F.RKLR.RS
 R.F.RKLR.VDS
 R.F.RKLR.ER

Dividends on shares in group companies
 Results from the sale of shares in group companies
 Profit shares from partnerships (subsidiaries)
 Impairment of shares in and long-term receivables from group companies
 Reversals of impairment losses on shares in and long-term receivables from group companies
 Results from participations in associated companies
 Dividends on shares in associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Results from the sale of shares in associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Profit shares from partnerships (associated companies, jointly controlled companies and other companies in which there is an ownership interest)
 Impairment of shares in and long-term receivables from associated companies, jointly controlled entities and other companies in which there is an ownership interest
 Reversals of impairment losses on shares in and long-term receivables from associated companies
 Results from other securities and long-term receivables (fixed assets)
 Dividends on shares in other companies
 Results from the sale of securities and long-term receivables from other companies
 Exchange rate differences on long-term receivables
 Profit shares from partnerships (other companies)
 Interest income from long-term receivables from and securities in other companies
 Impairment of holdings of shares in and long-term receivables from other companies
 Reversals of impairment losses on shares in and long-term receivables from other companies
 Fair value measurement, fixed assets
 Other interest income and similar income items
 Interest income from current assets
 Interest income from bank
 Interest income from short-term investments
 Interest income from short-term receivables
 Tax-free interest income
 Interest income for hidden interest compensation
 Other interest income from current assets
 Fair value measurement, current assets
 Exchange rate differences on short-term receivables and investments
 Dividends on short-term investments
 Results from the sale of short-term investments
 Other interest income from group companies
 Impairment of short-term investments
 Reversals of impairment losses on short-term investments
 Other financial income
 Interest expenses and similar income items
 Interest expenses (group account)
 Interest expenses on long-term liabilities
 Interest expenses on current liabilities
 Exchange rate differences on liabilities
 Interest subsidies received

R.F.RKLR.OVS
 R.F.RKLR.KF
 R.F.RKLR.AR
 R.F.RKLR.OSP
 R.F.BD
 R.F.BD.FP
 R.F.BD.FP.A
 R.F.BD.FP.AFP
 R.F.BD.MK
 R.F.BD.LK
 R.F.BD.LG
 R.F.BD.FO
 R.F.BD.FE
 R.F.BD.FOI
 R.F.BD.OB
 R.F.SAR
 R.F.SAR.SBAR
 R.F.SAR.SAB
 R.F.SAR.RS
 R.F.SAR.US
 R.F.SAR.OS
 R.F.SAR.R
 R.F.SAR.R.AR
 RK
 RK.RR
 RK.RR.BR
 RK.RR.BR.N
 RK.RR.BR.KSV
 RK.RR.FK
 RK.RR.AK
 RK.RR.FU
 RK.RR.ORI
 RK.RR.ORK

Unrealized changes in value of liabilities
 Interest expenses to group companies
 Capitalized interest expenses
 Other debt-related items
 Closing dispositions
 Change in tax allocation fund
 Allocation to accrual fund
 Reversal from accrual fund
 Group contributions received
 Left group contributions
 Left allowances
 Change in excess depreciation
 Change in compensation fund
 Change in untaxed income
 Other financial statement appropriations
 Taxes and profit for the year
 Tax charged to the year's profit
 Tax due to changed taxation
 Refunded tax
 Deferred tax
 Other taxes
 Results
 This year's results
 Results - divided by function
 Operating results
 Gross profit
 Net sales
 Cost of goods sold
 Selling expenses
 Administration costs
 Research and development costs
 Other operating income
 Other operating costs