



Notes on survey INP

INP05 Key figures

**(1) Company**

Please report the number of staff employed as well as the key figures from your company's\* balance sheet and income statement.  
 \*Legal entity with a duty to report.

**(2) Consolidated figures for group in Switzerland**

Please report the consolidated figures for your group in Switzerland, i.e. all domestic companies included in this survey. The chart below includes an example of the consolidation of equity capital.

Capitalised goodwill should not be included when calculating the equity capital stock.

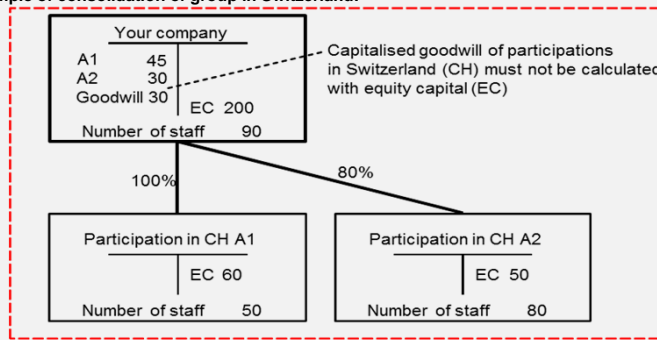
**(a, b) Equity capital stock**

Equity capital comprises the following items:

- Capital stock (nominal capital)
- Capital reserves
- Profit reserves
- Earnings or losses brought forward (if not already reflected in profit reserves)
- Annual profit or loss

Not included in equity capital are loans with equity capital character (hybrid and subordinated financing instruments, e.g. mandatory convertible bonds, profit-participating loans (borrowed capital with share in profits)).

**Example of consolidation of group in Switzerland:**



Group in Switzerland

**Consolidation:**

*Calculation of equity capital  
 (by participating interest)*

Your company	200
+ 100% x participation A1	60
- Book value of participation A1	-45
+ 80% x participation A2	40
- Book value of participation A2	-30
<b>Total</b>	<b>225</b>

*Calculation of number of staff  
 (sum of all majority interests)*

Your company	90
+ Number of staff at A1	50
+ Number of staff at A2	80
<b>Total</b>	<b>220</b>

Whether the book value of participations is the same as the equity capital depends on the accounting standard applied. The values are purposefully different in this example.

**(c) Statistically relevant result**

Please calculate the statistically relevant result as follows:

**Standard calculation**

**EBITDA**

– Depreciation (on tangible assets) and amortisation (on immaterial assets)

+ Appreciation (on tangible assets and immaterial assets)

**= EBIT**

+/- Financial result

– Tax expenses (including deferred taxes)

+ Tax receipts (including deferred taxes)

+ Extraordinary expenses<sup>1,2</sup>

– Extraordinary receipts<sup>1,2</sup>

**= Statistically relevant result**

**Calculation for banks**

**Gross profit**

– Depreciation (on tangible assets) and amortisation (on immaterial assets)

+ Appreciation (on tangible assets and immaterial assets)

**Profit before extraordinary income and taxes**

– Tax expenses (including deferred taxes)

+ Tax receipts (including deferred taxes)

+ Extraordinary expenses<sup>1,2</sup>

– Extraordinary receipts<sup>1,2</sup>

**= Statistically relevant result**

**Calculation for insurance companies**

**Result from insurance and reinsurance business**

+/- Result from capital investment

+ Other receipts

– Other expenses

**Profit before extraordinary income and taxes**

– Tax expenses (including deferred taxes)

+ Tax receipts (including deferred taxes)

+ Extraordinary expenses<sup>1,2</sup>

– Extraordinary receipts<sup>1,2</sup>

**= Statistically relevant result**

<sup>1</sup> Need only be reported if the extraordinary expenses/receipts in EBIT income/gross profit are included.

<sup>2</sup> Please report all business scenarios which you consider to be extraordinary,

for example, expenses/receipts as a result of:

– *Restructuring*

– *Closure/sale of parts of the business*

– *Valuation gains/losses after sale of participations*

**(d) Number of staff employed**

The total number of staff comprises all persons employed in the company working at least six hours a week, including apprentices, temporary staff and field representatives. Every person is counted as one. Should it not be possible to report the headcount, please provide the number of staff according to full-time equivalents (FTE).

Please report the total number of staff employed for all majority interests and not the number of staff employed per participating interest.

## INP10 Group in Switzerland

Please report all participations in Switzerland, quoting equity capital and number of staff.

The data for participations should be consolidated wherever possible, i.e. the cross-border capital linkages and transactions by participations in Switzerland with abroad are included in this report.

### (5) Equity capital

Equity capital comprises the following items:

- Capital stock (nominal capital)
- Capital reserves
- Profit reserves
- Earnings or losses brought forward (if not already reflected in profit reserves)
- Annual profit or loss

Not included in equity capital are loans with equity capital character (hybrid and subordinated financing instruments, e.g. mandatory convertible bonds, profit-participating loans (borrowed capital with share in profits)).

### (6) Number of staff

The total number of staff comprises all persons employed in the company working at least six hours a week, including apprentices, temporary staff and field representatives. Every person is counted as one. Should it not be possible to report the headcount, please provide the number of staff according to full-time equivalents (FTE).

For the automatic calculation, only the number of staff employed at majority interests (>50% of voting rights) is transferred.

### (7) Participating interest in equity capital in percent

$$\text{Participating interest} = \frac{\text{Equity capital held by investor}}{\text{Total equity capital}}$$

## INP20 Investors in your group

### Investors with at least a 10% share in equity capital

Please list all investors holding at least 10% of the voting stock in your group in Switzerland. The name of the investor is optional. If you prefer to omit it, please denote this using a place holder (e.g. X).

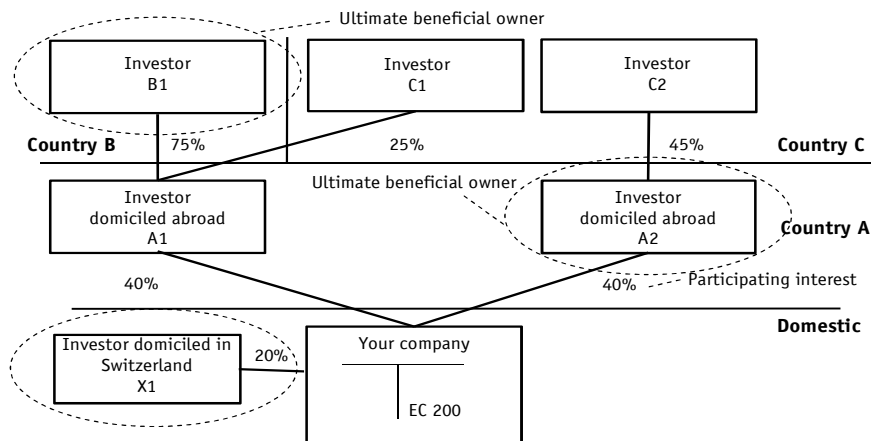
The following chart shows an example with the required details for the items.

#### Ultimate beneficial owner

An investor in your company is considered the **ultimate beneficial owner** if, in turn, no individual investor holds more than 50% of its voting stock.

Of the three immediate investors (Investors A1, A2 and X1) in the example below, Investor A2 in Country A and Investor X1 in Switzerland are therefore the ultimate beneficial owners. In both cases, the country of domicile of the direct investor and ultimate beneficial owner is identical.

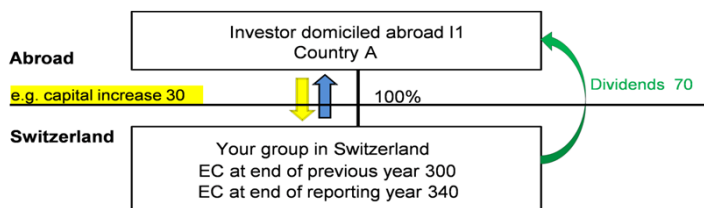
Investor A1, meanwhile, is not an ultimate beneficial owner, as 75% of its voting stock is held by Investor B1. In this instance, Investor B1 is the ultimate beneficial owner. Thus, when completing form INP20 for Investor A1, Country B must be entered as the country of domicile of the ultimate beneficial owner.



Name	Country of domicile	Country of domicile of ultimate beneficial owner	Participating interest in percent
<b>Investors domiciled abroad</b>			
A1	Country A	Country B	40.00
A2	Country A	Country A	40.00
<b>Investors domiciled in Switzerland or Liechtenstein</b>			
X1	Switzerland	Switzerland	20.00

## INP30 Capital linkages with investors domiciled abroad

The grey cells are automatically calculated using the information provided in INP05 and INP20. You therefore do not need to enter the information again.



Investor	Equity capital at end of previous year	Changes in equity capital during reporting year				Equity capital at end of reporting year
		Financial flows in equity capital			Other changes	
		Inflow of funds into Switzerland	Repatriation of funds abroad	Dividends		
I1	300	30	0	70	10	340

### (22) Inflow of funds into Switzerland

- Acquisition of shares in company in Switzerland by investor abroad
- Capital increases and supplementary capital payments
- Establishment of company in Switzerland
- Provision of operating and dotation capital to branches in Switzerland
- Contributions to cover losses

### (23) Repatriation of funds abroad (outflow)

- Sale of shares in company in Switzerland by investor abroad
- Capital repayments from Switzerland to abroad
- Liquidation of company in Switzerland (liquidation proceeds)
- Repayment of operating and dotation capital by branches

Dividends must be reported separately, i.e. **not** under this item.

### (24) Dividends to investors abroad

Please report all dividends paid to investors abroad by your group in Switzerland.

- For companies listed on stock exchange, the ex-dividend date is decisive in the allocation to the accounting period, i.e. dividends must be reported in the period in which the ex-dividend date falls.
- For companies not listed on stock exchange (e.g. 100% subsidiaries), the transaction date is decisive.

### (27) Other changes

This item takes into account the changes which, in addition to the financial flows, have led to a value-related change in the equity capital share (e.g. extraordinary expenses/receipts, exchange rate-related changes, valuation changes, differences between book and market value).

### (25) Non-reclaimable withholding tax

Please report all non-reclaimable withholding taxes on reported dividends. The non-reclaimable withholding taxes remain in Switzerland and cannot be reclaimed at a later date.

### Change of investor abroad

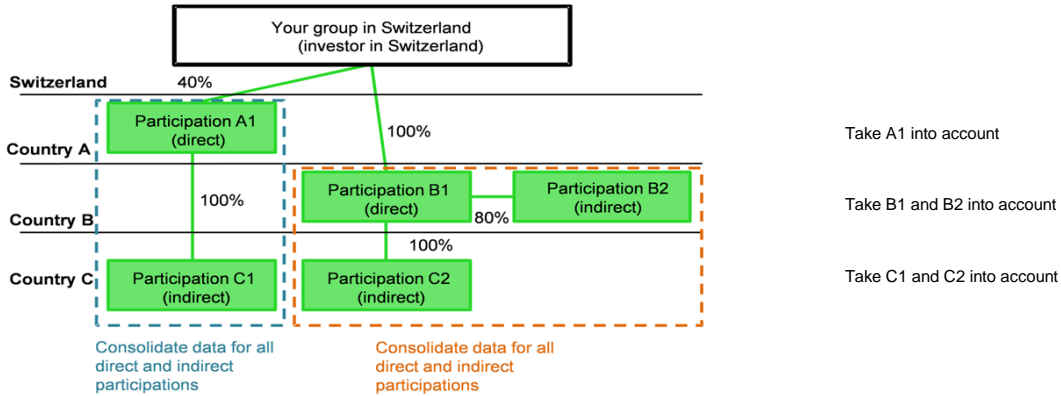
If foreign ownership of shares in your company changes, the seller should report the sale price as a repatriation of funds abroad (outflow) and the buyer should report the sale price as an inflow of funds into Switzerland. If the seller and buyer are both domiciled in the same country, then no report is necessary.

**INP40 Participations abroad (part 1) – result**

Please report the statistically relevant result of participations abroad.

**Relevant participations**

Please include the results of all participations abroad (direct and indirect with a share of at least 10% of the voting stock) in the consolidation. In the following example, this is all participations (A1 and C1; B1, B2 and C2). If B2, C1 or C2 have additional participations, then please include these also.



Take A1 into account

Take B1 and B2 into account

Take C1 and C2 into account

**Consolidation/calculation of result**

Using the chart, consolidate the result of all indirect participations with that of the direct participations. If participations abroad cannot be consolidated, please report only the result for the country of the direct participation.

**(29) Statistically relevant result of participations abroad by participating interest**

= Statistically relevant result<sup>1</sup>

x Participating interest at end of reporting period

= **Statistically relevant result (by participating interest)**

<sup>1</sup>Please calculate the statistically relevant result of participations abroad according to the calculation method in section INP05.

**Example:**

Dividends	20				
Withholding tax	0				
Net dividends	20				

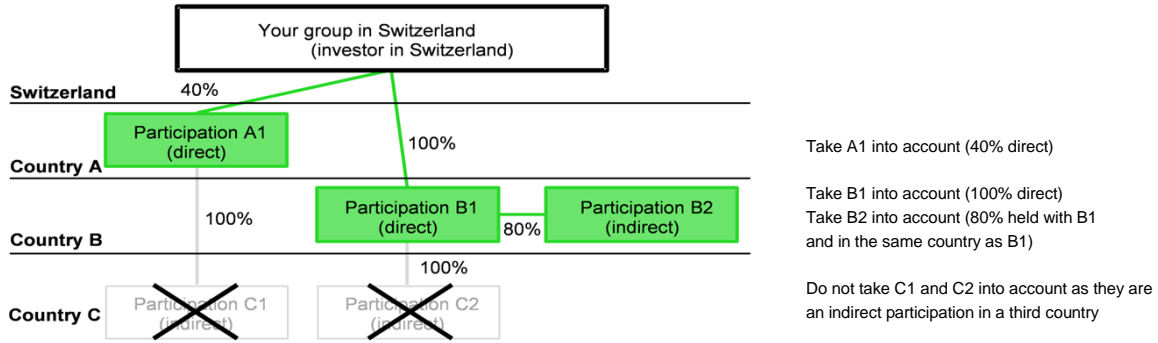
Country	Statistically relevant result	Dividends	Withholding tax	Reinvested earnings	Net dividend income from participations
Country A	100	20	0	80	20
Country B	-30	5	2	-35	3
Country C					

**INP50 Participations abroad (part 2) – equity capital**

Please report the financial flows with participations abroad and equity capital stock before profit appropriation of the participations abroad according to the participating interest.

**Relevant participations**

Please take into account all direct participations as well as indirect participations which are maintained via a direct participation in the same country.



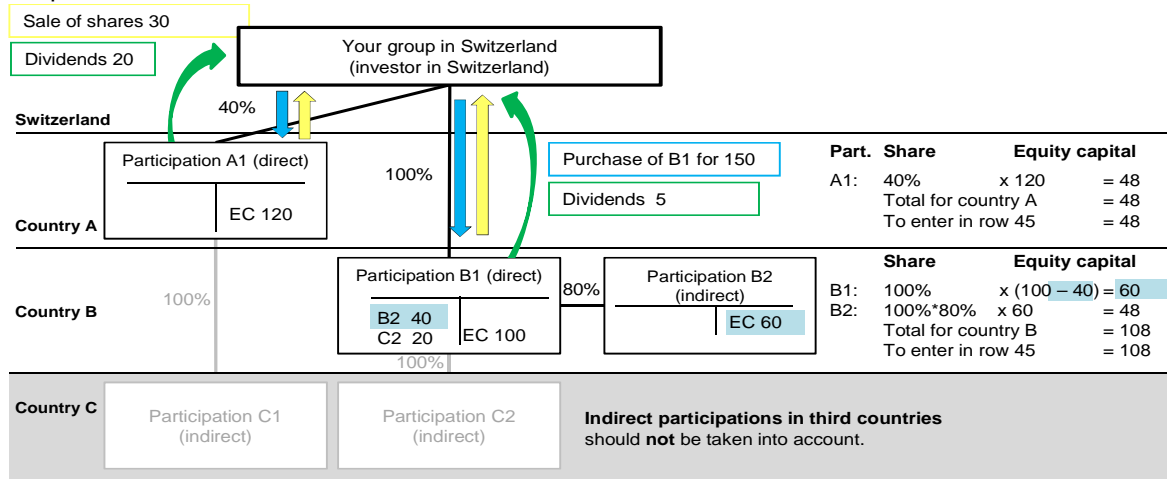
**Consolidation/calculation of equity capital by participating interest (cf. chart for example)**

Subtract the book value of an indirect participation from the equity capital in the balance sheet of the group (usually the direct participation) so as to avoid double counts. If you have a chain of indirect participations in the country of the direct participation, please use the same method of calculation (equity capital – book value).

**Participating interest in equity capital in percent**

$$\text{Participating interest} = \frac{\text{Equity capital held by investor}}{\text{Total equity capital}}$$

**Example:**



Country	Equity capital at end of previous year	Changes in equity capital during reporting year				Equity capital at end of reporting year
		Financial flows in equity capital share		Dividend flows	Other changes	
		Outflow of funds from Switzerland	Repatriation of funds into Switzerland	Dividends		
Country A	95		30	20	3	48
Country B	0	150		5	-42	108
Country C						

**Changes in equity capital during reporting year**

Please report only the cross-border financial flows between your group in Switzerland and the direct participations abroad (equity capital share of at least 10%). The following business scenarios lead to the most common changes of participations' equity capital:

**(31) Outflow of funds from Switzerland**

- Acquisition of shares in companies (participations) abroad
- Capital increases and supplementary capital payments to participations abroad
- Establishment of company abroad
- Provision of operating or dotation capital to branches abroad
- Purchase of fixed assets abroad\*)
- Contributions to cover losses to participation abroad

\*) Fixed assets include land, buildings, machinery, tools, vehicles, supply networks abroad which are under the direct ownership of the direct investor, as opposed to assets which were brought into the company or permanent establishment abroad.

**(33) Dividends into Switzerland**

Please report all dividends received from participations abroad by your group in Switzerland.

- For companies listed on stock exchange, the ex-dividend date is decisive in the allocation to the accounting period, i.e. dividends must be reported in the period in which the ex-dividend date falls.
- For companies not listed on stock exchange (e.g. 100% subsidiaries), the transaction date is decisive.

**(34) Non-reclaimable withholding tax**

Please report all non-reclaimable withholding taxes on reported dividends. The non-reclaimable withholding taxes remain abroad and cannot be reclaimed at a later date.

**(32) Repatriation of funds into Switzerland (inflow)**

- Sale of shares in participations abroad
- Capital repayments from abroad to Switzerland
- Liquidation of participation abroad
- Repayment of operating and dotation capital by branches abroad
- Sale of fixed assets abroad\*)

Dividends must be reported separately, i.e. **not** under this item.

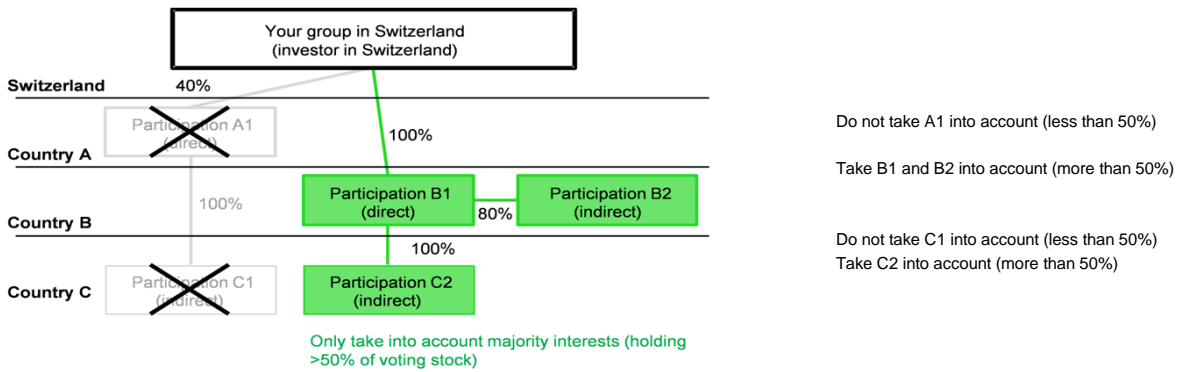
**(36) Other changes**

This item is a residual value and takes into account the changes which, in addition to the financial flows, have led to a value-related change in the equity capital share (e.g. extraordinary expenses/receipts, exchange rate-related changes, valuation changes, differences between book and market value). When participations are bought and sold, the price paid (financial flow) often differs from the equity capital, as the goodwill is not included in the equity capital.

**INP60 Operational data – participations abroad**

**Relevant participations**

For this section, only direct and indirect **majority interests** (holding a majority of voting stock) are relevant.



**(38) Number of staff at year-end**

The total number of staff comprises all persons employed in the company working at least six hours a week, including apprentices, temporary staff and field representatives. Every person is counted as one. Should it not be possible to report the headcount, please provide the number of staff according to full-time equivalents (FTE).

**(39) Turnover of subsidiaries/participations**

Turnover comprises sales of goods and services to third parties invoiced in the reporting period by your participations in the corresponding country. Not included are intragroup sales.

Secondary costs (transport, packaging, etc.) charged to the customer must be deducted from turnover.

Decreases in earnings (e.g. price reductions, rebates and cash discounts) which are passed on to the customer must also be deducted.

VAT is not included in turnover.

In the absence of exact data, please provide an estimate of your turnover.

Please note the following rules for participations abroad with their main business in these areas:

Banks: Turnover includes earnings in the reporting period from interest and commission business.

Insurance corporations: Turnover includes premiums earned in the reporting period less retrocessions and earnings from capital investments.

**(40) Number of companies**

Please report, per country, the number of legally independent companies in which your group in Switzerland holds more than 50% of the voting stock.

**Consolidation/calculation of variables**

Please do not report data according to the participating interest, but rather take into account the total number of staff and turnover of participations. The values should always be entered in the country of domicile of the participation. For several participations in one country, please calculate the aggregate value.

**Example:**

