

Balance sheet assets

Current assets

in CHF 1000

Cash on hand	100
Bank and Postfinance accounts, cheques	101
Short-term assets (<i>see explanations</i>)	102
Short-term assets with stockmarket price (<i>see explanations</i>)	103
Trade receivables from the sale of goods and services payable to third parties, net (after deduction of provisions for bad debts)	104
Trade receivables from the sale of goods and services payable to companies in which the entity holds an investment, participations and managing officers (<i>see explanations</i>)	105
Other short-term receivables (<i>see explanations</i>)	107

Inventories and non-invoiced services, net (after deduction of value adjustments)

beginning of the financial year

end of the financial year

Raw materials, consumables and supplies	178		108	
Merchandise (<i>see explanations</i>)	179		109	
Finished goods, unfinished goods and non-invoiced services	180		110	
Accrued income and prepaid expenses			111	

Non-current assets

Long-term securities and other long-term financial assets (<i>see explanations</i>)	112
Long-term receivables from third parties	114
Long-term receivables from companies in which the entity holds an investment, participations and managing officers (<i>see explanations</i>)	115
Participation	113
Tangible assets	117
Intangible assets (<i>see explanations</i>)	118
Right of use assets	160
Unpaid share capital	120
Total assets	199



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Balance sheet liabilities

Short-term liabilities

in 1000 CHF

Liabilities from purchase of goods and services due to third parties and prepayments from third parties

200

Liabilities from purchase of goods and services due to holders of participations, stakeholders and auditors
(see explanations)

260

Short-term interest-bearing liabilities (see explanations)

201

Other short-term liabilities (see explanations)

202

Accrued expenses and deferred income, short-term provisions

203

Long-term liabilities

Long-term interest-bearing liabilities (see explanations)

205

Other long-term liabilities

207

Long-term provisions

208

Equity

Share capital

209

Statutory capital reserve

210

Statutory retained earnings reserve

261

Voluntary retained earnings reserves

262

Treasury shares

-263

Profit carried forward

211

Loss carried forward

-121

Annual profit

212

Annual loss

-122

Total liabilities

299

F

Inventories and non-invoiced services, gross (before deduction of value adjustments)

beginning of the financial year

end of the financial year

Raw materials, consumables and supplies

370

300

Merchandise

371

301

Finished goods, unfinished goods and non-invoiced services

372

302

Total

379

399



Materials, merchandise, third-party services and energy expenses

in CHF 1000

Net expenses of material <i>(see explanations)</i>	500										
Net expenses of merchandise <i>(see explanations)</i>	501										
Net expenses for services and work provided by third parties <i>(see explanations)</i>	502										
Operating energy expenses	580										

Staff expenses

Payroll expenses <i>(see explanations)</i>	504										
Social security expenses <i>(see explanations)</i>	505										
Temporary staff expenses	506										
Other staff expenses <i>(see explanations)</i>	507										

Other operating expenses

Rent for third party facilities, rental and leasing (movable and immovable)	508										
Licence and patent expenses	509										
Insurance	510										
Duties, taxes and authorisations	511										
Energy expenses and waste disposal <i>(see explanations)</i>	581										
Other operating expenses <i>(see explanations)</i>	512										

Depreciation and value adjustments on fixed assets

Adjustment of the value on financial assets <i>(see explanations)</i>	517										
Adjustment of the value on participation	582										
Depreciation and value adjustment on tangible assets	515										
Depreciation and value adjustment on intangible assets	516										
Depreciation and value adjustment on utilisation rights	583										

Financial expenses

Interest expenses	513										
Other financial expenses	514										

Non-operating and extraordinary expenses, taxes

Non-operating and extraordinary expenses <i>(see explanations)</i>	520										
Direct taxes <i>(see explanations)</i>	521										
	900										

(E3P Please use this line only if **no other** field is appropriate.)

Annual profit	550										
Sum of expenses and annual profit	599										



Turnover

in CHF 1000

Net income from production sold *(see explanations)*

600

Net income from sales of merchandise *(see explanations)*

601

Net income from sales of services *(see explanations)*

602

Variation in stocks of finished goods, goods in progress and non-invoiced services *(see explanations)*

+/-603

Other operating incomeOwn services and consumption *(see explanations)*

604

Licensing and patent income

609

Gross real estate income **(excluding own rent)**

610

Other operating income

605

Financial income

Interest income

606

Proceeds from financial assets and participation

607

Other financial income

608

Non-operating and extraordinary income, subventionsSubventions *(see explanations)*

612

Non-operating and extraordinary income *(see explanations)*

613

(Please use this line only if **no other** field is appropriate.)

910

Annual loss

650

Sum of income and annual loss

699

Profit carried forward *(page 3, position 211)*

770

Loss carried forward *(page 3, position 121)*

-771

Annual profit *(page 3, position 212)*

700

Annual loss *(page 3, position 122)*

-701

Total available earnings (+/-)

790

of the previous financial year

Dividend payment

772

702

Allocation or release of reserves (+/-)

703

Change in private account (+/-)

705

Profit carried forward

708

Loss carried forward

-709

Total allocated earnings (+/-)

799





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*Status at the beginning
of the financial year*

[illegible]

4903 = page 4, position 515

4902

4901

4900

▲

Explanation of the survey

The legal basis for the collection of accounting results is the Federal Statistics Act of 9 October 1992 and the Ordinance of 30 June 1993 on the execution of federal statistical surveys.

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E X A M P L E

Tick the boxes exactly as follows: 

Align the numbers to the right and make sure that they are written within the box.

 3 8 8

Amounts should be rounded in thousands of francs: for example 387 500 = 388

D Balance sheet assets

102	Short-term assets: short-term deposits, trust investments.
103	Short-term assets with stockmarket price: shares, participation vouchers, shares in investment funds, bonds, etc.
105	Trade receivables from the sale of goods and services payable to companies in which the entity holds an investment, participations and managing officers: receivables from the participations' holders, the shareholders, the directors, the board members and the review body after deduction of all value adjustments.
107	Other short-term receivables: loans, advance tax, withholding tax, VAT statement, social security, WIR, surety bonds, prepayments, rental deposits, etc. after deduction of all value adjustments.
109	Merchandise: merchandise sold without modification.
112	Long-term securities and other long-term financial assets: shares, participation vouchers, shares in investment funds, bonds, investment accounts, rental deposits, etc.
115	Long-term receivables from companies in which the entity holds an investment, participations and managing officers: loans and mortgage loans from the participations' holders, the shareholders, the directors and the board members.
118	Intangible assets: patent, trademark, licence fees, copyright, software, goodwill, etc.

E Balance sheet liabilities

201	Short-term interest-bearing liabilities: current accounts, loans, mortgage, WIR, leasing, right of use assets, etc.
202	Other short-term liabilities: VAT statement, withholding tax, direct tax, stamp duty, dividend and social security, etc.
205	Long-term interest-bearing liabilities: loans, mortgage, leasing, right of use assets, etc.
260	Liabilities from purchase of goods and services due to holders of participations, stakeholders and auditors: debts towards the participation holders, the shareholders, the directors, the board members and the review body.

G Expenses

500	Net expenses of material: raw, supplies and operating materials which are incorporated into the product or consumed in its manufacture, after deducting discounts, rebates and price reductions, fees earned on purchases, exchange rate differences, as well as variation on merchandise reserves.
501	Net expenses of merchandise: acquisition cost of unmodified merchandise generally resold to customers at a margin, after deducting discounts, rebates and price reductions, fees earned on purchases, exchange rate differences, as well as variation on merchandise reserves.
502	Net expenses for services and work provided by third parties: after deducting discounts, rebates and price reductions, fees earned on purchases, exchange rate differences.
504	Payroll expenses: before deduction of any tax at source and social security paid by employees; including income in the event of illness, accident, military service. Include also provisions, holiday allowance, bonuses, and benefits in kind, etc. Allowances received from compensation funds, including those in the event of short-time working compensation and other social insurances (accident, illness, etc.), are to be deducted here and should not be included under income. Personal compensations by owners of sole proprietorships should not be included under this position, they are a component of profit (position 550).

505	Social security expenses: legal, contractual, voluntary such as OASI, DI, EO, ALV, family allowance, occupational benefit plan, accident and occupational diseases insurance, insurance for daily allowance during illness, tax at source, etc. Personal contributions by owners of sole proprietorships should not be included under this position, they are a component of profit (position 550).
507	Other staff expenses: recruitment, training and continuing education, travel, accommodation, meals and drinks in the company restaurant, staff events, sports activities, etc.
512	Other operating expenses: administrative expenses, advertising expenses, cleaning and maintenance of premises, maintenance, repair and replacement of infrastructure and equipment, vehicles expenses (maintenance, cleaning, gasoline), etc.
517	Adjustment of the value on financial assets: adjustment of the value of securities of fixed assets and other financial assets.
520	Non-operating and extraordinary expenses: not-related expenses to the company's own activity; extraordinary allocations to reserves and provisions, exceptional loss from currency translation, donation, exceptional losses from sales of non-current assets , exceptional losses on debtors, compensation for prejudice, etc.
521	Direct taxes: taxes of sole proprietorships should not be included under this position, they are a component of profit (position 550).
581	Energy expenses and waste disposal: electricity, gas, heating oil and coal, water, waste and sewage disposal, etc.

H Income

600	Net income from production sold: income from sales of own production merchandise, after deducting discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
601	Net income from sales of merchandise: purchased merchandise and resold to customers at a mark-up and generally unmodified, after deducting discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
602	Net income from sales of services: sales of services provided to customers, in particular work which are not used for manufacturing (brokerage, rental, leasing, fees, tickets, passenger transport, freight transport, shipments, depots and warehouses, school fees), after deducting discounts, rebates and price reductions, third party fees, payment fees, losses on receivable and variation of bad debts, exchange rate differences, shipping charges, VAT and indirect taxes, etc.
603	Variation in stocks of finished goods, goods in progress and non-invoiced services: the variation must correspond to the difference between position 110 and 180.
604	Own services and consumption: work executed for the company's own needs, use of the company's products (for example for the private needs of the owner and his/her family).
612	Subventions: federal, cantonal and communal allowances as well as case hardship allowances. The compensation for the short-time working compensation is to be deducted from the payroll expenses (position 504).
613	Non-operating and extraordinary income: not-related income the company's own activity; exceptional dissolution of reserves and provisions, exceptional gain from currency translation, exceptional gains from sales of non-current assets , compensation received for prejudice, etc.

