

Report on accounting of intangible assets and tangible fixed assets

1. Scope of the report

1.1. Balances of intangible assets and tangible fixed assets (hereinafter *fixed assets*) recorded on a credit institution's balance sheet, fixed assets acquired and sold during the reporting period, expenditure made on improvement of fixed assets, revaluation of fixed assets, depreciation of fixed assets and the market value of fixed assets.

1.2. If the reporting credit institution has branches outside Estonia, this report includes only the data of the structural unit (head office) of the credit institution which is located in Estonia.

1.3. The data are submitted in euro and rounded up to integers.

2. Report structure

- 1) Item type
- 2) Residual value at end of preceding quarter
- 3) Acquired fixed assets at acquisition cost
- 4) Sold fixed assets at residual value
- 5) Expenditure on improvement of fixed assets
- 6) Revaluation of fixed assets
- 7) Depreciation of fixed assets
- 8) Residual value at end of reporting quarter
- 9) Market value

1) **Item type identifiers**

Title of item	Identifier
Intangible assets	700
Formation costs	701
Goodwill	702
Development costs	703
Prepayments for intangible assets	713
Other intangible assets	704
Tangible assets	705
of which fixed assets abroad	714
Land and buildings	706
of which land and buildings for own use	707
Computers	709
Cars	710
Prepayments for tangible fixed assets	711
Other tangible assets	712

2) **Residual value at end of preceding quarter**

The credit institution's fixed assets at the end of the quarter preceding the reporting quarter at residual book value are indicated here. If there is no such type of fixed assets, the value is 0 (zero).

3) **Acquired fixed assets at acquisition cost**

Fixed assets at acquisition cost acquired by the credit institution during the reporting quarter are indicated here. If no fixed assets were acquired during the reporting quarter, the value is 0 (zero).

If a prepayment was made in the previous reporting period for the acquisition of fixed assets in the reporting period, the prepayment amount is recorded in the respective report row position with a minus sign and the acquired assets under the respective item in their total cost to avoid double accounting.

4) Sold fixed assets at residual value

Fixed assets sold by the credit institution during the reporting quarter are indicated here at residual value. If no fixed assets were sold during the reporting quarter, the value is 0 (zero).

5) Expenditure on improvement of fixed assets

Value-increasing improvements, repair and maintenance of fixed assets by the credit institution during the reporting quarter are indicated here if these are covered by the definition of tangible assets and meet the criteria of recording assets on the balance sheet. If no expenditures on improvement of fixed assets were made during the reporting quarter, the value is 0 (zero).

6) Revaluation of fixed assets

Revaluation of fixed assets by the credit institution in the reporting quarter is indicated here. Fixed asset write-downs are indicated as negative value and write-ups as positive value. If no revaluations of fixed assets were made during the reporting quarter, the value is 0 (zero).

7) Depreciation of fixed assets

Depreciation of fixed assets in the reporting quarter is indicated here. For fixed assets that are not depreciated, the value is 0 (zero).

8) Residual value at end of reporting quarter

The credit institution's fixed assets at residual book value at the end of the reporting quarter (Residual value at the end of the reporting quarter = Residual value at the end of the preceding quarter + Acquired fixed assets at acquisition cost – Sold fixed assets at residual value + Expenditure on improvement of fixed assets + Revaluation of fixed assets – Depreciation of fixed assets). If the credit institution did not have any type of fixed assets at the end of the reporting quarter, the value is 0 (zero).

9) Market value

The value of the credit institution's fixed assets at which it would be possible to sell the fixed assets on the market is indicated here. It is compiled once a year in the report the reporting period of which coincides with the end of the financial year. In reports the reporting period of which does not coincide with the end of the financial year, the value is 0 (zero). The value is also 0 (zero) when the fixed assets have no market value.