

# Finansinspektionen's Regulatory Code

Publisher: Chief Legal Counsel Eric Leijonram, Finansinspektionen, Sweden, www.fi.se  
ISSN 1102-7460



This translation is furnished solely for information purposes. Only the printed version of the regulation in Swedish applies for the application of the law.

## Finansinspektionen's regulations regarding the obligation of some financial firms to submit information for official statistics;

**FFFS 2024:3**

Published on  
18 March 2024

decided 12 March 2024.

Finansinspektionen prescribes the following pursuant to section 15 of the Official Statistics Ordinance (2001:100).

### Scope

**Section 1** These regulations apply to

1. risk and development capital companies that belong to the subsector Other financial intermediaries, except insurance corporations and pension funds (S.125), according to the European System of National and Regional Accounts 2010 (ENS 2010), and
2. undertakings that belong to the subsector Captive financial institutions and money lenders, (S.127), according to ENS 2010.

### Quarterly reporting

**Section 2** An undertaking, upon request from Statistics Sweden, shall submit the information set out in *Appendix 1*.

The information shall apply to the conditions for the immediately preceding quarter. Statistics Sweden shall have received the data no later than 25 April, 21 July, 21 October and 24 January, respectively.

### Annual reporting

**Section 3** The undertakings referred to in section 1, point 1, upon request from Statistics Sweden, shall submit every year the information set out in *Appendix 2*.

The information shall apply to the conditions for the immediately preceding financial year. Statistics Sweden shall have received the information no later than 31 May the following year.

### How information is reported

**Section 4** The data referred to in sections 2 and 3 shall be submitted in accordance with the instructions available on Statistics Sweden's website.

---

1. These regulations shall enter into force on 01 April 2024. With regard to quarterly reporting, the regulations shall be applied for the first time to data that should be submitted for Q1 2024. With regard to annual reporting, the regulations shall be applied for the first time to information that shall be submitted for the financial year starting 01 January 2024 or later the same year.

2. These regulations repeal Finansinspektionen's regulations (FFFS 2016:14) regarding the obligation of some financial firms to submit information for balance sheet statistics.

DANIEL BARR

Wiveca Wahlqvist Blumenthal

Quarterly data for the official statistics on the financial market  
(undertakings in S.125 and S.127)



## Financial assets

Amounts are shown in SEK thousand  
e.g., SEK 500,000 is written as 500

		Position (market value)		+/- shall be specified	
		Opening balance	Unrealised changes in value	Transactions net purchased/sold	Closing balance
<b>Assets</b> Reported in SEK thousand					
<b>Bank balances</b>	<b>10</b>				
thereof foreign	101				
<b>Units in UCITS and non-UCITS</b>	<b>11</b>				
thereof foreign-registered	111				
<b>Financial derivatives</b>	<b>12</b>				
thereof foreign	121				
<b>Certificates</b>	<b>14</b>				
thereof foreign	148				
<b>Bonds</b> (including debentures and convertibles)	<b>15</b>				
thereof foreign	157				
<b>Lending, short-term loans and deposits excluding bank balances</b> (not Group loans)	<b>13</b>				
thereof foreign	131				
<b>Lending, long-term loans</b> (no intra-Group loans)	<b>16</b>				
thereof foreign	161				
<b>Lending to group enterprises</b>	<b>18</b>				
thereof foreign group enterprises	181				
<b>Holdings of shares and participations (including shares in group enterprises and associated companies)</b> Reported in SEK thousand				Transactions net purchased/sold +/- shall be specified	
<b>Swedish listed shares</b> (market values)	<b>30</b>				
<b>Swedish unlisted shares</b> (book values)	<b>31</b>				
thereof group enterprises or associated companies	312				
<b>Other Swedish shares</b> (book values)	<b>34</b>				
<b>Foreign listed shares</b> (market values)	<b>32</b>				
<b>Foreign unlisted shares</b> (book values)	<b>33</b>				
thereof group enterprises or associated companies	332				
<b>Other foreign shares</b> (book values)	<b>35</b>				

## Equity, Untaxed reserves and Liabilities:

Amounts are shown in SEK thousand  
e.g., SEK 500,000 is written as 500

		Position (market value)		+/- shall be specified		Position (market value)
		Opening balance	Unrealised changes in value	Transactions net purchased/sold	Closing balance	
<b>Total equity:</b> Reported in SEK thousand						
<b>Swedish unlisted companies (book values)</b>	<b>50</b>					
thereof repurchase of own shares	501					
<b>Swedish unlisted companies (book values)</b>	<b>51</b>					
<b>Other types of companies (book values)</b>	<b>52</b>					

<b>Untaxed reserves:</b> Reported in SEK thousand		Opening balance	Closing balance
<b>Untaxed reserves for unlisted companies</b>	<b>511</b>		
<b>Untaxed reserves for other types of companies</b>	<b>512</b>		

		Position (market value)		+/- shall be specified		Position (market value)
		Opening balance	Unrealised changes in value	Transactions net purchased/sold	Closing balance	
<b>Liabilities:</b> Reported in SEK thousand						
<b>Financial derivatives</b>	<b>20</b>					
thereof foreign	201					
thereof staff convertibles, NOTE! both Swedish and non-Swedish	202					
<b>Certificates</b>	<b>22</b>					
<b>Bond, debentures and convertible loans</b> (excluding convertible debt securities to staff)	<b>23</b>					
<b>Borrowing, short-term loans</b> (excluding loans to group enterprises)	<b>21</b>					
thereof foreign	211					
<b>Borrowing, long-term loans</b> (excluding loans to group enterprises)	<b>25</b>					
thereof foreign	251					
<b>Borrowing from group enterprises</b>	<b>27</b>					
thereof foreign group enterprises	271					

## Investment undertaking, Year



Annual data for the official statistics on the financial market area undertakings in S.125

### Profit and Loss Statement

		Amounts in SEK thousand
Dividends on shares and participations	001	
Interest income	002	
Exchange rate differences (for loans) <i>(specify sign +/-)</i>	003	
Sale of securities (refers to undertakings that trade in shares, etc.)	004	
Other financial income	005	
<b>TOTAL REVENUE</b>	<b>010</b>	
Interest expenses <i>(specify sign -)</i>	011	
Other financial costs <i>(specify sign -)</i>	012	
Sale of securities (refers to undertakings that trade in shares, etc.) <i>(specify sign -)</i>	013	
Cost of administration <i>(specify sign -)</i>	014	
Other expenses <i>(specify sign -)</i>	015	
<b>TOTAL OPERATING EXPENSES</b> <i>(specify sign -)</i>	<b>020</b>	
<b>Profit before depreciation/amortisation</b>	<b>030</b>	
Depreciation property, plant and equipment <i>(specify sign -)</i>	031	
Profit/loss before capital gains, etc.	040	
Capital gains on shares sold	041	
Capital gains for other securities	042	
Extraordinary income	043	
Capital losses on shares sold <i>(specify sign -)</i>	044	
Capital losses on other securities <i>(specify sign -)</i>	045	
Change in value of shares and participations <i>(specify sign +/-)</i>	046	
Change in value of other financial assets <i>(specify sign +/-)</i>	047	
Extraordinary expenses <i>(specify sign -)</i>	048	
<b>Profit/loss before appropriations and taxes</b>	<b>050</b>	
Change in untaxed reserves <i>(specify sign +/-)</i>	051	
Impairment of shares and participations <i>(specify sign -)</i>	052	
Impairment of other financial non-current assets <i>(specify sign -)</i>	053	
Group contributions – received <i>(specify sign +/-)</i>	054	
Group contributions – paid <i>(specify sign -)</i>	055	
Shareholder contributions <i>(specify sign +/-)</i>	056	
Other appropriations <i>(specify sign +/-)</i>	057	
<b>Profit/loss before tax</b>	<b>060</b>	
Tax on profit/loss for the year <i>(specify sign -)</i>	061	
Other taxes <i>(specify sign -)</i>	062	

## Investment

### Balance sheet per closing date

Assets		Amounts in SEK thousand
	101	
Subscribed capital unpaid	111	
Intangible assets	112	
Tangible assets	121	
Accounts at the Riksbank		
Loans and accommodation bills	131	
financial corporations	132	
other corporations	133	
other Swedish borrowers	134	
foreign borrowers		
Receivables with Group undertakings	135	
Swedish	138	
<i>of which financial corporations</i>	136	
foreign	137	
Other receivables	141	
Prepaid expenses and accrued income	142	
<i>of which accrued interest</i>	151	
Convertible loans	152	
Government bonds	153	
Other bonds & subordinated debenture	154	
Treasury bills	155	
Municipal paper	156	
Commercial paper	157	
Bank paper	158	
Other paper	161	
Overnight money	162	
Financial derivatives	163	
Shares in CIUs	164	
<i>of which foreign</i>	171	
Shares and participations	181	
Cash and bank balances		
	191	
<b>Balance sheet total</b>	192	
<i>of which in foreign currency</i>		

## Investment

### Balance sheet per closing date

Equity and liabilities		Amounts in SEK thousand	
Equity, total	201		
Share capital	202		
Restricted funds	203		
Unrestricted funds/profit/loss brought forward	204		
Profit/loss for the year	205	0	Link from Profit/loss row 070
Untaxed reserves	211		
Provisions	221		
of which pension provisions	222		
Liabilities to Group undertakings	231		
Swedish	233		
of which financial corporations	232		
Foreign	241		
Bonds and subordinated debentures	242		
Certificates	243		
Convertible loans			
Loans and unsecured borrowings/// Banks	251		
Other financial firms	252		
Other non-financial firms	253		
Other lenders	254		
Foreign lenders	255		
Company's tax liability	261		
Other liabilities	262		
Accrued expenses and deferred income	271		
of which accrued interest	272		
Financial derivatives	281		
Overnight money	282		
<b>Balance sheet total</b>	291	0	Link from row 191
of which in foreign currency	292	0	Link from row 192

### Change in equity

		Amounts in SEK thousand	
Reported opening equity (= UB previous accounting period)	401		
Effect of new accounting principles (IFRS) (specify sign +/-)	402		
Change in fair value reserve	403		
Change in market value	404		
Realised via the profit and loss statement	411		
New issue including share premium reserve	421		
Provision for revaluation reserve and bonus issue toward revaluation of non-current assets	431		
Shareholder contributions (specify sign +/-)	432		
Redemption of treasury shares (specify sign -)	435		
Expenses for acquisition of treasury shares (specify sign -)	436		
Income from divestment of own shares	441		
Dividends (specify sign -)	443		
Shareholder contributions (specify sign +/-)	434		
Tax effect of group contributions (specify sign +/-)	451		
Other changes (specify sign +/-)	461		
Other changes	471		Link from Profit/loss row 070 Link from row 201
<b>Net result for the year</b>	481	0	

## Investment undertaking, Year

### New issue of own shares and participations during the financial year

		Amounts in SEK thousand
Liquidated amount subscribed by Swedish subscribers	300	
Foreign subscribers	301	
<b>Total newly issued capital</b>	<b>302</b>	

### Holdings of shares and participations as per the closing date

Share holdings in		Amounts in SEK thousand
<b>Swedish listed companies (market values)</b>	501	
Financial corporations	502	
Non-financial corporations		
<b>Other Swedish corporations (book value)</b>	603	
Financial corporations	604	
Non-financial corporations	605	
Foreign listed corporations* (market values)	606	
Other foreign corporations (book value)		

### Equity transactions during the financial year

		Transaction value in SEK thousand				
		Liquidated subscriptions for new shares and other purchases	Sales	Redemption	Shareholder contribution paid	Other transactions
<b>Swedish listed shares</b>						
Financial corporations	701					
Non-financial corporations	702					
<b>Other Swedish shares</b>						
Financial corporations	703					
Non-financial corporations	704					
<b>Foreign shares</b>						
Foreign listed shares	705					
Other foreign shares	706					