

Finansinspektionen's Regulatory Code

Publisher: 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.

Regulations

amending Finansinspektionen's regulations and general guidelines (FFFS 2008:25) regarding annual accounts for credit institutions and securities companies;

FFFS 2019:2

Published
27 May 2019

decided on 21 May 2019.

Finansinspektionen prescribes pursuant to section 4, point 1 of the Annual Reports at Credit Institutions, Securities Companies and Insurance Undertakings Ordinance (1995:1600) that Chapter 6, section 4 and Chapter 8, section 4 of Finansinspektionen's regulations and general guidelines (FFFS 2008:25) regarding the annual accounts of credit institutions and investment companies shall have the following wording.

Finansinspektionen also provides the following general guidelines.

Chapter 6

Section 4 The information set out in Articles 92(3)(d) and (f), 436, 437(b) and 438 of Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms and Chapter 8, section 8 of Finansinspektionen's regulations and general guidelines (FFFS 2014:12) regarding prudential requirements and capital buffers shall be provided in the capital adequacy analysis. The information set out in Appendix 4 of Commission Implementing Regulation (EU) No 1423/2013 of 20 December 2013 laying down implementing technical standards with regard to disclosure of own funds requirements for institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council shall be included in the analysis.

The information shall refer to the institution and, where applicable, to its consolidated situation in accordance with Article 18 of the same regulation. It shall be clear which information refers to the institution and which information refers to the consolidated situation.

Other information that shall be provided in accordance with Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms may be provided in the annual report. If the information is submitted in the annual report, it should be in the capital adequacy analysis. If the information is submitted in another place in the annual report, the capital adequacy analysis shall contain a reference to its location.

The capital adequacy analysis for a financial conglomerate shall provide information about the own funds and capital requirements as well as the methods referred to in Chapter 5, section 4 of the Special Supervision of Financial Conglomerates Act (2006:531) that were used for the calculation.

General guidelines

The reporting of an undertaking's total own funds requirements and own funds in accordance with the general guidelines to Chapter 8, section 1 of Finansinspektionen's regulations and general guidelines regarding prudential requirements and capital buffers should also be provided in the capital adequacy analysis.

Chapter 8

Section 4 An institution shall provide information in its interim report about significant changes to the own funds or the own fund requirements since the previous financial year.

The institution shall also provide the information set out in Chapter 8, sections 4–8 of Finansinspektionen's regulations (FFFS 2014:12) regarding prudential requirements and capital buffers.

The interim report may also include other information that shall or may be disclosed more often than once a year in accordance with the same regulations. If this information is disclosed outside the interim report, the interim report shall contain information on where this information is located.

The first to third paragraphs shall be applied to information for the institution as well as for a consolidated situation in accordance with Article 18 of Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms. This applies if the institution in accordance with Chapter 6, section 3 is obligated to provide corresponding information for the consolidated situation.

General guidelines

The reporting of an undertaking's total own funds requirements and own funds in accordance with the general guidelines to Chapter 8, section 1 of Finansinspektionen's regulations and general guidelines regarding prudential requirements and capital buffers should also be included in the interim report.

These regulations and general guidelines enter into force on 15 June 2019.

ERIK THEDEÉN

Sara Martinussen