

Instructions for the form Quarterly Statistics for Some Securities Companies

1. Reporting

State all amounts in SEK thousands without decimal points and round off the figures in accordance with applicable rules. Amounts below SEK 500 are rounded off to 0.

Provide information about the person at the undertaking (name and position) who is responsible for ensuring that the data being submitted to Finansinspektionen is accurate.

Unless otherwise specified, the following rules are applied when filling in the form:

- Annual Accounts for Credit Institutions and Securities Companies Act (1995:1559), and
- Finansinspektionen's regulations and general guidelines (FFFS 2008:25) regarding annual reports at credit institutions and securities companies.

Statistics Sweden answers questions concerning the collection of these statistics.

Electronic reporting, signature and archival

The undertaking should submit quarterly data to Statistics Sweden electronically. A copy of the data that is reported electronically shall be printed out and stored on paper for at least two years from the reporting date. The administrator and the person who is their line manager shall sign the copy.

If the the undertaking is reporting in writing on paper, the form is signed by the administrator and the person who is their line manager.

Reporting of foreign branches

If the undertaking has a foreign branch, the following shall be reported in addition to the data concerning the undertaking as a whole:

- a balance sheet with reassessments of branches' combined financial position (branch report), and
- a summary of the undertaking's cumulative transactions with its own branches (transaction report).

The branches' transactions with the parent company (the Swedish part of the undertaking) and transactions between the branches are excluded from the branch report. Positions between the different branches are not included in the transaction report, only the undertaking's transactions with its own branches.

A parent company submits a report for the company including branches. The branches submit on single form for all branches without transactions between each other or with the parent company. The difference between assets and liabilities that may arise for the branch due to these transactions is called branch difference and is reported net on the asset side or liability side.

Example: If the parent company has transactions assets 150 and transactions liabilities 50, the branch shall report a branch difference of 100 on the liability side. The branch cannot be larger than the parent company for the other items. The total of 100 shall also be reported on the parent company's form under the tab Quarterly Statistics for Some Securities Companies, Transactions with Own Branches.

Foreign currency

Assets and liabilities that are denominated in foreign currency are translated to SEK in accordance with the listed closing rate on the balance sheet date. Reporting of an asset or liability in the columns for SEK, EUR and other currencies is determined by the currency of the underlying instrument. For example, financial derivatives are reported in a foreign currency if the payment flows in accordance with the underlying instrument or contract are given in foreign currency. If the undertaking has entered into a swap agreement, it reports the borrowing as a foreign currency or SEK, depending on the currency in which the undertaking has obtained the loan currency following a swap.

Real estate that is owned by a securities company is reported in foreign currency or SEK on the basis of where the real estate is located.

Claims and liabilities are reported gross

Claims and liabilities are reported gross in the quarterly report.

Reporting of reacquired own securities and liabilities adheres to the accounting regulations and is deducted from the liability item.

Lending is reported gross, i.e. before impairment. However, deductions shall be made for realised credit losses.

Transferable securities that are current assets or non-current assets are reported at fair value

This also applies to options, futures, swaps and similar financial instruments that have a positive book value.

Revaluation

Revaluation is specified on all relevant items. These consist of both realised and unrealised profit for the individual items that have arisen during the period. Any accrued interest is excluded from the realised profit. The revaluation data form the basis of the calculation of the financials flows (net transactions during the period).

Please note that revaluations do not by definition consist of the difference between opening and closing balance. This is because any transactions are added.

Reclassifications

Reclassifications are changes in stock values that are not a consequence of transactions or revaluations. Examples of this are if a counterparty changes sector

for some reason, or a security is reclassified, e.g. if a share becomes listed having previously been unlisted, or corrections of previous reporting errors.

Reclassification takes place through the opening balance for the specific item being changed and this being specified in the box at the bottom of the form.

2. Classification of counterparties

Counterparties are classified on the form in accordance with the *Standard Classification by Institutional Sector 2000*. The implications of this include that all references to counterparties refer to domestic counterparties, unless otherwise specified.

To assist in the classification of Swedish counterparties, an undertaking is able to gain access through Statistics Sweden to Statistics Sweden's Business Register.

Refer to the table below for

- Monetary financial institutions,
- Other financial,
- Non-financial corporations,
- Households,
- Non-profit institutions serving households,
- Public sector,
- EU countries that have adopted the euro as their currency,
- Rest of the EU, and
- Rest of world.

Monetary financial institutions, MFI (code 21)

Banks (code 212, 213)

Banks refers to limited banking companies, savings banks, cooperative banks and banking branches of foreign banks in Sweden.

The Riksbank (code 211)

The Riksbank is the Swedish Central Bank.

Housing credit institutions (code 214)

Housing credit institutions refers to undertakings that are primarily involved in issuing credits for purchasing homes.

Monetary securities brokerage companies and investment firms (code 217)

Monetary securities brokerage companies and investment firms refers to corporations that trade in financial instruments on their own account and have been classified as monetary financial institutions by the Riksbank.

Money market funds (code 216)

Money market funds refers to mutual funds that have been classified as monetary financial institutions by the Riksbank.

Other credit market corporations (code 215,219)

Other credit market corporations refers to corporations, other than those above, that have been classified as monetary financial institutions by the Riksbank.

Other financial corporations (code 22, 23, 24, 25)

Investment corporations (code 224)

Investment corporations refers to limited liability companies that primarily manage shares and other securities and are taxed as investment corporations.

Non-monetary securities brokerage companies and investment firms (code 223)

Non-monetary securities brokerage companies and investment firms refers to corporations that trade in financial instruments on their own account and have not been classified as monetary financial institutions by the Riksbank.

Non-monetary mutual funds (code 222)

Non-monetary mutual funds refers to funds that consist of shares and other financial instruments and are not classified as monetary financial institutions by the Riksbank.

Insurance corporations (code 231, 232, 233)

Insurance corporations refers to corporations that are engaged in financial intermediation for the purpose of pooling risks. For example, life insurance corporations and non-life insurance corporations. This also includes pension funds and benevolent societies.

Financial auxiliaries (code 240)

Financial auxiliaries refers to corporations that are not financial intermediaries themselves but whose operations support and are closely related to financial intermediation. This includes, for example, fund management companies, insurance brokers and securities companies that do not trade on their own account.

Other financial institutions (code 221, 229, 250)

Other financial institutions refers to non-monetary financial institutions, holding corporations for units involved in financial intermediation, other financial intermediaries and non-profit institutions serving financial corporations

Non-financial corporations (code 11, 12, 13, 14)

Non-financial corporations refers to corporations and quasi-corporations whose principal activity is the production of goods and non-financial services. This also includes foreign corporations' branches in Sweden and non-profit institutions serving non-financial corporations.

Households (code 61, 62)

Households refers to individuals or groups of individuals in their capacity as consumers and entrepreneurs, i.e. sole proprietorships or similar.

Non-profit institutions serving households (code 71, 72)

Non-profit institutions serving households refers to organisations which are private non-market producers whose purpose is to serve the interests of households. This includes, for example, investment clubs, trade unions and religious communities.

Public sector (code 3, 4, 5)*Central government (code 31, 32)*

Central government refers to the Riksdag, ministries, authorities and the Swedish National Debt Office. This also includes other institutions that can be classified as part of the central government sector.

Local government (code 41, 42)

Local government refers to municipalities, county councils and local government associations, as well as other institutions that can be attributed to the local government sector.

Social security funds (code 50)

Social security funds refers to the national pension insurance (AP) funds and the Swedish Pensions Agency.

Euro countries (subset of code 81)

Euro countries refers to counterparties that are located in one of the countries that have adopted the euro as their currency. This also includes these countries' embassies in Sweden.

Rest of the EU (subset of code 81)

Euro countries refers to counterparties that are located in one of the countries that have adopted the euro as their currency. This also includes these countries' embassies in Sweden.

Rest of the world (code 82)

Rest of the world refers to counterparties located in a country outside of the EU. This also includes these countries' embassies in Sweden.

3. Reporting quarterly information

The data are reported on the following forms, A–B:

- Assets (A)
- Liabilities (B)

A. Assets**Cash and bank balances at central banks 11000***Cash 11001*

Holdings of currency in circulation is reported here. Cash assets include legal tender, including foreign notes and coins. Cheques and money orders that had not been submitted to a bank for redemption on the reporting date are also reported here as cash equivalents.

The Riksbank 11002

Balances at the Riksbank are reported here.

Other 11003

Balances at foreign central banks and giro accounts in authority form are reported here if the following conditions are met:

1. the central bank or giro institution is from a country where the undertaking is established, and
2. the balances are readily available at all times.

Claims against central banks and giro institutions in authority form that do not meet the requirements above shall be reported as 'Lending'.

Lending 12000

Lending refers to claims against counterparties but not claims that consist of bonds or other negotiable securities.

Lending is reported at nominal value and gross, i.e., before impairment. Lending is reported exclusive of accrued interest that shall be reported under prepaid expenses and accrued income. Deductions shall be made for realised credit losses.

Clearing claims against central banks and credit institutions are reported under this item.

For genuine repurchase transactions, the transferee reports the consideration as a claim on the transferor. The claim should be reported under this item.

A claim in the form of cash collateral on securities borrowing should be reported under this item.

Doubtful claims that are not yet repaid or have been written off are reported under this item.

Plain debt securities are reported as lending.

Holdings of other securities that are not negotiable or transferable and that do not have any secondary market are reported as lending.

Original maturity up to one year 12100

This refers to claims with an original maturity of up to and including one year against counterparties (refer to the section *classification of counterparties* above), however not to claims that consist of bonds or other interest-bearing securities.

Original maturity greater than one year 12200

This refers to claims with an original maturity of greater than one year against counterparties, however not to claims that consist of bonds or other interest-bearing securities.

Bonds and other interest-bearing securities 13000

Holdings of bonds and other interest-bearing securities (including zero-coupon and discount instruments) that are transferable and normally have a secondary market

or can be used for settlement in the market, and do not give the holder any form of ownership of the institution that issued the securities are reported here.

Convertible debt instruments are also reported here.

Treasury bills that are eligible for refinancing are also reported under this item. This includes

- treasury bills, government bonds, treasury bonds and other similar securities that are issued by public bodies and are eligible for refinancing with the central bank of the country in which the undertaking is established, and
- other securities that are eligible for refinancing with the central bank of the country in which the undertaking is established, provided the eligibility for refinancing applies pursuant to national legislation.

This part of the holding of bonds and other interest-bearing securities that are eligible for refinancing with central banks is specified on rows 13199 and 13299.

Transferable loans that have been restructured to a large number of identical documents and have a secondary market are also reported here.

Securities lent out under securities lending operations shall remain on the original owner's balance sheet if there is a firm commitment to reverse the operation (not simply an option to do so). The intention is thus to treat these transactions the same as repos or similar transactions.

Plain debt securities are reported not here but under one of the lending items.

Repurchased own bonds and subordinated debentures may not be reported under this item and shall instead have been deducted from the issued securities and subordinated debt on the liabilities side.

Bonds and other interest-bearing securities are valued at fair value, irrespective of how they are valued under the rules for external reporting.

Original maturity up to one year 13100

Transferable debt instruments with an original maturity of up to and including one year are reported here.

Original maturity greater than one year 13200

Transferable debt instruments with an original maturity of greater than one year are reported here.

Shares and participations 14000

Holdings of shares and participations, other than units in investment funds, are reported here, as are subscription rights and fractional rights.

Shares and participations in associated companies or group companies are also reported here.

Examples of participations are shares in a tenant-owner association or shares in another cooperative society.

Listed shares and participations are valued at fair value.

Listed shares 14100

Listed shares encompasses shares admitted to trading on a regulated market or a trading facility in accordance with the Securities Market Act (2007:528) or equivalent foreign regulated market or trading facility.

Unlisted shares 14200

Unlisted shares encompasses shares that are not admitted to trading on a regulated market or trading facility.

Amounts are stated at book value.

Other participations 14300

Shares in cooperative societies, partnerships and limited partnerships.

Units in investment funds etc. 15000

Units in Swedish investment funds and units in foreign UCITS that are registered abroad are reported here.

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are reported here. Financial assets are reported under the respective type of instrument such as lending, bonds and other interest-bearing securities, shares and other participations or units in investment funds etc.

Intangible assets 16100

For example, goodwill is reported here.

Property, plant and equipment 16200

Buildings and land, plant and machinery, equipment, tools fixtures and fittings, fixed assets under constructions, and advance payments for property, plant and equipment are reported here.

The item includes both real estate that the undertaking has taken over to cover a claim and real estate where its own operations are conducted.

Other assets

This is used for reporting, among other things, financial derivative positions with a positive book value and claims on securities settlement proceeds

Financial derivatives 17000

Financial derivative positions such as options, futures, swaps and similar financial instruments that have a positive book value.

Derivative instruments, e.g., premiums paid for bonds, are valued at fair value.

Please note that equity-related and interest rate-related derivative instruments are not reported together with corresponding underlying instruments.

Other 18000

Other is defined as assets that are not attributable to any other category and this includes claims on securities settlement proceeds.

Of which claims on securities settlement proceeds 18011, 18021, 18031 and 18041

Claims on securities settlement proceeds refers to all claims that relate to transactions conducted in financial instruments that are recorded on the transaction date.

Prepaid expenses and accrued income 19100

Expenditure that is recorded during the accounting period but consists both of expenses for the period after the balance sheet date and income that is recorded during the accounting period but consists of income after the balance sheet date is reported here.

Of which accrued interest 19110, 19120, 19130, 19131 and 19132

Accrued interest on lending and accrued coupon interest on interest-bearing securities are specified here.

Total assets 10000

The asset amounts from rows 110001–19132 are added together in this item.

Branch difference 31000

This item only concerns undertakings that have branches abroad and is only included in the branch report (cf. corresponding item for negative differences 33000).

Positive differences that arise when transactions with the undertaking are excluded from the balance sheet for its own branches' combined financial position are reported in this item.

Balance sheet total 32000

The balance sheet total in accordance with the balance sheet in the statistical report is reported in this item.

This item is specified both on a balance sheet for the undertaking and on a balance sheet for its own branches' combined financial position.

B. Liabilities**Deposits and borrowing 21000**

Deposits and borrowing refers to liabilities to creditors but not to liabilities that consist of bonds or other securities that are reported under issued securities or liabilities that are reported as subordinated debt.

Deposits and borrowing are reported at nominal value. Deposits and borrowing are reported exclusive of accrued interest, which is reported under accrued expenses and deferred income.

The book value of the consideration obtained from genuine/binding repurchase transactions and refundable cash equivalents that are used as collateral for securities lending.

Original maturity up to one year 21100

This refers to liabilities with an original maturity of up to and including one year, but not to liabilities that consist of bonds or other securities that are reported under issued securities or liabilities that are reported as subordinated debt.

Original maturity greater than one year 21200

This refers to liabilities with an original maturity of greater than one year, but not to liabilities that consist of bonds or other securities that are reported under issued securities or liabilities that are reported as subordinated debt.

Issued securities 22000

Bonds and other liabilities for which negotiable or transferable securities have been issued. If it is not possible to specify counterparties, the liability should be listed against the country in which it was issued.

Issued securities are valued at book value.

Transferable debt securities are reported under this item, while plain debt securities are reported under deposits and borrowing.

Repurchased own-debt securities are deducted from the outstanding liability.

Original maturity up to one year 22100

Debt instruments with an original maturity of up to and including one year are reported here.

Original maturity greater than one year 22200

Debt instruments with an original maturity of greater than one year are reported here.

Other liabilities

Financial derivatives 23000

Financial derivative positions such as options, futures, swaps and similar financial instruments that have a negative book value are reported here.

When valuing liabilities that consist of derivative instruments with negative values, the valuation shall be in accordance with fair value.

Please note that equity-related and interest rate-related derivative instruments are not reported together with corresponding underlying instruments.

Other 24000

Other is defined as liabilities that are not attributable to any other category and this includes liabilities on securities settlement proceeds.

Of which liabilities on securities settlement proceeds 24011, 24021, 24031 and 24041

Liabilities on securities settlement proceeds refers to all liabilities that relate to transactions conducted in financial instruments that are recorded on the transaction date.

Accrued expenses and deferred income 25100

Both income that is reported during the accounting period but consists of income for periods after the balance sheet date and expenses that pertain to the reporting period but entail expenditure only after the balance sheet date are reported here.

Of which accrued interest 25110, 25120, 25121 and 25122

Accrued interest on deposits and borrowing and accrued coupon interest on issued securities are specified here.

Provisions 26000

Section 20, Appendix 1, Regulations and general guidelines (FFFS 2008:25) regarding annual accounts for credit institutions and securities companies is applied for this item.

Subordinated debt 27000

Liabilities, irrespective of whether or not they represent securities, that, in the event of liquidation or bankruptcy, are only repaid as agreed after the other creditors have been provided for. Examples of subordinated debt are debenture loans (which are specified on row 27100).

Untaxed reserves 28000

Accumulated excess depreciation, replacement reserves, tax allocation reserves and other untaxed reserves, for example, are reported here.

Equity 29000

Capital that is subscribed by shareholders or other participants is reported here. Share premium reserves, revaluation reserves and other reserves are also reported here.

Profit or loss brought forward and profit/loss for the period are reported under this item.

Total liabilities 20000

The liability items from rows 21100–29000 are added together in this item.

Branch difference 33000

This item only concerns undertakings that have branches abroad and is only included in the branch report (cf. corresponding item for positive differences 31000).

Negative differences that arise when transactions with the undertaking are excluded from the balance sheet for its own branches' combined financial position are reported in this item.

Balance sheet total 34000

The balance sheet total in accordance with the balance sheet in the statistical report is reported in this item.

This item is specified both on a balance sheet for the institution and on a balance sheet for the institution's own branches' combined financial position.