

Finansinspektionen's Regulatory Code

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Regulations

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

FFFS 2020:29

Published
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decided on 15 December 2020.

Finansinspektionen prescribes pursuant to section 4, points 1 and 2 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 annual reports at credit institutions and securities companies shall have the following wording.

Finansinspektionen also provides the following general guidelines.

Chapter 6

Section 4 An institution, in its capital adequacy analysis, shall disclose the information set out in Article 447 of Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms.

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

Other information that shall be disclosed in accordance with Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms and Finansinspektionen's regulations (FFFS 2014:12) regarding prudential requirements and capital buffers may be disclosed 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 shall contain a reference to its location.

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

General guidelines

The institution, in its capital adequacy analysis, should also disclose an account of its total own funds requirement and own funds pursuant to the

general guidelines to Chapter 8, section 1 of Finansinspektionen's regulations and general guidelines on prudential requirements and capital buffers.

Chapter 8

Section 4 An institution shall disclose in its interim report the information set out in Article 447 of Regulation (EU) No 575/2013 on prudential requirements for credit institutions and investment firms. The interim report may also include other information that according to the same regulation shall, or may, be disclosed more often than once a year. If the institution does not disclose such information in its interim report, the report shall state where the information is located.

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

General guidelines

The institution's account of its total own funds requirement and own funds pursuant to the general guidelines to Chapter 8, section 1 of Finansinspektionen's regulations and general guidelines (FFFS 2014:12) on prudential requirements and capital buffers should be included in the interim report.

These regulations and general guidelines shall enter into force on 28 June 2021.

ERIK THEDÉEN

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