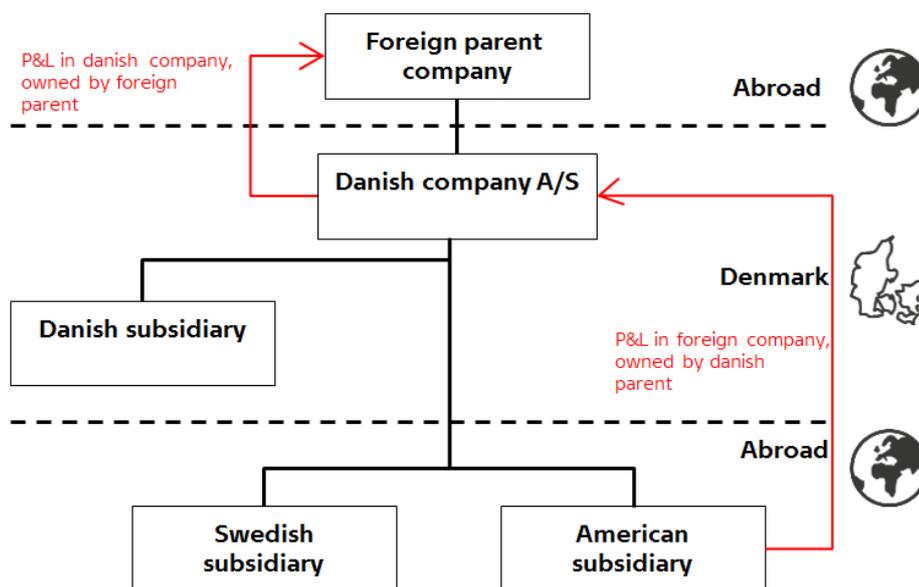


# RAPPORT SUPPLEMENTARY REPORT – QUARTERLY IN- COME AND EXPENSES (KFIU)

Financial Statistics  
Securities' and Balance of Payments Statistics

March 2020

## Reporting of quarterly profit and loss after tax



The purpose of the supplementary report is to ensure the quality of the computation of Denmark's investment income, which is a central economic statistics that feeds both into the current account balance and Denmark's gross national income (GNI).

A precise computation of investment income is necessary to create an accurate view of the Danish economy. Therefore, selected statistically critical companies must on a quarterly basis report their investment income and expenses (red arrows in the diagram above) as a supplement to the annual statement, [ERHVA](#).

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### 1.1 Purpose

The purpose of the supplementary report is to ensure the quality of the computation of Denmark's investment income, which is a central economics statistics that feeds both into the current account balance and Denmark's gross national income (GNI). A precise computation of the investment income is necessary to create an accurate view of the Danish economy. Therefore, selected statistically central companies must on a quarterly basis report their quarterly investment income and expenses (red arrow in the diagram above) as a supplement to the annual statement, [ERHVA](#).

### 1.2 Report

Quarterly investment income and expenses (KFIU) is a supplementary report for Danish multinational companies. The supplementary information in KFIU consists of:

- 1) The quarterly net profit after tax in the company's foreign entities (Form IA)
- 2) The quarterly net profit after tax in Danish companies with foreign investors / owners (Form IP)

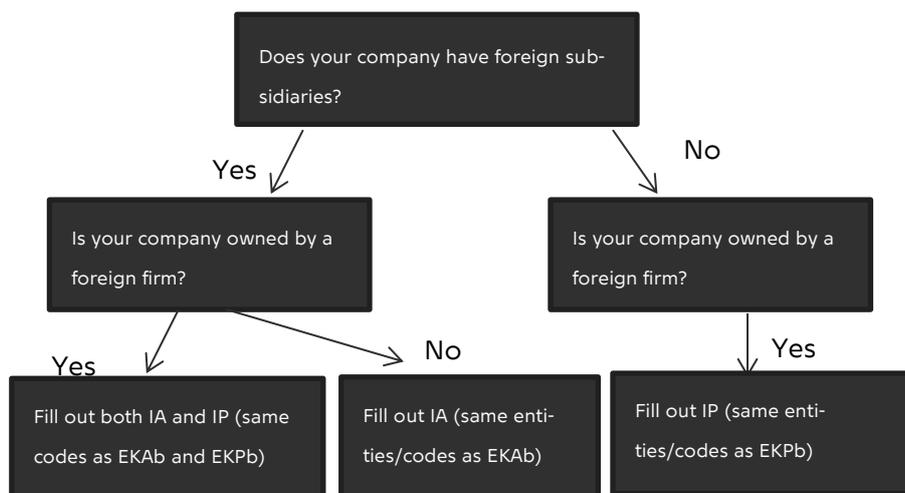
The report is a supplement to the annual report ERHVA, where information on the net profit and loss for the year etc. is provided. The reported values in the KFIU are linked to other information from the annual and monthly report (ERHVA / ERHVM) via Internal code / ISIN, which is why the reported units and codes must match across reports.

KFIU focuses on "Net profit after tax", according to the same definition as in the annual EKAb and EKPb forms in ERHVA, but must be reported on a quarterly basis.

The report consists of the following tables (click to go directly to that form):

- [Contact person \(KP\)](#)
- [Reporting currency \(IV\)](#)
- [Enterprises within group \(IVir\)](#)
- [Income assets \(IA\)](#)
- [Income liabilities \(IP\)](#)

Which forms are relevant for the company?



In the illustration above the forms EKAb and EKPb refers to the annual reporting ERHVA. It's important that you use the same internal codes in the new quarterly reporting as you do in the annual and monthly reporting (ERHVA/ERHVM).

### 1.3 Reporting deadline

The deadline for reporting the supplementary quarterly KFIU reporting is two months after the end of the quarter. For example, the company must submit information for Q1 2020 no later than 10. business day in June 2020.

## 2. Forms

### 2.1 Contact person (KP)

Name	E-mail adresse	Direct phone number

Here you must provide a contact for your company, i.e. the person that Danmarks Nationalbank can contact if there are any questions regarding the report.

### 2.2 Reporting currency (IV)

Reporting currency

Here you must state, which currency the reported data is in. It either is in Danish kroner (DKK), euro (EUR) or US dollar (USD). The selected currency must be used in all forms in the report.

### 2.3 Enterprises within the group (IVir)

Danish enterprises within the enterprise group and direct owners	CVR-number

The contents of this list must be in accordance with the table "Active data" from the ERHVA report.

You must list all companies that are included in the report. If your company only reports its own figures, there must be only one row. If the company reports on a consolidated basis for a group of affiliated companies, the name and CVR number of each entity must be reported in a separate row. A group consists of a parent company and its subsidiaries. Only these units can be included in the report.

Associated companies cannot therefore be included in the consolidated report, but must, as the case may be, be set up as an independent report by Danmarks Nationalbank. The reported companies must be consolidated into the report 100 per cent.

All companies that are consolidated into the report must appear on the form.

### 2.4 Income - Assets (IA)

Here you state the quarterly result after tax in the company's foreign entities (directly owned, first-tier), where the company's voting share is  $\geq 20$  per cent. A row has to be established for each subsidiary included in the annual report (ERHVA - schedule EKAa and EKAb) and monthly reporting

(ERHVM AK2a and AK2b). If your company has bought or sold a subsidiary during the quarter, this must be included in the form and commented on in the free text section.

The information you fill in the KFIU must be consistent with what you have stated in the monthly and annual report.

All amounts must be written out completely, i.e. you must not enter figures in millions or thousands. Following data-dimensions are included:

1. [ISIN code and internal code \(identification of subsidiary and associated companies\)](#)
2. [Specification of ownership interests](#)
3. [Quarterly profit or loss after tax](#)
4. [Quarterly other total income](#)
5. [Quarterly extraordinary revenue or expenditure](#)
6. [Quarterly net revaluation according to the equity method](#)
7. [Quarterly reinvested earnings in underlying subsidiaries](#)
8. [Free text](#)

	Identification of the share/equity abroad		Specification of Danish owner, percentage ownerships and transactions		Quarters' profit/loss after tax	Quarters' other total income	Specification of reporting quarter's result			Free text
	ISIN-code	Internal code	Percentage ownership interest at the beginning of the period	Percentage ownership interest at the end of the period			Quarter's net extraordinary revenue or expenditure	Quarter's net revaluation according to the equity method	Quarter's reinvested earnings in underlying subsidiaries	
Code list/option										
<b>Shares and other equity investments in foreign entities. Voting share above 20 pct.</b>										

See example of how to fill in the form here:

[IA- accounting information about Danish enterprises foreign entities](#)

### 2.4.1.1 ISIN code and internal code (identification of directly owned foreign subsidiaries)

The internal / ISIN codes must match the codes specified in ERHVM / ERVHA. Each reported subsidiary must be identifiable with a unique code. This can be one of the following options:

- ISIN code (ISO 6166 standard (12 characters)): which the subsidiary has, if it is listed on the stock exchange.
- Internal code (self-selected code (maximum 20 character)). The code must be unique and used consistently over time. If the company does not

use an internal code, you must assign a code to your subsidiary that you use in all reports to Danmarks Nationalbank.

#### **2.4.1.2 Specification of ownership interest (percentage ownership interest at the beginning / end of the quarter)**

Here you must state the ownership interest the company has in the foreign unit in question at the beginning / end of the reporting quarter. For example, if the ownership share is 50 per cent, you must enter 50 (i.e. without a percentage sign). If the foreign company owns own shares, they must be subtracted when you calculate the Danish company's ownership interest. For instance, if the subsidiary owns 5 per cent of the shares and the Danish parent company the remaining 95 per cent, you must state the Danish mother's ownership interest to 100 per cent.

For branches abroad, an ownership interest of 100 per cent must be stated, unless the branch is established during the quarter. In that case, the ownership interest must be stated at 0 per cent at the beginning of the period and 100 per cent at the end of the period.

#### **2.4.1.3 Quarterly profit or loss after tax**

Here you must state your subsidiary's profit or loss after tax for the reporting period. You must state the subsidiary's entire profit or loss and not just your share. The amount must be written out completely, i.e. you must not enter the figures in millions or thousands.

If the item contains extraordinary income / expenses / write-downs / etc., they must be specified under "The quarter's non-recurrent / extraordinary income and expenses outside ordinary operations" (see below), supplemented with a brief explanation under "Free text".

#### **2.4.1.4 Quarterly other total income**

You enter here any other income of the enterprise, i.e. the difference between total income and profit/loss after tax, which may include the following changes via the equity capital:

- Revaluation of tangible assets
- Actuarial gains or losses
- Foreign-currency translation of the subsidiaries of the subsidiary/associate enterprise (second-tier-plus enterprises)
- The subsidiary's/associate enterprise's share of foreign-currency translation in its own associate enterprises (second-tier-plus enterprises)
- Equity capital adjustments as a result of changes in the subsidiary's pension obligations
- Losses on hedging of net investments in subsidiaries abroad

- Hedging of cash flows
- Value adjustment of assets available for sale
- Tax on other total income.

#### **2.4.1.5 Quarterly extraordinary revenue or expenditure**

Here you enter the part of the enterprise's results that is attributable to extraordinary revenue and expenditure items that do not fall within the ordinary activities and are likely to be non-recurrent. This includes:

- Revenue and expenditure recognized in the accounts under "Extraordinary revenue and expenditure in the quarter"
- Revenue or expenditure resulting from the purchase or sale of underlying enterprises, product lines, rights, etc. However, this does not apply, if it is part of the business model.
- Revenue or expenditure relating to the establishing or closing of underlying enterprises, production lines or other fixed assets. However, this does not apply if it is part of the business model.
- If the enterprise e.g. has sold an activity during the financial year, the revenue from the sale is entered here.

#### **2.4.1.6 Quarterly net revaluation according to the equity method**

*You only have to fill out the quarter's net revaluation according to the equity method if the subsidiary / associate use the equity method to value its own subsidiary / associates<sup>1</sup>. The field must not be filled out if the company has no subsidiaries itself or if it uses the acquisition cost to value its own subsidiaries or if the company is a branch.*

Here you must specify "Reserves for net revaluation according to the equity method". "Reserves for net revaluation" relate to the company's recovered profits (net profit minus distributed dividend) in its own subsidiary and associates which are valued according to the equity method.

Other movements in these relevant enterprises' accounting equity value taken directly to their equity capital must also be included in the reserve.

#### **2.4.1.7 Quarterly reinvested earnings in underlying subsidiaries**

*You only have to fill out the quarter's reinvested earnings in underlying subsidiaries if the subsidiary / associate use acquisition cost to value its own subsidiary / associates<sup>2</sup>. The field must not be filled out if the company has no subsidiaries itself or if it uses the equity method to value its own subsidiaries or if the company is a branch.*

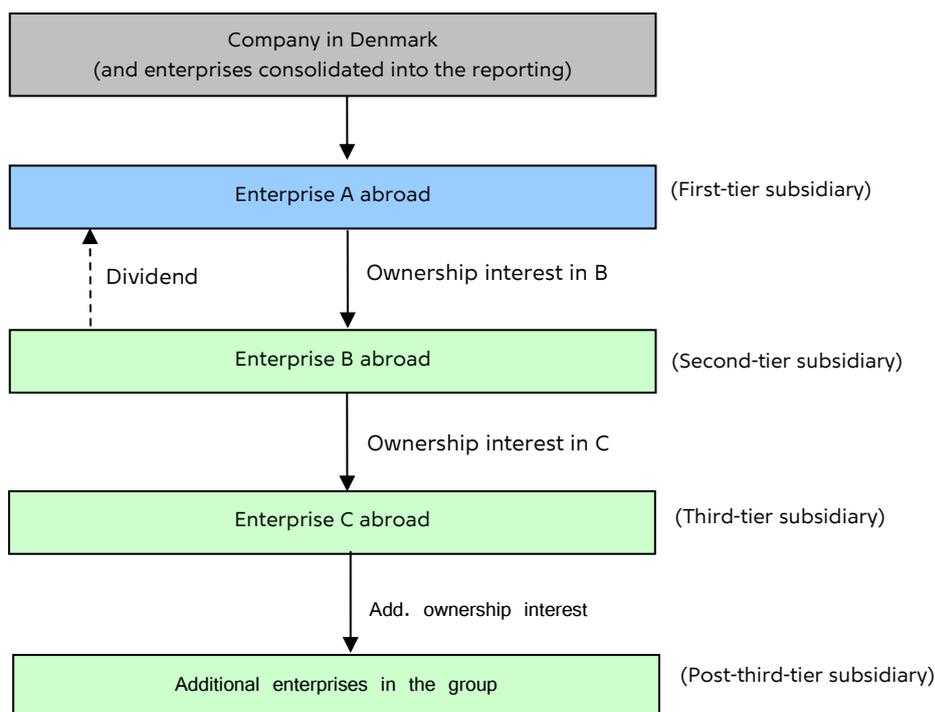
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<sup>1</sup> The company has reported (B) in the column "Valuation principle" in "Scheme EKAA: Yearly reporting - assets - Information about Danish enterprise's foreign entities.

Reinvested earnings in underlying subsidiaries are calculated as the total profit/loss to which the first-tier enterprise (blue) is entitled in its subsidiaries/associate enterprises (green) less dividend paid to the first-tier enterprise by the underlying enterprises, cf. Box 1.

CALCULATION OF REINVESTED EARNINGS IN OWN SUBSIDIARIES/ASSOCIATE ENTERPRISES OF ENTERPRISES ABROAD

Box 1



The reinvested earnings can be calculated using the following formula:

$$\begin{aligned}
 & \text{Reinvested earnings} = \\
 & + \text{Ownership interest (B)} * \text{Profit/loss (B)} \\
 & + [\text{Ownership interest (B)} * \text{Ownership interest (C)}] * \text{Profit/loss (C)} \\
 & + [\text{Ownership interest (B)} * \text{Ownership interest (C)} * \text{Ownership interest (D)}] * \\
 & \text{Profit/loss (D)} + \text{etc.} \\
 & - \text{Dividend distributed from Enterprise B to Enterprise A.}
 \end{aligned}$$

Your enterprise's ownership interest in Enterprise B is of no significance to the calculation of the reinvested earnings. If your enterprise is not in possession of the final profit/loss of the underlying subsidiaries at the time of reporting, you can choose one of the following possibilities:

- Apply an estimate of the profit and loss after tax used in the preparation of your company's quarterly financial report (preferred)
- Apply the profit and loss after tax used in the preparation of your company's financial quarterly financial report.

#### **2.4.1.8 Free text**

Here you can make notes for your own use, e.g. draw attention to special conditions relating to the row filled in. Danmarks Nationalbank does not necessarily read these comments, so if you have any questions for us or comments about significant changes, please contact our FIONA Service desk on +45 33 63 68 14 or [fiona@nationalbanken.dk](mailto:fiona@nationalbanken.dk).

## 2.4.2 Expenditures, liabilities (IP)

Here you report the quarterly net profit after tax for the Danish company that has foreign owners / large investors. You must create a row for each foreign owner who has a share of over 20 percent. The information on the IP form must be consistent with the information reported in the annual ERHVA report (forms EKPa / EKPb).

All amounts must be written out completely, i.e. you must not enter figures in millions or thousands.

Following data-dimensions are included:

1. [ISIN code and internal code \(identification of the firm and the foreign owner\(s\)\)](#)
2. [Specification of ownership interests](#)
3. [Quarterly profit or loss after tax](#)
4. [Quarterly other total income](#)
5. [Quarterly extraordinary revenue or expenditure](#)
6. [Quarterly net revaluation according to the equity method](#)
7. [Quarterly reinvested earnings in underlying subsidiaries](#)
8. [Free text](#)

	Identification of the share/equity abroad		Specification of Danish owner, percentage ownerships and transactions		Quarters' profit/loss after tax	Quarters' other total income	Specification of reporting quarter's result			Free text
	ISIN-code	Internal code	Percentage ownership interest at the beginning of the period	Percentage ownership interest at the end of the period			Quarter's net extraordinary revenue or expenditure	Quarter's net revaluation according to the equity method	Quarter's reinvested earnings in underlying subsidiaries	
Code list/option										
Shares and other equity investments in foreign entities. Voting share above 20 pct.										

See example of how to fill in the form here:

[IP- accounting information for foreign investors' ownership in Danish enterprises](#)

### 2.4.2.1 ISIN code and internal code (identification of the firm and the foreign owner(s))

The foreign-owned enterprise must be identified with a unique code. The code you use must be consistent with the code you use in the annual (ERHVA - EKPa and EKPb) and monthly reporting (ERHVM form AKU3). If the company has several owners, you must assign each owner a row with a unique code. The code can be one of the following:

- *ISIN code* (ISO 6166 standard (12 characters)): which your company has, if it is listed on the stock exchange.

- *Internal code* (self-selected code (maximum 20 characters)). The code must be unique and used consistently over time. If the company does not use an internal code, you must assign a code to your subsidiary that you use in all reports to Danmarks Nationalbank.

#### **2.4.2.2 Specification of ownership interest (percentage ownership interest at the beginning / end of the quarter)**

Here you state the ownership interest the foreign owner(s) have in your enterprise at the beginning / end of the reporting quarter. For example, if the ownership share is 50 per cent, you must enter 50 (i.e. without a percentage sign). If your company owns own shares, they must be taken into account when you calculate the foreign company's ownership interest in your enterprise. For instance, if your company owns 5 per cent of the shares itself and the foreign parent company owns the remaining 95 per cent, you must state the foreign ownership interest to 100 per cent.

If your company is a branch, an ownership interest of 100 per cent must be stated, unless the branch is established during the quarter. In that case, the ownership interest must be stated at 0 per cent at the beginning of the period and 100 per cent at the end of the period.

#### **2.4.2.3 Quarterly profit or loss after tax**

Here you state your company's profit or loss after tax for the reporting period. You should state the subsidiary's entire profit or loss and not just the foreign owner's share.

The amount must be written out completely, i.e. ought not to be entered in millions or thousands.

If the item contains extraordinary income / expenses / write-downs / etc., they must be specified under "The quarter's non-recurrent / extraordinary income and expenses outside ordinary operations" (see below), supplemented with a brief explanation under "Free text".

#### **2.4.2.4 Quarterly other total income**

You enter here any other income of the enterprise, i.e. the difference between total income and profit/loss after tax, which may include the following changes via the equity capital:

- Revaluation of tangible assets
- Actuarial gains or losses
- Foreign-currency translation of the subsidiaries of the subsidiary/associate enterprise (first-tier-plus enterprises)

- The subsidiary's/associate enterprise's share of foreign-currency translation in its own associate enterprises (first-tier-plus enterprises)
- Equity capital adjustments as a result of changes in the subsidiary's pension obligations
- Losses on hedging of net investments in subsidiaries abroad
- Hedging of cash flows
- Value adjustment of assets available for sale
- Tax on other total income.

#### **2.4.2.5 Quarterly extraordinary revenue or expenditure**

Here you enter the part of the enterprise's profit or loss that is attributable to extraordinary revenue and expenditure items that do not fall within the ordinary activities and are likely to be non-recurrent. This includes:

- Revenue and expenditure recognized in the accounts under "Extraordinary revenue and expenditure in the quarter"
- Revenue or expenditure resulting from the purchase or sale of underlying enterprises, product lines, rights, etc. However, this does not apply, if it is part of the business model.
- Revenue or expenditure relating to the establishing or closing of underlying enterprises, production lines or other fixed assets. However, this does not apply if it is part of the business model.
- If the enterprise e.g. has sold an activity during the financial year, the revenue from the sale is entered here.

#### **2.4.2.6 Quarterly net revaluation according to the equity method**

*You only have to fill out the quarter's net revaluation according to the equity method if the company uses the equity method to value its own subsidiary / associates<sup>3</sup>(either Danish or foreign). The field must not be filled out if the company has no subsidiaries itself or if it uses the acquisition cost to value its own subsidiaries or if the company is a branch.*

Here you must specify "Reserves for net revaluation according to the equity method". "Reserves for net revaluation" relate to the company's recovered profits (net profit minus distributed dividend) in its own subsidiary and associates which are valued according to the equity method.

Other movements in these relevant enterprises' accounting equity value taken directly to their equity capital must also be included in the reserve.

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<sup>3</sup> The company entered (B) in the column "Valuation principle" in "Scheme EKPa: Yearly reporting - assets - Information about Danish enterprise's foreign entities.

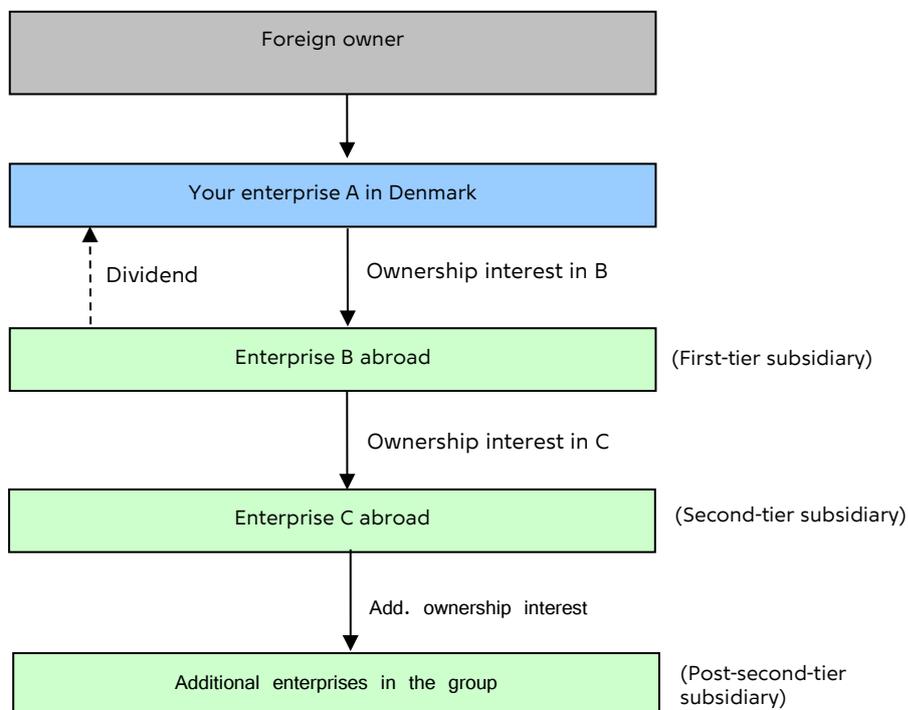
### 2.4.2.7 Quarterly reinvested earnings in underlying subsidiaries

You only have to fill out the quarter's reinvested earnings in underlying subsidiaries if the company uses acquisition cost to value its subsidiaries / associates<sup>4</sup>. The field must not be filled out if the company has no subsidiaries itself or if it uses the equity method to value its own subsidiaries or if the company is a branch.

Reinvested earnings in underlying subsidiaries are calculated as the total profit/loss to which your enterprise (blue) is entitled in its subsidiaries/associate enterprises (green) less dividend paid to your enterprise by the underlying enterprises, cf. Box 1.

#### CALCULATION OF REINVESTED EARNINGS IN THE SUBSIDIARIES/ASSOCIATE ENTERPRISES OF YOUR ENTERPRISE

Box 2



The reinvested earnings can be calculated using the following formula:

$$\begin{aligned}
 \text{Reinvested earnings} = & \\
 & + \text{Ownership interest (B)} * \text{Profit/loss (B)} \\
 & + [\text{Ownership interest (B)} * \text{Ownership interest (C)}] * \text{Profit/loss (C)} \\
 & + [\text{Ownership interest (B)} * \text{Ownership interest (C)} * \text{Ownership interest (D)}] * \\
 & \text{Profit/loss (D)} + \text{etc.} \\
 & - \text{Dividend distributed from Enterprise B to Enterprise A.}
 \end{aligned}$$

If your enterprise is not in possession of the final profit/loss of the underlying subsidiaries at the time of reporting, you can choose one of the following possibilities:

- Apply an estimate of the profit and loss after tax used in the preparation of your company's quarterly financial report (preferred)
- Apply the profit and loss after tax used in the preparation of your company's financial quarterly financial report.

#### **2.4.2.8 Free text**

Here you can make notes for your own use, e.g. draw attention to special conditions relating to the row filled in. Danmarks Nationalbank does not necessarily read these comments, so if you have any questions for us or comments about significant changes, please contact our FIONA Service desk on +45 33 63 68 14 or [fiona@nationalbanken.dk](mailto:fiona@nationalbanken.dk).

### 3. Examples

#### 3.1 IA- Accounting information for foreign subsidiaries

##### Reporting accounting information for foreign subsidiaries - IA

Box 3

The Danish company BBB A/S owns a Norwegian subsidiary, CCC AS, and must therefore report information on CCC on form IA (it reports these units on form EKAa, b in ERHVA annually). CCC's accounts in Norwegian kroner are shown below.

Quarterly accounts Q1 2018 company CCC (foreign subsidiary)

Thousands NOK	Share capital	Net revaluation according to the equity method	Retained earnings	Proposed dividend	Total
Equity capital 01/01/2018	80.000	10.000	10.000	20.000	100.000 (1)
Capital increase/reduction during the year	-5.000				-5.000 (2)
Profit/loss for the year		1.000	23.000		24.000 (3)
Dividend distributed				-20.000	-20.000 (4)
Exchange rate changes, subsidiaries abroad			1.000		1.000 (5)
Revaluation of hedging instruments			500		500 (6)
Reversal of revaluation of hedging instruments			-500		-500 (7)
Proposed dividend			-10.000	10.000	0 (8)
Equity capital, 31 March 2018	75.000	11.000	25.000	10.000	100.000 (9)

We collect information on equity ((1), (9)) once a year, in the ERHVA forms. In addition, we collect capital increases and reductions as well as distributed dividends ((2) - (4)) each month in the ERHVM forms. Therefore, it is mainly (3) and (5), (6) and (7) that we are interested in this report, which must be completed for this company as shown below, provided that we assume that the Danish company's ownership interest in Norwegian CCC AS has fallen from 100 per cent to 80 per cent and that the exchange rate of Norwegian kroner against Danish kroner has increased from 0.76 to 0.77 during the reporting quarter (Q1 2018). Furthermore, we assume that NOK 500,000 of CCC AS's quarterly result was due to one-off income from the sale of a subsidiary.

BBB can simply report "Net profit for the quarter after tax" directly and convert it into Danish kroner and adjust it for the expected corporate tax for the quarter (3). "Other comprehensive income" is the sum of value and exchange rate adjustments of equity (1,000 (5) +500 (6) -500 (7) = 1,000). Please note that only CCC AS 'own subsidiaries outside Norway are subject to foreign exchange adjustments, which are stated under "Other comprehensive income" for CCC, while foreign exchange adjustments of CCC's own equity seen from BBB's position (0.01 x 100,000 (9)) are excluded in the KFIU and stated under "Other changes in equity in the ERHVA collection.

Code list/option	Identification of the share/equity abroad		Specification of Danish owner, percentage ownerships and transactions		Quarters' profit/loss after tax	Quarters' other total income	Specification of reporting quarter's result		
	ISIN-code	Internal code	Percentage ownership interest at the beginning of the period	Percentage ownership interest at the end of the period			Quarter's net extraordinary revenue or expenditure	Quarter's net revaluation according to the equity method	Quarter's reinvested earnings in underlying subsidiaries
Shares and other equity investments in foreign entities. Voting share above 20 pct.		CCC	100	80	18.480.000	770.000	385.000	-	-
Explanation					0,77 x 24.000.000 (3)	0,77 x 1.000.000 (5) + 500.000 (6) - 500.000 (7)	from information (one-off income)		

### 3.2 IP- accounting information for foreign investors' ownership in Danish enterprises

#### Reporting accounting information for Danish companies with foreign ownership

Box 4

Company A A/S is owned by Germany (owner with internal code DE\_2018) and must therefore report financial information on form IP (it reports financial information on the form EKPa, b in ERHVA annually).

Quarterly accounts Q1 2018 company A A / S (Danish company owned by German DE\_2018)

<i>Tusinde DKK</i>	<i>Share capital</i>	<i>Net revaluation according to the equity method</i>	<i>Retained earnings</i>	<i>Proposed dividend</i>	<i>Total</i>
<b>Equity capital 01/01/2018</b>	100.000	30.000	50.000	20.000	200.000 (1)
<b>Capital increase/reduction during the year</b>	10.000				10.000 (2)
<b>Profit/loss for the year</b>		2.000	22.000		24.000 (3)
<b>Dividend distributed</b>				-20.000	-20.000 (4)
<b>Exchange rate changes, subsidiaries abroad</b>			-1.250		-1.250 (5)
<b>Revaluation of hedging instruments</b>			2.000		2.000 (6)
<b>Reversal of revaluation of hedging instruments</b>			250		250 (7)
<b>Proposed dividend</b>			-15.000	15.000	0 (8)
<b>Equity capital, 31 March 2018</b>	110.000	32.000	58.000	15.000	215.000 (9)

We collect information on equity ((1), (9)) once a year, in the ERHVA forms. In addition, we collect capital increases and reductions as well as distributed dividends ((2) - (4)) each month in the ERHVM forms. Therefore, it is mainly (3) and (5), (6) and (7) that we are interested in this report, which must be reported for this company as shown below, provided that we assume that the Danish company is 50 per cent owned by a German owner. Note that the ownership share is not multiplied by the reported figures. Furthermore, we assume that 4 million DKK of A A/S's quarterly result was due to one-off income from the sale of a subsidiary.

"The net profit for the quarter after tax" A A/S can be directly taken from the enterprises own accounts and adjusted for the expected corporate tax for the quarter (3). "Other comprehensive income" is found as the sum of value and exchange rate adjustments of equity (-1,250 (5) +2,000 (6) + 250 (7) = 1,000). Note that other changes in the value of equity, such as those due to changes in the accounting principle, should not be included under "Other comprehensive income" but reported only annually (ERHVA), under "Other changes in equity".

	Identification of the share/equity abroad		Specification of Danish owner, percentage ownerships and transactions		Quarters' profit/loss after tax	Quarters' other total income	Specification of reporting quarter's result		
	ISIN-code	Internal code	Percentage ownership interest at the beginning of the period	Percentage ownership interest at the end of the period			Quarter's net extraordinary revenue or expenditure	Quarter's net revaluation according to the equity method	Quarter's reinvested earnings in underlying subsidiaries
Shares and other equity investments in foreign entities. Voting share above 20 pct.		DE_2018	50	50	24.000.000	1.000.000	4.000.000	-	-
Explanation					24.000.000 (3)	(-1.250.000 (5) + 2.000.000 (6) + 250.000 (7))	from information (one-off income)		

#### **4. Use**

Danmarks Nationalbank uses the information collected to produce and publish statistics. They are also used in connection with the monitoring of financial stability and in the organization of monetary policy, as well as in relation to Danmarks Nationalbank's participation in European co-operation.

#### **5. Reporting system and security**

The information must be reported via FIONA Online. The system is a web-based self-service system, which gives access to report data, communicate with Danmarks Nationalbank via a message center and see error lists for the reports. In FIONA Online, the employees of Nationalbank can see exactly the same screen of a report as the company. FIONA Online is located at Danmarks Nationalbank's extranet. The security in the system on encrypted communication, two-factor identification and with that verified user has access to the company's own information.

#### **6. Creating a new contact / access to FIONA online**

Your closest manager must contact FIONA on phone number 33636814 or e-mail address [fiona@nationalbanken.dk](mailto:fiona@nationalbanken.dk) and inform us about the relevant contact person. If the company has a common mailbox, this can be stated under e-mail address instead of a personal e-mail address.

#### **7. Statutory basis**

The basis for collecting **the supplementary information** is section 14(a) of the Danmarks Nationalbank Act. The collection of information is basically only intended for Danmarks Nationalbank's own use, but with reference to the legislation mentioned above it can be disclosed to the European System of Central Banks (ESCB) and the European Systemic Risk Board (ESRB).