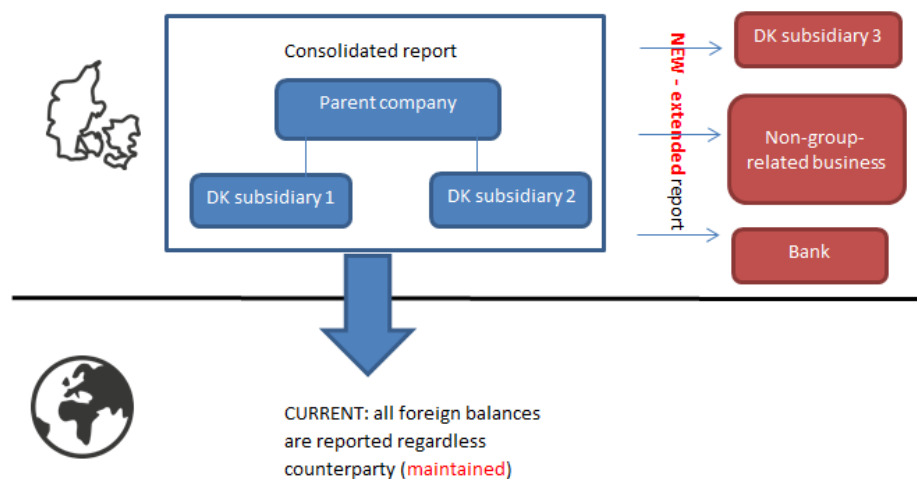


REPORTING OF FINANCIAL BALANCES WITH DANISH RESIDENTS

Robert Wederkinck – lokal 6863
Financial Statistics
Securities- and Balance of Payments Statistics

Collection of financial balances with Danish residents



Your reporting to Danmarks Nationalbank is used to compute a number of central economic statistics, including financial accounts and securities statistics, which describe among others external saving and debt in Denmark. Therefore, your company's report contributes to a better understanding of the economic behavior of companies and households.

To improve the quality of our statistics, the monthly reporting (ERHVM) is to be extended to also include financial balances with Danish residents. Should your report include data for more than one company (consolidated report) please report balances with non-consolidated companies only. You have to report your balances with Danish residents, regardless of whether the balances are with financial companies, group related or non-group related Danish companies.

The changes affect following schemes in ERHVM¹:

- *AK2a and AK2b*: stock of unlisted shares and other equity. Ownership of Danish shares and other equity must now also be reported, including ownership of Danish subsidiaries that are not consolidated into your reporting.
- *OB2a and OB2b*: Stocks of unlisted debt instruments. Ownership of Danish debt instruments must now also be reported.
- *AKU3*: Shares issued and other stocks/shares owned by foreigners. New feature on the scheme is the monthly reporting of the country of your company's ultimate owner. It is the same information that you report today on the form EKPα in the annual report (ERHVA).
- *LA* (receivables): commercial loans, trade credit, group loans and other loans. Must now also include Danish receivables, regardless of the counterpart.
- *LP* (payables): commercial loans, trade credit, group loans and other loans. Must now also include Danish payables, regardless of the counterpart.
- *LKK*: overdraft facilities and cash pools. Must now also include Danish balances.
- *Derivatives*: must now also include **Danish** balances.
- *OEA* (other assets)/ *OEP* (other liabilities): must now also include **Danish** balances.

The requirements for reporting correspond to the requirements that already apply for reporting foreign balances. The description thus follows from the existing reporting guide for the [ERHVM](#) collection.

Requirements to schemes remain unchanged:

- *AK1*: stocks of listed shares
- *OB1*: stocks of listed debt securities
- **AKU1**(issued shares and equity): ought to be reported
- **AKU2**(issues shares and equity): ought to be reported

¹ The current reporting guidelines are to be found here: [Reporting Guidelines and forms](#)