

## **Instruction: Direct investment abroad 2011**

- The aim of this survey is to calculate Sweden's total direct investment assets and income abroad.
- It is important that you complete the survey even if you think that all the questions do not apply to your company.
- A direct investment relationship exists when a Swedish company, organisation or private person owns 10 per cent or more of the capital or votes in a foreign company or commercial property.
- Swedish parent companies should report data for their own ownership abroad, as well as for the ownership abroad of all their Swedish subsidiaries.

### **Company information**

#### *Information*

The corporate identity number should be the same as that stated in the supplementary information submitted by post. It is important that you provide the name of a contact person that can answer questions regarding the submitted data.

#### *Period covered*

The survey is in respect of the calendar year 2011. Companies with a split financial year should provide data for the financial year that most closely matches the calendar year 2011.

#### *Owner*

Provide details of the individual owners that hold 10 per cent or more of the votes or capital in the company. If the company is the ultimate beneficial owner in the group, proceed to the next question.

#### *Group parent*

Give the name, country and line of business of the group parent. If your company is the group parent, fill in your company's name and country (Sweden). If your company does not belong to a company group, proceed to the next question.

#### *Annual report*

Attach an annual report/consolidated annual accounts and a plan of the group structure (as detailed as possible) together with the completed survey via e-mail or post. If the annual accounts are not complete at the time of reporting, attach preliminary account data and/or state when the complete annual accounts will be forwarded to Statistics Sweden.

#### *Subsidiaries/associated companies abroad*

State whether the company, directly or indirectly via Swedish subsidiaries, owns associated companies or subsidiaries abroad. If the company does not own subsidiaries or associated companies abroad, proceed to the section 'Deregister IU' by clicking on the link. If you are unable to report data for the holdings of your company's Swedish subsidiaries, please contact Statistics Sweden.

### **Details of foreign subsidiaries and associated companies abroad 2011 (per country)**

Swedish group parents should also include in reported data all Swedish subsidiaries' ownership abroad. If you are unable to report data for your Swedish subsidiaries, please contact Statistics Sweden.

Both direct and indirect ownership in foreign companies should be reported, i.e. sub-subsidiary companies should also be included. If a foreign subsidiary is the parent company of a foreign sub-group the reporting should include all subsidiaries and interests where the ownership is over 10 percent. Income statement items and shareholders' equity

is collected from the foreign companies' accounts (alternatively the foreign sub-group's reports) and details should be consolidated and divided per country. Eliminations between the foreign companies should already be done. Details concerning associated companies should only show the part of the income statement and balance items of the foreign companies, i.e. if you own 40 percent, only 40 percent of stockholders' equity and income should be reported. The reported figures should be divided per country.

Claims and liabilities are reported according to the country to which Sweden has the liability/claim – the data should be taken from the Swedish companies' balance sheets.

#### *Country*

Choose country from the drop-down list.

#### *Participating interest*

State the Swedish participating interest in the foreign company in per cent. If you are reporting for several companies in the same country but with different participating interests, leave the cell blank.

#### *Holding company*

If there is a foreign holding company in the specified country, mark the box with an X.

### **Balance sheet items**

The items should be stated in SEK million. Foreign currency should be converted according to the exchange rate on the balance sheet date.

Financial liabilities and claims include:

- securities such as subordinated loans, bonds and other money market instruments,
- loans,
- deposits,
- funds in group accounts, etc.

#### *Total shareholders' equity*

State your share of the foreign company's total shareholders' equity. Total shareholders' equity should include both restricted and non-restricted equity. If you own 40 per cent in the company, report only 40 per cent of the total shareholders' equity. Elimination should be carried out for transactions between group companies abroad, but not in relation to the parent company in Sweden.

#### *Short-term financial claims and liabilities*

State your financial claims and liabilities in relation to foreign subsidiaries and associated companies (directly and indirectly owned) for which the original maturity is one year or less. Do not include buyer's credit, supplier's credit or financial derivatives.

#### *Long-term financial claims and liabilities*

State your financial claims and liabilities in relation to foreign subsidiaries and associated companies (directly and indirectly owned) for which the original maturity is longer than one year. Do not include buyer's credit, supplier's credit or financial derivatives.

### *Directly-owned real estate abroad*

State the book value as of 31-12-2011 for real estate that is owned directly (not via subsidiaries or associated companies abroad) abroad.

### **Income statement items**

Income statement items should correspond to the Swedish participating interest in the foreign company, i.e. if you own 40 per cent of the share capital in the foreign company you should only report your share of the income statement items on lines 12-16.

The amounts should be stated in SEK million. Income statement items in foreign currency should be converted at an average exchange rate for the period.

### *Dividends to Swedish owners*

State dividends received from your foreign companies in 2011. Anticipated dividends from foreign companies in 2011 should also be reported as short-term or long-term claims.

### *Result after financial items*

State only your share of the result in the foreign companies. If you own 40 per cent of the capital in the foreign company you should report only 40 per cent of the result after financial items. Elimination and adjustments of transactions should be carried out between group companies abroad but not in relation to the parent company in Sweden.

### *Write-downs*

Report write-downs of assets by your foreign companies over and above planned depreciation. Report only write-downs that are included in the result after financial items.

### *Capital gains*

- State realised and unrealised gains that have arisen when your foreign company/ies have sold or revaluated assets and liabilities.
- Realised and unrealised exchange rate gains should also be included in the reporting.
- Only state realised and unrealised gains that are included in the profit/loss after financial items.

### *Capital losses*

- State realised and unrealised losses that have arisen when your foreign company/ies have sold or revaluated assets and liabilities.
- Realised and unrealised exchange rate losses should also be included in the reporting.
- Only state realised and unrealised losses that are included in the profit/loss after financial items

### *Tax*

State the total tax expense or tax revenue as entered in your foreign companies' income statement for 2011. In the event of tax revenue, place a plus sign before the amount.

- Please return the survey no later than **May 30th 2012** to **di@scb.se** together with your annual report, a plan of the group structure and a list of the companies for which you have reported.
- If, for security reasons, you are unable to submit the information via e-mail, please save the survey on a DVD/CD (can be obtained from Statistics Sweden on request) and send it together with the rest of the information to the address below. Your annual report and group structure can also be sent to the same address.

SCB  
DFO/ IF, DI  
Box 24300  
104 51 Stockholm

For questions, please contact:

di@scb.se

or:

Direct investments telephone: 08 - 5069 4270

Statistics Sweden  
Balance of Payments and Financial Market Statistics

Head of unit: Christina Ekblom

**Thank you for your participation!**

