



[Exchange Rates from Around The World](#)  
[Key Economic Indicators](#)

Official Language:	Swedish
Monetary Unit:	Krona
Stock Exchanges:	<a href="#">Stockholms Fondbörs (Stockholm Stock Exchange)</a>
Regulatory Authority:	Finansinspektionen (The Financial Supervisory Authority)

## Forms of Business Enterprise

*Aktiebolag (AB)* -- public limited company  
*Filial til utlandskt bolag* -- branch of foreign company  
*Ekonomisk forening* -- cooperative society  
*Handelsbolag (HB)* -- unlimited partnership  
*Kommanditbolag (KB)* -- limited partnership  
*Enskild firma* -- sole proprietorship

## Disclosure Practices and Requirements

Listed companies must agree to the disclosure requirements of the Stockholm Stock Exchange, including participation in a share register that is maintained on the Securities Register Center system.

All businesses must register with the publicly accessible local business register maintained by each of the 24 counties and administered by Statistics Sweden.

Additionally, all limited companies (ABs) and branches of foreign companies must register centrally with the companies division of the *Patent-och Registreringsverket* (PRV), the National Registration Office, located in Sundsvall.

The PRV companies register shows a company's registration number, name, address, share capital, board of directors, auditors, authorized signatories and financial year end. Companies are legally obligated to submit their annual reports to the PRV within six months of the financial year's end.

## Audited Statements

All public limited companies and all branches of foreign companies are required to file annual, audited financial statements within six months of a company's financial year end. Semi-annual unaudited financial statements are also required to be filed with the PRV within two months of the period's

end.

Annual financial statements must include a balance sheet, income statement and notes. Public limited companies must also submit administration report, statement of changes in financial position and auditor's report.

---

## Consolidated Statements

All parent companies must prepare consolidated financial statements. Consolidated statements should include a statement of consolidated income, a consolidated balance sheet and, for large groups, a consolidated statement of changes in financial position.

---

## Company Registration and Filing Location

**All businesses:** Register with the local business register in one of the 24 provinces.

**AB:** Submit audited annual reports to the stock exchange in Stockholm AB and branches of foreign companies: Register centrally with the companies division of *Patent-och Registreringsverket* (PRV), the National Registration Office located in Sundsvall.

---

## Access to Filings

The PRV companies register shows a company's registration number, name, address, share capital, board of directors, auditors, authorized signatories, and financial year-end, and is available for public access.

---

## Filing Requirements

**AB:** Annual reports must include an administration report, balance sheet, income statement, statement of changes in financial status and notes to the financial statements.

**HB, KB:** No obligatory filings.

---

## Filing Dates

**Annual report:** Within six months of the end of the financial year.

**Interim report:** Within two months of the half-year end.

---

### **Additional Information**

The Swedish Institute of Authorized Auditors is an active member of the International Accounting Standards Committee (IASC) and is committed to adapting its recommendations on accounting standards to those of the IASC.

Sweden joined the EU in January of 1995.