

Financial Statements of the Deutsche Bundesbank

In the fulfilment of its monetary policy mandate as part of the Eurosystem, the Bundesbank grants temporary refinancing loans to domestic credit institutions. For the necessary collateralisation, the banks may pledge, among other assets, loans to domestic non-financial enterprises. The financial statements of the enterprises being debtors of these loans are requested by the Bundesbank in order to assess their creditworthiness.

In addition to the items of the balance sheet, the profit and loss account and – if applicable – the asset history sheet, the founding year, the sector of economic activity and the legal form are recorded.

In addition, the Bundesbank has financial statements from publicly accessible sources. Together with the financial statements originating from its refinancing operations, these are integrated into one database.

This financial statements database serves as statistical basis amongst others for the annual analysis on the profitability and the financial structure of German firms in the Bundesbank's monthly report as well as for the Special Statistical Publication 6 "Ratios from Financial Statements of German Enterprises".