

## **2024 Benchmark Revisions**

Benchmark revisions concern data sources or data compilation methodologies and are carried out at least once every five years. Financial accounts are drawn up following the schedule of these revisions, as defined at Union level by Eurostat.

The Bank of Greece, in its capacity as the institution responsible for the compilation of quarterly and annual financial accounts, has participated in the 2024 benchmark revisions. In this context, financial accounts have been revised with a view to enriching data and improving their quality. The revisions performed cover the following areas:

### **Non-financial corporations**

- Integration of data on domestic intra-group loans from Q42016 onwards.
- Enrichment of data on trade credits and advances from Q42016 onwards.
- Enrichment of data on other equity liabilities for the period between Q42016 and Q42019.

The relevant data have been compiled from the annual financial statements (balance sheets) of domestic non-financial corporations, as submitted to the Bank of Greece Central Balance Sheet Office.

### **Other financial intermediaries, excluding insurance corporations and pension funds**

- Change in the computation method of own funds from Q42013 onwards.

The relevant data have been compiled from the quarterly financial statements submitted to the Bank of Greece by financial corporations in the abovementioned sector, rather than from counterparty (i.e. investor) information.

### **Non-financial corporations | Households | Non-profit institutions serving households**

- Enrichment of data on holdings of debt securities, listed shares and investment fund shares/units from Q12023 onwards.

Additional data on holdings by non-domestic custodians (i.e. euro area and selected EU custodians) have been compiled from the ECB Securities Holdings Statistics Database.