

Report on securities

1. Scope of the report

- 1.1. End-of-reporting-period balances of equity, debt securities and derivative instruments (hereinafter *securities*) recorded under the credit institution's balance-sheet asset items.
- 1.2. End-of-reporting-period balances of advance payments for securities.
- 1.3. End-of-reporting-period balances of accrued interest and dividend claims related to securities written off the balance sheet.

2. Data aggregation

The balance, nominal value, value in market price, accrued interest/dividends, quantity and impairment of those securities having coinciding identifiers are shown as one row.

In case of an amortised debt security, the debt security is recorded on different rows according to different residual maturities of the different instalments of the debt security. The volumetric characteristics of the debt security as a whole (e.g. quantity and accumulated interest) are recorded with the latest repayable instalment.

In case of an advance payment for securities, the security for which the advance payment was made is indicated on the report row; in case of interest and dividend claims, the security to which the claims are related is shown.

3. Report row structure

- 1) security type
- 2) security group
- 3) reporting currency code
- 4) country code
- 5) security issuer
- 6) listing
- 7) maturity
- 8) sector of the economy
- 9) quantity
- 10) security balance
- 11) nominal value
- 12) market value
- 13) accrued interest/dividend
- 14) impairment
- 15) yield
- 16) special condition
- 17) additional security issuer identifier
- 18) security class
- 19) security collateral
- 20) ISIN-code
- 21) residual maturity
- 22) type of security coupon
- 23) coupon

1) Security type identifiers

Money market instrument	8
Other debt security	1
Share and unit of associated undertaking	3
Share and unit of subsidiary	4
Other share	5

Unit	6
Investment fund unit	9
Derivative instrument	10
Money market fund unit	11

2) Security group identifiers

Cash, cash balances with central banks and other demand deposits	1
Financial assets held for trading	2
Non-trading financial assets mandatorily at fair value through profit or loss	9
Financial assets at fair value through profit or loss	3
Financial assets at fair value through other comprehensive income	10
Financial assets at amortised cost	11
Investments in associates and subsidiaries	7
Derivative instruments – hedge accounting	8
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The group of financial assets under which the security shown on the report row is classified according to the methods of drafting the balance sheet is indicated here.

3) Reporting currency code

The currency code is indicated on the basis of the nominal value of the security, even if the market price of the security is fixed in another currency.

Derivative instruments have the euro as the reporting currency.

4) Country code

The country code is based on the residency of the security issuer (in case of a derivative security, on the residency of the transaction counterparty). In case it is impossible to identify the issuer's residency, the code is XX.

5) Security issuer identifiers

Central government	1
Local government	2
Social security fund	13
Central bank	12
Credit institution	6
Other deposit-taking corporation	15
Money market fund	16
Insurance corporation	17
Pension fund	18
Other investment fund	19
Other financial institution	20
Non-financial corporation of the state or local government	7
Other non-financial corporation	8
Household	10
Non-profit institution serving households	9

The issuer of the security owned by the credit institution, not the person selling the securities (securities broker), is indicated here. In case of a derivative instrument, the issuer is the transaction counterparty. The security issuer "Household" is only used for the security type "Derivative instrument".

6) Listing

Not listed	0
Listed	1

If the security (except derivative instrument, advance payments for securities, interest and dividend claims) indicated on the report row has been listed on a regulated securities market, its listing is "Listed". For the rest of securities (i.e. securities which are not listed, all derivative instruments, advance payments for securities, interest and dividend claims) the identification code is 0 (zero).

7) Maturity identifiers

Without maturity	1
On demand	2
Up to 1 month	11
1 to 3 months	29
3 to 6 months	4
6 to 12 months	5
1 to 2 years	6
2 to 3 years	7
3 to 4 years	36
4 to 5 years	37
5 to 10 years	9
10 to 15 years	43
15 to 20 years	44
20 to 25 years	45
25 to 30 years	48
30 to 35 years	49
35 to 40 years	50
More than 40 years	51

Here is indicated the contractual redemption date of the security. For securities that have no maturity (e.g. shares, units) and for advance payments for securities, interest and dividend claims, the maturity indicator is "Without maturity".

8) Economic sector identifiers

Agriculture, forestry, fishing	A
Mining and quarrying	B
Manufacturing	C
Electricity, gas, steam and air conditioning supply	D
Water supply; sewerage, waste management and remediation activities	E
Construction	F
Wholesale and retail trade, repair of motor vehicles and motorcycles	G
Transportation and storage	H
Accommodation and food service activities	I
Information and communication activities	J
Financial and insurance activities	K
Real estate activities	L
Professional, scientific and technical activities	M
Administrative and support service activities	N
Public administration and defence; compulsory social security	O
Education	P
Human health and social work activities	Q
Arts, entertainment and recreation activities	R
Other service activities	S
Activities of households as employers; undifferentiated goods- and services-producing activities of private households for own use	T
Activities of extraterritorial organisations and bodies	U

Securities are classified by the issuer's sector of economy. For debt securities secured by mortgage, the sector of the economy is "Real estate activities" (L).

For the security type "Derivative instrument", advance payments for securities and interest and dividend claims, the economic sector identifier is X.

9) Quantity

The number of securities recorded on the report row is indicated here. The quantity is indicated in pieces. For the security type "Derivative instrument", advance payments for securities and interest and dividend claims, the quantity is 0 (zero). The quantity is also 0 (zero) for amortised debt securities, if the residual maturity of the debt security recorded on the report row does not coincide with the residual maturity of its latest repayable instalment.

10) Balance of security

The balance of the security marked with the identifier, at book value as at the end of the reporting period, without accrued interest or declared dividends, is indicated here. The balance is indicated at gross value (i.e. without impairment). For interest and dividend claims, the balance of security is 0 (zero).

11) Nominal value

The nominal value per security, in the reporting currency, of the securities totalled on the report row is indicated here. For the security type "Derivative instrument", advance payments for securities and interest and dividend claims, the nominal value is 0 (zero).

12) Market value

The market value or fair value per security of these securities summed on the report row is indicated here. Establishment of the market value of listed securities is based on their listings on public stock exchanges. In case of unlisted shares, including shares/units of subsidiaries and associated undertakings, the fair value of shares is established on the basis of the ratio of equity to the shares of respective companies. For the security type "Derivative instrument", advance payments for securities and interest and dividend claims, the market price is 0 (zero).

13) Accrued interest/dividends

The interest on debt securities (arising from discount as well as from coupon) that has been calculated on the accrual basis, but has not been received by the end of the reporting period, or declared dividends on equity instruments, are indicated here. Interest on debt securities acquired at discount or premium is calculated by dividing the difference between the acquisition value and nominal value across the duration of the debt security. In case of other securities and advance payments for securities, the accrued interest/dividend is 0 (zero). Accrued interest/dividends is also 0 (zero) for amortised debt securities, if the residual maturity of the security recorded on the report row does not coincide with the residual maturity of its latest repayable instalment.

14) Impairment

The amount of the expected credit losses by which the loan or loan group is discounted is shown here. If there are no credit losses (e.g if the loan is measured at fair value through profit or loss), the discount amount is 0 (zero).

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15) Yield

Here is indicated the income earned on investment in securities. Yield is indicated on an annual basis. The yields of the security type "Derivative instrument" and advance payments for securities, interest and dividend claims are 0 (zero).

16) Special condition identifiers

Repurchase	1
Not marketable in secondary markets	3
Preferred share	5
Subordinated debt security	6
Collateral	7
Without special conditions	4

The special condition "Repurchase" covers securities that have been sold or lent by repurchase agreement or sell/buy-back agreement, and the special condition "Collateral" covers securities that have been pledged to guarantee an obligation of the reporting credit institution or a third party. For the security type "Derivative instrument" and for advance payments for securities, interest and dividend claims, the special condition identifier is "Without special conditions".

17) Additional security issuer identifiers

Monetary financial institution	6
Central counterparty	4
Financial vehicle corporation	5
European Investment Bank (EIB)	20
European Stability Mechanism (ESM)	21
International organisations	9

It is indicated here whether the customer in the fifth column of the report row is a monetary financial institution, central counterparty, financial vehicle corporation, EIB, ESM or an international organisation. If none of the above, the identifier is 0 (zero).

Monetary financial institutions (identifier 6) only include the central banks, credit institutions, money market funds and other deposit-taking corporations indicated in the list of monetary financial institutions that is published on the European Central Bank's website.

The additional customer identifiers 4 "Central counterparty" and 5 "Financial vehicle corporation" are used only to define the customer "Other financial institution" indicated in the fifth column of the report row.

The additional customer identifier 9 is used to differentiate between international organisations, except for EIB and ESM. International organisations can be indicated in the fifth column of the report row only under "Central government", "Central bank", "Credit institution" and "Other financial institution".

18) Security class identifiers

Low risk	1
Moderate risk	2
Average risk	3
High risk	4
Uncollectible	5

The security class of the security shown on the report row, according to the definitions used with regard to loan classes is indicated here. For the security category "Derivative instrument" and interest and dividend claims, the security class identifier is 0 (zero).

19) Security collateral identifiers

First ranking mortgage	1
Other mortgage	2
Registered security over movables	
Security	3
Pledge of building	4
Cars (not used for production purposes)	11
Commercial vehicles	12
Pledge of another movable	5
Commercial pledge	10
Surety, guarantee	6
Deposit with the same credit institution	7
Other	8
Without collateral	9

The collateral of a security that the issuer or reseller has established in favour of the credit institution or provided either upon selling the security or later is indicated here. For the security

type "Derivative instrument", advance payments made for securities, interest and dividend claims, the collateral is 0 (zero).

20) ISIN-code

The ISIN-code of the security recorded on the report row is indicated here. In case the security is without an ISIN-code or it is impossible to establish the code, the ISIN-code is XX. The ISIN code is XX also for the security type "Derivative instrument".

21) Identifiers for residual maturity

Without maturity	1
On demand	2
Up to 1 month	11
1 to 3 months	29
3 to 6 months	4
6 to 12 months	5
1 to 2 years	6
2 to 3 years	7
3 to 4 years	36
4 to 5 years	37
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The residual maturity from the reporting date to the maturity of the security is indicated here. For securities that have no maturity (e.g. shares, units) and for advance payments for securities, interest and dividend claims, the maturity indicator is "Without maturity".

22) Identifiers for the type of security coupon

Fixed	1
Floating	2

The type of debt security coupon (periodic interest payment) is indicated here. For discounted debt securities, the coupon type is "Fixed". For other securities, advance payments for securities, interest and dividend claims, the coupon type identifier is 0 (zero).

23) Coupon

The coupon of debt securities is indicated here. The size of the coupon is calculated as a ratio of the interest paid during a one-year period to the nominal value of the security.

If the coupon is periodically reset, the coupon rate fixed on the reporting date is indicated here. For discounted debt securities and other securities which are not debt securities, for advance payments for securities, and interest and dividend claims, the identifier for the coupon is 0 (zero).