

Instrument financial data report

1. Scope of the report

The report shows the financial data for any instrument that exists under a contract between the observed agent and the counterparties, including all instruments between institutional units within the same legal entity. The financial data for each instrument are to be reported in a separate report row. Financial data are to be reported as at the end of the reference period.

2. Structure of the report row

- 1) Observed agent identifier
- 2) Contract identifier
- 3) Instrument identifier
- 4) Annual interest rate
- 5) Next interest rate reset date
- 6) Default status of the instrument
- 7) Date of the default status of the instrument
- 8) Transferred amount
- 9) Arrears for the instrument
- 10) Date of past due for the instrument
- 11) Type of securitisation identifiers
- 12) Outstanding nominal amount
- 13) Accrued interest
- 14) Off-balance-sheet amount

1) **Observed agent identifier**

The agent identifier assigned by Eesti Pank and the Financial Supervision Authority

2) **Contract identifier**

The identifier applied by the credit institution to uniquely identify the contract. The maximum number of symbols is 60.

3) **Instrument identifier**

The identifier applied by the credit institution to uniquely identify the instrument within one contract. The maximum number of symbols is 60.

4) **Annual interest rate**

The data are reported in percentages on an annual basis, interest rate divided by 100 ($i/100$), rounded to four decimals. If no interest rate has been set for the instrument, the field will be left blank.

5) **Next interest rate reset date**

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd). If the instrument has no interest rate reset feature, the field will be left blank.

6) **Default status of the instrument**

Not in default	14
Default both because unlikely to pay and more than 90/180 days past due	18
Default because unlikely to pay	19
Default because more than 90/180 days past due	20

If probability of default is assessed not for the instrument but for the counterparty, the field will be left blank.

7) Date of the default status of the instrument

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd).

If the instrument has not been in default, the inception date will be recorded here.

If probability of default is not assessed for the instrument but for the counterparty, the field will be left blank.

8) Transferred amount

The transferred amount is reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If there are no transferred amounts, the value '0' (zero) will be reported.

9) Arrears for the instrument

Arrears for the instrument are reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If there are no arrears related to the instrument, the value 0 (zero) will be reported.

10) Date of past due for the instrument

The date is recorded in accordance with the ISO 8601 standard (yyyy-mm-dd). If the instrument has not become past due, the field will be left empty.

11) Type of securitisation identifiers

Traditional securitisation	1
Synthetic securitisation	6
Not securitised	7

12) Outstanding nominal amount

The outstanding nominal amount is reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period.

13) Accrued interest

The accrued interest is reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period.

14) Off-balance-sheet amount

The off-balance-sheet amount is reported in euros, rounded to two decimal places. Foreign currency amounts are converted into euros at the ECB euro foreign exchange reference rate as at the last banking day of the reference period. If the instrument cannot have off-balance-sheet value, the field will be left blank.