

## Report on the balance of liabilities related to securities

### 1. Scope of the report

1.1. End-of-reporting-period balances of issued debt securities and other liabilities related to securities (hereinafter *liabilities related to securities*) recorded under the credit institution's balance-sheet liability items.

1.2. End-of-reporting-period balances of accrued interest liability related to debt securities issued by the reporting credit institution that have been derecognised from the balance sheet.

### 2. Data aggregation

The total of the quantities of the underlying securities of liabilities related to securities, the balances of liabilities related to securities and the accrued interest with coinciding identifiers are shown as one row.

In case of an interest liability, the security the liability is related to is indicated on the report row.

### 3. Report row structure

- 1) type of liability related to securities
- 2) group of liability related to securities
- 3) reporting currency code
- 4) country code
- 5) customer
- 6) additional customer identifier
- 7) security issuer
- 8) ISIN-code
- 9) listing
- 10) maturity
- 11) annual interest rate
- 12) quantity
- 13) nominal value
- 14) balance of liability related by securities
- 15) accrued interest
- 16) type of security coupon

#### **1) Identifiers for the type of liability related to securities**

Money market instrument	1
Subordinated debt security	7
Other debt security	2
Share	3
Unit	4
Derivative instrument	5
Hybrid debt security	8
Other security	6

The security in which the credit institution's liability related to securities originated is indicated here. The type of liability related to securities "Other debt security" covers, among other things, debt securities issued by the reporting credit institution that are not subordinated debt securities or hybrid debt securities.

#### **2) Identifiers for the group of liability related to securities**

Financial liabilities held for trading	1
Financial liabilities designated at fair value through profit or loss	2
Financial liabilities measured at amortised acquisition cost	3

The group of financial assets under which the liability related to securities shown on the report row is classified according to the methods of drafting the balance sheet is indicated here.

### 3) Reporting currency code

The code of the currency in which the liability related to securities is fixed in the contract is indicated here. If the contract sets out that the repayment amount of the liability related to securities may change due to fluctuations in the exchange rate of a certain currency, the currency the exchange rate of which determines the size of the repayment amount is indicated here. For example, if the nominal-value currency of the security underlying the liability related to securities is EUR and the repayment amount is tied to the exchange rate of EUR to some other currency (e.g. CHF) valid at the time of repayment, the reporting currency of the claim is the currency tied to EUR (in this case CHF).

### 4) Country code

The country code is based on the customer's residency. In case of the type of liability related to securities "Derivative instrument", the country code of the transaction counterparty is indicated.

### 5) Customer 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 customer to whom the credit institution's liability related to securities was created is indicated here. In case of debt instruments issued by the reporting credit institution, the customer identifier is determined on the basis of the first buyer of the security. The customer identifier is 0 (zero) for the type of liability related to securities "Derivative instrument".

### 6) Additional customer 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”.

#### 7) 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 in whose securities the credit institution's liability related to securities was created is indicated here. In case of the type of the liability related to securities "Derivative instrument", the issuer is the transaction counterparty. For debt instruments issued by the reporting credit institution, the issuer identifier is 0 (zero).

#### 8) ISIN-code

The ISIN-code of the security underlying the liability related to securities recorded on the report row is recorded here. In case a 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 type of liability related to securities "Derivative instrument".

#### 9) Listing

Not listed	0
Listed	1

If the underlying security (excluding derivative instruments and interest liabilities) of the liability related to securities recorded on the report row has been listed on a regulated market, the listing is "Listed". For other securities (i.e. unlisted securities, all derivative instruments and interest liabilities) the listing is "Not listed".

#### 10) 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

The maturity identifier is determined on the basis of the contractual maturity of the liability related to securities. The maturity includes the time period from the entry into force of the contract until its contractual expiry date. In case of debt instruments issued by the reporting credit institution, the maturity is indicated on the basis of the contractual redemption date of the debt instruments, and in case of other liabilities related to securities, reverse repurchase agreements and similar transactions such as securities lending and buy/sellback agreements, etc., on their contractual maturity.

The maturity is "Without maturity" for interest liabilities.

#### **11) Annual interest rate**

The annual effective discount rate of the debt instruments issued by the reporting credit institution and recorded on the report row is indicated here. The identifier for the rest of liabilities related to securities and for interest liabilities is 0 (zero).

#### **12) Quantity**

The number of securities recorded in the fourteenth column "Balance of liability related to securities" of the report row is indicated here. The quantity is indicated in pieces.

The quantity is 0 (zero) for the security type "Derivative instrument" and interest liabilities.

#### **13) Nominal value**

The nominal value of the underlying securities of liabilities related to securities recorded on the report row is indicated here. The nominal value is indicated in the reporting currency per security.

The nominal value is 0 (zero) for the type of liability related to securities "Derivative instrument" and interest liabilities.

#### **14) Balance of liability related to securities**

The balance of the liability related to securities corresponding to the identifiers at book value as at the end of the reporting period without accrued interest is indicated here. In case of interest liability, the balance of liability related to securities is 0 (zero).

#### **15) Accrued interest**

Interest on debt instruments issued by the reporting credit institution, calculated on accrual basis but not paid by the end of the reporting period is indicated here. In case of other types of liabilities related to securities, accrued interest is marked as 0 (zero).

#### **16) Identifiers of the type of security coupon**

Fixed	1
Floating	2

The type of coupon of debt securities is indicated here

For discounted debt securities and other securities which are not debt securities, the identifier for the security coupon is 0 (zero).