

**17**  
**DECREE**  
**of the National Bank of Slovakia**  
**of 18 December 2007**

**on the submission of statements by management companies and depositaries of mutual funds  
for the financial market supervision purposes**

In accordance with Article 35(2) of Act No. 747/2004 Coll. on financial market supervision and on amendment and supplementation of certain laws, the National Bank of Slovakia stipulates as follows:

**Article 1**

The purpose of this Decree is to define the content, form, structure, deadlines, place and method of submitting statements by management companies and depositaries of mutual funds to the National Bank of Slovakia under Act No. 594/2003 Coll. on collective investment and on amendment and supplementation of certain laws, as amended (hereinafter the “Collective Investment Law”).

**Article 2**

(1) Statements submitted by the management company for the management company shall comprise the following:

- a) Kis (SPS) 01-04 Report on the amount of the initial capital, own funds and its structure, and information about adequacy of own funds of the management company, a template of which, including the methodology for its compilation, is provided in Annex No. 1;
- b) Kis (SPS) 06-02 Statement of the management company on the management of its own assets, a template of which, including the methodology for its compilation, is provided in Annex No. 2;
- c) Kis (SPS) 08-01 List of shareholders of the management company, a template of which, including the methodology for its compilation, is provided in Annex No. 3;
- d) Bil (NBS) 1-12 Balance sheet of assets and liabilities, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>1</sup>;
- e) Bil (NBS) 2-12 Income statement, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>1</sup>;
- f) Kis (SPS) 50-02 Report of the management company on the management of its own assets;
- g) Kis (SPS) 20-02 Report on the fundamental document of the management company, a template of which, including the methodology for its compilation, is provided in Annex No. 4.

(2) Statements submitted by the management company for the mutual funds managed by the same shall comprise the following:

- a) Kis (PF) 04-99 Report of the management company on the start of the issuance of the unit certificates, a template of which, including the methodology for its compilation, is provided in Annex No. 5;
- b) Kis (PF) 02-99 Report of the management company on the first reaching of the minimum net value of assets in the mutual fund, a template of which, including the methodology for its compilation, is provided in Annex No. 6;
- c) Kis (PF) 03-99 Report of the management company on decrease of the net asset value below the minimum net value of assets in the mutual fund and on repeated reaching of the minimum net

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<sup>1</sup> Article 1(3)(a) and (b) of the Decree of the National Bank of Slovakia No. 11/2007 of 30 October 2007 on the submission of statements, reports and other disclosures by banks, branches of foreign banks, securities dealers, and branches of foreign securities dealers for supervision and statistical purposes (Notice No. 496/2007 Coll.)

value of assets in the mutual fund, a template of which, including the methodology for its compilation, is provided in Annex No. 7;

- d) Kis (PF) 05-99 Report of the management company on exceeding and reconciliation of limits, shares of risk spreading and limitation in the mutual fund's assets, a template of which, including the methodology for its compilation, is provided in Annex No. 8;
- e) Kis (PF) 07-02 Statement of the management company on the management of the mutual fund's assets, a template of which, including the methodology for its compilation, is provided in Annex No. 9;
- f) Kis (PF) 09-12 Statement of the valuation of assets in the mutual fund, a template of which, including the methodology for its compilation, is provided in Annex No. 10;
- g) Kis (PF) 17-99 Report on purchase and sale of real estate included in assets of the real-estate special fund, a template of which, including the methodology for its compilation, is provided in Annex No. 11;
- h) Kis (PF) 15-04 Statement of assets and liabilities of the mutual fund, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>2</sup>;
- i) Kis (PF) 16-04 Statement of income and expenses of the mutual fund, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>2</sup>;
- j) Kis (PF) 18-04 Statement of assets and liabilities of the real-estate special fund, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>2</sup>;
- k) Kis (PF) 19-04 Statement of income and expenses of the real-estate special fund, a template of which, including the methodology for its compilation, is provided in a separate regulation<sup>2</sup>;
- l) Kis (PF) 51-02 Report of the management company on the management of the mutual fund's assets;
- m) Kis (PF) 21-02 Report on the fundamental document of the mutual fund, a template of which, including the methodology for its compilation, is provided in Annex No. 12.

(3) Statements submitted by the mutual fund depositary shall comprise the following:

- a) Kid (PF) 10-99 Report of the depositary on decrease of the net asset value below the minimum net value of assets in the mutual fund and on repeated reaching of the minimum net value of assets in the mutual fund, a template of which, including the methodology for its compilation, is provided in Annex No. 13;
- b) Kid (PF) 12-99 Report of the depositary on exceeding and reconciliation of limits, shares of risk spreading and limitation in the mutual fund's assets, a template of which, including the methodology for its compilation, is provided in Annex No. 14.

(4) Subject to Article 93 and 96 of the Collective Investment Law, the statement Kt (UZ) 52-04 Financial Statements<sup>3</sup> compiled by the management company shall be submitted for the management company and for the mutual funds managed by the same.

### Article 3

(1) The statement referred to in Article 2(1)(a) shall be compiled on a quarterly basis as at the last day of the respective calendar quarter, and shall be submitted no later than 22 days after the end of the respective calendar quarter.

(2) The statements referred to in Article 2(1)(b) and 2(2)(e) shall be compiled

- a) on a semi-annual basis as at the last day of the respective calendar half-year, and shall be submitted on the basis of data in the half-yearly report on management by 31 August of the calendar year at the latest;

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<sup>2</sup> Decree of the Ministry of Finance of the Slovak Republic No. MF/25835/2007-74 of 13 December 2007 providing details about the structure and marking of items of financial statements, about the content of these items and the scope of their disclosure, and about the master chart of accounts and accounting procedures applicable to mutual funds, pension funds and supplementary pension funds (Notice No. 646/2007 Coll.)

<sup>3</sup> Article 6(4) of Act No. 431/2002 Coll. on accounting, as amended by Act No. 198/2007 Coll.

b) on an annual basis as at the last day of the respective calendar year, and shall be submitted on the basis of data in the annual report on management by 30 April of the following calendar year at the latest.

(3) The statement referred to in Article 2(1)(c) shall be compiled as at 15 March of the calendar year, and shall be submitted by 31 March of the respective calendar year.

(4) The statements referred to in Article 2(1)(d) and (e) shall be compiled on a quarterly basis as at the last day of the respective calendar quarter, and shall be submitted within 25 calendar days from the date as at which they are compiled, except for the statements compiled as at the last day of the calendar year.

(5) The statements referred to in Article 2(1)(f) and 2(2)(l) shall be compiled

- a) on a semi-annual basis as at the last day of the respective calendar half-year, and shall be submitted by 31 August of the calendar year at the latest;
- b) on an annual basis as at the last day of the respective calendar year, and shall be submitted by 30 April of the following calendar year.

(6) The statements referred to in Article 2(1)(g) and 2(2)(m) shall be compiled on a semi-annual basis as at the last day of the calendar half-year, and shall be submitted within ten working days from the date as at which they are compiled.

(7) The statements referred to in Article 2(2)(a) through (d) and (g) shall be compiled as at the date of the event which requires the compilation of the statements, and shall be submitted within three working days from the date as at which they are compiled.

(8) The statement referred to in Article 2(2)(f) shall be compiled on a monthly basis as at the last day of the respective calendar month, and shall be submitted within 15 working days from the date as at which they are compiled, except for the statement compiled as at the last day of the calendar year.

(9) The statements referred to in Article 2(2)(h) through (k) shall be compiled on a quarterly basis as at the last day of the respective calendar quarter, and shall be submitted on the basis of

- a) preliminary data in the interim financial statements within 25 calendar days from the date as at which they are compiled, except for the statements compiled as at the last day of the calendar year;
- b) data in the semi-annual financial statements compiled as at the last day of the respective calendar half-year by 31 August of the calendar year at the latest.

(10) The statements referred to in Article 2(3)(a) and (b) shall be compiled as at the date of the event which requires the compilation of the statement, and shall be submitted within three working days from the date as at which they are compiled.

(11) The statements referred to in Article 2(1)(d) and (e) and 2(2)(h) through (k) shall be compiled as at the last day of the calendar year, and shall be submitted on the basis of

- a) preliminary data known as at the last day of the calendar year, adjusted by accounting transactions recognized by 10 January of the following calendar year, by 31 January of the following calendar year at the latest;
- b) data in the annual financial statements by 30 April of the following calendar year at the latest.

(12) The statement referred to in Article 2(2)(f) shall be compiled as at the last day of the calendar year, and shall be submitted on the basis of

- a) preliminary data known as at the last day of the calendar year, adjusted by accounting transactions recognized by 10 January of the following calendar year, by 19 January of the following calendar year at the latest;
- b) data in the annual financial statements by 31 March of the following calendar year at the latest.

(13) If the management company, as a payer of income tax, is allowed an extension to the deadline for

submitting its tax return under a separate law<sup>4</sup>, the statements referred to in paragraphs 11 and 12 shall be submitted forthwith after the preparation of the annual financial statements; should this be the case, information about the extension to the deadline for submitting the tax return shall be submitted as at 31 March of the calendar year and the statements referred to in paragraphs 11 and 12 shall also be submitted as at 31 March of the calendar year, these being based on the balance of assets, net worth, liabilities, expenses, income, and profit/loss known as at 31 December of the preceding calendar year, which are known to the management company as at 31 March of the calendar year, and taking into account that they concern preliminary data.

(14) The statement referred to in Article 2(4) shall be compiled

- a) on a quarterly basis by the management company for the management company and for the mutual funds managed by the same as at the last day of the respective calendar quarter, and shall be submitted within 22 calendar days after the end of the calendar quarter;
- b) on a semi-annual basis by the management company for the management company and for the mutual funds managed by the same as at the last day of the first calendar half-year, and shall be submitted by 31 August of the calendar year at the latest;
- c) on an annual basis by the management company for the management company and for the mutual funds managed by the same as at the last day of the respective calendar year, and shall be submitted by 30 April of the following calendar year.

#### **Article 4**

(1) The statements referred to in Article 2 shall be submitted electronically in the application software system of the National Bank of Slovakia STATUS DFT – Collection, Processing and Storing of Statistics of Entities of the Slovak Financial Market. The statements referred to in Article 2(2)(a) and (b) shall be submitted electronically and in writing under Article 38(3) of the Collective Investment Law.

(2) The annual report of the management company on the management of its own assets referred to in Article 96 of the Collective Investment Law, and the annual report of the management company on the management of assets in the mutual fund referred to in Article 93 of the Collective Investment Law shall be submitted electronically under paragraph 1 and in writing.

#### **Article 5**

(1) If the management companies submit the statements Bil (NBS) 1-12 and Bil (NBS) 2-12 under a special regulation<sup>1</sup>, the statements referred to in Article 2(1)(d) and (e) shall not be submitted.

(2) The statement referred to in Article 2(2)(f) compiled as at 31 January 2008 shall be submitted by 25 March 2008.

#### **Article 6**

The statements for 2007 submitted in 2008 shall be compiled in accordance with legal regulations effective through 31 December 2007.

#### **Article 7**

This Decree hereby repeals Decree of the National Bank of Slovakia No. 14/2006 of 20 December 2006 on the submission of statements by management companies for the management company and for mutual funds managed by the same, by mutual fund depositaries, and by stock exchange for the financial market supervision and statistical purposes (Notice No. 687/2006 Coll.).

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<sup>4</sup> Article 49(3) of Act No. 595/2003 Coll. on income tax, as amended by Act No. 688/2006 Coll.

**Article 8**

This Decree shall become effective as at 1 January 2008.

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**governor**

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