

**14**  
**DECREE**  
**of Národná banka Slovenska**  
**of 29 July 2014**

**on the submission of statements by banks, branches of foreign banks, investment firms, and  
branches of foreign investment firms for the purposes of data collection under a separate  
regulation**

In accordance with Article 42(2) and Article 45(5) of Act No 483/2001 Coll. on banks and on amendments to certain laws, as amended, and in accordance with Article 77(7) and Article 139(5) of Act No 566/2001 Coll. on securities and investment services and on amendments to certain laws, as amended (the Securities Act), Národná banka Slovenska stipulates as follows:

**Article 1**

(1) Statement produced on the basis of the templates, which are laid down and submitted under a separate regulation,<sup>1)</sup> shall be submitted

- a) by banks and branches of foreign banks, electronically using the information system STATUS – Collection, Processing and Storing of Data from Commercial Banks;
- b) by investment firms, electronically using the information system STATUS DFT – Collection, Processing and Storing of Statistics of Entities of the Slovak Financial Market.

(2) The header of each statement laid down in an implementing technical standard under a separate regulation<sup>1)</sup> shall include

- a) name of the bank, branch of a foreign bank or investment firm;
- b) code of the bank, branch of a foreign bank or investment firm;
- c) information as to whether it concerns an individual or consolidated basis;
- d) reference date of reporting (DD.MM.YYYY);
- e) periodicity of statement submission;
- f) reference period for which a respective statement is produced;
- g) information as to whether it concerns audited or non audited data;
- h) the accounting standard used;
- i) code of the reporting currency.

**Article 2**

Statements submitted by banks and investment firms for the purposes of common reporting shall be as follows:

- a) the statement for reporting on own funds and own funds requirements and for reporting on losses stemming from lending collateralised by immovable property whose templates including the methodology for preparation are given in Annexes I, II, VI, and VII to a separate regulation<sup>1)</sup>, and which consist of the components as follows:

1. Capital adequacy - code C (HVZ) 01-04 / Ck (HVZ) 01-04 for the information system STATUS/STATUS DFT, and codes C 01.00, C 02.00, C 03.00 and C 04.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

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<sup>1)</sup> Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council.

2. Transitional provisions to the item - code C (PRE) 02-04 / Ck (PRE) 02-04 for the information system STATUS/STATUS DFT, and codes C 05.01 and C 05.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

3. Group solvency - code Ck (PLT) 03-02 for the information system STATUS/STATUS DFT, and code C 06.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

4. Credit risk - code C (SA) 04-04 / Ck (SA) 04-04 for the information system STATUS/STATUS DFT, and code C 07.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

5. Credit risk - code C (IRB) 05-04 / Ck (IRB) 05-04 for the information system STATUS/STATUS DFT, and codes C 08.01, C 08.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

6. Credit risk - code C (GEO) 06-04 / Ck (GEO) 06-04 for the information system STATUS/STATUS DFT, and codes C 09.01, C 09.02 and C 09.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

7. Credit risk - code C (IRB) 07-04 / Ck (IRB) 07-04 for the information system STATUS/STATUS DFT, and codes C 10.01, C 10.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

8. Credit risk - code C (PVZ) 08-04 / Ck (PVZ) 08-04 for the information system STATUS/STATUS DFT, and codes C 11.00, C 12.00, C 13.00 and C 14.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

9. Operational risk - code C (OPR) 09-04 / Ck (OPR) 09-04 for the information system STATUS/STATUS DFT, and codes C 16.00 and C 17.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

10. Exposures and losses from lending collateralised by immovable property - code C (SZ) 10-02 / Ck (SZ) 10-02 for the information system STATUS/STATUS DFT, and code C 15.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

11. Market risk - code C (MTR) 11-04 / Ck (MTR) 11-04 for the information system STATUS/STATUS DFT, and code C 18.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

12. Market risk - code C (MTR) 12-04 / Ck (MTR) 12-04 for the information system STATUS/STATUS DFT, and codes C 19.00, C 20.00, C 22.00, C 23.00, C 24.00 and C 25.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

13. Market risk - code C (SRS) 13-04 / Ck (SRS) 13-04 for the information system STATUS/STATUS DFT, and code C 21.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

b) the statements for reporting on liquidity whose templates including the methodology for preparation are given in Annexes XII and XIII to a separate regulation<sup>1)</sup>, and which consist of components as follows:

1. Liquidity coverage - code C (LIK) 14-12 / Ck (LIK) 14-12 for the information system STATUS/STATUS DFT, and codes C 51.00, C 52.00, C 53.00 and C 54.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

2. Stable funding - code C (SFI) 15-04 / Ck (SFI) 15-04 for the information system STATUS/STATUS DFT, and codes C 60.00 and C 61.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

c) the statements for reporting on large exposures and concentration risk whose templates including the methodology for preparation are given in Annexes VIII and IX to a separate regulation<sup>1)</sup>, and which consist of large exposures - code C (HMA) 16-04 / Ck (HMA) 16-04 for the information system STATUS/STATUS DFT, and codes C 26.00, C 27.00, C 28.00, C 29.00, C 30.00 and C 31.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

d) the statements for reporting on leverage whose templates including the methodology for preparation are given in Annexes X and XI to a separate regulation<sup>1)</sup>, and which consist of leverage reporting - code C (FIP) 17-04 / Ck (FIP) 17-04 for the information system STATUS/STATUS DFT, and codes C 45.00, C 40.00, C 41.00, C 42.00, C 43.00, C 44.00 and C 46.00 for the identification of statement templates under a separate regulation.<sup>1)</sup>

### **Article 3**

Branches of foreign banks and branches of foreign investment firms shall submit statements as referred to in Article 2(a)(10).

### **Article 4**

Statements submitted by banks and investment firms for the purposes of financial reporting shall be as follows:

a) with a quarterly frequency, statements whose templates including the methodology for preparation are given in Annexes III and V to a separate regulation<sup>1)</sup>, and which consist of components as follows:

1. Balance sheet - code Fk (HFI) 01-04 for the information system STATUS/STATUS DFT, and codes F 01.01, F 01.02 and F 01.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

2. Profit and loss statement - code Fk (HFI) 02-04 for the information system STATUS/STATUS DFT, and code F 02.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

3. Comprehensive income statement - code Fk (HFI) 03-04 for the information system STATUS/STATUS DFT, and code F 03.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

4. Breakdown of financial assets by instrument and by counterparty sector - code Fk (HFI) 04-04 for the information system STATUS/STATUS DFT, and codes F 04.01, F 04.02, F 04.03, F 04.04 and F 04.05 for the identification of statement templates under a separate regulation;<sup>1)</sup>

5. Breakdown of loans and advances by product -code Fk (HFI) 05-04 for the information system STATUS/STATUS DFT, and code F 05.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

6. Breakdown of loans and advances to non-financial corporations in line with the Statistical Classification of Economic Activities (NACE) - Fk (HFI) 06-04 for the information system STATUS/STATUS DFT, and code F 06.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

7. Financial assets subject to impairment that are past due or impaired - code Fk (HFI) 07-04 for the information system STATUS/STATUS DFT, and code F 07.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

8. Breakdown of financial liabilities - code Fk (HFI) 08-04 for the information system STATUS/STATUS DFT, and codes F 08.01 and F 08.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

9. Loan commitments, financial guarantees and other commitments given - code Fk (HFI) 09-04 for the information system STATUS/STATUS DFT, and codes F 09.01 and F 09.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

10. Derivatives – trading - code Fk (HFI) 10-04 for the information system STATUS/STATUS DFT, and code F 10.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

11. Derivatives – hedge accounting - code Fk (HFI) 11-04 for the information system STATUS/STATUS DFT, and code F 11.01 for the identification of statement templates under a separate regulation;<sup>1)</sup>

12. Movements in allowances for credit losses and impairment of equity instruments - code Fk (HFI) 12-04 for the information system STATUS/STATUS DFT, and code F 12.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

13. Collateral and guarantees received - code Fk (HFI) 13-04 for the information system STATUS/STATUS DFT, and codes F 13.01, F 13.02 and F 13.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

14. Fair value hierarchy: financial instruments at fair value - code Fk (HFI) 14-04 for the information system STATUS/STATUS DFT, and code F 14.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

15. Derecognition and financial liabilities associated with transferred financial assets - code Fk (HFI) 15-04 for the information system STATUS/STATUS DFT, and code F 15.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

16. Breakdown of selected items of the profit and loss statement - code Fk (HFI) 16-04 for the information system STATUS/STATUS DFT, and codes F 16.01, F 16.02, F 16.03, F 16.04, F 16.05, F 16.06 and F 16.07 for the identification of statement templates under a separate regulation;<sup>1)</sup>

17. Reconciliation between the scope of accounting consolidation and the scope of consolidation under a separate regulation<sup>2)</sup>: balance sheet - code Fk (HFI) 17-04 for the information system STATUS/STATUS DFT, and codes F 17.01, F 17.02 and F 17.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

18. Performing and non-performing exposures - code Fk (HFI) 18-04 for the information system STATUS/STATUS DFT, and code F 18.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

19. Forborne exposures - code Fk (HFI) 19-04 for the information system STATUS/STATUS DFT, and code F 19.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

b) statements with an irregular quarterly frequency, determined by threshold values achieved, whose templates including the methodology for preparation are given in Annexes III and V to a separate regulation<sup>1)</sup>, and which consist of components as follows:

1. Geographical breakdown - code Fk (HFI) 20-04 for the information system STATUS/STATUS DFT, and codes F 20.01, F 20.02, F 20.03, F 20.04, F 20.05, F 20.06 and F 20.07 for the identification of statement templates under a separate regulation;<sup>1)</sup>

2. Tangible and intangible assets: assets subject to operating leases - code Fk (HFI) 21-04 for the information system STATUS/STATUS DFT, and code F 21.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

3. Asset management, custody and other service functions - code Fk (HFI) 22-04 for the information system STATUS/STATUS DFT, and codes F 22.01 and F 22.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

c) with a semi-annual frequency, statements whose templates including the methodology for preparation are given in Annexes III and V to a separate regulation<sup>1)</sup>, and which consist of components as follows:

1. Off-balance sheet transactions: interests in unconsolidated structured entities - code Fk (HFI) 23-02 for the information system STATUS/STATUS DFT, and codes F 30.01 and F 30.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

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<sup>2)</sup> Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.06.13).

2. Related parties - code Fk (HFI) 24-02 for the information system STATUS/STATUS DFT, and codes F 31.01 and F 31.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

d) with an annual frequency, statements whose templates including the methodology for preparation are given in Annexes III and V to a separate regulation<sup>1)</sup>, and which consist of components as follows:

1. Group structure - code Fk (HFI) 25-01 for the information system STATUS/STATUS DFT, and codes F 40.01 and F 40.02 for the identification of statement templates under a separate regulation;<sup>1)</sup>

2. Fair value - code Fk (HFI) 26-01 for the information system STATUS/STATUS DFT, and codes F 41.01, F 41.02 and F 41.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

3. Tangible and intangible assets: carrying amount by measurement method - code Fk (HFI) 27-01 for the information system STATUS/STATUS DFT, and code F 42.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

4. Provisions - code Fk (HFI) 28-01 for the information system STATUS/STATUS DFT, and code F 43.00 for the identification of statement templates under a separate regulation;<sup>1)</sup>

5. Defined benefit plans and employee benefits - code Fk (HFI) 29-01 for the information system STATUS/STATUS DFT, and codes F 44.01, F 44.02 and F 44.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

6. Breakdown of selected items of the profit and loss statement - code Fk (HFI) 30-01 for the information system STATUS/STATUS DFT, and codes F 45.01, F 45.02 and F 45.03 for the identification of statement templates under a separate regulation;<sup>1)</sup>

7. Statement of changes in equity - code Fk (HFI) 31-01 for the information system STATUS/STATUS DFT, and code F 46.00 for the identification of statement templates under a separate regulation.<sup>1)</sup>

#### Article 5

This Decree shall enter into force on 31 August 2014.

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