

270**DECREE****of the National Bank of Slovakia**

of 16 June 2009

**concerning the provision of information regarding the balance of assets
in supplementary pension funds**

The National Bank of Slovakia, pursuant to Article 67(5) of the Act No. 650/2004 Coll. on supplementary pension saving and on amendments to certain laws, as amended by the Act No. 449/2008 Coll. (hereinafter referred to as the “Act”) has enacted the following:

Article 1

Information on the balance of assets in a supplementary pension fund shall be submitted for individual supplementary pension funds created and managed by a supplementary pension asset management company, in the form of a report labelled Dfo (MIS) 13-12; template of this information and the methodology of its provision are specified in the Annex.

Article 2

Information mentioned in Article 1 shall be submitted electronically in the information system of the National Bank of Slovakia STATUS DFT – Collection, processing and storage of data regarding financial market entities in the Slovak Republic.

Article 3

This Decree shall enter into force on 1 August 2009.

represented by **Viliam Ostrožlík**, m.p.

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Claims relating to dividend payout

Row No.	Currency	Volume of claim in D-currency	D-rate	Volume of claim in euro	ISIN
a	1	2	3	4	5
1	TOTAL				

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Claims relating to financial derivatives that are fixed term transactions

Row No.	Transaction type	Transaction ID	Currency	Volume of claim in D-currency	D-rate	Volume of claim in euro
a	1	2	3	4	5	6
1	TOTAL					

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Claims relating to portfolio change

Row No.	Transaction type	Transaction ID	Type of security	Currency	Volume of claim in D-currency	D-rate	Volume of claim in euro	ISIN
a	1	2	3	4	5	6	7	8
1	TOTAL							

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Other claims

Row No.	Type of claim	Issuer	Currency	Volume of claim in D-currency	D-rate	Volume of claim in euro	ISIN
a	1	2	3	4	5	6	7
1	TOTAL						

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Liabilities relating to financial derivatives that are fixed term transactions

Row No.	Transaction type	Transaction ID	Currency	Volume of liability in D-currency	D-rate	Volume of liability in euro
a	1	2	3	4	5	6
1	TOTAL					

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Liabilities relating to portfolio change

Row No.	Transaction type	Transaction ID	Type of security	Currency	Volume of liability in D-currency	D-rate	Volume of liability in euro	ISIN
a	1	2	3	4	5	6	7	8
1	TOTAL							

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Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Other liabilities

Row No.	Type of liability	Volume of liability in euro
a	1	2
1	TOTAL	

Information on the balance of assets in a supplementary pension fund

Name of supplementary pension fund

Identification code

Balance as of

Net value of assets in a supplementary pension fund

Type of assets	Row No.	Total value/number
a	b	1
1. Total asset value	1	
a) Bank accounts	2	
aa) Current accounts	3	
ab) Time deposits	4	
ac) Loans	5	
b) Transferable securities	6	
ba) Debt securities	7	
bb) Shares	8	
bc) Mutual fund units	9	
bd) Other securities and other FI	10	
c) Financial market instruments	11	
d) Options	12	
e) Other financial assets	13	
f) Additional liquid assets pursuant to Article 53(2) of the Act	14	
fa) Cash	15	
fb) Current accounts	16	
fc) Short-term time deposits	17	
g) Claims of a supplementary pension fund	18	
ga) Claims related to dividend payout	19	
gb) Claims related to financial derivatives that are fixed term transactions	20	
gc) Claims related to portfolio change	21	
gd) Other claims	22	
2. Liabilities of a supplementary pension fund	23	
a) Liabilities related to derivatives that are fixed term transactions	24	
b) Liabilities related to portfolio change	25	
c) Other liabilities	26	
3. Net value of assets in a supplementary pension fund	27	
4. Number of additional pension units	28	
5. Current value of an additional pension unit	29	

Methodology of the provision of Dfo (MIS) 13-12 information

1. The information specifies the balance of assets in a supplementary pension fund as of the last day of a respective calendar month.
2. The value of assets in a supplementary pension fund is determined using valuation specified in the Decree of the National Bank of Slovakia No. 246/2009 Coll. concerning the methods of establishing the value of assets in a pension fund and a supplementary pension fund and on the amendment to the Decree of the Ministry of Finance of the Slovak Republic No. 217/2005 Coll. concerning the own resources of a supplementary pension asset management company and the methods and procedures to be followed in assessing the value of assets in supplementary pension funds, as amended.
3. The section "Name of supplementary pension fund" specifies the name of a supplementary pension fund in accordance with a valid licence.
4. The section "Identification code" specifies a respective numerical code located in IS STATUS DFT, part C. Code lists/C. 1 Entities.
5. The section "Balance as of" specifies the date as of which the information was reported.
6. D-currency means denominated currency in which investment tools have been issued, or currency in which deposits are kept. Denominated currency other than euro is considered foreign currency.
7. Values in foreign currencies shall be recalculated to euro using the reference exchange rate set and published by the European Central Bank or the National Bank of Slovakia for the day when value is determined. Reference exchange rates to foreign currencies are set and published pursuant to Article 12, Section 12.1. of the Protocol of the Statute of the European System of Central Banks and the European Central Bank annexed to the Treaty establishing the European Community (OJ C 321E, 29. 12. 2006) or with Article 28(2) of the Act of the National Council of the Slovak Republic No. 566/1992 Coll. on the National Bank of Slovakia, as amended.
8. Current accounts, time deposits, receivables and liabilities are reported individually and are not mutually included or added together.
9. All liabilities are reported as positive figures.
10. Data in particular sections are indicated according to the nature of formatted cells. "0" is to be indicated where it is impossible to indicate a numerical entry; or a respective cell is to be left blank where it is impossible to indicate a text entry.
11. Cells highlighted in grey are to be left blank.
12. In the section "**Current accounts, time deposits and loans**"
 - a) column "**Type**" specifies a code selected from the list of acceptable codes of the FINANCIAL INSTRUMENT code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
 - b) in the column "**Name of deposit/loan**", "current account", "time deposit", or "loan" are indicated; the "loan" item is reported only if a loan is actually drawn,

- c) column "**Name of bank**" specifies the name of a bank or a branch of a foreign bank where funds are deposited, the name is given in the form of a SWIFT code; where a bank has no SWIFT code, its trade name and registered office are to be indicated,
- d) column "**D- currency**" specifies the code of denominated currency in which a current account, time deposit or loan are kept; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- e) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph 7,
- f) value in the column "**Volume in euro**" is the product of values in column 5 and column 6,
- g) column "**Interest rate in % p. a.**" specifies the annual interest rate of a current account, time deposit or loan, expressed as a percentage,
- h) column "**AIY in D-currency**" specifies the aliquot portion of interest yields that has not yet been added to a current account or a time deposit account in denominated currency; in the case of a loan, the aliquot portion of an interest expense for the respective liability is given in denominated currency,
- i) column "**AIY in euro**" specifies the aliquot portion of interest yields that has not yet been added to a current account or a time deposit account in euro; in the case of a loan, the aliquot part of the interest expense of a respective liability is given in euro,
- j) value in column "**Valuation in euro**" is the sum of values in column 7 and column 10.
- k) column "**Share of asset value in %**" specifies the percentage share of an individual current account, time deposit account or loan, of the total value of assets of a supplementary pension fund,
- l) column "**Date - start of TD duration**" specifies the start of a deposit's validity period in the d.m.rrrr format,
- m) the column "**Date - end of TD duration**" specifies the end of a deposit's validity period in the d.m.rrrr format,
- n) in the column "**Type of TD**", "FIX" is indicated for a fixed rate time deposit or "VAR" for a variable rate time deposit
- o) in the column "**Interest rate basis**", one of the following options is indicated: "Act/360", "Act/365", "30/360", "30E/360" or "Act/Act",
- p) column "**Principal repayment**" specifies the frequency of repayments - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time principal repayment at the end "F", irregular principal repayment "I",
- q) column "**Interest repayment**" specifies the frequency of repayments - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time interest repayment at the end "F", irregular interest repayment "I",
- r) column "**Floating rate**" specifies the type of rate derived from a respective reference interest rate with a respective maturity period, e.g. "2W EURIBOR", "3M EURIBOR",
- s) column "**Basis points (pips) to floating rate**" specifies data as a real figure; for instance, "-35" is indicated if the interest rate "3M EURIBOR -35" has been determined in a time deposit,
- t) column "**Nominal repayment date**" specifies the nominal repayment date in time deposits only if it is different from the date specified in the column "Date - start of TD duration"; the date is indicated in the d.m.rrrr format,
- u) column "**Interest repayment date**" specifies the interest repayment date in time deposits only if it is different from the date specified in column "Date - start of TV duration"; the date is indicated in the d.m.rrrr format,
- v) column "**Country**" specifies the country where a current account, time deposit account or loan are kept; the code of a respective country is selected from the list of acceptable codes in the KRAJINA code list located in IS STATUS DFT/C. Code lists/C.7 Code lists.

13. In the section "**Debt securities**"

- a) column "**Type**" specifies the code of a respective type of debt security, which is selected from the list of acceptable codes in the TYPE OF DEBT SECURITY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- b) column "**ISIN**" specifies the International Securities Identifying Number of a security,
- c) column "**D-currency**" specifies the code of denominated currency in which debt securities are kept; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**Market price/item in D-currency**" specifies the market price for one item of a debt security in denominated currency without AIY in absolute expression,
- e) column "**D-rate**" specifies the rate of denominated currency against euro under paragraph (7),
- f) value in column "**Volume in euro**" is the product of values in column 8 and column 9,
- g) column "**AIY in D-currency**" specifies the aliquot part of an interest yield from the coupon of a respective issue of debt securities in denominated currency,
- h) column "**AIY in euro**" specifies the aliquot part of an interest yield from the coupon of a respective issue of debt securities in euro or consideration in euro,
- i) value in column "**Valuation in euro**" is the sum of values in column 10 and column 12,
- j) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of debt securities in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price that has been determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,
- k) column "**Share of asset value in %**" specifies the percentage share of particular debt securities of the total asset value of a supplementary pension fund,
- l) column "**Share of issuer in %**" specifies the percentage share of particular debt securities of the issuer for a respective supplementary pension fund,
- m) in the column "**Embedded derivative**", "YES" is indicated where an interest or principal payment is tied to an underlying asset, otherwise "NO" is indicated,
- n) column "**Bloomberg ticker/Reuters RIC**" specifies the code of a debt security from the Bloomberg or Reuters system; where it is not possible to indicate a code from the Bloomberg or Reuters system, a code (abbreviation) is indicated under which a debt security is registered in the regulated market system; the column is to be left blank if it is impossible to indicate such code,
- o) column "**Trade name**" specifies the trade name of the issuer of a respective debt security,
- p) column "**ID No.**" specifies the identification number of the issuer of a respective debt security, which is only to be indicated in the case of debt securities issued by companies with registered offices on the territory of the Slovak Republic,
- q) column "**Country**" specifies the name of a country where the issuer of a respective debt security has its registered office; the code of the respective country is selected from the list of acceptable codes in the COUNTRY dial located in the IS STATUS DFT/C. Dials/C 7 Code dials,
- r) column "**Sector**" specifies the institutional sector of the issuer of a respective debt security in line with the ESA 95 methodology,
- s) column "**Date of issue**" specifies the date of issue of a debt security by the issuer, in the d.m.rrrr format,

- t) column "**Maturity date**" specifies the maturity date of a debt security, in the d.m.rrrr format,
- u) column "**Manner of nominal value repayment**" specifies the frequency of repayment - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time principal repayment at the end "F", irregular principal repayment "I",
- v) column "**Date of nominal value repayment**" specifies the date on which the nominal value repayment of a security is commenced, in the d.m.rrrr format; it is only indicated where repayment date is different from the date specified in the "Date of issue" column,
- w) column "**Frequency of coupon payments**" specifies the frequency of coupon repayments - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time coupon repayment at the end "F", irregular coupon repayment "I",
- x) column "**Date of interest repayment**" specifies the date on which interest repayment is commenced, in the d.m.rrrr format; it is only indicated where the repayment date is different from the date specified in the "Date of issue" column,
- y) column "**Rate in %**" specifies the interest rate of a bond; in the case of a floating rate bond the interest rate value is indicated, which is the sum of the floating rate valid for a respective period and basis points (pips),
- z) in the column "**Interest rate basis**", is indicated one of the following options: "Act/360", "Act/365", "30/360", "30E/360" or "Act/Act",
- aa) column "**Floating rate**" specifies the type of rate derived from a respective reference interest rate with a respective maturity period, e.g. "3M EURIBOR" is indicated where a coupon is cashed on a quarterly basis,
- ab) column "**Risk premium**" specifies premium used in addition to the risk-free interest rate for a given currency used in the calculation of theoretical price of a debt security
- ac) column "**Basis points (pips) to a floating rate**" specifies data as a real figure; e.g. "18" is indicated where the "3M EURIBOR + 18" interest rate is set,
- ad) column "**Date of purchase**" specifies the date when a debt security was acquired as an asset in a supplementary pension fund, in the d.m.rrrr format,
- ae) column "**Counterparty**" specifies the trade name of the entity from which a debt security was acquired.

14. In the section "**Shares**"

- a) column "**Name of share**" specifies the name of a respective share,
- b) column "**ISIN**" specifies the International Securities Identifying Number of a security,
- c) column "**D-currency**" specifies the code of denominated currency in which the shares are issued; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**D-rate**" specifies the rate of denominated currency against euro in line with paragraph 7,
- e) value in column "**Valuation in euro**" is the product of values in column 7 and column 8,
- f) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of securities in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price that has been determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,
- g) column "**Share of asset value in %**" specifies the percentage share of particular shares of the total asset value of a respective supplementary pension fund,

- h) column "**Share of issuer in %**" specifies the percentage share of particular shares of the issuer for a respective supplementary pension fund,
- i) in the column "**Issuer**", subsection "**Trade name**" specifies the name of an entity that issued a security; subsection "**ID No.**" specifies the identification number of the issuer of a respective security, only to be indicated in the case of securities issued by companies with their registered offices on the territory of Slovak Republic; subsection "**Country**" specifies the country of registered office of the issuer of a respective security; the code of a respective country is selected from the list of acceptable codes in the COUNTRY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists; subsection "**Sector**" specifies the institutional sector of the issuer of a respective security in line with the ESA 95 methodology,
- j) column "**Bloomberg ticker/Reuters RIC**" specifies the code of a share from the Bloomberg or Reuters system; where it is not possible to indicate a code from the Bloomberg or Reuters system, a code (abbreviation) is indicated, under which the security is registered in the regulated market system; column is to be left blank where it is impossible to indicate such code,
- k) column "**Date of purchase**" specifies the date when a security was acquired as an asset in a supplementary pension fund, in the d.m.rrrr format,
- l) column "**Counterparty**" specifies the trade name of the entity from which a security was acquired.

15. In the section "**Mutual fund units**"

- a) column "**Name of unit**" specifies the name of a respective mutual fund unit,
- b) column "**Trade name of management company/FCIU**" specifies the trade name of a respective management company or a foreign collective investment undertaking that issued a respective mutual fund unit,
- c) column "**ISIN**" specifies the International Securities Identifying Number of a security,
- d) column "**D-currency**" specifies the code of denominated currency in which mutual fund units are issued; currency code is specified in line with the international ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- e) column "**D-rate**" specifies the rate of denominated currency against euro in line with paragraph 7,
- f) value in the column "**Valuation in euro**" is the product of values in column 8 and column 9,
- g) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of units in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price that has been determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,
- h) column "**Share of asset value in %**" specifies the percentage share of particular mutual fund units of the total value of assets in a respective supplementary pension fund,
- i) column "**Share of fund in %**" specifies particular mutual fund units' percentage share of the mutual fund for a respective supplementary pension fund,
- j) in the column "**Issuer**", subsection "**Country**" specifies the country of registered office of the issuer of a respective mutual fund unit; the code of the respective country is selected from the list of acceptable codes in the COUNTRY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists; subsection "**Sector**" specifies the institutional sector of the issuer of a respective mutual fund unit in line with the ESA 95 methodology,
- k) column "**Bloomberg ticker/Reuters RIC**" specifies the code of a mutual fund unit from the Bloomberg or Reuters system; where it is not possible to indicate a code from the Bloomberg or Reuters system, a code (abbreviation) is indicated under which a mutual fund unit is registered in the regulated market system; the column is to be left blank where it is impossible to indicate such code,

- l) column "**Date of purchase**" specifies the date when a mutual fund unit was acquired as an asset in a supplementary pension fund, in the d.m.rrrr format,
 - m) column "**Counterparty**" specifies the trade name of the entity from which a mutual fund unit was acquired.
16. In the section "**Other securities and other financial instruments**"
- a) column "**Type**" specifies the code of a respective type of security and other financial instrument, which is selected from the list of acceptable codes in the TYPE OF SECURITY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
 - b) column "**ISIN**" specifies the International Securities Identifying Number of a security,
 - c) column "**D-currency**" specifies the code of denominated currency in which other securities and other financial instruments are kept; currency code is specified in line with the ISO 4217 standards and is selected from a list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
 - d) column "**D-rate**" specifies the rate of denominated currency against euro in line with paragraph (7),
 - e) value in column "**Volume in euro**" is the product of values in column 8 and column 9,
 - f) column "**AIY in D-currency**" specifies the aliquot part of an interest yield from the coupon of a respective issue of other securities and other financial instruments in denominated currency,
 - g) column "**AIY in euro**" specifies the aliquot part of an interest yield from the coupon of a respective issue of other securities and other financial instruments in euro or the consideration in euro,
 - h) value in column "**Valuation in euro**" is the sum of values in column 10 and column 12,
 - i) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of other securities and other financial instruments in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price that has been determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,
 - j) column "**Share of asset value in %**" specifies the percentage share of other securities and other financial instruments of the total asset value of a respective supplementary pension fund,
 - k) column "**Share of issuer in %**" specifies the percentage share of other securities and other financial instruments of the issuer for a respective supplementary pension fund,
 - l) in the column "**Issuer**", subsection "**Trade name**" specifies the name of the entity that issued other security or other financial instrument, subsection "**ID No.**" specifies the identification number of the issuer of a respective other security or other financial instrument and is only to be indicated in the case of other securities or other financial instruments issued by companies with their registered offices on the territory of Slovak Republic; subsection "**Country**" specifies the country of registered office of the issuer of a respective other security or other financial instrument; the code of the respective country is selected from the list of acceptable codes in the COUNTRY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists; subsection "**Sector**" specifies the institutional sector of the issuer of a respective other security or other financial instrument in line with the ESA 95 methodology,
 - m) column "**Bloomberg ticker/Reuters RIC**" specifies the code of other security or other financial instrument from the Bloomberg or Reuters system,
 - n) column "**Date of issue**" specifies the date of issue of other security or other financial instrument by the issuer, in the d.m.rrrr format,

- o) column "**Maturity date**" specifies the maturity date of other security or other financial instrument, in the d.m.rrrr format,
- p) column "**Risk premium**" specifies premium used in addition to the risk-free interest rate for a given currency used in the calculation of the theoretical price of other security or other financial instrument,
- q) column "**Date of purchase**" specifies the date when other security or other financial instrument was acquired as an asset in a supplementary pension fund, in the d.m.rrrr format,
- r) column "**Counterparty**" specifies the trade name of entity from which other security or other financial instrument was acquired.

17. In the section "**Financial market instruments**"

- a) column "**Type**" specifies the code of a respective financial market instrument, which is selected from the list of acceptable codes in the TYPE OF DEBT SECURITY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- b) column "**ISIN**" specifies the International Securities Identifying Number of a security,
- c) column "**D-currency**" specifies the code of denominated currency in which financial market instruments are kept; currency code is specified in line with the international ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**Market price/item in D-currency**" specifies the market price per one item of a financial market instrument in denominated currency without AIY in absolute expression,
- e) column "**D-rate**" specifies the rate of denominated currency against euro in line with paragraph 7,
- f) value in column "**Volume in euro**" is the product of values in column 8 and column 9,
- g) column "**AIY in D-currency**" specifies the aliquot part of an interest yield from the coupon of a respective issue of a financial market instrument in denominated currency,
- h) column "**AIY in euro**" specifies the aliquot part of an interest yield from the coupon of a respective issue of a financial market instrument in euro or consideration in euro,
- i) value in column "**Valuation in euro**" is the sum of values in column 10 and column 12,
- j) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of financial market instruments in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,
- k) column "**Share of asset value in %**" specifies the percentage share of financial market instruments of the total asset value of a respective supplementary pension fund,
- l) column "**Share of issuer in %**" specifies the percentage share of financial market instruments of the issuer for a respective supplementary pension fund,
- m) in the column "**Issuer**", subsection "**Trade name**" specifies the name of the entity that issued a financial market instrument; subsection "**ID No.**" specifies the identification number of the issuer of a respective financial market instrument, only to be indicated in the case of financial market instruments issued by companies with their registered offices on the territory of Slovak Republic, subsection "**Country**" specifies the country of registered office of the issuer of a respective financial market instrument; the code of a respective country is selected from the list of acceptable codes in the COUNTRY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists; subsection "**Sector**" specifies the institutional sector of the issuer of a respective financial market instrument in line with the ESA 95 methodology,

- n) column "**Bloomberg ticker/Reuters RIC**" specifies the code of a financial market instrument from the Bloomberg or Reuters system; where it is impossible to indicate a code from the system, a code is indicated under which a financial market instrument is registered in the regulated market system,
- o) column "**Date of issue**" specifies the date when a financial market instrument was issued by the issuer, in the d.m.rrrr format,
- p) column "**Maturity date**" specifies the maturity date of a financial market instrument in the d.m.rrrr format,
- q) column "**Risk premium**" specifies premium used in addition to the risk-free interest rate for a given currency used in the calculation of the theoretical price of a financial market instrument,
- r) column "**Date of purchase**" specifies the date when a financial market instrument was acquired as an asset of a supplementary pension fund, in the d.m.rrrr format,
- s) column "**Counterparty**" specifies the trade name of the entity from which a financial market instrument was acquired.

18. In the section "**Financial derivatives - FX transactions**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) in the column "**Type**", "SP" is indicated for an FX spot or "F" for an FX forward,
- c) column "**Currency 1**" specifies the base currency in a currency pair as per the ISO 4217 standards, the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**Volume - currency 1**" specifies the volume of a transaction in base currency; negative value is given where currency is sold,
- e) column "**Volume - currency 1 in euro**" specifies the volume of a transaction in euro or consideration in euro; negative value is given where currency is sold,
- f) column "**Currency 2**" indicates the quote currency in a currency pair as per the ISO 4217 standards, the code of the respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists; quote currency means a currency whose volume in a rate quote is an expression of the value of one unit of the base currency.
- g) column "**Volume - currency 2**" specifies the volume of a transaction in quote currency; negative value is given where currency is sold,
- h) column "**Volume - currency 2 in euro**" specifies the volume of a transaction in euro or a consideration in euro; negative value is given where currency is sold,
- i) column "**Rate**" specifies the agreed spot or forward rate,
- j) column "**Issue date**" specifies the date when a transaction is executed, in the d.m.rrrr format,
- k) column "**Date - start**" specifies the date when a transaction becomes effective (FX start), in the d.m.rrrr format,
- l) column "**Date - end**" specifies the date when a transaction ceases to be effective (FX end), in the d.m.rrrr format,
- m) column "**Counterparty**" specifies the name of a counterparty with which an FX spot or forward transaction was executed; the name of counterparty is indicated in the form of a SWIFT code; where a counterparty does not have a SWIFT code, its trade name and registered office are to be indicated,
- n) column "**Valuation in euro**" specifies the net current value of a derivative transaction,
- o) column "**Valuation source**" specifies the source used by a supplementary pension asset management company to value FX transactions in the assets of a supplementary pension fund; "PRM" is indicated for the price set by the organizer of a principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes official market

prices, "TPF" is indicated for a theoretical price calculated using a formula, "TPM" is indicated for a theoretical price calculated using a valuation model.

19. In the section "**Financial derivatives - FX swap**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) in the column "**Type**", "SP" is indicated for an FX spot or "F" for an FX forward,
- c) column "**Currency 1**" specifies the code of a currency that is accepted from a counterparty at the end of a swap, indicated in line with the ISO 4217 standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**Currency 2**" specifies the code of a currency paid to a counterparty at the end of a swap and is indicated in line with the ISO 4217 standards, the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- e) column "**Volume of currency 1 - start**" specifies the volume of currency 1 paid to a counterparty at the start of a contract; negative value is to be indicated;
- f) column "**Volume of currency 2 - start**" specifies the volume of currency 2 accepted from a counterparty at the start of a contract; positive value is to be indicated,
- g) column "**Volume of currency 1 - end**" specifies the volume of currency 1 accepted from a counterparty at the end of a contract; positive value is to be indicated,
- h) column "**Volume of currency 2-end**" specifies the volume of currency 2 paid to a counterparty at the end of a contract; negative value is to be indicated;
- i) column "**Rate**" specifies the agreed spot or forward rate,
- j) column "**Transaction date**" specifies the date of transaction (Issue date) in the d.m.rrrr format,
- k) column "**Date - start**" specifies the date when a transaction becomes effective (FX swap start), in the d.m.rrrr format,
- l) column "**Date - end**" specifies the date when a transaction ceases to be effective (FX swap end), in the d.m.rrrr format,
- m) column "**Counterparty**" specifies the name of a counterparty with which an FX swap transaction was executed; the name of counterparty is indicated in the form of a SWIFT code; where a counterparty does not have a SWIFT code, its trade name and registered office are to be indicated,
- n) column "**Valuation in euro**" specifies the net current value of a derivative transaction,
- o) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of an FX swap in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,

20. In the section "**Financial derivatives - FRA**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) in the column "**Type of transaction**", "B" is indicated for Buy or "S" for Sell,
- c) column "**Currency**" specifies the code of currency as per the ISO 4217 standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- d) column "**Nominal value**" specifies the volume of an agreed transaction,
- e) column "**Transaction date**" specifies the transaction date (Issue date) in the d.m.rrrr format,

- f) column "**Transaction fixing date**" specifies the date of interest rate fixing (FRA fixing), on the basis of which the transaction is settled, indicated in the d.m.rrrr format,
- g) column "**Date - start**" specifies the date when a transaction becomes effective (FRA start), in the d.m.rrrr format,
- h) column "**Date - end**" specifies the date when a transaction ceases to be effective (FRA end), in the d.m.rrrr format,
- i) column "**FRA rate**" specifies FRA rate agreed with a counterparty,
- j) column "**Floating rate**" specifies the type of rate derived from a respective reference interest rate with a respective maturity period, e.g. "3M EURIBOR", "6M EURIBOR",
- k) column "**Interest rate basis**" specifies one of the following options: "Act/360", "Act/365", "30/360", "30E/360" or "Act/Act",
- l) column "**Counterparty**" specifies the name of a counterparty with which an FRA contract was executed; the name of counterparty is indicated in the form of a SWIFT code; where a counterparty does not have a SWIFT code, its trade name and registered office are to be indicated,
- m) column "**Valuation in euro**" specifies the net current value of a derivative transaction,
- n) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of an FRA in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model,

21. In the section "**Financial derivatives - interest rate swap**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) in the column "**Type of swap**", "IRS" is indicated for an interest rate swap or "CIRS" for a currency interest rate swap,
- c) column "**Transaction date**" specifies the date when a transaction is executed, in the d.m.rrrr format,
- d) column "**Date - start**" specifies the date when a transaction becomes effective (IRS start, CIRS start), in the d.m.rrrr format,
- e) column "**Date - end**" specifies the date when a transaction ceases to be effective (IRS end, CIRS end), in the d.m.rrrr format,
- f) column "**Currency 1**" specifies the currency in which a claim is denominated and in which interest payments are collected from a swap counterparty; the currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Code lists,
- g) column "**Nominal 1**" specifies an imaginary value that is used in the calculation of an interest payment collected from a swap counterparty,
- h) column "**Manner of nominal 1 repayment**" specifies the frequency of repayments - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time repayment at the end "F", irregular "I",
- i) column "**Date of nominal 1**" specifies the date as from which the repayment of the nominal value of Nominal 1 commences; where no date is indicated, the date specified in column "Date - start" is to be used,
- j) column "**Currency 2**" specifies the currency in which a liability is denominated and in which interest payments are paid to a swap counterparty; currency code is specified in line with the ISO 4217 standards and is selected from a list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Lists of codes

- k) column "**Nominal 2**" specifies an imaginary value used in the calculation of interest payments to a swap counterparty,
- l) column "**Manner of nominal 2 repayment**" specifies the frequency of repayments - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time repayment at the end "F", irregular "I",
- m) column "**Date of nominal 2**" specifies the date on which the repayment of the nominal value of Nominal 2 commences; where no date is indicated, the date specified in "Date - start" is to be used,
- n) in the column "**Exchange of nominals**", "YES" is indicated if nominals are exchanged or "NO" if a swap was agreed without an exchange,
- o) column "**Frequency of accepted interest payment**" specifies the frequency - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual - "S", annual "Y", one-time repayment at the end "F", irregular "I",
- p) column "**Date of interest payment 1**" specifies the date on which the repayment of interest for "Nominal 1" commences, in the d.m.rrrr format,
- q) column "**Accepted floating rate**" specifies interest rates that are accepted, e.g. in the form of "3M EURIBOR", "6M EURIBOR"; the column is to be left blank where fixed rate is accepted,
- r) column "**Accepted interest rate**" specifies pips - basis points if floating interest rate is accepted; where a fixed rate is accepted, the same fixed rate is to be indicated,
- s) column "**Interest rate basis 1**" specifies one of the following options: "Act/360", "Act/365", "30/360", "30E/360" or "Act/Act",
- t) column "**Current fixated accepted interest rate**" specifies the current fixated interest rate for a respective period; it is only indicated if floating interest rate is accepted,
- u) column "**Frequency of paid interest rate**" specifies the frequency - weekly "W", bi-weekly "2W", monthly "M", bi-monthly "2M", quarterly "Q", biannual "S", annual "Y", one-time repayment at the end "F", irregular "I",
- v) column "**Date of interest payment 2**" specifies the date when the repayment of interest for "Nominal 2" is commenced, in the d.m.rrrr format,
- w) column "**Paid floating rate**" specifies interest rates that are paid e.g. in the form of "3M EURIBOR", "6M EURIBOR"; the column is to be left blank where fixed rate is paid,
- x) column "**Paid interest rate**" specifies pips - basis points where floating interest rate is paid; where a fixed rate is paid, the same fixed rate is to be indicated,
- y) column "**Interest rate basis 2**" specifies one of the following options: "Act/360", "Act/365", "30/360", "30E/360" or "Act/Act",
- z) column "**Current fixated paid interest rate**" specifies the current fixated interest rate for a respective period; it is only indicated where variable interest rate is paid,
- aa) column "**Counterparty**" specifies the name of a counterparty with which a transaction was executed; the name of counterparty is indicated in the form of a SWIFT code; where a counterparty does not have a SWIFT code, its trade name and registered office are to be indicated,
- ab) column "**Valuation in euro**" specifies the net current value of a derivative transaction,
- ac) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of an interest rate swap in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of the principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model.

22. In the section "**Financial derivatives - currency option**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) column "**Option type**" specifies e.g. "Plain vanilla", "Double lock in", "Up and In", "Down and Out", "Digital",
- c) in the column "**Option class**" , "EU" is indicated for a European option or "US" for a US option,
- d) column "**Currency option date**" specifies the date of execution of a currency option (Issue date) in the d.m.rrrr format,
- e) column "**Date - start**" specifies the date when a transaction becomes effective, in the d.m.rrrr format,
- f) column "**Call currency**" specifies bought currency; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Lists of codes,
- g) column "**Put currency**" specifies sold currency; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Lists of codes,
- h) in the column "**Type of operation**" , "B" is indicated for the purchase of an option or "S" for its sale,
- i) column "**Currency pair**" specifies the relationship between two currencies, e.g. EUR/USD,
- j) column "**Strike price**" specifies an agreed realization currency rate,
- k) column "**Transaction volume in call currency**" specifies an amount in a respective currency, as a positive figure only,
- l) column "**Transaction volume in put currency**" specifies an amount in a respective currency, as a positive figure only,
- m) column "**Date - end**" specifies the maturity date of an option in the d.m.rrrr format,
- n) column "**Total premium in euro**" specifies the value of an option in euro, for which it was bought or sold; in the case of purchase it is indicated as a negative figure,
- o) column "**Expiry**" specifies the expiry date of an option in the d.m.rrrr format,
- p) column "**Volatility in %**" specifies annual volatility of an underlying asset in percent, e.g. "8.85",
- q) column "**Barrier Up**" specifies the upper barrier value of a currency pair in barrier options; upper barrier is the value of a currency pair where a specific event agreed in an options contract only occurs when the currency pair rate exceeds the upper barrier value,
- r) column "**Barrier Down**" specifies the lower barrier value of a currency pair; lower barrier is the value of a currency pair where a specific event agreed in an options contract only occurs where the currency pair rate is lower than the value of the lower barrier,
- s) column "**Delta of an options contract**" specifies the value of the delta parameter of an option, which represents a change in the option value in respect of a change in the option's underlying currency pair; this value is indicated as a figure rounded to six decimals,
- t) column "**Valuation in euro**" specifies the valuation of a respective option as of the day when this report is compiled,
- u) column "**Valuation source**" specifies the source used by a supplementary pension asset management company to value a market currency option in a supplementary pension fund; "PRM" is indicated for the price set by the organizer of a principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes official market "TPF" is indicated for a theoretical price calculated using a formula, "TPM" is indicated for a theoretical price calculated using a valuation model.

23. In the section "**Financial derivatives - interest rate option**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) column "**Option type**" specifies e.g. "Plain vanilla", "Double lock in", "Up and In", "Down and Out", "Digital",
- c) in the column "**Option class**", "EU" is indicated for a European option or "US" for a US option,
- d) column "**Put/Call**" specifies "Put" or "Call", where "Put" means the right to lend to a counterparty an agreed volume of currency at an agreed interest rate and "Call" means the right to borrow from a counterparty an agreed volume of currency at an agreed interest rate,
- e) column "**Interest rate option date**" specifies the date when a transaction was agreed, in the d.m.rrrr format,
- f) the column "**Date - start**" specifies the date when an option period commences, in the d.m.rrrr format,
- g) the column "**Date - end**" specifies the date when an option period ends, in the d.m.rrrr format,
- h) in the column "**Transaction type**", "B" is indicated for the purchase of an option or "S" for the sale of an option,
- i) column "**Transaction volume**" specifies the volume agreed by parties to a transaction,
- j) column "**Currency**" specifies the code of currency as per the ISO 4217 standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Lists of codes,
- k) in the column "**Amortization**", "YES" is indicated where a nominal is gradually amortized, otherwise "NO" is indicated,
- l) column "**Agreed interest rate**" specifies data in the form of e.g. "4.55",
- m) in the column "**Transaction type**", "Cap" or "Floor" is indicated,
- n) column "**Time period**" specifies the option period, such as "6M EURIBOR",
- o) column "**Total premium in euro**" specifies the option value for which an option was bought or sold,
- p) column "**Expiry**" specifies the expiry date of an option in the d.m.rrrr format,
- q) column "**Volatility in %**" specifies volatility in %, e.g. "7.75",
- r) column "**Barrier Up**" specifies the upper barrier of a currency pair in barrier options, upper barrier is a value of a currency pair where a specific event agreed in an options contract only occurs when the currency pair exceeds the upper barrier value,
- s) column "**Barrier Down**" specifies the lower barrier value of a currency pair; lower barrier is a value of a currency pair where a specific event agreed in an options contract only occurs if the currency pair rate is lower than the value of the lower barrier,
- t) column "**Delta of an options contract**" specifies a value rounded to six decimals,
- u) column "**Valuation in euro**" specifies the valuation of a respective option as of the day when the report is compiled,
- v) column "**Valuation source**" specifies the source used by a supplementary pension asset management company to value an interest rate option in the assets of a supplementary pension fund; "PRM" is indicated for the price set by the organizer of a principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes official market prices, "TPF" is indicated for a theoretical price calculated using a formula, "TPM" is indicated for a theoretical price calculated using a valuation model.

24. In the section "**Other financial assets**"

- a) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- b) column "**Type**" specifies the type of an asset which cannot be indicated in the preceding parts of the report and which enters into the calculation of the net asset value of a supplementary pension fund; indicated are e.g. "share option", "futures" etc.,
- c) column "**Subtype**" specifies e.g. "Up-and-in", "Up-and-out", "Down-and-in", "Down-and-out",
- d) column "**Transaction date**" specifies the date when a transaction was agreed, in the d.m.rrrr format,
- e) column "**Date - start**" specifies the date when a transaction period commences, in the d.m.rrrr format, only to be indicated where possible in respect of asset type,
- f) column "**Date - end**" specifies the date when a transaction period ends, in the d.m.rrrr format, only to be indicated where possible in respect of asset type,
- g) column "**Currency**" indicates the code of currency as per the ISO 4217 international standards; the code of the respective currency is selected from a list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code lists/C.7 Lists of codes,
- h) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph 7,
- i) column "**Note**" specifies data that comprise the basis for the valuation of other financial assets in the assets of a supplementary pension fund, which may not be classified as standard-defined and which have not been reported in the preceding sections,
- j) column "**Valuation in euro**" specifies the valuation of a respective transaction,
- k) column "**Valuation source**" specifies the source used by a supplementary pension asset management company for the valuation of other financial assets in a supplementary pension fund; "PRM" is indicated for a price determined by the organizer of principal regulated market, "PIS" is indicated for a price determined by a generally accepted information system that publishes market prices, "TPF" is used for a theoretical price calculated using a formula, and "TPM" is used for a theoretical price calculated using a valuation model.

25. In the section "**Receivables related to dividend payout**"

- a) column "**Currency**" indicates the code of currency as per the ISO 4217 standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- b) column "**Volume of receivable in D-currency**" specifies the volume of a dividend in denominated currency,
- c) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph 7,
- d) column "**Volume of receivable in euro**" specifies the volume of a dividend in euro or consideration in euro,
- e) column "**ISIN**" specifies the International Securities Identifying Number of a security to which a dividend payout receivable is tied.

26. In the section "**Claims related to financial derivatives that are fixed term transactions**"

- a) in the column "**Transaction type**", "SP" is indicated for spot and "F" for forward, "FX swap" for currency swap, "FRA" for FRA contracts, "IRS" for an interest rate swap, "CIRS" for a currency interest rate swap,
- b) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction that is identical with the transaction ID of a financial derivative reported in the preceding parts, to which a receivable is tied.
- c) column "**Currency**" specifies the currency in which a receivable is denominated; currency code is specified in line with the ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- d) column "**Volume of receivable in D-currency**" specifies the volume of a receivable for

the delivery of an underlying asset in denominated currency,

- e) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph (7),
- f) column "**Volume of receivable in euro**" specifies the volume of a receivable for the delivery of an underlying asset in euro or consideration in euro.

27. In the section "**Receivables related to portfolio change**"

- a) in the column "**Type of transaction**", "N" is indicated for Buy or "P" for Sell,
- b) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
- c) column "**Type of security**" specifies the type of security; the code of a respective security is selected from the list of acceptable codes in the TYPE OF SECURITY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- d) column "**Currency**" specifies the code of currency as per the ISO 4217 standards; the code of the respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- e) column "**Volume of receivable in D-currency**" specifies the volume of a receivable in denominated currency,
- f) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph (7),
- g) column "**Volume of receivable in euro**" specifies the volume of a receivable in euro or consideration in euro,
- h) column "**ISIN**" specifies the International Securities Identifying Number of a security to which a respective receivable is tied.

28. In the section "**Other receivables**"

- a) in the column "**Type of receivable**", "CIT" is indicated for cash in transit, "CP" for coupon payout, "O" for other claims, "DDS MIGRATION" for claims related to the migration of customers among supplementary pension companies,
- b) column "**Issuer**" specifies the name of an entity that issued a security,
- c) column "**Currency**" specifies the code of currency as per the ISO 4217 standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- d) column "**Volume of receivable in D-currency**" specifies the volume of a receivable in denominated currency,
- e) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph (7),
- f) column "**Volume of receivable in euro**" specifies the volume of a receivable in euro or consideration in euro,
- g) column "**ISIN**" specifies the International Securities Identifying Number of a security to which a respective receivable is tied.

Other claims represent all other claims of a supplementary pension fund that are not reported in sections 25, 26 and 27.

29. In the section "**Liabilities related to financial derivatives that are fixed term transactions**"

- a) in the column "**Transaction type**", "SP" is indicated for spot and "F" for forward, "FX swap" for currency swap, "FRA" for FRA contracts, "IRS" for interest rate swap, "CIRS" for currency interest rate swap,
- b) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction that is identical with the transaction ID of a financial derivative reported in the preceding parts to which a liability is tied.
- c) column "**Currency**" specifies the currency in which a liability is denominated; the currency code is specified in line with the international ISO 4217 standards and is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
- d) column "**Volume of liability in D-currency**" specifies the volume of a liability for the delivery of an underlying asset in denominated currency,
- e) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph (7),

- f) column "**Volume of receivable in euro**" specifies the volume of a liability for the delivery of an underlying asset in euro or consideration in euro.

30. In the section "**Liabilities related to a portfolio change**"

- a) in the column "**Type of transaction**", "N" is indicated for Buy or "P" for Sell,
b) column "**Transaction ID**" specifies an internal alphanumerical code for the identification of a transaction,
c) column "**Type of security**" specifies the type of security; the code of a respective security is selected from the list of acceptable codes in the TYPE OF SECURITY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
d) column "**Currency**" specifies the code of currency as per the ISO 4217 international standards; the code of a respective currency is selected from the list of acceptable codes in the CURRENCY code list located in IS STATUS DFT/C. Code Lists/C.7 Lists of codes,
e) column "**Volume of liability in D-currency**" specifies the volume of a liability in denominated currency,
f) column "**D-rate**" specifies the rate of denominated currency against euro pursuant to paragraph (7),
g) column "**Volume of liability in euro**" specifies the volume of a liability in euro or consideration in euro,
h) column "**ISIN**" specifies the International Securities Identifying Number of a security to which a respective liability is tied.

31. In the section "**Other liabilities**"

- a) in the column "**Type of liability**", "LFM" is indicated for liabilities for management, "O" for other liabilities, "COM" for supplementary pension fund liabilities relating to a compensation, or "SPMC MIGRATION" for liabilities relating to the migration of customers among supplementary pension management companies,
b) column "**Volume of liability in euro**" specifies the volume of a liability in euro.

Other liabilities comprise all other claims of a supplementary pension fund that are not reported in sections 29 and 30.

32. In the section "**Net value of assets in a supplementary pension fund**"

- a) in the row "**Additional liquid assets**", column "Total value/Number" specifies additional liquid assets comprising funds in cash, in current accounts and in short-term time deposits pursuant to Article 53(2) of the Act as amended, not reported in section 12,
b) in the row "**Net value of assets in a supplementary pension fund**", column "Total value/Number" specifies the net value of assets in a supplementary pension fund representing the difference between the value of assets in a supplementary pension fund and its liabilities; it is reported in euro and determined with accuracy of two decimals,
c) in the row "**Number of additional pension units**", column "Total value/number" specifies the number of additional pension units that is a sum of all additional pension units registered on the personal accounts of all participants to a contribution supplementary pension fund or receivers of benefits in a payment supplementary pension fund on the calculation day; calculation is made with accuracy of four decimals,
d) in the row "**Current value of an additional pension unit**", column "Total value/number" specifies the current value of an additional pension unit determined as a ratio of the net value of assets in a supplementary pension fund to the number of all additional pension units registered on the personal accounts of all participants to a supplementary pension fund or receivers of benefits in a payment supplementary pension fund on the calculation day; current value is reported in euro and determined with accuracy of six decimals.

Abbreviations

Abbreviation	Description
Row No.	row number
CU	current account
TD	time deposit
LO	loan
D	denominated currency
AIY	aliquot interest yield
ISIN	International Securities Identifying Number
item	item
ID No.	identification number of an organization
S	security
FI	financial instrument
FMI	financial market instrument
ID	identification code
FCIU	foreign collective investment undertaking
NBS	Národná banka Slovenska (National Bank of Slovakia)
SPF	supplementary pension fund
SPMC	supplementary pension asset management company
SWIFT	bank identifier code for international payments
EURIBOR	interbank reference rate within the Economic and Monetary Union
IS STATUS	information system for the collection, processing, and storage of data
DFT	regarding financial market entities
Act/365	actual number of days of an interest period/length of the year of 365 days
Act/360	actual number of days of an interest period/length of the year of 360 days
30E/360	each commenced month of an interest period is counted by 30 days/length of the year of 360 days
30/360	each month of an interest period is counted by 30 days/length of the year of 360 days
Act/Act	actual number of days of an interest period/actual length of the year
PRM	price set by the organizer of a principal regulated market
PIS	price set by a generally accepted information system
TPF	theoretical price calculated using a formula
TVM	theoretical price calculated using a valuation model
SP	FX spot
F	FX forward