



Reporting instructions for balance sheet data collec- tion on private equity funds (PEF)

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Reporting instructions for balance sheet data collection on private equity funds (PEF).....	0
1 INTRODUCTION.....	3
2 BASIC CONCEPTS.....	4
2.1 Reporting obligation.....	5
2.2 Principle of first counterparty.....	5
3 REPORTING TO THE BANK OF FINLAND IN PRACTICE	6
3.1 Timetable for data transmission	6
3.2 Beginning and end of reporting	6
3.3 Retention of report file.....	7
3.4 Data transmission	7
3.5 Content validations	7
3.6 Point of contact	8
4 IDENTIFIERS AND CODES	9
4.1 Identifier.....	9
4.2 Fund identifier	9
4.3 Internal identifier	9
4.4 ISIN code.....	9
5 REPORTABLE BASIC INFORMATION.....	10
5.1 HEADER section.....	10
5.2 IF section	10
6 REPORTABLE BALANCE SHEET DATA.....	10
6.1 PEF section	11
6.2 Assets.....	12
6.2.1 Quoted and unquoted shares	12
6.2.2 Residential and commercial real estate shares.....	14
6.2.3 Investment fund assets.....	15
6.2.4 Debt security assets	17
6.2.5 Non-financial assets (incl. real estate, natural resources)	19
6.2.6 Loan receivables	20
6.2.7 Deposits	21
6.2.8 Derivatives.....	23
6.2.9 Currency and remaining assets	24
6.3 Liabilities	24
6.3.1 Called investment commitments / contributions of capital	24
6.3.2 Loans	27
6.3.3 Debt security loans	28
6.3.4 Derivatives.....	29
6.3.5 Remaining liabilities	30
6.4 Feeder fund based on a profit sharing loan	31
6.5 Other items reported	31
6.5.1 Uncalled investment commitments	31
6.5.2 Investment commitments called and returned / profit distributions made during the reference period	33
7 CLASSIFICATIONS.....	35
7.1 Classification of financial instruments.....	35
7.2 Sectoral classification.....	36
8 SPECIAL CASES IN REPORTING.....	37



1 August 2024
BOF/FIN-FSA-UNRESTRICTED
Public

8.1 Repo and reverse repo agreements and short selling	37
8.1.1 Repurchase agreements (repo)	37
8.1.2 Reverse repos	37
8.1.3 Reverse repo and short sale	38
8.2 Conversions of loan and loan interest to shares	39
8.3 Write-ups and write-downs of investments	40
8.4 Reporting of investments made and divested during the reference period	40
8.5 Loss for the period and negative equity	42
8.6 Management fees	43
8.7 Transactions between investors	44
8.8 Private individuals as investors	44
9 REPORTABLE DATA IN THE PEF SECTION (TABLES)	44
9.1 Reporting of liabilities	46
9.2 Reporting of share and other equity assets	47
9.3 Reporting of debt security and non-financial assets	48
9.4 Reporting of loan and deposit assets	49
9.5 Derivatives, currency and remaining assets	50
9.6 Uncalled and gross called/returned investment commitments	51
9.7 Securities sold short	52



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

1 INTRODUCTION

The Bank of Finland collects balance sheet data from private equity and real estate funds (PEF data collection) on a quarterly basis for the conduct of the duties of the European System of Central Banks and the Bank of Finland as well for as other national purposes. The Bank of Finland compiles the investment fund statistics for Finland, which comprise, in addition to the PEF data collection, data from the collection of investment funds balance sheet data (SIRA data collection). These allow the ESCB to have a comprehensive view of the investment fund sector in the euro area and to monitor and supervise developments in the business of non-MFIs. The data are used in monetary policy analysis and financial stability oversight both within the ESCB and at the Bank of Finland.

The Bank of Finland releases the data to Statistics Finland for the compilation of statistics, including the balance of payments and financial accounts. The data may also be disclosed to other national authorities where they have the statutory right to have access to the data concerned. The data may also be used for other statistical purposes and, on an anonymised basis, for research purposes. The Bank of Finland's right to disclose the data is based on the Act on the Bank of Finland (214/1998, section 26). Statistics compiled by the Bank of Finland are made public e.g. on the websites of the Bank of Finland and the ECB.

The Bank of Finland's authority to obtain information is based on the European Union Regulation concerning the collection of statistical information by the European Central Bank (ECB) and the Act on the Bank of Finland. The PEF data collection is based on the ECB Regulation concerning statistics on the assets and liabilities of investment funds (hereinafter the "Investment Fund Regulation") and Guidelines on monetary and financial statistics. Up-to-date links to legislation steering the data collection are available in the "Reporting instructions" section of the Bank of Finland's website at <https://www.suomenpankki.fi/en/Statistics/reporting-instructions/private-equity-funds/>.

Statistical regulations are binding on reporting entities, and by virtue of the Regulation concerning the collection of statistical information by the European Central Bank and the ECB decision on non-compliance with statistical reporting requirements, the ECB may impose sanctions on reporters failing to comply with a reporting obligation. There is a non-compliance monitoring system in place to monitor compliance with minimum standards for the submission of data, accuracy and conceptual compliance. In case of non-compliance with the minimum standards, the Bank of Finland will send a notification letter to the reporting entity.



3 December 2021
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Public

2 BASIC CONCEPTS

This chapter describes basic concepts related to the collection of balance sheet data on investment funds (PEF data collection)

Reporter: entity required to provide statistical data to the Bank of Finland as specified in these instructions. The reporter in the PEF data collection is a private equity or real estate fund established as a limited partnership or limited liability company and registered in Finland. Feeder funds are also reporters, and their assets and liabilities must be reported separately from the master fund.

Data provider: entity responsible for submitting reporter-specific data to the Bank of Finland. Usually, the data provider is the manager of the fund, but an external service provider may also operate as data provider.

Reference period: reporting period, the period for which data are reported. The reference period in the PEF data collection is a quarter of a year.

Report: notification prepared by the reporter to a Bank of Finland data collection (survey), which is submitted to the Bank of Finland.

Stock: the value of a balance sheet item at the end of the reference period. The market values reported in the data collection for balance sheet items are stock data, reported at fair value instead of book value. Hence, this is a balance sheet data collection that also takes the result into account.

Capital flow: actual transactions underlying a given balance sheet item during a reference period. Transactions include investments made and divested, calls and refunds of contributions, profit distributions etc. Exceptions are discussed in section 8. Capital flows are always reported at actual prices, and therefore they are seldom equal to the changes in stock data, for example due to revaluation adjustments and changes in foreign exchange rates.

Revaluation adjustment: an imputed statistical data item based on reported market values and capital flows. Revaluation adjustment describes the change between reported market values for different statistical periods, which is not explained by reported capital flows. It is paramount that the values of balance sheet items are reported at fair value, so that the statistics can track the development of value.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

2.1 Reporting obligation

Entities obliged to report statistical data under the PEF balance sheet data collection comprise all private equity and real estate funds established as a limited partnership or limited liability company and registered in Finland. The same reporting obligations apply to all funds. Feeder funds also belong to the population of entities under the reporting obligation.

The ECB has set up a non-compliance system for monitoring infringements in collections of statistical data, which also applies to the PEF data collection. The system monitors the fulfilment of minimum standards for data transmission, accuracy, and conceptual compliance. In case of non-compliance with the minimum standards of the Investment Fund Regulation reporting, a fine may be imposed on the fund concerned. To avoid any sanctions, data providers must pay particular attention to the timely reporting of statistical data to the Bank of Finland. At the data provider's request, the Bank of Finland may, in exceptional cases, extend the deadline set (see 3.1 Timetable for data transmission). A request must be made before the deadline, at the latest on the last reporting day at 4:30 p.m.

The data provider is obliged to provide the Bank of Finland with correct statistical data. The purpose of the non-compliance system is not to prevent revisions of data. Therefore, infringements will not be registered in the case of minor revisions, or in the case of revisions made during the period following the first reporting.

2.2 Principle of first counterparty

PEF reporting is based on the principle of the first counterparty. Only the fund's own assets and liabilities – not the assets and liabilities of the underlying investments – are reported as balance sheet liabilities and assets. The purpose of this is to ensure that, when combining statistical information, for example loans granted by companies to non-financial corporations are not recorded multiple times in financial statistics.

Investments in real estate companies, housing corporations or other non-financial corporations are measured at fair value (NAV). Hence, the assets and liabilities of companies owned by the fund should not be reported separately, and their loans (such as bank loans granted to a company) are not included in the value of the investment.

If the fund's investors include feeder funds, the counterparties of the investments are the feeder funds and not their investors. Similarly, the reported assets of a feeder fund consist of investments in the master fund, and not the master fund's underlying investments.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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3 REPORTING TO THE BANK OF FINLAND IN PRACTICE

As a rule, data is reported by balance sheet item on both assets and liabilities items in the balance sheet as well as certain off-balance-sheet items defined below in these instructions. In addition, the report is used for reporting general information on the fund and investment commitments called in the fund as well as capital returned, and profits distributed during the reference period. More detailed instructions on reporting for each balance sheet item are found in section 6 of these instructions.

3.1 Timetable for data transmission

Data for the PEF data collection are submitted to the Bank of Finland during the month following the end of the reporting period (quarter). The last submission date is the first day of the next month after the month following the reference period, or where the first day is on a weekend or holiday, the following business day. The table below shows the assumed deadline for each reporting reference period.

Reference period	Due date (or the following business day)
End-Q1 data, 31 March	2 May
End-Q2 data, 30 June	1 August
End-Q3 data, 30 September	1 November
End-Q4 data, 31 December	1 February

3.2 Beginning and end of reporting

Reporting begins with the data for the end of the quarter in which the fund commenced its operations. Operations are regarded as commenced when the first investment commitments have been called in the fund. In a situation where the fund is still only collecting investment commitments (the fund in practice has no balance sheet or investments in investee companies), there is not yet any reporting obligation towards the Bank of Finland.

The final reporting for the fund must be made for the situation at the end of the quarter during which the fund was terminated and all commitments have been repaid to the investors. In practice, the market values of all balance sheet items in that report should be zero, and the commitments returned, and investments divested during the quarter must be stated at the sale prices in the capital flow data (so-called zero report).



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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3.3 Retention of report file

The report file must be retained for five (5) years. This obligation refers to XML-formatted report files and CSV files submitted to the previous system.

In developing their internal reporting systems, reporting companies should consider the possibility to create reports retrospectively for the purpose of correcting previously submitted data. The need for revised reports may concern the most recent reporting months, but the Bank of Finland may request revisions from a longer period in case of systematic and substantial errors.

3.4 Data transmission

The data is provided in an XML report file submitted to the Bank of Finland with the eREG service used by the Bank of Finland. The data can also be submitted on a web form available in the service or over an SFTP connection, where agreed on separately.

Technical requirements and instructions for reporting are presented in the following documents:

- PEF schema file,
- PEF reporting - validation rules,
- Description of electronic reporting of PEF reports.

The data provider's contact details are not included in the actual report file, being managed instead through the eREG service. The eREG service provider checks the technical validity of the report file. Validation is performed in connection with data transfer, and the reporter is informed of any errors without delay.

3.5 Content validations

The Bank of Finland also reviews the content of the technically validated files transmitted by the eREG service provider. Where necessary, the Bank of Finland may approach a reporting entity with written reporting and revision requests, which must be answered within a fixed deadline or without delay. The need for revision reports may be concerned with the most recent reporting months, but the Bank of Finland may request the submission of revisions for a longer period of time on account of systemically occurring significant errors.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

3.6 Point of contact

The Bank of Finland provides advice on technical issues, substance and other information. Related questions should be presented in the discussion section of the eREG service or by email at sijoitusrahastot@bof.fi.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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4 IDENTIFIERS AND CODES

4.1 Identifier

The issuer of a security or an underlying asset as well as the counterparty must be identified. Business ID or LEI code is always used for resident entities. It is recommended that foreign entities are identified primarily with the LEI code (ISO 17422), but they may also be identified with some other identifier (identifier type O).

The business ID is reported without the hyphen between the last two digits. Resident entities' business IDs can be obtained for example through the Finnish Business Information System <http://www.ytj.fi/english/>.

4.2 Fund identifier

The FIN-FSA assigns a fund identifier in connection with its inception. The fund identifier consists of the business ID of the management company, a hashtag and ordinal number.

4.3 Internal identifier

The element *internalIdentificationCode* (internal identifier) of the PEF section is used to report an identifier selected by the reporter itself for a security or balance sheet item being reported.

In order to identify a balance sheet item, the same internal identifier is always reported in different periods. The same internal identifier may not be reported for several balance sheet items (see exception below).

The stability and continuity of internal identifiers is important in order that the price and value changes calculated at the Bank of Finland are processed correctly. If internal identifiers are changed even if the securities or balance sheet items indicated by them are unchanged in terms of content, the reason for the change must be reported to the Bank of Finland.

Exception

The internal identifier for a single fund must be the same in all equity items. In these items, the instrument is "52" (fund shares), and the category is "L" (liability), "B" (purchases), "S" (redemptions or profit sharing) or "O" (uncalled investment commitments).

4.4 ISIN code

The ISIN code of the security is reported in the *isinCode* element of the PEF section. The ISIN code must be reported if the security has one. At



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

the same time, responsibility for some of the elements concerning the issuer of the security is shifted to the Bank of Finland, and therefore they need not be reported.

Securities subject to public trading are usually identified by ISIN codes. ISIN codes are assigned by the issuing country's national so-called numbering agency (in Finland: Euroclear Finland) or another comparable institution. Officially assigned ISIN codes are formed in accordance with the international ISO 6166 standard. Many publicly traded derivatives also have been assigned an ISIN code, but in the PEF data collection, an ISIN code cannot be reported for derivatives.

The use of artificial or technical ISIN codes is forbidden, even if they resemble an ISIN code. Such securities are reported without an ISIN code.

5 REPORTABLE BASIC INFORMATION

5.1 HEADER section

The HEADER section of the report file determines technical information pertaining to the fund, fund manager and the report.

5.2 IF section

The IF section contains fund-specific data used for various report-level validations among other things.

6 REPORTABLE BALANCE SHEET DATA

In the PEF data collection, data is collected on the entire balance sheet of the fund, all of its items, stocks and capital flows, such as investments made and divested. Stock data are reported as market values (primarily reflecting NAV calculation) and capital flows in realised prices. By default, the different balance sheet items are broken down by investment/investor. In balance sheet reporting, both sides of the balance sheet should have the same total amount (Fund's balance sheet = market value of assets = market value of liabilities)¹.

¹ In the data transmission, the maximum allowed difference between aggregated assets and liabilities is EUR 5,000 in absolute value terms compared to the balance sheet of the fund reported in the IF section (*balanceSheetTotal*).

3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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Stock data as the end of the reference period and transactions during the reference period (i.e., capital flows) are reported for each balance sheet item. If a balance sheet item exits the balance sheet of the fund during the reference period, related capital flows must be reported although the stock of the balance sheet item is zero.

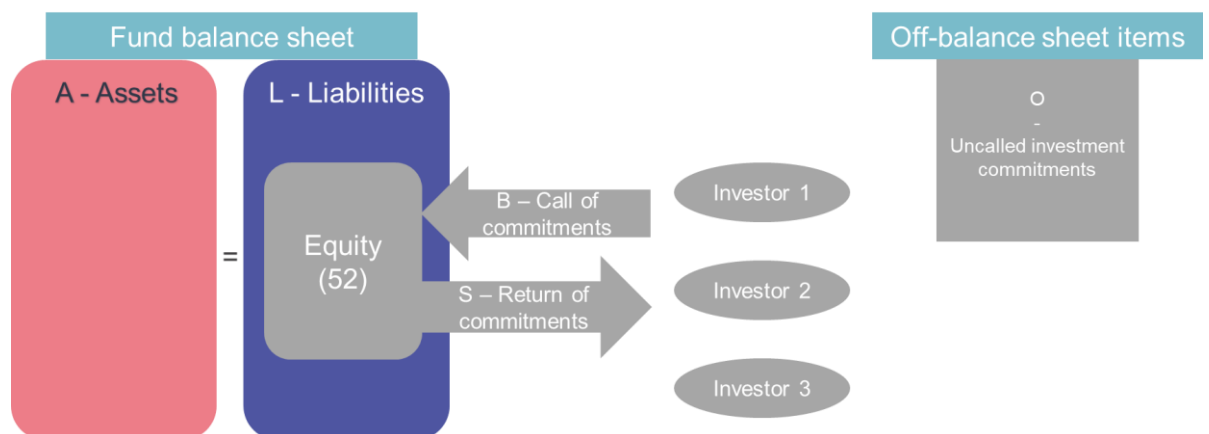
In addition to balance sheet item stocks and capital flow, the survey covers investment commitments called in and returned during the reference period term (in gross terms) and uncalled investment commitments as off-balance sheet items.

The reporting of asset items is discussed in more detail in chapter 6.2, the reporting of liability items in chapter 6.3 and other items in chapters 6.4 and 6.5. Data are always submitted based on the principle of the first counterparty (see 2.2.).

6.1 PEF section

The basic structure of the PEF section is as follows:

- Asset (category = “A”)
- Liability (category = “L”)
- Call of commitments/capital (category = “B”, buy)
- Return of commitments/capital and profit distribution (category = “S”, sell)
- Uncalled investment commitments (category “O” = off-balance sheet)



The basic principle for the preparation of the balance sheet and reconciliation of its sides is that the balance sheet total is defined as the assets of the fund based on data reported at fair values. Hence, the balance sheet total equals the total of assets at fair value.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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Subsequently the differences of book value and fair value are sheet reconciled in the data on equity (commitments reported with category L and instrument 52). In practice, equity (excl. equity loans) is defined as follows:

$$\text{Equity} = \text{Total assets (fair value)} - \text{Loans (liabilities, incl. equity loans)} - \text{Remaining liabilities.}$$

Subsequently equity is divided among the investors in proportion to the original book values. In other words, the share of each investor / investor sector may be calculated as follows:

$$\text{Investor's share of fair value} = \text{Investor's initial investment} / \text{Initial investments by all investors} * \text{equity.}$$

The following sections provide more detailed instructions on the reporting of various balance sheet items.

6.2 Assets

In assets, the fund's investments are reported broken down into shares and other equity, debt securities, derivatives, loans, deposits, currency, and non-financial assets, such as dwellings, plots and natural resources. The investments are broken down using the instrument categories (see code lists).

Assets are reported at fair values. Data is collected at market value, in which case fair value can be considered the best estimate of the market value of investments.

Due to different reporting requirements and special characteristics, sections 6.2.1–6.2.9 below present specific reporting instructions for certain items.

6.2.1 Quoted and unquoted shares

Investments in equity shares must be reported on an instrument basis. Quoted publicly traded shares with an ISIN code are reported with the instrument code "511" and other unquoted share investments than residential or commercial real estate share investments are reported with the instrument code "5123". An equity investment in an investee company without shares received is reported with the instrument code "513" (Other equity).

If the security does not have an ISIN code, data on the investee company must be reported in. As regards investments in Finland, the counterparty



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

identifier is the business ID or LEI code of the investee company. In this case, the reporter does not have to know the counterparty's sector, but the relevant element can be left empty, similarly to the counterparty's home country. As regards foreign investments, the reporter may use the LEI code and report it similarly to domestic investments, as described above. If a business ID or LEI code is not used as the identifier, the counterparty's sector and home country must always be determined (see example 7 and reporting with the identifier O).

Example 1 – Quoted share with an ISIN code

A private equity fund (reporter's identifier 12345671#001) has at the end of the reference period equity assets in Digia Plc (ISIN code FI0009007983) consisting of 1.55 million shares, at the market value of EUR 11.65 million. During the reference period, the fund made two additional investments of EUR 250 thousand in the company.

Reporting of the example (only the elements used are filled):

category: A

instrument: 511

internalIdentificationCode: FI0009007983

isinCode: FI0009007983

numberOfInstruments: 1550000

nominalValueCurrency: EUR

totalMarketValueDirty: 11650000

capitalFlows: 500000

counterpartysName: Digia Plc

Example 2 – Unquoted share code without an ISIN code

The balance sheet value of investments made by a private equity fund (reporter's identifier 12345671#001) by the end of the reference period in Growth Company Oy (business ID: 1234567-0) totals EUR 4.5 million, consisting of 1,000 shares in the company. During the reporting period, the fund has also made an additional investment of EUR 1.5 million in the company.

Reporting of the example (only the elements used are filled):

category: A

instrument: 5123

internalIdentificationCode: GrowthCompany

numberOfInstruments: 1000

nominalValueCurrency: EUR

totalMarketValueDirty: 4500000



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

capitalFlows: 1500000
typeOfCounterpartyIdentifier: Y
counterpartyIdentifier: 12345670
counterpartyName: Growth Company Oy

6.2.2 Residential and commercial real estate shares

As an exception to other equity investments, residential and commercial real estate shares do not necessarily have to be reported by investment, but these investments may be combined and broken down by country and sector. In reporting residential real estate shares, the counterparty sector code is always one beginning with “112” and in reporting commercial real estate shares, it begins with “111” (see table 1).

Table 1 – Correct code combinations: residential and commercial real estate shares

Instrument category	Counterparty sector code
Residential real estate shares (5121)	Housing corporations (codes starting with 112)
Commercial real estate shares (5122)	Private non-financial corporations (codes starting with 111)

The number attribute of the PEF section (*numberOfInstruments*) is used to report the number of residential real estate shares, dwellings or properties reported on the row.

Example 3 – Reporting of residential real estate shares by investment

A real estate fund (reporter’s identifier 12345671#002) owns shares in housing company Huopalahti As Oy and values them at acquisition cost. Initially, the real estate fund acquired the shares of five dwellings, paying EUR 250,000 for each. Hence, the number of dwellings on the acquisition date was five and total market value was EUR 1,250,000. During the reference period of the example, the fund divested two dwellings at a combined price of EUR 534,000. At the end of the reference period, the real estate fund owns three dwellings, whose combined value is EUR 750,000.

Reporting of the example (only the elements used are filled):



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
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category: A
instrument: 5121
internalIdentificationCode: HuopaASOY
numberOfInstruments: 3
nominalValueCurrency: EUR
totalMarketValueDirty: 750000
capitalFlows: -534800
typeOfCounterpartyIdentifier: Y
counterpartyIdentifier: 12345678
counterpartyName: Huopalahti AS OY
counterpartySector: 112
counterpartyHomeCounty: FI

Example 4 – Reporting of commercial real estate shares on an aggregated basis

A real estate fund (reporter's identifier 12345671#002) has, at the end of the reference period, a total of 45 commercial real estate share investments in Finnish commercial real estate shares. The total value of the commercial real estate shares is EUR 42 million, and the fund has sold Finnish commercial real estate shares during the reference period amounting to a total of EUR 4.5 million.

Reporting of the example (only the elements used are filled):

category: A
instrument: 5122
internalIdentificationCode: KiinteistöOsakkeetFI
numberOfInstruments: 45
nominalValueCurrency: EUR
totalMarketValueDirty: 42000000
capitalFlows: -4500000
counterpartySector: 11102
counterpartyHomeCounty: FI

6.2.3 Investment fund assets

All capital investments in entities of the fund sector, comprising investment funds (S.1241), money market funds (S.123) and alternative investment funds (S.1242) are reported using the instrument *fund shares* ("52") regardless of the form of incorporation of the fund. From the perspective of



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

statistics, funds cannot issue other equity instruments than fund shares.

Examples:

- ETFs are classified in statistics as UCITS investment funds ("1241"). ETF investments can be compared to quoted share investments, and therefore many would like to classify ETFs as quoted shares ("511"). Nevertheless, from the perspective of statistics, funds cannot issue other equity instruments than fund shares, and therefore ETF investments must be classified as fund shares ("52").
- There are private equity funds in Finland incorporated as limited-liability companies, which are reporters in the PEF data collection. Although investments in these limited-liability companies are actually equity share investments, they must be reported as fund shares ("52") instead of unquoted shares ("5123") or other equity ("513").
- Real estate investment trusts (REIT) are classified for statistical purposes as non-financial corporations reported with a sectoral classification starting with "11". REIT investments are always classified using the instrument "511", quoted shares.
 - **Exception:** If a REIT is registered in Finland, it is under the reporting obligation towards the Bank of Finland either in the data collection for investment funds or private equity funds. Such REITs are classified as funds (sector code "1241" or "1242") and the investments are reported with the instrument "52" (fund shares).

The number of shares (or equity) held is reported in the number attribute (*numberOfInstruments*) of the PEF section (number of instruments). However, private equity funds or closed-ended real estate funds do not necessarily have an easily determinable number of shares, as investments are considered capital contributions. In this case, you may use the capital contribution at nominal value as the number of shares, which increases through additional investments and decreases through repayments of capital. Profit distributions do not reduce the capital contribution at nominal value.

Example 5 – Reporting of fund share assets

A private equity fund (reporter's identifier 12345671#001) has, by the end of the reference period, made total investments of EUR 5 million in Aloitusrahasto Vera Oy (business ID: 0842514-2), amounting to 200,000 share units (in practice shares) in the investee fund. During the reference period, no additional investments or divestments concerning the same investments were made.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

Reporting of the example (only the elements used are filled):

category: A
instrument: 52
internalIdentificationCode: ARVeraOy
numberOfInstruments: 200000
nominalValueCurrency: EUR
totalMarketValueDirty: 5000000
capitalFlows: 0
typeOfCounterpartyIdentifier: Y
counterpartyIdentifier: 08425142
counterpartyName: Aloitusrahasto Vera Oy

6.2.4 Debt security assets

Debt securities held by funds are reported in the PEF section with instrument codes starting with “33”. If the initial maturity of the debt security is no more than a year, the correct instrument code is “331”. If the initial maturity is over a year, the instrument code is “332”.

If a debt security held by the fund has an ISIN code, it must be reported in the *isinCode* element. In this case, the counterparty data and issue/maturity data are not reported. As regards debt securities without an ISIN code, the counterparty and issue/maturity data must also be reported. The counterparty data fields are used for reporting data on the issuer of the debt security.

In reporting debt security assets, the total nominal value of the debt security in the original currency must be reported in the *totalNominalValue* element (Total nominal value). The *totalMarketValueDirty* (total market value (dirty price)) element is for reporting the balance sheet value of the debt security at the so-called dirty price, which includes, in addition to the market value of the debt security, also the interest accrued. In addition, the so-called clean price, or the value of the debt security without accrued interest must be reported in the *totalMarketValueClean* element (total market value (clean price)).

Example 6 – Reporting of an ISIN-coded debt security asset

A private equity fund (reporter’s identifier 12345671#001) holds at the end of the reference period debt security assets worth EUR 3.5 million in nominal price in a debt security issued by Nordea Bank Finland Plc (ISIN: BE0000304130). The market value of the debt security at the end of the reference period is EUR 5.5 million, and a total of EUR 0.3 million



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

of interest has accrued on it. During the reference period, the fund has made an additional investment of EUR 0.5 million in the debt security.

Reporting of the example (only the elements used are filled):

category: A

instrument: 332

internalIdentificationCode: BE0000304130

isinCode: BE0000304130

totalNominalValue: 3500000

nominalValueCurrency: EUR

totalMarketValueDirty: 5800000

totalMarketValueClean: 5500000

capitalFlows: 500000

counterpartyName: Nordea Bank Finland Plc

Example 7 – Reporting of a debt security asset without an ISIN code

A private equity fund (reporter's identifier 12345671#001) has, during the reference period, made an investment with the nominal value of EUR 4 million in a euro-denominated debt security without an ISIN code issued on 12 March 2015 by Swedish MTGx. At the end of the reference period, the market value of the debt security is still EUR 4 million, and no interest has yet accrued. The debt security matures on 12 December 2015.

Reporting of the example (only the elements used are filled):

category: A

instrument: 331

internalIdentificationCode: MTGx12122015

numberOfInstruments: 4000000

nominalValueCurrency: EUR

totalMarketValueDirty: 4000000

totalMarketValueClean: 4000000

capitalFlows: 4000000

typeOfCounterpartyIdentifier: O

counterpartyIdentifier: MTGx

counterpartySector: MTGx

counterpartySector: 11102

counterpartyHomeCountry: SE

issueDate: 12032015

maturityDate: 12122015



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

6.2.5 Non-financial assets (incl. real estate, natural resources)

Non-financial assets are reported using instrument codes starting with “8”. In practice, these assets are usually fixed assets, such as real estate or forest. Non-financial assets can be reported by investment or on an aggregated basis by country and sector:

1. By investment
 - The name (for example address of a property) and country is reported for each property.
2. On an aggregated basis by country
 - Possibility to report for example all Finnish commercial real estate holdings on an aggregated basis on a single row, Swedish on another etc.

In PEF reporting, the granular reporting method by investment is recommended. It is also possible to use a combination of the two reporting methods above (however so that each investment is only entered once in the report). For the sake of clarity, however, it is recommended to only use one of the reporting methods and subsequently adhere to the reporting method selected.

Non-financial assets are allocated in the reporting to different instrument codes as follows:

- 8211 – Dwellings
- 8212 – Business premises
- 8213 – Plots
- 8219 – Other real estates
- 8221 – Natural resources
- 8231 – Machinery and equipment
- 8232 – Computer software and databases
- 8233 – Valuables
- 8291 – Other non-financial assets

Hence, real estate investments are reported with instrument codes “8211”–“8219” according to the table above. As regards real estate investments, the number of instruments attribute (*numberOfInstruments*) is used for reporting the number of properties reported on the row concerned. Forests, swamps etc. are reported with the instrument code “8221”.

Example 8 – Reporting of a real estate investment by unit
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3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

A real estate fund (reporter's identifier 12345671#002) has a real estate investment in a dwelling located in Tuusula, address Korpintie 2, at the end of the reporting period. The market value of the dwelling is EUR 310,000.

Reporting of the example (only the elements used are filled):

category: A
instrument: 8211
internalIdentificationCode: Korpintie2
numberOfInstruments: 1
nominalValueCurrency: EUR
totalMarketValueDirty: 310000
capitalFlows: 0
typeOfCounterpartyIdentifier: O
counterpartyIdentifier: Korpintie2
counterpartyName: Korpintie 2, Tuusula
counterpartyHomeCountry: FI

Example 9 – Reporting of real estate investments on an aggregated basis

A real estate fund (reporter's identifier 12345671#002) has invested in 42 commercial properties in Norway. The market value of the commercial properties totals EUR 34.4 million. Commercial properties worth EUR 1.5 million have been sold during the reference period. The investments are made in Norwegian krone.

Reporting of the example (only the elements used are filled):

category: A
instrument: 8212
internalIdentificationCode: ToimitilatNorja
numberOfInstruments: 43
nominalValueCurrency: NOK
totalMarketValueDirty: 34400000
capitalFlows: -1500000
counterpartyHomeCountry: NO

6.2.6 Loan receivables

Loan receivables are reported in the PEF section with instrument codes starting with "47". Profit sharing loans which are not in a bearer bond form are reported with the instrument "4711". Profit sharing loans which are in a bearer bond form are reported as debt securities with an instrument code



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

starting with “33” (see section 6.2.4). Other loans are reported with the code “4712”. Loans are reported individually, and the borrower’s data must be indicated in the counterparty data for each loan.

If credit losses have been recognised during the reporting period on a loan granted to the investee company, they must be reported separately in the *loanLosses* element as negative values. Refunds of credit losses made during the reference period are reported in the same element as positive values.

Example 10 – Reporting of loan assets

A private equity fund (reporter's identifier 12345671#001) has granted a loan of EUR 8 million to Growth Company Oy (business ID: 1234567-0). During the reference period, EUR 2 million of additional loan has been granted and credit losses of EUR 1 million have been recognised in respect of the loan. The loan was granted on 1 March 2018, and it matures on 1 March 2028.

Reporting of the example (only the elements used are filled):

category: A

instrument: 4712

internalIdentificationCode: GrowthCompany01032028

nominalValueCurrency: EUR

totalMarketValueDirty: 8000000

capitalFlows: 2000000

loanLosses: -1000000

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 12345670

counterpartyName: Growth Company Oy

issueDate: 20180301

maturityDate: 20280301

In reporting a loan to an entity which does not have a Finnish business ID or a LEI code, the sector and country information for the counterparty must be provided in addition to example 10 above. In this case, also the type of the counterparty’s identifying code (*typeOfCounterpartyIdentifier*) must be “O”.

6.2.7 Deposits

Deposit assets are reported with instrument codes starting with “22”. The counterparty of a deposit must always be a deposit bank, i.e., the



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

counterparty must either be “121” (central bank) or start with “1221” (deposit banks). All liquid currency assets of the fund on bank accounts are reported as deposit assets.

Different deposit types are allocated in reporting to different instrument codes as follows:

- 221 – Transferable overnight deposits
- 222 – Non-transferable overnight deposits (excl. promissory notes)
- 224 – Repos
- 225 – Deposits with an agreed maturity

Deposit assets are reported by deposit account as a rule by using the IBAN account number as the internal identification code.

With respect to deposits with an agreed maturity (instrument code “225”) also the opening and maturity dates must be reported in the issue/maturity data.

If the balance on a deposit account at the end of the reference period is negative, the deposit must be reported on the liability side of the balance sheet as a loan (see 6.3.2).

Example 11 – Reporting of deposits

A private equity fund (reporter’s identifier 12345671#001) has, at the end of the reference period, EUR 12.3 million on its current account FI4250001510000023 with Nordea Bank Finland Plc (business ID: 1680235-8).

Reporting of the example (only the elements used are filled):

category: A

instrument: 221

internalIdentificationCode: FI4250001510000023

nominalValueCurrency: EUR

totalMarketValueDirty: 12300000

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 16802358

counterpartyName: Nordea Bank Finland Plc

In reporting a deposit in a bank which does not have a Finnish business ID or a LEI code, the sector and country information for the counterparty must be provided in addition to example 11 above. In this case, also the type of counterparty’s identifier (*typeOfCounterpartyIdentifier*) must be “O”.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

6.2.8 Derivatives

Standardised derivatives are reported with the instrument code “341” and non-standardised OTC derivatives with “342”. The derivatives transactions cover all kinds of different forwards, options, futures, and swaps, among other things.

Derivatives are reported in assets, and the market value element is used to report the value of the derivatives contract at the end of the reference period (not for example the value of the underlying). If the value of a derivatives contract is negative, the contract is reported similarly to a contract with a positive value, but in the liability side (*category* (Category) = “L”) with a positive value (example in section 6.3.4). Reporting of assets with a negative value is only allowed in the context of short sales (see section 8.1.3).

For non-standardised derivatives contracts, data on the counterparty of the derivative contract is reported (for example details of the bank with which the contract was entered into). As regards standardised derivatives contracts, the following is reported in the counterparty data: in the *counterpartysName* element (counterparty’s name) name of the stock exchange where the derivative was purchased, in the *counterpartysSector* element (counterparty’s sector) the sectoral code “126” (Financial auxiliaries) and in the *counterpartysHomeCountry* element (counterparty’s home country) the home country of the stock exchange.

Example 12 – Reporting of a standardised derivative with a positive market value

A private equity fund (reporter’s identifier 12345671#001) has purchased on a stock exchange (Danish Authorised Market Place Ltd.) during the reporting period a standardised call option, which entitles it to purchase an agreed amount of shares in the underlying, Sampo plc. The market value of the option in the fund’s balance sheet at the end of the reference period is EUR 67,400.

Reporting of the example (only the elements used are filled):

category: A

instrument: 341

internalIdentificationCode: SAMPOOPT09092015

nominalValueCurrency: EUR

totalMarketValueDirty: 67400

capitalFlows: 67400

typeOfCounterpartyIdentifier: O



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

counterpartyIdentifier: DAMP
counterpartyName: Danish Authorised Market Place Ltd.
counterpartySector: 126
counterpartyHomeCountry: DK

6.2.9 Currency and remaining assets

Currency, i.e., coins and banknotes, are reported with the instrument code “21”. Liquid cash on accounts with monetary financial institutions is always reported as deposits (see section 6.2.7). Other assets are reported as “71” (securities-based assets) and “72” (remaining assets). Remaining assets comprise for example non-paid rent and dividend assets.

In contrast to other asset items, capital flow data and counterparty data are not reported for currency or remaining assets.

Example 13 – Reporting of remaining assets

A real estate fund (reporter’s identifier 12345671#002) has, at the end of the reference period, a total of EUR 54,350 of non-paid rental receivables from properties owned and re-leased by it.

Reporting of the example (only the elements used are filled):

category: A
instrument: 72
internalIdentificationCode: Rents
nominalValueCurrency: EUR
totalMarketValueDirty: 54350

6.3 Liabilities

6.3.1 Called investment commitments / contributions of capital

Called investment commitments and contributions of capital are reported in the PEF section as instrument “52” (fund shares). Although investment commitments / contributions of capital are not fully comparable to shares in contract-based investment funds, the comparison is justifiable on the basis of the national sectoral classification.

Called investment commitments / contributions of capital can be reported in two ways:



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

1) Reporting by investor

- As regards Finnish legal persons, the recommended identifier is the business ID or LEI code, in which case the Bank of Finland is responsible for the counterparty data for the investors (country AND sector). Households' holdings are always reported on an aggregated basis with the sectoral code 14.
- As regards foreign investors, the LEI code can also be used.
- If it is not possible to use a business ID or LEI code, the reporter must use an O identifier (other identifier) and define the home country and sector itself.

2) Reporting on an aggregated basis by country and sector

- Reporter itself is responsible for accurate sectoral and country classification of the investors.
- The sectoral classification of domestic non-financial corporations can be determined for example by reference to the free enterprise classification service provided by Statistics Finland:

https://www.stat.fi/tup/yrluok/index_en.html.

Reporting by investor is recommended in the PEF data collection. For the sake of clarity, it is recommendable to only use one of the reporting methods and subsequently adhere to the reporting method selected.

The internal identification code reported in the *InternalIdentificationCode* element of the PEF section (for example an abbreviation of the fund's name) must be the same for all different called investment commitments and flow items discussed below (category (B and S) and uncalled investment commitments (category O) in the context of a single fund.

The reported capital flows of called investment commitments must include all actual money flows between the fund and investors during the reference period, i.e., calls and returns of capital and profit distribution.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

Example 14 – Reporting of called investment commitments by investor

A private equity fund (reporter's identifier 12345671#001) has the Finnish employment pension corporation Ilmarinen Mutual Pension Insurance Company (business ID: 0107638-1) as an investor. The fund has a total of EUR 35 million of liabilities towards the investor at the end of the reference period and has called EUR 6 million of new capital from the investor during the period.

Reporting of the example (only the elements used are filled):

category: L

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

totalMarketValueDirty: 35,000,000

capitalFlows: 6,000,000

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 01076381

counterpartyName: Ilmarinen Mutual Pension Insurance Company

Example 15 – Reporting of called investment commitments on an aggregated basis

A private equity fund (reporter's identifier 12345671#001) has four Finnish insurance corporations (sectoral category S.128) as investors. The fund has a total of EUR 80 million of liabilities towards investors at the end of the reporting period, and during the reference period, EUR 20 million of capital has been returned to the investors.

Reporting of the example (only the elements used are filled):

category: L

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

totalMarketValueDirty: 80000000

capitalFlows: -20000000

counterpartySector: 128

counterpartyHomeCountry: FI



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

6.3.2 Loans

Loans are reported in the PEF section with instrument codes starting with “47”. Profit sharing loans which are not in a bearer bond form are reported with the instrument “4711”. Profit sharing loans which are in a bearer bond form are reported as debt securities using an instrument code starting with “33” (see section 6.3.3). Other loans are reported with the code “4712”. Loans are reported individually, and the lender’s details must be indicated in the counterparty data for each loan.

As a rule, the internal identification code for the loan must be the IBAN account number for the payment account of the loan, when the counterparty is a deposit bank.

Example 16 – Reporting of a loan

A private equity fund (reporter's identifier 12345671#001) has a loan with Nordea Bank Finland (business ID: 1680235-8). The fund has SEK-dominated loan from the bank at the end of the reporting period totalling EUR 40 million. During the reference period, the fund amortised the loan by a total of EUR 10 million. The loan was drawn on 15 June 2013 and it falls due on 15 June 2018.

Reporting of the example (only the elements used are filled):

category: L

instrument: 4712

internalIdentificationCode: FI4250001510000023

nominalValueCurrency: SEK

totalMarketValueDirty: 40000000

capitalFlows: -10000000

loanLosses: 0

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 16802358

counterpartyName: Nordea Bank Finland Plc

issueDate: 20130615

maturityDate: 20180615

Example 17 – Reporting of a profit sharing loan

A private equity fund's feeder fund (reporter's identifier 12345671#003) is based on a profit sharing loan. One of the investors in the profit sharing loan is Kone Foundation (business ID 0213537-1). At the end of the reference period, the value of the profit sharing loan is EUR 200,000, and the fund has paid an interest of EUR 10,000 on the loan during the



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

period. The loan was issued on 7 September 2015, and it matures on 7 September 2025.

Reporting of the example (only the elements used are filled):

category: L
instrument: 4711
internalIdentificationCode: Profit sharing loan
nominalValueCurrency: EUR
totalMarketValueDirty: 200000
capitalFlows: -10000
loanLosses: 0
typeOfCounterpartyIdentifier: Y
counterpartyIdentifier: 02135371
counterpartyName: Koneen säätiö sr
issueDate: 20150907
maturityDate: 20250907

6.3.3 Debt security loans

Promissory notes issued by funds and marketable profit sharing loans are reported in the PEF section with instrument codes starting with “33”. If the initial maturity of the debt security is no more than a year, the correct instrument code is “331”. If the initial maturity is over a year, the correct instrument code is “332”.

In reporting a promissory note, the total nominal value of the debt security in the original currency must be reported in the *totalNominalValue* element (total nominal value). The balance sheet value of the debt security including accrued interest is reported in the *totalMarketValueDirty* element (total market value [dirty price]). In addition, the balance sheet value of the debt security without accrued interest is reported in the *totalMarketValue-Clean* element (total market value [clean price]).

Since the issuers of debt securities are seldom knowledgeable about their beneficial owners, counterparty reference data are left empty. This also applies to marketable profit sharing loans.

Example 18 – Reporting of a promissory note issued by the fund

A private equity fund (reporter's identifier 12345671#001, business ID 1234567-1) has issued a promissory note with the nominal value of EUR 40 million on 9 September 2008. At the end of the reference period, the



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

balance sheet value of the promissory note is EUR 40 million, and a total of EUR 0.4 million of interest has accrued on it. The maturity date of the promissory note is 9 September 2017. The loan does not have an ISIN code.

Reporting of the example (only the elements used are filled):

category: L
instrument: 332
internalIdentificationCode: BOND09092017
totalNominalValue: 40000000
nominalValueCurrency: EUR
totalMarketValueDirty: 40400000
totalMarketValueClean: 40000000
capitalFlows: 0
issueDate: 20080909
maturityDate: 20170909

6.3.4 Derivatives

As a rule, derivatives are reported under assets. In cases where the net value of a derivatives contract for the fund is negative, it must be reported on the liabilities side of the balance sheet with a positive market value. For more information on the reporting of derivatives, see section 6.2.8.

Example 19 – Reporting of a non-standardised derivative with a negative market value

A private equity fund (reporter's identifier 12345671#001) has, at the end of the reference period, a valid non-standardised put option entered into with Nordea Bank Finland Plc (business ID: 1680235-8). The option is on the share of Kone Corporation. The market value of the option in the fund's balance sheet at the end of the reference period is EUR 35,500 negative.

Reporting of the example (only the elements used are filled):

category: L
instrument: 342
internalIdentificationCode: KONEOPT28032015
nominalValueCurrency: EUR
totalMarketValueDirty: 35500
capitalFlows: 0
typeOfCounterpartyIdentifier: Y



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

counterpartyIdentifier: 16802358
counterpartyName: Nordea Bank Finland Plc

6.3.5 Remaining liabilities

Other balance sheet items in the liabilities side than those discussed in sections 6.1.1 – 6.1.4 are reported as remaining liabilities with instrument codes “73”, “74”, “75” and “76”.

The explanations of the instrument codes for the remaining liabilities are:

- 73 – Securities-based liabilities
- 74 – Management fee
- 75 – Custody fee
- 76 – Remaining liabilities

The remaining liabilities items are used for reporting liabilities stemming from for example, future charges and clearing, non-paid management fees to the management company and custody fees to the custodian, deferred taxes, non-paid salaries, and social security payments.

Counterparty data are not reported for remaining liabilities items. Neither is capital flow data reported for balance sheet items starting with “7”.

The reporting of management fees is discussed separately in section 8.6.

Example 20 – Reporting of non-paid management fee

A private equity fund (reporter’s identifier 12345671#001) has in its balance sheet non-paid management fees to the management company totalling EUR 0.15 million at the end of the reporting period.

Reporting of the example (only the elements used are filled):

category: L

instrument: 74

internalIdentificationCode: Management fee

nominalValueCurrency: EUR

totalMarketValueDirty: 150000

Example 21 – Reporting of remaining liabilities



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

A private equity fund (fund ID 12345671#001) has in its balance sheet deferred tax liabilities of EUR 20,000.

Reporting of the example (only the elements used are filled):

category: L

instrument: 74

internalIdentificationCode: Deferred taxes

nominalValueCurrency: EUR

totalMarketValueDirty: 20000

6.4 Feeder fund based on a profit sharing loan

The PEF reporting of feeder funds based on a profit sharing loan differs in certain respects from funds based on investment commitments.

As a rule, profit sharing loans are reported on the liabilities side of the balance sheet using the instrument “4711”. If a profit sharing loan is established as a bearer bond and it does not involve transfer restrictions, it is reported using the instrument “332”.

As regards funds based on a profit sharing loan, investment commitments called in or repaid and profit distribution made during the reference period are not reported in categories “B” and “S”. For profit sharing loans, this data is compiled through imputation by the Bank of Finland based on capital flows reported for instrument “4711”. The capital flows reported for instrument “4711” must include all money flows between the fund and investors during the reference period, i.e., calls and returns of capital and profit distribution, similarly to the reporting of investment commitments.

6.5 Other items reported

6.5.1 Uncalled investment commitments

Uncalled commitments are reported in the PEF section with instrument code “52” (Fund shares) in category “O”. Uncalled commitments may be reported by two ways, similarly, to called investment commitments:

1. By investor



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

- Possibility to use business ID or LEI code for Finnish legal persons, in which case the Bank of Finland is responsible for the counterparty data for the investors (country, sector).
2. On an aggregated basis by country & sector
- Reporter is responsible for accurate sectoral classification of the investors.
 - Possibility to utilise the free company classification service offered by Statistics Finland to determine the sectoral category of domestic non-financial corporations.
https://www.stat.fi/tup/yrluok/index_en.html.
 - Possibility to report for example all Finnish employee pension institutions on a single row on an aggregated basis.

It is also possible to use a combination of the two reporting methods above (however so that each investment is only entered once in the report). For the sake of clarity, however, it is recommendable to only use one of the reporting methods and subsequently adhere to the reporting method selected.

The internal identification code reported in the element *internalIdentificationCode*, the section (for example an abbreviation of the fund's name) must be the same for all different called investment commitments, related flow items (category B & S) and uncalled investment commitments (category O) in the context of a single fund.

If no investment commitments have been collected in the fund in its establishment stage (for example a fund incorporated as a limited liability company), then nothing is reported in the off-balance sheet items.

Data on uncalled commitments are reported similarly to called commitments (see examples 14 and 15 in section 6.3.1), but with the following exceptions:

- *category* = "O" is reported in *category*, (off-balance sheet item).
- *capitalFlows* - not reported.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

Example 22 – Reporting of uncalled investment commitments by investor

A private equity fund (reporter's identifier 12345671#001) has the Finnish employment pension corporation Ilmarinen Mutual Pension Insurance Company (business ID: 0107638-1). The fund has EUR 10,000,000 of investment commitments outstanding from the investor, which have not been called in by the fund yet.

Reporting of the example (only the elements used are filled):

category: O

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

totalMarketValueDirty: 10000000

capitalFlows: 0

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 01076381

counterpartyName: Ilmarinen Mutual Pension Insurance Company

6.5.2 Investment commitments called and returned / profit distributions made during the reference period

In accordance with the requirements of the European Central Bank, private equity funds are to report investment commitments called and returned during the reference period in gross terms without a breakdown to country/sector level. Data on called commitments is reported in category "B" (*category*) and returned commitments / profit distribution in category "S". The instrument code for the abovementioned is "52".

Each fund may only have one row containing category "B" and one row containing category "S" in each report.

The internal identification code reported in the element *internalIdentificationCode* (for example an abbreviation of the fund's name) must be the same for all different called investment commitments, related flow items (category B & S) and uncalled investment commitments (category O) in the context of a single fund.

If no investment commitments have been collected in the fund in its establishment stage (for example a fund incorporated as a limited liability company), then any additional investments made by the partners in the fund during the month are reported under called commitments (category "B").



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

Correspondingly, any returns of capital to the partners are reported in this case in category “S”.

Flow data in gross terms is reported in the capital flow attribute (*capitalFlows*) on the rows of the categories “B” and “S”. The difference of the values of the *totalMarketValueDirty* elements of the categories B and S must roughly equal the value of the *capitalFlows* element (“Capital flows”), instrument 52 (“Fund shares”) on the liabilities side (L), which may be positive or negative.

Example 23 – Reporting of investment commitments called during the reference period (in gross terms)

A private equity fund (reporter’s identifier 12345671#001) has called in a total of EUR 17.8 million during the reporting period from 6 investors (3 employment pension schemes, 2 insurance corporations and 1 pension fund).

Reporting of the example (only the elements used are filled):

category: B

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

capitalFlows: 17800000

Example 24 – Reporting of investment commitments repaid during the reference period (in gross terms)

A private equity fund (reporter’s identifier 12345671#001) has returned a total of EUR 9.6 million during the reporting period to 4 investors (3 employment pension schemes and 1 insurance corporation).

Reporting of the example (only the elements used are filled):

category: S

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

capitalFlows: 9600000



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

7 CLASSIFICATIONS

The report file must cover the special needs of different statistical requirements (e.g., the ECB's investment fund statistics, securities holdings statistics, the balance of payments, financial accounts), and classifications are used to meet these requirements. The exact contents of the requirements and the related codes are indicated in the code lists. Some of the classifications are internationally approved under so-called ISO classifications, such as the sectoral, country and currency classifications. Some of the classifications (particularly the instrument classification) take into account the special characteristics of other collective investment schemes.

7.1 Classification of financial instruments

The classification of instruments follows the definitions of the European national accounts (Regulation EU 549/2013).

Currency (21) includes only banknotes and coins held by the fund. It does not include for example liquid assets on a bank account. This instrument may only appear in assets, and funds do not normally have monetary cash, but their cash consists of liquid bank deposit accounts.

Deposits (items starting with 22) comprise all fund assets deposited with banks. A fund may not receive deposits since this right is restricted in Finland to deposit banks. Deposits are broken down to different categories by use. Transferable overnight deposits (221) are deposits which can be withdrawn as currency or where the account may be used in general as a means of payment without delay or restrictions. For example, if a fund's transaction account is overdrawn at the time of compiling the balance sheet, the item is not as reported as a negative deposit but as other loans (4712).

Non-transferable overnight deposits (222) include overnight money market deposits.

Repos (224) are a counterbalancing item for money. These are received by funds in exchange for securities sold at an agreed price while committing to repurchase the same securities at an agreed price at an agreed date.

Deposits with an agreed maturity (225) have a fixed maturity and they cannot be converted into cash before the expiry of the agreed maturity without incurring a penalty payment.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

Loans recorded in assets or liabilities in the balance sheet are divided into profit sharing loans (4711) and other loans (4712).

Shares (items starting with 5) subject to continuous market quotation are classified as quoted shares (511). Unquoted shares must be classified either as residential real estate shares (5121), commercial real estate shares (5122) or other unquoted shares (5123). The instrument “fund shares” (52) is only available for investment, private equity, and real estate funds. Where equity share concerns another type of company, it is reported under “other unquoted shares” (5123).

Other instruments (other assets or liabilities, starting with 7) and other non-financial assets (starting with 8) are always reported in the subcategory of the item, and the content of the item is indicated directly by the name of the instrument.

7.2 Sectoral classification

The Classification of Sectors is a basic classification applied to economic statistics for the classification of the activities, financing modes, owner types and legal forms of decision-making units into uniform categories. The sectors formed with the help of the classification are sufficiently similar in their economic behaviour for national economic monitoring and analysis.

If the balance sheet items in the report are reported by counterparty, i.e., each counterparty as a separate item, the reporter may use the business ID as the identifier for domestic entities. In doing so, it is not necessary to report a sectoral classification for these counterparties, as the Bank of Finland will enrich the sectoral data from its counterparty databases based on the business ID.

The sectoral classification applies to all entities regardless of their geographical location. The home country of the entity is recorded in its own dimension by a country code.

The classification is based on the official classification (Classification of Sectors 2023, Statistics Finland, <https://stat.fi/en/luokitukset/sektoriluokitus/>).

The sectoral details of Finnish entities in accordance with Sectoral Classification 2023 is available from Statistics Finland: https://www.stat.fi/tup/yr-luok/index_en.html. You can request an ID and password necessary for opening the data from: Sijoitusrahastot@bof.fi.



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

8 SPECIAL CASES IN REPORTING

From the point of view of reporting, in addition to normal cases, there are also certain cases with special concerns related to the manner of reporting and which must be taken into account. Any other cases requiring special attention in the context of reporting are also discussed in this section.

8.1 Repo and reverse repo agreements and short selling

This section discusses the reporting implications of repo and reverse repo agreements. In addition, it contains instructions on the reporting of short sales related to reverse repos.

8.1.1 Repurchase agreements (repo)

In a repo agreement, the fund lends a security belonging to its assets to a counterparty while undertaking to purchase the security back in the future in accordance with the agreement. The amount lent must be reported on the liabilities side as other loans with instrument code “4712” (details of the counterparty of the agreement are reported in counterparty data) (see 6.3.2), which increases the balance sheet value. In the case of a repo, the security lent remains in the fund’s balance sheet as usual on the assets side. The counterbalancing item of the loan is recorded at the time of the transaction in some of the subcategories of deposits (starting with “22”) so that the balance sheet items (assets/liabilities) match.

Hence, in practice repo agreements constitute lending, which increases the balance sheet of the fund.

8.1.2 Reverse repos

In a reverse repo agreement, the fund borrows a security from a counterparty while undertaking to sell it back in the future in accordance with the agreement. In return for the security borrowed, the fund pays an interest rate to the counterparty in accordance with the agreement. In reporting, the money lent to the counterparty is reported in assets as a repo deposit (instrument code “224”) if the counterparty is a deposit bank (sector code 121 or starting with 1221). If the counterparty is not a deposit bank, the money lent must be reported as a loan receivable with instrument code “4712” (see 6.2.6).

Securities received in a reverse repo do not increase the balance sheet, and hence they are not reported in the data collection. In reverse repos,



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

the amount of money remains unchanged but the instrument codes change: bank account assets move from transferable overnight deposits (instrument code “221”) to repo deposits (instrument code “224”) or repo loan (instrument code “4712”) depending on the sector of the counterparty of the agreement.

8.1.3 Reverse repo and short sale

The security received in a reverse repo (see 8.1.2) may be sold on to a third party. In this case, the currency received from the third party against the security must be reported similarly to deposits (see 6.2.7) with an instrument code starting with “22”.

As the currency received from the short sale increases the balance sheet value of the fund, the data of the security sold short must be reported in the data collection with a negative market value and the contract type (*contractType*) “SH”. Hence, a security borrowed in a short sale becomes, by way of exception from the instructions concerning reverse repos, part of the balance sheet.

The counterparty of the short sale (to whom the security was sold) must be reported in counterparty data. If the short sale does not involve repo lending and the counterparty is not identified, the counterparty’s sector is reported as 126 (stock exchange) and counterparty’s country as the country of location of the stock exchange.

In addition, details of the issuer of the security sold short must be reported in issuer data. If an ISIN code (*isinCode*) has been reported, only the issuer’s name (*issuersName*) must be reported as the Bank of Finland enriches all other necessary data. In other cases, either a business ID or LEI code for Finnish companies (*issuersIdentifier*) or the issuer’s sector and country data (*issuersSector*, *issuersHomeCountry*) must be reported.

In other respects, items related to the reverse repo (repo deposit/loan) must be reported as described in section 8.1.2 even if the security received had been sold short.

Example 25 – Reporting of a security sold short

A private equity fund (reporter’s identifier 12345671#001) has, during the reporting period, sold short unquoted shares in the Swedish Spotify Ab it had borrowed, and the reverse repo is still valid during the reference period. The fund sold short a total of 200 shares at a price of EUR 66,000 to the Swedish Nordea Bank Ab.

Reporting of the example (only the elements used are filled):



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

```
category: A
contractType: SH
instrument: 5123
internalIdentificationCode: Spotify
numberOfInstruments: -200
nominalValueCurrency: EUR
totalMarketValueDirty: -66000
capitalFlows: -66000
typeOfCounterpartyIdentifier: O
counterpartyIdentifier: NBAB
counterpartyName: Nordea Bank Ab
counterpartySector: 12212
counterpartyHomeCountry: SE
typeOfIssuersIdentifier: O
issuersIdentifier: SPOTAB
iIssuersName: Spotify Ab
issuersSector: 11102
issuersHomeCountry: SE
```

8.2 Conversions of loan and loan interest to shares

A loan converted into a share investment must be reported through negative capital flows (*capitalFlows*) as a balance sheet item exiting at a zero market value. The balance sheet item converted from the loan is entered in the balance sheet through positive capital flows in a similar amount as shares (instrument code 511 if quoted share / instrument code 5123 if unquoted share). Hence, in the case above, the instrument code changes from a subordinated loan (4712) to shares (511/5123) but the exchange takes place through flows. In the statistics, the conversion is hence shown as a decrease in loan assets and increase in share assets. However, the internal identification code reported in the element *internalIdentificationCode* must in these cases be different for these two balance sheet items reported on two separate rows for technical reasons (the same report may not have the same internal identification code for two different balance sheet items – excluding data on the assets of the fund) although in theory it is the same asset.

The interest on a loan may be reported either as a separate item for example in remaining assets or capitalised into the loan itself. In the latter case, the market value of the loan consists of the original loan and interest related to it. Subsequently, conversion to shares takes place similarly to the paragraph above by eliminating the part converted through negative capital flows from the loan stock and entering it as positive capital flows as a



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

share asset. If interest is converted into a part of the loan, the changes do have to be made as interest is already included in the loan stock.

Loan interest should also be reported through capital flows (if loan interest is reported capitalised into the loan). For example, if the subordinated loan amounted to EUR 1,001,000 at the end of the previous quarter, and EUR 1,000 accrued during the reporting period (quarter), the market value reported (*totalMarketValueDirty*) should be the stock and interest combined, EUR 1,002,000, and the capital flows (*capitalFlows*) the interest accrued during the reporting period EUR 1,000.

8.3 Write-ups and write-downs of investments

The Bank of Finland calculates any revaluation adjustments on investments based on the data reported. In practice, nothing should be reported as to write-downs/write-ups in capital flows (unless an actual flow of capital has taken place during the reporting period), and only the new downwritten market value of the investment should be reported as the market value. The Bank of Finland's system is able to calculate based on the data provided also any revaluation adjustments (also negative) on the investment.

As regards loan receivables, loan losses may be reported separately in the element *loanLosses* "Loan losses" (see section 6.2.6 Loan receivables). The Loan losses attribute is not available for other instruments than loans, but write-downs/write-ups are only included in the reported fair value of the balance sheet item.

8.4 Reporting of investments made and divested during the reference period

Any investments made and divested during the reference period must always be reported as capital flow on the relevant row (*capitalFlows*) if the instrument code (*instrument*) of the row takes any other value than "21" or one starting with "7".

As regards an investment made, the net amount converted in euro invested in the investment during the reference period must be reported as capital flow. If additional investments are subsequently made in the same investment, then only the additional net investments during the reference period are reported in this element, and not any other previously reported investments made before reference period.

Example 26 – Reporting of divested investments

A real estate fund (reporter's identifier 12345671#002) has, during the reference period, divested all of its 43 Norwegian commercial properties in Norway. The properties were sold during the reference period for a



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

total price of EUR 36.7 million. After the sale of the properties, the fund has no Norwegian commercial properties in its possession.

Reporting of the example (only the elements used are filled):

category: A

instrument: 8212

internalIdentificationCode: CommercialPropertiesNorway

numberOfInstruments: 0

nominalValueCurrency: NOK

totalMarketValueDirty: 0

capitalFlows: -36700000

counterpartyHomeCountry: NO

Example 27 – Reporting of new investments

A real estate fund (reporter's identifier 12345671#002) has purchased a commercial real estate in Sweden for EUR 1,2 million. The fund did not previously own any commercial real estate in Sweden. A capital flow corresponding to the transaction price is reported in the PEF report for the new balance sheet item.

Reporting of the example (only the elements used are filled):

category: A

instrument: 8212

internalIdentificationCode: CommercialPropertiesSweden

numberOfInstruments: 0

nominalValueCurrency: SEK

totalMarketValueDirty: 1200000

capitalFlows: 1200000

counterpartyHomeCountry: SE

Example 28 – Reporting of additional investments

A real estate fund (reporter's identifier 12345671#002) has owned Danish commercial real estate worth EUR 12,000,000 in the previous reference period. During the period, the fund made an additional investment of EUR 500,000 in Danish commercial real estate.

Reporting of the example (only the elements used are filled):

category: A

instrument: 8212

internalIdentificationCode: CommercialPropertiesDenmark

numberOfInstruments: 0



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

nominalValueCurrency: DKK
totalMarketValueDirty: 12500000
capitalFlows: 500000
counterpartyHomeCountry: DK

If net investments in a reported investment object during the quarter are negative, i.e., the investment (or part of it) is divested, the net amount of divestments is reported in EUR terms with a negative value as capital flow (*capitalFlows*). If an investment is divested entirely during the reporting period and it therefore is no longer part of the balance sheet of the fund, the market value must be reported as zero (*totalMarketValueDirty*) and the amount of the sales with a negative value in capital flows. In the PEF report for the quarter when the divestment took place, the balance sheet item is kept on the report to account for negative capital flows, but the market value is zero. In the PEF report for the quarter following the divestment, the row is no longer reported at all.

8.5 Loss for the period and negative equity

Profit or loss for the period is allocated on the liabilities side of the balance sheet to equity based on the ownership ratio. Hence, profit or loss for the period is not reported as a separate item in the report.

If the equity attributable to one or several partners or shareholders becomes negative due to a loss for the period, the relevant row on the liabilities side for each investor concerned is reported as zero market value, since a negative value cannot be reported for the item. In other words, the row is retained on the report, but its market value is set at zero. From the fund's perspective the item corresponding to the amount of the loss becomes a receivable from the investor, and a technical liability item with the instrument 4712 is recognised on the assets side. The market value of this technical liability item equals the investor's loss, but it has a positive sign. If more capital is subsequently called in from the investor or the market value of the contribution on the liabilities side otherwise rises, the technical liability item decreases.

When investors are reported on an aggregated basis by country and sector, the value of a single aggregate row is calculated first, including any negative values. If the aggregate figure remains negative, the market value of the whole row is reported as zero, and the negative value of the aggregate is recognised as a loan on the assets side (instrument 4712).

Example 29 – Negative equity



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

After a private equity fund (reporter's identifier 12345671#001) has allocated the loss for the period to its partners, the equity attributable to one of them falls negative, valued at EUR 70,000. The fund reports called investment commitments on the liabilities side by investor. On the liabilities side, the market value for the investor concerned is reported as zero, and a technical loan item equalling the absolute value of the negative capital is added to the assets side.

Reporting of the example (only the elements used are filled):

Assets side:

category: A

instrument: 4712

internalIdentificationCode: NegativeEquityLoanItem

nominalValueCurrency: EUR

totalMarketValueDirty: 70000

capitalFlows: 0

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 01076381

counterpartyName: Ilmarinen Mutual Pension Insurance Company

Liabilities side:

category: L

instrument: 52

internalIdentificationCode: SP-EsimRahasto

nominalValueCurrency: EUR

totalMarketValueDirty: 0

capitalFlows: 0

typeOfCounterpartyIdentifier: Y

counterpartyIdentifier: 01076381

counterpartyName: Ilmarinen Mutual Pension Insurance Company

8.6 Management fees

The way how management fees paid by the fund to the management company are reported depends on whether capital has been called from investors to pay it and whether the management fee has already been credited to the management company.

Management fees are reported on the assets side as remaining assets (instrument 72) until the fund has taken receipt of the management fee payments from the investors if management fees are shown as a separate item on the fund's balance sheet. After this payment, as management fees are waiting to be paid out, they are reported as part of bank funds (instrument 221) until they are credited to the management company. When



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

management fee has been paid to the management company and is therefore no longer part of the balance sheet of the fund, related items are not reported separately.

On the liabilities side, management fee liability which has not yet been credited to the management company is reported with its own instrument 74 “management fee”). If capital is called in from investors to pay management fee, this item is reported similarly to other items called from investors in equity items. When the management fee has been credited to the management company, it is reduced from each investors share of the fund’s equity.

8.7 Transactions between investors

If investment commitments are transferred from investor to another, such changes on the liabilities side are reported as capital flows within the capital stock invested by the investors. A negative capital flow corresponding to the transaction price is reported on the transferring investor’s row and the same amount is reported in positive terms in capital flows on the receiving investor’s row.

If the transaction price is not known, the capital flow is reported on the basis of best estimate or the market value of investment commitments.

8.8 Private individuals as investors

In reporting concerning private individuals and other investors belonging to the household sector (sector codes starting with “14”), it must be noted that investors in the household sector are always reported by country on an aggregated basis. Personal information concerning private individuals, such as their whole name, date of birth and personal IDs must not be included in the report in any form.

9 REPORTABLE DATA IN THE PEF SECTION (TABLES)

The tables below (9.1–9.7) show, by financial instrument, the data to be reported in the PEF section either on a mandatory basis or potentially depending on other field values, as well as attributes that are left empty.

Key to the tables:



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

x	= Always mandatory data
(x)	= Mandatoriness depends on values in other attributes
(o)	= Attribute is empty, can be reported
o	= Attribute is empty, not reported
≥ 0	= Value must be greater than or equal to 0
< 0	= Value must be smaller than 0
A	= Asset
L	= Liability
B	= Flows, called investments (purchases)
S	= Flows, uncalled investments (redemptions)
O	= Off-balance sheet item
SH	= Securities sold short
21	= Currency
221	= Transferable overnight deposits
222	= Non-transferable overnight deposits (excl. debt securities)
224	= Repos
225	= Deposits with an agreed maturity
331	= Short-term (securities other than shares and equity, excluding derivatives)
332	= Long-term (securities other than shares and equity, excluding derivatives)
341	= Standardised derivatives
342	= OTC derivatives
4711	= Profit sharing loans
4712	= Other loans (also possible negative deposit)
511	= Quoted shares
5121	= Residential real estate shares
5122	= Commercial real estate shares
5123	= Other unquoted shares
513	= Other equity
52	= Fund shares
71	= Securities-based assets
72	= Remaining assets
73	= Securities-based liabilities
74	= Management fee
75	= Custody fee
76	= Remaining liabilities
8211	= Dwellings
8212	= Business premises
8213	= Plots
8219	= Other real estate
8221	= Natural resources
8231	= Machinery and equipment
8232	= Computer software and databases
8233	= Valuables
8291	= Other non-financial assets
121	= National central banks
1221	= Deposit banks (receiving deposits)
12211	= Deposit banks, public
12212	= Deposit banks, private domestic
12213	= Deposit banks, foreign-owned
123	= Money market funds
1241	= Investment funds (UCITS)
1242	= Other collective investment schemes



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.1 Reporting of liabilities

Attribute's name	Called investment commitments	Loans	Debt security loans	Derivatives	Remaining liabilities
Category	"L"	"L"	"L"	"L"	"L"
Contract type	o	o	o	o	o
Instrument	"52"	"4711" /"4712"	"331"/"332"	"341"/"342"	"73"/"74"/ "75"/"76"
Internal identifier	x	x	x	x	x
ISIN Code	o	o	(o)	o	o
Number	o	o	o	o	o
Total nominal value	o	o	> 0	o	o
Nominal currency	x	x	x	x	x
Total market value (dirty price)	> 0	> 0	> 0	> 0	> 0
Total market value (clean price)	o	o	> 0	o	o
Capital flows	x	x	x	x	o
Credit losses	o	(o)	o	o	o
Type of counterparty's identifier	(x)	x	x	x	o
Counterparty's identifier	(x)	x	x	x	o
Counterparty's name	(x)	x	x	x	o
Counterparty's sector	(x)	(x)	(x)	(x)	o
Counterparty's home country	(x)	(x)	(x)	(x)	o
Issue date	o	x	x	o	o
Maturity date	o	x	x	o	o
Type of issuer's identifier	o	o	o	o	o
Issuer's identifier	o	o	o	o	o
Issuer's name	o	o	o	o	o
Issuer's sector	o	o	o	o	o
Issuer's home country	o	o	o	o	o



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.2 Reporting of share and other equity assets

Attribute's name	Quoted shares	Residential and commercial real estate shares	Other unquoted shares	Investment fund shares
Category	"A"	"A"	"A"	"A"
Contract type	0	0	0	0
Instrument	"511"	"5121"/"5122"	"5123"	"52"
Internal identifier	x	x	x	x
ISIN Code	(x)	0	(x)	(x)
Number	x	x	x	(0)
Total nominal value	0	0	0	0
Nominal currency	x	x	x	x
Total market value (dirty price)	> 0	> 0	> 0	> 0
Total market value (clean price)	0	0	0	0
Capital flows	x	x	x	x
Credit losses	0	0	0	0
Type of counterparty's identifier	(x)	(x)	x	(x)
Counterparty's identifier	(x)	(x)	x	(x)
Counterparty's name	x	(x)	x	x
Counterparty's sector	(x)	(x)	(x)	(x)
Counterparty's home country	(x)	(x)	(x)	(x)
Issue date	0	0	0	0
Maturity date	0	0	0	0
Type of issuer's identifier	0	0	0	0
Issuer's identifier	0	0	0	0
Issuer's name	0	0	0	0
Issuer's sector	0	0	0	0
Issuer's home country	0	0	0	0



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.3 Reporting of debt security and non-financial assets

Attribute's name	Debt securities	Real estate assets	Other non-financial assets
Category	"A"	"A"	"A"
Contract type	o	o	o
Instrument	"331"/"332"	"8211"/"8212"/ "8213"/"8219"	"8221"/"8231"/"8232"/ "8233"/"8291"
Internal identifier	x	x	x
ISIN code	(x)	o	o
Number	o	x	o
Total nominal value	> 0	o	o
Nominal currency	x	x	x
Total market value (dirty price)	> 0	> 0	> 0
Total market value (clean price)	> 0	o	o
Capital flows	x	x	x
Credit losses	o	o	o
Type of counterparty's identifier	(x)	(x)	(x)
Counterparty's identifier	(x)	(x)	(x)
Counterparty's name	x	(x)	(x)
Counterparty's sector	(x)	o	o
Counterparty's home country	(x)	(x)	(x)
Issue date	(x)	o	o
Maturity date	(x)	o	o
Type of issuer's identifier	o	o	o
Issuer's identifier	o	o	o
Issuer's name	o	o	o
Issuer's sector	o	o	o
Issuer's home country	o	o	o



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.4 Reporting of loan and deposit assets

Attribute's name	Loan receivables	Deposits with an agreed maturity	Other deposits
Category	"A"	"A"	"A"
Contract type	o	o	o
Instrument	"4711"/"4712"	"225"	"221"/"222"/ "224"
Internal identifier	x	x	x
ISIN code	o	o	o
Number	o	o	o
Total nominal value	o	o	o
Nominal currency	x	x	x
Total market value (dirty price)	> 0	> 0	> 0
Total market value (clean price)	o	o	o
Capital flows	x	o	o
Credit losses	(o)	o	o
Type of counterparty's identifier	x	x	x
Counterparty's identifier	x	x	x
Counterparty's name	x	x	x
Counterparty's sector	(x)	(x)	(x)
Counterparty's home country	(x)	(x)	(x)
Issue date	o	x	o
Maturity date	o	x	o
Type of issuer's identifier	o	o	o
Issuer's identifier	o	o	o
Issuer's name	o	o	o
Issuer's sector	o	o	o
Issuer's home country	o	o	o



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.5 Derivatives, currency, and remaining assets

Attribute's name	Derivatives	Cash	Other assets
Category	"A"/"L" (*)	"A"	"A"
Contract type	0	0	0
Instrument	"341"/"342"	"21"	"71"/"72"
Internal identifier	x	x	x
ISIN code	0	0	0
Number	0	0	0
Total nominal value	0	0	0
Nominal currency	x	x	x
Total market value (dirty price)	> 0	> 0	> 0
Total market value (clean price)	0	0	0
Capital flows	x	0	0
Credit losses	x	0	0
Type of counterparty's identifier	x	0	0
Counterparty's identifier	x	0	0
Counterparty's name	x	0	0
Counterparty's sector	(x)	0	0
Counterparty's home country	(x)	0	0
Issue date	0	0	0
Maturity date	0	0	0
Type of issuer's identifier	0	0	0
Issuer's identifier	0	0	0
Issuer's name	0	0	0
Issuer's sector	0	0	0
Issuer's home country	0	0	0

(*) As regards derivatives, when the market value is positive, it is reported in assets (*category* = "A"). If the market value is negative, the data is reported as a positive figure in liabilities (*category* = "L").



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.6 Uncalled and gross called/returned investment commitments

Attribute's name	Uncalled commitments	Called commitments	Returned commitments
Category	"O"	"B"	"S"
Contract type	o	o	o
Instrument	"52"	"52"	"52"
Internal identifier	x	x	x
ISIN code	o	o	o
Number	o	o	o
Total nominal value	o	o	o
Nominal currency	x	x	x
Total market value (dirty price)	> 0	o	o
Total market value (clean price)	o	o	o
Capital flows	o	> 0	> 0
Credit losses	o	o	o
Type of counterparty's identifier	(x)	o	o
Counterparty's identifier	(x)	o	o
Counterparty's name	(x)	o	o
Counterparty's sector	(x)	o	o
Counterparty's home country	(x)	o	o
Issue date	o	o	o
Maturity date	o	o	o
Type of issuer's identifier	o	o	o
Issuer's identifier	o	o	o
Issuer's name	o	o	o
Issuer's sector	o	o	o
Issuer's home country	o	o	o



3 December 2021
BOF/FIN-FSA-UNRESTRICTED
Public

9.7 Securities sold short

Attribute's name	Shares and other equity sold short	Debt securities sold short	Derivatives sold short
Category	"A"	"A"	"A"
Contract type	"SH"	"SH"	"SH"
Instrument	"511"/"5121"/ "5122"/"5123"/ "513"/"52"	"331"/"332"	"341"/"342"
Internal identifier	x	x	x
ISIN code	(x)	(x)	o
Number	≤ 0	o	o
Total nominal value	o	≤ 0	o
Nominal currency	x	x	x
Total market value (dirty price)	≤ 0	≤ 0	≤ 0
Total market value (clean price)	o	≤ 0	o
Capital flows	x	x	x
Credit losses	o	o	o
Type of counterparty's identifier	x	x	x
Counterparty's identifier	x	x	x
Counterparty's name	x	x	x
Counterparty's sector	(x)	(x)	(x)
Counterparty's home country	(x)	(x)	(x)
Issue date	o	(x)	o
Maturity date	o	(x)	o
Type of issuer's identifier	(x)	(x)	x
Issuer's identifier	(x)	(x)	x
Issuer's name	x	x	x
Issuer's sector	(x)	(x)	x
Issuer's home country	(x)	(x)	x