



Reporting instructions for investment funds survey (SIRA)

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1 INTRODUCTION

The Bank of Finland collects data from investment funds on a monthly basis on balance sheets and subscriptions and redemptions of investment fund shares (SIRA survey). The data is used particularly by the Bank of Finland, Statistics Finland and the European Central Bank in the compilation of financial, balance of payments and national accounts statistics for Finland and the euro area. In addition, the data is used for carrying out the ESCB-related tasks (such as monetary policy and prudential oversight). Investment fund statistics are published on eg. the Internet sites of the Bank of Finland and the ECB. The SIRA survey also provides the majority of data needed by the Financial Supervisory Authority (FIN-FSA) for supervisory purposes.



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2 REPORTING IN PRACTICE

Data is reported on all balance sheet assets and liabilities items as well as certain off-balance-sheet items. Subscriptions and redemptions of investment fund shares are also reported.

Data is submitted to the Bank of Finland on the 10th day of the month following the reporting month, at the latest. If the 10th day falls on the weekend or is a midweek holiday, the reporting day is the following day.

The report consists of the parts listed in the table below. The practical reporting instructions are available in a separate document (SIRA Record structure). They show the record structure to be used in data transfer and contain detailed descriptions of data to be reported in the specific records. The practical reporting instructions also depict the primary method used in data transfer (DCS2 data transfer).¹ The data provider's contact information is not included in the actual report, being managed instead through the DCS2 service used by the Bank of Finland.

Record type	Record code	Explanation
Batch record	000	Technical record that begins the file.
Investment fund record	IF	General information on investment fund; balance sheet, key figures etc
Content record	SBS	Security-by-security data
Content record	ITEM	Other balance-sheet items aggregated at different levels depending on the instrument

The DCS2 operator validates the correctness of the report file. Validation is performed in connection with data transfer and the reporter is informed of possible errors without delay. The Bank of Finland also conducts its own reviews of the content of validated files transmitted by the DCS2 operator.

Reporters should direct any technical questions to the help desk of the DCS2 system maintenance.

The Bank of Finland and the Financial Supervisory Authority provide advice on matters of substance, and related questions and comments should preferably be directed to sijoitusrahastot@bof.fi.

3 BASIC CONCEPTS

These instructions describe basic concepts and classifications used in the SIRA report. The two other SIRA documents are the practical reporting instructions (Record structure – Survey on investment funds) and code lists.

¹ DCS is an abbreviation for **D**ata **C**ollection **S**ervices. DCS provides companies with a uniform method for sending data electronically to authorities and other instances performing the duties of authorities.



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3.1 Reporter

The reporter in the investment fund survey is the investment fund registered in Finland.

3.2 Reporting obligation

The reporting obligation applies to all Finnish investment funds, ie money market funds and other investment funds, whose Rules have been approved by the Financial Supervisory Authority or the Ministry of Finance. The same reporting obligations apply to all funds. Usually the data is provided by the management company managing the fund.

Data on an investment fund must be reported for the first time for the situation at the end of the month in which the investment fund commenced its operations. Operations are regarded as commenced when the first subscriptions were made to the investment fund. For example, if the first subscriptions to the fund are made on 5 January, reporting for this fund begins with the situation at the end of January.

Reporting shall not be made for the month in which the assets of the investment fund have been distributed to the unitholders in connection with the termination of the fund. Likewise, reporting shall not be made for the month in which the assets and liabilities of the investment fund have been transferred to another investment fund in connection with the merger of these funds. For example, if the decision on the termination of the fund has been made on 15 January and the assets of the fund are distributed to the unitholders on 20 February, the investment fund must report the situation at the end of January (202XM01) but not the situation at the end of February (202XM02). (Note: see the impact of the merger on the subscriptions to the capital fund, see section 4.2) The Bank of Finland compiles a so-called zero report for the fund closing down on behalf of the reporter.

3.3 Retention of report file

The report file must be retained for five (5) years. Retention of the report file is necessary in order to detect possible reporting errors and to correct these errors, among other things.

3.4 Data to be reported

Balance sheet data, data on quantities and other data is reported in three separate records. The investment fund record (IF) is used for reporting the fund's name and other related data as well as data on unitholders and key figures. The first content record (SBS) comprises the security-by-security reporting of the fund's assets as well as fund shares/units used as collateral, aggregated by countries and partly by sectors. Purchases and redemptions of own fund shares/units are also reported in the SBS record. The second content record (ITEM) is used for reporting balance sheet data not related to securities.



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Balance sheet assets and liabilities are both recorded in full. Off-balance-sheet items to be reported are securities borrowed and lent and securities underlying repo agreements.

Currency data (values) to be reported are aggregated sums of the related assets or liabilities, ie they are not, for example, prices or values of one single share or unit. Hence, the reported data can consist of eg the aggregated market price of 50 shares when the investment fund holds 50 shares (ie 50 of the same share).

Either the number of shares and other equity holding or the number of derivative contracts is reported in field 13 Number of instruments. Nominal value of shares, other equity and derivatives is not reported. Field 13 is left empty for other securities, but in field 14 Total nominal value, the nominal value of the holding is reported in the currency in which the euro-denominated balance sheet value is determined.

The price of one security or, when the underlying asset is an index, the point value of the index is reported as the market price of the underlying asset (SBS record field 55, table 8.5)

4 REPORTING OF SECURITIES

4.1 Security-by-security reporting

In the SIRA financial instrument classification, securities cover money market instruments, bonds, shares and other equity, including investment fund shares and derivatives (Code list 6: instrument categories I.3 and I.5).

In security-by-security reporting, data is reported on each security separately (SBS record). The principle is that once the reporter has provided notification of the security's ISIN code (see section 5.3) the Bank of Finland can match the reported security with data in the ECB's Centralised Securities Database, comprising the issuer data required for statistical purposes. Therefore, in respect of securities with an ISIN code, only key data is collected in addition to the ISIN code itself (see tables in section 8). As the ECB's Securities Database does not comprise derivatives, ISIN code cannot be used for derivatives in SBS record field 9.

Data is also collected on a security-by-security basis on securities without an ISIN code. These securities are identified in reports by internal identification codes used by the reporter for security identification in its internal information system. Securities without an ISIN code are subject to more detailed reporting than ISIN-coded securities, because this data cannot be retrieved from the ECB's Centralised Securities Database. As a rule, issuer data is reported for such securities.

For over-the-counter derivatives (OTC derivatives), data on the counterparty is reported. For standardized derivatives, the place where the security was



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acquired (SBS record field 40 Marketplace) is reported. SBS record fields under *Data on issuer* are not reported in the case of derivatives.

Example 1. Standardized derivative

The investment fund has acquired a standardized put option from the stock exchange, on the grounds of which it gets an opportunity to sell the agreed number of the underlying assets, i.e. Nokia shares (instrument I.511). In reporting, this implies e.g. (additionally SBS fields 54-56 are reported):

Field 6	341 (standardized derivative)
Field 13	1 (number of contracts)
Field 15	EUR
Field 16	Balance sheet value
Field 45	1 (bought)
Field 46	BERA
Field 47	S
Field 48	U
Field 49	FI0009000681

Example 2. OTC derivative

If the derivative in Example 1 above is an OTC derivative on Nokia shares, on the grounds of which the investment fund obtains an option to sell these shares, and the contract has been concluded e.g. with Nordea Pankki Suomi Oyj, data is also reported on the counterparty of the derivative contract, in this case Nordea Pankki Suomi Oyj (SBS record fields 25–29). In reporting, this implies e.g. (additionally SBS fields 47-49 and 54-56 are reported):

Field 6	342 (OTC)
Field 13	1 (number of contracts)
Field 15	EUR
Field 16	Balance sheet value
Field 25	Y (= Business ID)
Field 26	16802358
Field 27	Nordea Pankki Suomi Oyj
Field 28	1221
Field 29	FI
Field 45	1 (bought)
Field 46	to be left empty (for instrument 342)



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4.2 Reporting of fund shares (in balance sheet as well as redemptions and subscriptions)

Investment fund shares as a liability are reported separately for instrument categories I.521–I.524, and counterparties (unitholders) of ISIN-coded investment fund shares are reported by ISIN, aggregated by sector and also by country. **Subscriptions** (B) and **redemptions** (S) (flows) of investment fund shares as a liability are both reported separately in gross, aggregated by ISIN, but without country or sector breakdown of the counterparty (two rows for each ISIN code).

Assets transferred from an investment fund closing down in connection with a **merger** must be reported in the subscriptions (B) of the receiving investment fund in accordance with conventional subscriptions (indicating numbers and values for each instrument and ISIN code). The Bank of Finland compiles a so-called zero report for the investment fund closing down on behalf of the reporter, thus zeroing out the balance sheet by means of redemptions (S).

ISIN-coded investment fund shares entered **under assets** are reported in the same way as other securities, ie they need not be broken down into distribution and growth units; the instrument category *Investment fund shares* (I.52) is sufficient. Instrument categories I.521–I.524 can also be used here.

4.3 Balance sheet item – off-balance-sheet item (separate accounting)

Securities lent or borrowed and repo agreements are reported as off-balance-sheet items (O).

In case of securities and money market paper lent, these instruments remain on the investment fund's balance sheet, meaning that they are reported as normal, ie as balance sheet items (A). In addition, securities lent are reported separately as off-balance-sheet items (O).

Example 3

An investment fund holds 10,000 Nokia shares (ISIN code FI0009000681). Of these, it has lent 6,000 to eg Nordea Pankki Suomi Oyj.

The 10,000 shares in question are reported as a balance sheet item (A). In addition, the 6,000 shares lent are reported as an off-balance-sheet item (O) (instrument category 511, contract type LS). In connection with the off-balance-sheet item (O), data is given on the borrower of the 6,000 Nokia shares (SBS fields 25–29), in this case Nordea Pankki Suomi Oyj.

In this example, the following data is reported in the particular fields listed below:

Field 4 A



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Field 6	511
Field 9	FI0009000681
Field 13	10000
Field 15	EUR
Field 4	O
Field 5	LS
Field 6	511
Field 9	FI0009000681
Field 13	6000
Field 15	EUR
Field 25	Y (= Business ID)
Field 26	16802358
Field 27	Nordea Pankki Suomi Oyj
Field 28	1221
Field 29	FI

If an investment fund has borrowed securities but has not resold them (short selling), instruments borrowed are only reported as an off-balance-sheet item (O). If all or part of the securities borrowed have been resold (short selling), and the instruments in question have been borrowed to cover this sale, the short selling is also reported under balance sheet items (A) as a negative asset.

Example 4

An investment fund has borrowed from eg Nordea Pankki Suomi Oyj 8,000 Nokia shares (market value EUR 160,000), of which it has resold (short selling) 5,000 (market value EUR 100,000).

The 8,000 Nokia shares are reported as an off-balance-sheet item (O), (instrument category I.511, contract type LB). In connection with the off-balance-sheet item (O), data is also reported on the lender of the shares (SBS fields 25–29), in this case Nordea Pankki Suomi Oyj. In addition, -5,000 shares are reported as a balance sheet item (A) (instrument category I.511, contract type LB).

In this example, the following data is reported in the particular fields listed below:

Field 4	O
Field 5	LB
Field 6	511
Field 9	FI0009000681
Field 13	8000
Field 15	EUR
Field 16	160000,00
Field 17	EUR
Field 25	Y (= Business ID)
Field 26	16802358



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Field 27	Nordea Pankki Suomi Oyj
Field 28	1221
Field 29	FI
Field 4	A
Field 5	LB
Field 6	511
Field 7	N
Field 9	FI0009000681
Field 13	-5000
Field 15	EUR
Field 16	-100000,00
Field 17	EUR

4.4 Data on the same security on one or several rows

Securities are reported separately, regardless of whether they have an ISIN code or not. Hence, one security normally has one row in an SBS record. If the security is traded in one currency only, all data is generally reported in a single row.

Several rows are needed in the following cases:

- Data is reported on (euro area) countries and sectors of the investment fund's own unitholders.
- Part of security holdings are used as collateral, and part are not (N and C rows separately).
- The investment fund trades the same security in several marketplaces and records the items in its own accounting in several currencies. A separate row is reported for each currency. All items in one currency are reported under one main marketplace even if there are several marketplaces for that currency.
- The investment fund has lent securities or money market instruments. The same security is reported both as a balance sheet item (A) and as an off-balance-sheet item (O).
- The investment fund has sold securities or money market instruments short and borrowed these instruments in order to cover the short selling. The same security is reported both as a balance sheet item (A) and as an off-balance-sheet item (O).



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5 ABOUT THE CLASSIFICATIONS

5.1 Security's category

The *Category* row (SBS and ITEM field 4) shows whether the security is a balance sheet asset (A), balance sheet liability (L), an off-balance-sheet item in separate accounting (O) or whether it is a subscription (B) or redemption (S).

5.2 Sectoral classification

Sectoral classification is applied to all countries (counterparties, issuers, investment fund unitholders; Code list 9: Sector). The classification is compatible with the official one (Statistics Finland's Classification of Sectors, 2012, https://www2.tilastokeskus.fi/en/luokitukset/sektoriluokitus/sektoriluokitus_1_20130101/).

Sector classifications of Finnish corporations is available in: http://www.stat.fi/tup/yrluok/index_en.html.

The sector can be chosen from the different SIRA sector hierarchy levels if some specific level is already in use in the investment fund's own internal accounting. Sector codes with length of 6 characters are allowed.

It is particularly worth noting that the categories *Employment pension schemes* (S.13141) and *Other social security funds* (S.13149) are applied to Finnish entities, whereas *Social security funds* (S.1314) is used in the case of other (euro area) countries. The sector State government (S.1312) is not used in Finland.

Example 5

Sector classification code is given in SBS and ITEM fields without the prefix S, eg '123'.

A Finnish employment pension insurance company can be reported by using the sector code 13141.

Furthermore, in some cases the instrument delimits the possible sector category. The counterparty of deposit I.221–I.225 can only be sector 121 (national central bank) or begin with 1221 (deposit money corporations). The issuer of a fund share (asset which begins with I.52) can only be 123 (money market fund), 1241 (Investment funds (UCITS)) or 1242 (Other collective investment schemes).

Under balance sheet assets, data on each security is reported separately in its own row or rows (see section 4.4). However, holders of investment fund



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shares (as a liability) are aggregated (according to ISIN code) by sector of holders and country/area.

Subscriptions and redemptions (flows) of an investment fund's own shares are reported separately, aggregated by ISIN codes, without sector and country classification of the counterparty.

5.3 Country and area classification

In the SBS and ITEM records, the majority of data (on counterparty, issuer, underlying security issuer, holder) is reported by country (and partly by sector). An investment fund's own unitholders (counterparties) are also reported by country in the SBS record (SBS field 29).

The SIRA survey uses the ISO 3166 country classification (Code list 10: Country codes ISO 3166). International organisations are classified by two-digit codes (Code list 11: International organisations).

Please note that country information must be indicated in connection with the ITEM record instrument Non-financial assets (I.8) although sector information is not reported here.

5.4 Financial instrument classification

The SIRA financial instrument classification includes categories that are applied either to assets and liabilities or to one of these.

Currency (instrument category I.21) is reported as a single aggregated amount in EUR, and no counterparty data is reported. Currency comprises banknotes and coins. The value is reported as a single euro-denominated sum on a single row (ITEM field 17: the currency of value is always EUR). Liquid cash reserves in financial institutions' accounts are always reported into a category of Deposits – not into Currency.

Deposits are each reported on their own separate row, and the internal identification code is generally the IBAN code. However, if the deposit in question is eg a deposit made for a broker on a customer funds account for settlement purposes, and the account contains several customers' funds, the investment fund's internal identification code for the account is reported, not the account's IBAN code. The IBAN code is always reported for the investment fund's own actual accounts. The value of a deposit account (ITEM field 16) cannot be negative. If the investment fund's deposit account has a credit facility and the facility has been used, the used credit amount is reported as a loan. If the deposit account shows a negative balance and the account does not have a credit facility, the overdrawn amount is equally reported as a loan (instrument category I.4, see also section 6.5).

In the SIRA instrument classification, securities include money market paper, bonds, shares and other equity including investment fund shares, as well as



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derivatives. Short-term securities are instruments with an **initial maturity** of up to 12 months (instrument category I.33, money market paper). Correspondingly, long-term securities are instruments with an **initial maturity** of over 12 months (I.332, eg bonds). The remaining life never determines the instrument category; i.e. a 15-year government bond remains in category I.332 throughout its life cycle.

In the case of depositary receipts (eg ADR, ADS), the security on which data is reported is the traded contract, not the security the depositary receipt represents. A quoted depositary receipt is classified under category I.511.

In the balance sheet, investment fund shares (as a liability) and their flows (subscriptions and redemptions) are broken down into distribution and growth units (I.521 - I.524) and aggregated by ISIN codes. Under assets, investment fund shares are aggregated by ISIN codes and reported either at the level of total investment fund shares (category I.52) or at the sub-levels (categories I.521 - I.524).

Repurchase and reverse repurchase agreements are included in assets and liabilities. Repurchase agreements (repo agreements) are principally reported as financial transactions, in which case a credit transaction (liability item) and a corresponding increase in assets (recorded as an increase in the deposit account balance) is reported on the investment fund's balance sheet. Hence, securities underlying the repo agreement remain on the investment fund's balance sheet, but they are reported as being used as collateral.

Example 6

Instrument category code is reported in the SBS and ITEM fields without the prefix I, eg '221'.

The investment fund enters into a repurchase agreement (repo agreement) relating to a government bond (Republic of Finland 4.25%, ISIN code FI0001006165), in which it delivers the bond to the repo contracting party against EUR 1,000,000 (repo loan). The investment fund commits itself to repurchase the same bond at a later date. At this point the investment fund's account balance (account number 123456-785) is EUR 500,000. This example is based on the supposition that the debt securities remain in the balance sheet of the investment fund.

As balance sheet items, the investment fund reports an increase in assets (A) of EUR 1,000,000, and a debt liability (L) of EUR 1,000,000. In addition, the investment fund reports on the balance sheet (A) the delivered government bond, but the bond is reported as being used as collateral (C). The interest relating to the repo agreement is reported in proportion as it is recognised in the investment fund's NAV calculation.

The following information is reported in the particular fields listed below:



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ITEM:

Field 4 A
Field 6 221
Field 8 FI2112345600000785
Field 15 EUR
Field 16 1500000,00

Field 4 L
Field 5 to be left empty
Field 6 4
Field 8 Nordea repo loan
Field 15 EUR
Field 16 1000000,00

SBS:

Field 4 A
Field 5 to be left empty
Field 6 332
Field 7 C
Field 9 FI0001006165
Field 14 Nominal value of bond (without accrued interest)
Field 15 EUR
Field 16 Total market value (dirty price, incl. accrued interest)
Field 18 Total market value (clean price, excl. accrued interest)

Note: If the balance sheet of the investment fund includes the same bond without repo agreement, enter N (not used as collateral) in field 7.

Reverse repurchase agreements (reverse repo agreements) are generally reported the same way as repo agreements, ie as financial transactions. If the repo loan has been granted to a monetary financial institution (reverse repo agreement counterparty) (sectors S.121 and S.122), it is classified as a repo deposit (I.224). Otherwise it is reported as a (repo) loan (I.4). In addition, securities underlying the reverse repo agreement are reported as off-balance-sheet items. If a security underlying a reverse repo agreement is resold before the agreement matures, this sale (short selling) is reported under balance sheet assets (A) as a negative asset, similarly to lending contracts (see section 4.3 and its examples).

Example 7

An investment fund enters into a reverse repurchase agreement (reverse repo agreement) relating to a government bond (Republic of Finland 4.375%, ISIN code FI0001006306) with Nordea Pankki Suomi Oyj in which the fund lends the contracting party EUR 1,000,000 and acquires the bond in question



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against the loan. The investment fund commits itself to deliver the bond at a later date against payment.

EUR 1,000,000 is reported as a balance sheet repo deposit (instrument category I.224, contract type RB). In addition, the government bond is reported as an off-balance-sheet item (O). The interest rate relating to the reverse repo agreement is reported in proportion as it is recognised in the investment fund's NAV calculation.

The following information is reported in the particular fields listed below:

ITEM:

Field 4	A
Field 6	224
Field 8	Repo deposit
Field 16	1000000,00
Field 17	EUR

SBS:

Field 4	O
Field 5	RB
Field 6	332
Field 9	FI0001006306

In the SIRA report, the balance sheet is presented in full. Hence, all potential non-financial assets (instrument category I.8) are also reported.

5.5 Reporting currency

The reporting currency is EUR. Hence, investment funds using another currency in NAV calculation must convert the data reported in SIRA into EUR. The domestic currency (EUR or other) and the exchange rate used are reported in IF record fields 5 and 6 respectively. If the domestic currency is EUR, the exchange rate is 1.

In the SBS record, nominal currency (field 15) is reported for all instruments. This field must indicate the currency from which the item has been converted into euros for reporting purposes. Hence, one ISIN code can have data in several SBS record rows if there are several currencies and perhaps also marketplaces. The nominal currency is reported in the SBS and ITEM fields 15.

Example 9

An investment fund has invested in Nordea Bank AB shares (ISIN code SE0000427361) listed in Stockholm. The share is quoted in Swedish krona and the market price of one share is eg SEK 82.80. The investment fund



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holds 1,000 shares with a market value of SEK 82,800. The current exchange rate used in NAV calculation is 9.4500 (EUR/SEK).

The following data is reported in the particular fields listed below:

Field 1	SBS
Field 6	511
Field 9	SE0000427361
Field 13	1000
Field 15	SEK
Field 16	8761,90
Field 17	EUR
Field 46	XSTO

For reporting of interest rate instruments (instrument categories I.331 and I.332), see also section 7.1 *Nominal value* and its examples.

5.6 Collateral

For all items, the investment fund must report whether or not the item is used as collateral. Liabilities (categories L, B and S) cannot be used as collateral, in which case the field always takes the value 'N'. If a part of the same security is used as collateral, and part is not, these parts are reported in different rows.

5.7 Maturity

The maturity of a balance sheet item is calculated at the Bank of Finland by using the reported issue and maturity dates.

In the SBS record, this data is reported for money market instruments and bonds without an ISIN code (I.331 and I.332). In the ITEM record, this data is reported for deposits with an agreed maturity (I.225) and for loans (I.4).

Example 9

Credit withdrawn from a deposit account with a credit facility is reported as a loan (I.4) whose issue date is the reporting date and the due date is the following day (overnight loan) or some other maturity date agreed in the contract.

5.8 Counterparty/issuer/underlying asset

In security-by-security reporting (content record SBS), data is reported on the counterparty, issuer and/or underlying asset of a security and derivative recorded under assets. In the ITEM record, part of the data is reported in connection with information on the counterparty.

The issuer is the debtor of a security recorded under an investment fund's assets.



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For shares and for securities other than shares and derivatives (= debt securities), issuer data is reported (in category A = *Assets*). Issuer's name (SBS field 38) is reported in all cases, but other data on the issuer (fields 36, 37, 39 and 40) is reported only in the case of a security without an ISIN code.

Counterparty data is not reported in the ITEM record for the following instruments:

- Currency (I.21)
- Other assets and liabilities (I.71–I.76)
- Non-financial assets (I.8).

These assets and liabilities are reported so that data on each instrument is reported on one row, unless several rows are needed, for example because part of the instruments are used as collateral, and part not. Counterparty data is reported for other instruments in the ITEM record.

For derivatives, counterparty data (SBS fields 25–29) is reported when the derivative is an OTC derivative (instrument category I.342). Counterparty refers to the entity with which the investment fund has concluded the OTC derivative contract. In the case of standardised derivatives (I.341), counterparty data is not reported.

No data on issuer (SBS fields 36–40) is reported on standardised and OTC derivatives.

Data on underlying asset (SBS fields 47–49 and 54–56) is always reported on both standardised and OTC derivatives.

In field 49, the ISIN code of the underlying asset must be used for those underlying assets for which such a code has possibly been entered. Such assets are e.g. most shares, bonds and other securities. If several securities of the same issuer – e.g. bonds – can be submitted as the underlying asset of a given derivative, the security that is likely to be submitted at the maturity of the derivative must be chosen as the underlying asset. If the underlying asset of the derivative is not a bond, share or money market instrument, the underlying asset can also be specified by using another self-picked code, always ensuring that the same and commonly used code is used for a given underlying asset.

Example 10

The investment fund has sold a future (standardized derivative) whose underlying asset is a US 10 year T-note (Bond). In reporting, this implies e.g.

Field 6	341
Field 7	N (not as collateral)
Field 9	to be left empty



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Field 13	1 (number of contracts)
Field 45	-1 (sold)
Field 46	Marketplace of standardized derivative
Field 47	B
Field 48	U
Field 49	US912828HZ65
Field 50	C
Field 51	US
Field 52	United States (USA)
Field 53	US

Example 11

The investment fund has concluded a 3-month forward contract two months ago (end of September); 10,000 English pounds (GBP) are sold for euros (EUR) in one month's time (end of December) at the rate of 1.2666. The contract has been concluded with Nordea Pankki Suomi Oyj and is therefore an OTC contract. The current forward rate is 1.2099. The current value of the forward contract is approximately EUR 0.0565 per pound ($1.2666 - 1.2099 =$ EUR 0.0567 discounted), i.e. EUR 565 for 10,000 pounds in total.

Among others, the following data on the above-mentioned contract must be entered in the fields:

Field 1	SBS
Field 6	342
Field 9	to be left empty
Field 11	Forward 3-month GBP/EUR
Field 13	1
Field 15	GBP
Field 16	565.00
Field 17	EUR
Field 25	Y
Field 26	16802358
Field 27	Nordea Pankki Suomi Oyj
Field 28	1221
Field 29	FI
Field 45	-1 (sold)
Field 46	to be left empty (marketplace is not a stock exchange)
Field 47	C
Field 48	O
Field 49	GBP/EUR
Field 54	10000
Field 55	1.21
Field 56	EUR
Field 57	137.19
Field 58	EUR



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Field 59 1.00

Comments:

Field 15 currency sold or bought
Field 45 sold = -1 and bought = 1
Field 54 amount of currency (field 15) sold or bought. As for standardized derivatives, the contract specifications determine the amount of currency authorized by one contract; this amount must be reported here. The number of contracts must be indicated in field 13.
Field 57 The risk-weighted value is calculated as the sum of the positive market value and the future credit risk and multiplied by the risk weight in accordance with standard 4.3k (p. 42–45).

Calculation of the risk-weighted value

Market value	EUR 565.00
Future credit risk	10000 GBP x 1 % x 1.2093 = EUR 120.93
Total	EUR 685.93
Counterparty's risk weight	0.2
Risk-weighted value	0,2 x EUR 685.93 = EUR 137.19

6 IDENTIFIERS AND CODES

6.1 Identifier

The issuer of a security or an underlying asset as well as the counterparty must be identified. Business ID (identifier type Y) is always used for resident entities. Foreign entities can be identified with the LEI code, X identifier, country code C, monetary financial institution code given by the ECB (M, MFI code), Bank Identifier Code (B, BIC code, ISO 9362) or 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 eg through the Finnish Business Information System <http://www.ytj.fi/english/>.

6.2 Internal identification code

Securities (in the SBS record) are reported with the ISIN code and also with the internal identification code the reporter uses to identify securities in its own internal information system. A security's internal identification code should remain unchanged throughout reporting periods. The reporter can use eg the security's ISIN code as an internal identifier code. An internal identification code is also given for securities without an ISIN code and other balance sheet items (ITEM record). However, it is not required in ITEM record



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instrument categories *Currency* (I.21), *Other assets and liabilities* (I.71–I.76) and *Non-financial assets* (I.8).

If the internal identification code changes even though the contents of the balance sheet item it describes remain unchanged, the Bank of Finland should be informed of the reason for the change (instrument previously without an ISIN code is granted an ISIN code, company's name changes etc.). Such information can be given eg in batch record field 9 (*Data provider's comment*) or in a separate email (sijoitusrahastot@bof.fi).

See also section 6.5 *IBAN code and loan identification code*.

6.3 ISIN code

Publicly traded securities are usually identified by an ISIN code. ISIN codes are assigned by the issuing country's national numbering agency, such as the Central Securities Depository (in Finland) or other corresponding institution authorised to assign ISINs. Officially assigned ISIN codes are formed in accordance with the international ISO 6166 standard. Even when an ISIN code has been entered for a derivative, it is not reported.

Only an officially granted code may be reported as an ISIN code. Securities with eg a commercial data provider's artificial identifier resembling an ISIN code are reported as securities without an ISIN code. A securities internal identification code is always reported.

6.4 All code

The reporting of the All code (Alternative Instrument Identifier code) is not mandatory, but if a derivative has been issued one, there is reason to report it. The All code is constructed in accordance with instructions by the Committee of European Securities Regulators (CESR).

For construction of the All code, see <http://www.cesr.eu/popup2.php?id=4824>.

6.5 IBAN code and loan identification code

In the ITEM record field 8 *Internal identification code*, the IBAN code of resident and non-resident bank deposits and a credit institution's loan-specific identification code are reported. If loans and deposits do not have these codes, the reporter's own internal identification code is reported.

The same IBAN code can be used in the case of a credit drawn on a deposit account with a credit facility, or other overdraft from the account (both are reported as a *Loan* [instrument category I.4]). However, the same IBAN can only be used once in a report pertaining to a specific month, in connection with either a deposit or a loan.



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7 VALUATION

7.1 Nominal value

Total nominal value (SBS record field 14) refers, in terms of bonds and money market instruments (instrument categories I.331 and I.332), to the aggregated nominal value of a security denominated in the currency in which the nominal value was originally calculated when the security was issued (original currency). Each security with or without an ISIN is reported separately. The currency is reported in SBS record field 15 and (also) in ITEM record field 15 (Code list 8: Currency).

See also section 5.5 *Reporting currency*.

Example 12

An investment fund has invested in a security issued by M-Real, M-Real Oyj 5.6%, 22 Dec 2008, denominated in Swedish krona with a nominal value of SEK 1,000,000. The investment fund holds these instruments in the nominal value of SEK 2,000,000.

In SBS record fields 14 and 15, the total nominal value and nominal currency are reported as follows:

Field 14	2000000,00
Field 15	SEK

For index-linked bonds, the nominal value multiplied by the current index multiplier is reported.

7.2 Market value (dirty price)

In field 16, the SBS and ITEM balance sheet values as well as subscriptions and redemptions of the investment fund's own shares are usually reported.

In SBS record field 16, the balance sheet (aggregated) market value – either the original euro-denominated value or value converted into euro – for the respective security is reported.

A debt security is reported here at market value including accrued interest (dirty price). Market value is reported in EUR, as is the market currency in SBS field 17.

In the case of derivatives, data reported in this field is the amount of assets or liabilities arising from the derivative contract, as recorded on the investment fund's balance sheet, denominated originally in EUR or converted into EUR. Because the market value of the future has been taken into consideration in the clearing account owing to its daily debiting/reimbursement, it is no longer



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reported in SBS record field 16 (Total market value); in this case the market value is reported as 0. However, as the information on the concluded derivative contracts and their underlying assets is needed, the futures must be reported, even though the market value is 0.

If the (calculated) interest of zero-coupon money market instruments is not accrued in the balance sheet, the dirty price equals the clean price.

7.3 Market value (clean price)

A security (other than a share or other equity) is reported at market value (SBS field 19), which in this case excludes the accrued interest (clean price). The market value is reported in EUR, as is the market currency in SBS field 20.



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8 DATA REPORTED IN SBS AND ITEM RECORDS

The tables below show, by instruments, data to be reported in SBS and ITEM records either on a mandatory basis or depending on other field values, as well as fields that are or can be left empty.

Key to the tables:

x	= Always mandatory data
(x)	= Mandatoriness depends on values in other fields
o	= Field is empty, not reported
(o)	= Field is empty, can be reported
[tyhjää]	= Reporting is not required, optional data
> 0	= Value must be greater than 0
≥ 0	= Value must be greater than or equal to 0
< 0	= Value must be smaller than 0
EUR	= Value must be EUR (euro)
N	= Value must be N (item is not used as collateral)
A	= Asset
L	= Liability
B	= Flows: purchases
S	= Flows: redemptions
O	= Off-balance sheet item
LB	= Acquisitions of securities / Securities borrowed
RB	= Purchases of securities / Repo purchases
21	= Currency
221	= Transferable overnight deposits
222	= Non-transferable overnight deposits (excl. promissory notes)
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
4	= Loans (also possible negative deposit)
511	= Quoted shares
512	= Unquoted shares
513	= Other equity
52	= Investment fund shares
521	= Investment fund shares (Distribution units)
522	= Investment fund shares (Growth units)
523	= Investment fund shares (LT Distribution units)
524	= Investment fund shares (LT Growth units)
71	= Securities-based assets
72	= Remaining assets
73	= Securities-based liabilities
74	= Management fee
75	= Custody fee
76	= Remaining liabilities
8	= Non-financial assets
121	= National central banks
1221	= Deposit banks
12211	= Deposit banks, public
12212	= Deposit banks, national private
12213	= Deposit banks, foreign controlled
123	= Money market funds (MMF)
1241	= Investment funds (UCITS)
1242	= Other collective investment schemes



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8.1 Reporting of SBS record securities other than shares and derivatives (I.331 and I.332) by category, contract type and ISIN code

Field name						
1. Record type	x	x	x	x	x	x
2. Type of reporter's identifier	x	x	x	x	x	x
3. Reporter's identifier	x	x	x	x	x	x
4. Category	A	A	O	A	A	O
5. Contract type	o	LB/RB	x	o	LB/RB	x
6. Instrument	331/332	331/332	331/332	331/332	331/332	331/332
7. Collateral	x	x	x	x	x	x
8. Internal identification code	x	x	x	x	x	x
9. ISIN code	x	x	x	o	o	o
10. All code	o	o	o	o	o	o
11. Instrument's name				x	x	x
13. Number of instruments	(o)	(o)	(o)	(o)	(o)	(o)
14. Total nominal value	≥ 0	< 0	x	≥ 0	< 0	x
15. Nominal currency	x	x	x	x	x	x
16. Total market value (dirty price)	≥ 0	< 0	x	≥ 0	< 0	x
17. Market currency (dirty price)	EUR	EUR	EUR	EUR	EUR	EUR
19. Total market value (clean price)	≥ 0	< 0	x	≥ 0	< 0	x
20. Market currency (clean price)	EUR	EUR	EUR	EUR	EUR	EUR
25. Type of counterparty's identifier	o	x	x	o	x	x
26. Counterparty's identifier	o	x	x	o	x	x
27. Counterparty's name	o	x	x	o	x	x
28. Counterparty's sector	o	x	x	o	x	x
29. Counterparty's home country	o	x	x	o	x	x
30. Issue date				x	x	x
31. Maturity date				x	x	x
36. Type of issuer's identifier				x	x	x
37. Issuer's identifier				x	x	x
38. Issuer's name	x	x	x	x	x	x
39. Issuer's sector				x	x	x
40. Issuer's home country				x	x	x
45. Derivative's selling or buying indicator	o	o	o	o	o	o
46. Marketplace	x	x	o	x	x	o

Contract type (RB, RS, LB or RS) must always be reported for off-balance sheet data (category O). In some cases, e.g. short selling or repo, contract type must also be reported for the balance sheet item. When a contract type is reported, counterparty data must also be reported.



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8.2 Reporting of SBS record shares and other equity (I.511–I.513) by category, contract type and ISIN code

Field name						
1. Record type	x	x	x	x	x	x
2. Type of reporter's identifier	x	x	x	x	x	x
3. Reporter's identifier	x	x	x	x	x	x
4. Category	A	A	O	A	A	O
5. Contract type	o	LB/RB	x	o	LB/RB	x
6. Instrument	511-513	511-513	511-513	511-513	511-513	511-513
7. Collateral	x	x	x	x	x	x
8. Internal identification code	x	x	x	x	x	x
9. ISIN code	x	x	x	o	o	o
10. All code	o	o	o	o	o	o
11. Instrument's name				x	x	x
13. Number of instruments	≥ 0	< 0	x	≥ 0	< 0	x
14. Total nominal value	(o)	(o)	(o)	(o)	(o)	(o)
15. Nominal currency	x	x	x	x	x	x
16. Total market value (dirty price)	≥ 0	< 0	x	≥ 0	< 0	x
17. Market currency (dirty price)	EUR	EUR	EUR	EUR	EUR	EUR
19. Total market value (clean price)	o	o	o	o	o	o
20. Market currency (clean price)	o	o	o	o	o	o
25. Type of counterparty's identifier	o	x	x	o	x	x
26. Counterparty's identifier	o	x	x	o	x	x
27. Counterparty's name	o	x	x	o	x	x
28. Counterparty's sector	o	x	x	o	x	x
29. Counterparty's home country	o	x	x	o	x	x
30. Issue date	o	o	o	o	o	o
31. Maturity date	o	o	o	o	o	o
36. Type of issuer's identifier				x	x	x
37. Issuer's identifier				x	x	x
38. Issuer's name	x	x	x	x	x	x
39. Issuer's sector				x	x	x
40. Issuer's home country				x	x	x
45. Derivative's selling or buying indicator	o	o	o	o	o	o
46. Marketplace	x	x	o	x	x	o

Contract type (RB, RS, LB or RS) must always be reported for off-balance sheet data (category O). In certain cases, e.g. short selling or repo, contract type must also be reported for the balance sheet item. When a contract type is reported, counterparty data must also be reported. Fund shares in other than investment funds (e.g. capital funds) must be reported in instrument category I.511–I.513.



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8.3 Reporting of SBS record fund shares (beginning with I.52) by category (A/O), contract type and ISIN code

Field name						
1. Record type	x	x	x	x	x	x
2. Type of reporter's identifier	x	x	x	x	x	x
3. Reporter's identifier	x	x	x	x	x	x
4. Category	A	A	O	A	A	O
5. Contract type	o	LB/RB	x	o	LB/RB	x
6. Instrument	52-	52-	52-	52-	52-	52-
7. Collateral	x	x	x	x	x	x
8. Internal identification code	x	x	x	x	x	x
9. ISIN code	x	x	x	o	o	o
10. All code	o	o	o	o	o	o
11. Instrument's name				x	x	x
13. Number of instruments	≥ 0	< 0	x	≥ 0	< 0	x
14. Total nominal value	(o)	(o)	(o)	(o)	(o)	(o)
15. Nominal currency	x	x	x	x	x	x
16. Total market value (dirty)	≥ 0	< 0	x	≥ 0	< 0	x
17. Market currency (dirty)	EUR	EUR	EUR	EUR	EUR	EUR
19. Total market value (clean)	o	o	o	o	o	o
20. Market currency (clean)	o	o	o	o	o	o
25. Type of counterparty's	o	x	x	o	x	x
26. Counterparty's identifier	o	x	x	o	x	x
27. Counterparty's name	o	x	x	o	x	x
28. Counterparty's sector	o	x	x	o	x	x
29. Counterparty's home country	o	x	x	o	x	x
30. Issue date	o	o	o	o	o	o
31. Maturity date	o	o	o	o	o	o
36. Type of issuer's identifier				x	x	x
37. Issuer's identifier				x	x	x
38. Issuer's name	x	x	x	x	x	x
39. Issuer's sector				123, 1241 or 1242	123, 1241 or 1242	123, 1241 or 1242
40. Issuer's home country				x	x	x
45. Derivative's selling or buying indicator	o	o	o	o	o	o
46. Marketplace	x	x	o	x	x	o

Contract type (RB, RS, LB or RS) must always be reported for off-balance sheet data (category O). In certain cases, e.g. short selling or repo, contract type must also be reported for the balance sheet item. When a contract type is reported, counterparty data must also be reported. In categories A and O, either instrument I.52 or precise instrument categories



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I.521–I.524 can be used for fund shares. Issuer's sector must be reported for fund shares which have no ISIN code. The sector is either S.123, S.1241 or S.1242.

8.4 Reporting of SBS record fund shares (beginning with I.52) by category (L/B/S), contract type and ISIN code

Field name				
1. Record type	x	x	x	x
2. Type of reporter's identifier	x	x	x	x
3. Reporter's identifier	x	x	x	x
4. Category	L	L	B	S
5. Contract type	o	o	o	o
6. Instrument	331-332	521-524	521-524	521-524
7. Collateral	N	N	N	N
8. Internal identification code	x	x	x	x
9. ISIN code		x	x	x
10. All code	o	o	o	o
11. Instrument's name				
13. Number of instruments	(o)	≥ 0	≥ 0	≥ 0
14. Total nominal value	≥ 0	(o)	(o)	(o)
15. Nominal currency	x	x	x	x
16. Total market value (dirty price)	≥ 0	≥ 0	≥ 0	≥ 0
17. Market currency (dirty price)	EUR	EUR	EUR	EUR
19. Total market value (clean price)	≥ 0	o	o	o
20. Market currency (clean price)	EUR	o	o	o
25. Type of counterparty's identifier	o	o	o	o
26. Counterparty's identifier	o	o	o	o
27. Counterparty's name	o	o	o	o
28. Counterparty's sector	o	x	o	o
29. Counterparty's home country	o	x	o	o
30. Issue date	x	o	o	o
31. Maturity date	x	o	o	o
36. Type of issuer's identifier	o	o	o	o
37. Issuer's identifier	o	o	o	o
38. Issuer's name	o	o	o	o
39. Issuer's sector	o	o	o	o
40. Issuer's home country	o	o	o	o
45. Derivative's selling or buying indicator	o	o	o	o
46. Marketplace	o	o	o	o

8.5 Reporting of SBS record derivatives (I.341 and I.342) by category (A/O/L) and contract type

Field name						
1. Record type	x	x	x	x	x	x



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2. Type of reporter's identifier	x	x	x	x	x	x
3. Reporter's identifier	x	x	x	x	x	x
4. Category	A/L	A/L	O	A/L	A/L	O
5. Contract type	o	A: LB, RB L: o	x	o	A: LB, RB L: o	x
6. Instrument	341	341	341	342	342	342
7. Collateral	x	x	x	x	x	x
8. Internal identification code	x	x	x	x	x	x
9. ISIN code	o	o	o	o	o	o
10. All code						
11. Instrument's name	x	x	x	x	x	x
13. Number of instruments	≥ 0	A: < 0 L: ≥ 0	x	≥ 0	A: < 0 L: ≥ 0	x
14. Total nominal value	(o)	(o)	(o)	(o)	(o)	(o)
15. Nominal currency	x	x	x	x	x	x
16. Total market value (dirty price)	x	x	x	x	x	x
17. Market currency (dirty price)	EUR	EUR	EUR	EUR	EUR	EUR
19. Total market value (clean price)	o	o	o	o	o	o
20. Market currency (clean price)	o	o	o	o	o	o
25. Type of counterparty's identifier	o	x	x	x	x	x
26. Counterparty's identifier	o	x	x	x	x	x
27. Counterparty's name	o	x	x	x	x	x
28. Counterparty's sector	o	x	x	x	x	x
29. Counterparty's home country	o	x	x	x	x	x
30. Issue date	o	o	o	o	o	o
31. Maturity date	o	o	o	o	o	o
36. Type of issuer's identifier	o	o	o	o	o	o
37. Issuer's identifier	o	o	o	o	o	o
38. Issuer's name	o	o	o	o	o	o
39. Issuer's sector	o	o	o	o	o	o
40. Issuer's home country	o	o	o	o	o	o
45. Derivative's selling or buying indicator	x	x	x	x	x	x
46. Marketplace	x	x	o	o	o	o
47. Underlying asset of derivative	x	x	x	x	x	x
48. Type of underlying asset's identifier	x	x	x	x	x	x
49. Underlying asset's identifier	x	x	x	x	x	x
50. Type of underlying security issuer's identifier						
51. Underlying security issuer's identifier						
52. Name of underlying security issuer						



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53. Home country of underlying security issuer						
54. Number of underlying assets	> 0	> 0	> 0	> 0	> 0	> 0
55. Market price of underlying asset	x	x	x	x	x	x
56. Market price currency of underlying asset	x	x	x	x	x	x
57. Derivative's risk-weighted value						
58. Currency of derivative's risk-weighted value						
59. Derivative's delta						

8.6 Reporting of an ITEM record by instrument and category:

Field name						
1. Field type	x	x	x	x	x	x
2. Type of reporter's identifier	x	x	x	x	x	x
3. Reporter's identifier	x	x	x	x	x	x
4. Category	A	A	A	A/L	A	A
6. Instrument	21	221-224	225	4	8	71-72
7. Collateral	x	x	x	x	x	x
8. Internal identification code		x	x	x		
15. Nominal value currency	x	x	x	x	x	x
16. Total value	x	x	x	x	x	x
17. Currency of value	EUR	EUR	EUR	EUR	EUR	EUR
25. Type of counterparty's identifier	(o)	x	x	x	(o)	(o)
26. Counterparty's identifier	(o)	x	x	x	(o)	(o)
27. Counterparty's name	(o)	x	x	x	(o)	(o)
28. Counterparty's sector	(o)	121, 1221, 12211, 12212, 12213	121, 1221, 12211, 12212, 12213	x	(o)	(o)
29. Counterparty's home country	(o)	x	x	x	x	(o)
30. Issue date (start date)	(o)		x	x	(o)	(o)
31. Maturity date	(o)		x	x	(o)	(o)