Statistical reporting on private equity funds (PEF) - record structure

Version: 4.1
Published: 3 December 2021
Valid from: Q4/2021 (Reporting period to which this record structure pertains)
In use: 1 January 2022 - (Validations in line with the record structure are used in the DCS2 service)

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Version	Published	Valid	Details
4.0	5 March 2020	From 1 March 2020 - 30 November 2021	

Previous version history can be found from old SIRA record structure (version 3.1)
- PEF record structure does not include SIRA reporting anymore
- Layout is renewed
- Reporting calendar is added (2.0)
- DCS-operator changes to DCS2-operator (2.1, 3.3)
- Instruction of testing is modified (2.2)
- The character set used in the file must be UTF-8 (3.0)
- Naming of the file is changed (3.1)
- SIRA related record structures are deleted (3.2)
- Semicolons in the last fields of the record cannot be left out even if those fields are empty (4.0)

Batch record (4.1)
- Field 1: structure is changed
- Field 2: name is changed, rule 001 is modified
- Field 3: name is changed, instruction is modified, rules 001 and 002 are modified
- Field 4: structure is changed, rule 001 is modified
- Field 5: instruction is modified
- Field 6: some rules are deleted, rules 001 and 002 are modified
- Field 7: rule 001 is modified (time stamp is changed), new rule 002
- Examples are updated (4.1.2)

Fund record (4.2)
- Field 1: structure is changed
- Field 3: there are two types of reporter identifiers, rules 001 and 002 are modified
- Fields 10 - 25: deleted, because they concerned only SIRA-reporting

Version	Published	Valid	Details
			- Examples are updated (4.2.2)
			Content records SBS and ITEM
			- Content records are deleted, because they concerned only SIRA-reporting
			Content record PEF (4.3.)
			- Field 1: structure is changed
			- Field 3: instruction is modified
			- Field 4: instruction is modified (category = "S" includes both returned capital and profit distribution)
			- Field 6: rule 005 is deleted, new rule 001
			- Field 9: rule 001 is modified
			- Field 16: rules 004 and 005 are modified
			- Field 21: rules 002, 003, 005 and 006 are modified
			- Field 22: new rule 005, rule 002 is modified
			- Field 23: rules 001 and 002 are modified
			- Field 24: rule 010 is replaced with a new rule, rules 003, 007 and 008 are modified
			- Field 25: rule 005 is replaced with a new rule, rule 004 is modified
			- Field 30: new rule 005
			- Field 33: rule 002 is modified
			- Field 34: new rule 004, rule 001 is modified
			- Field 35: rule 001 is modified
			- Field 36: rule 005 is modified
			Report-level validation rules (4.4)
			- validation rules of SBS and ITEM records are deleted
			- Names of the rules are modified
4.1	3 December 2021	From 1 December 2021	

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Version	Published	Valid	Details
			Fund record IF (4.2) **-** Fund record is made mandatory **Content record PEF (4.3)** - Field 11: rule 003 is modified - Field 12: rule 003 is modified - Field 14: rule 003 is modified - Field 15: rule 004 is modified - Field 24: rule 009 is modified and rule 010 is added - Field 36: rule 006 is modified and rule 007 is added

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1 INTRODUCTION

The Bank of Finland collects balance sheet data from private equity funds and close-end real estate funds on a quarterly basis (PEF survey). The data is collected in accordance with the requirements of the European Central Bank (ECB). In addition, the data is used by the Bank of Finland for carrying out ESCB-related tasks (such as monetary policy and prudential oversight) and for national purposes. Investment fund statistics are published for example on the websites of the Bank of Finland and the European Central Bank. In addition, the data is used particularly by the Bank of Finland, Statistics Finland and the European Central Bank in the compilation of security holding statistics as well as the financial, balance of payments and national accounts statistics for Finland and the euro area.

This record structure is for the reporters of the PEF survey. The document describes the record structures and the transmission of the data to the Bank of Finland.

The Bank of Finland may be contacted in questions concerning the record structures and data transmission at the email address sijoitusrahastot(a)bof.fi.

2 SUBMISSION OF DATA TO THE BANK OF FINLAND

PEF reports must be submitted to the Bank of Finland during the month following the end of the reporting period (quarterly). The final reporting date is the first day of the next month after the month following the reporting period, or if the first day is a holiday, the following business day.

Reporting period	Deadline (or following business day)
Data on Q01	2.5.
Data on Q02	1.8.
Data on Q03	1.11.
Data on Q04	1.2.

2.1 DCS2 data transfer

The data is submitted by the data-providing reporting entity to the Bank of Finland using the provided DCS2 service (**D**ata **C**ollection **S**ervice). The DCS2 service is maintained by the service provider, i.e. the DCS2 operator.

There are separate, more detailed instructions for working with the DCS2 operator, available on the Bank of Finland website.

The role of the data provider is to report the data of the reporting entity (investment fund) on a monthly basis to the DCS2 operator. For the purposes of data transfer, it is crucial that the reports are compiled with record structures as presented in this document.

The DCS2 operator acts as an intermediary and provides a suitable technical service platform. The operator ensures the technical integrity and correctness of the record structure and submits the validated data to the Bank of Finland.

A validated and approved report file is transmitted to the Bank of Finland. Erroneous reports are not transmitted to the Bank of Finland; instead, the DCS2 service sends an error report to the data provider. Errors must be corrected and the entire report re-sent via the DCS2 service. Correspondingly, when a revision needs to be made to a report that has already been sent, the entire report must be re-sent via the DCS2 service.

2.2 Testing

Reporting may be tested in the separate test environment of the DCS2 service by designating the contents of the report as test data (see batch record field 5). Test reports are sent to the operator in the usual manner and the data is validated according to this record structure.

3 REPORT FILE

Report files are created as CSV (Comma Separated Value) files using a semicolon as the separator. The character set used in the file must be UTF-8.

The report file must be retained for five years.

3.1 Naming of the file

The name of the file consists of the code identifying the survey, i.e. "PEF", the quarter subject to reporting, data provider's identifier, management company's identifier and time stamp. If the management company also functions as the data provider, the identifier of the management company is included twice in the file name. The frequency is always "Q".

By default, the identifier for data providers and management companies used in the data collection is the VAT number, taking the format "[FI][8-digit business ID]" for Finnish companies. As an exception, however, foreign management companies use the TK numbers granted by the FIN-FSA instead of the VAT number. The Bank of Finland always informs the reporting contact personnel of foreign management companies separately on the use of the TK number. When using the TK identifier, the identifier takes the format "[TK][7-digit TK identifier]". The identifiers are reported without hyphens.

If a reporter revises data that has already been sent, the same file name must always be used, excluding the time stamp. Time stamp shows the time when the data for the report was retrieved. It is unique for each data submission. In the case of a revision file, the time stamp changes, and therefore it is not possible to re-send a report with the exact same name. The data retrieval time takes the format "year + month + date + hour + minute + second" (<YYYY><MM><DD><HH><MM><SS> i.e. 14 digits). The data provider's identifier may also change in the name of a revision file.

PEF_<YYYY>Q<0Q>_<Data provider's identifier >_<Management company's identifier>_<time stamp>.CSV

Example: Q1/2020 PEF report:

PEF_2020Q01_FI12345678_FI12345678_20200414123456.CSV

3.2 File structure

One report file can contain data on all funds managed by the management company. If data is sent in several files, each file relating to the same period must always be named in a similar manner.

The file consists of one batch record and a variable number of fund or content records.

The first record of the file is always the batch record.

Each fund gets one fund record in the file. Data on each fund is entered in a number of content records. The order of fund records and the related content records has no relevance.

Items to be reported are identified on the basis of category and instrument data reported on rows (e.g. assets, deposits). The table below shows different record types and their codes and the record type used to report the various balance sheet items.

3.2.1 Record structure

Record type	Record code (first field in the row)	Explanation	Number of records
Batch record	000	Technical record that begins the file.	1
Fund record	IF	Basic data on individual investment fund: balance sheet, key figures etc.	1…N
Content record	PEF	Private equity fund balance sheet items.	0…N

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3.2.2 Items to be reported on content records

Item to be reported	Record code	Instrument	Category of item A = Assets L = Liabilities O = Off-balance sheet item B = Capital calls S = Capital repayment /profit distribution	Contract type SH = Short sale
BALANCE SHEET, ASSETS				
Currency	PEF	21	A	
Deposits	PEF	221-225	A	
Securities other than shares and other equity excluding derivatives	PEF	331-332	A	
Securities other than shares and other equity excluding derivatives (short selling)	PEF	331-332	A	SH
Assets in derivatives	PEF	341-342	A	
Assets in derivatives (short selling)	PEF	341-342	A	SH
Loans	PEF	4711-4712	A	
Shares and other equity	PEF	511, 5121-52	A	
Shares and other equity (short selling)	PEF	511, 5123-52	A	SH
Other	PEF	71-72	A	
Non-financial assets	PEF	8211-8291	A	
BALANCE SHEET, LIABILITIES				
Securities other than shares and other equity excluding derivatives	PEF	331-332	L	

Item to be reported	Record code	Instrument	Category of item A = Assets L = Liabilities O = Off-balance sheet item B = Capital calls S = Capital repayment /profit distribution	Contract type SH = Short sale
Liabilities in derivatives	PEF	341-342	L	
Loans	PEF	4711-4712	L	
Called commitments/capital	PEF	52	L	
Other	PEF	73-76	L	
OFF-BALANCE SHEET ITEMS				
Uncalled commitments/capital	PEF	52	O	
FLOWS				
Called commitments/capital	PEF	52	B	
Returned commitments/capital and profit distribution	PEF	52	S	

3.3 Validation of the file

The DCS2 operator validates the correctness of the report file. Validation is conducted at file, record and field level. This document presents technical validation rules relating to the data to be reported. The DCS2 service provider checks that the report files have been created in line with the technical rules.

In addition, the Bank of Finland conducts its own reviews of the contents of the files sent by the operator.

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4 RECORD DESCRIPTIONS

The following general rules apply to the fields:
- Fields are separated from each other with a semicolon (ASCII 59). There is no semicolon after the last field of the row.
- The contents of record fields may not contain quotation marks, CR (Carriage Return) or LF (Line Feed) characters. The CR-LF character pair is added to the last row of the file.
- Records are separated from each other with the CR-LF character pair.
- Alphanumeric fields are demarcated with quotation marks. Quotation marks are not counted in the length of the field.
- Decimals, if any, of numeric values are separated with a comma.
- Numeric fields shall only include a negative sign.

Structure	Explanation
Number(x[,y])	Indicates numeric data. The maximum length of the field is given in parentheses. The number of potential decimals is shown with a comma. The comma and data after the comma are not obligatory if they are zeros. For example format 'Number(18,2)' indicates that the field may contain a maximum of 18 characters, of which 16 are integers and 2 decimals.
Char(x)	Indicates alphanumeric data comprising a fixed number of characters. The length of the field is given in parentheses. The value of the field is given either by leaving the field empty or entering the number of characters given in parentheses.
Varchar(x)	Indicates alphanumeric data comprising a variable number of characters. The maximum length of the field is given in parentheses.

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In numeric fields the value zero is an acceptable mandatory value unless there is a specific validation rule in the field requiring a non-zero figure.

If there are no data to be entered in an alphanumeric field, the field can be left empty and without quotation marks.

Fields marked *Reserved* are left empty and without quotation marks.

Even if there are no data to be entered in the last fields of a record, the semicolons of those fields cannot be left out.

If more than one code list is mentioned in connection with a field, the value entered in the field must be from one of the code lists provided (for example, country code can be chosen from ISO 3166 country list or international organizations code list).

Code lists used in the reporting are available in a separate XML-file on the Bank of Finland website.

4.1 Batch record - 000

The report always includes one batch record, and it is the first record in the file. The batch record contains the general information on the report.

4.1.1 000 - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

Batch record

Seq.	Field	Code list	Structure	Rule	Left side	Opera-tor	Right side
01	**Record type** "000" = Batch record	1: Record type	Varchar(3)	001	value of field 1	=	"000"
02	**Type of management company's identifier**	3: Type of identifier	Char(1)	001	value of field 2	=	"A" OR "T"
03	**Management company's identifier** Valid VAT number of management company operating in Finland in format FINNNNNNNN.		VarChar(20)	001	value of field 3	=	mandatory
				002	IF the first letters of value of field 3 are "FI" THEN value of field 3	=	valid Finnish VAT number in format FINNNNNNNN
04	**Survey code**		Varchar(4)	001	value of field 4	=	"PEF"

Batch record

Seq.	Field	Code list	Structure	Rule	Left side	Opera-tor	Right side
05	**Data type** "P" = Production data, transmitted to the Bank of Finland (used in the production environment) "T"= Test data, transmitted to the Bank of Finland (used in the test environment) "N"= Test data, not transmitted to the Bank of Finland (used in the test and production environment)	2: Data type	Char(1)	001	value of field 5	=	"P", "T" OR "N"
06	**Reporting period** Month subject to reporting.		Char(7)	001	value of field 6	in format	<VVVV>Q<0Q>
				002	value of field 6	part of	file name SIRA_<YYYY>Q<0Q>_<Data provider's identifier>_<Management company's identifier>_<time stamp>.CSV
07	**Creation date and time** Date and time at which report was created in format <YYYY><MM><DD><HH><MM><SS>.		Char(14)	001	value of field 7	in format	<VVVV><KK><PP><TT><MM><SS>
				002	value of field 7	part of	file name SIRA_<YYYY>Q<0Q>_<Data provider's identifier>_<Management company's identifier>_<time stamp>.CSV
08	**Number of rows** Number of rows in the file including batch record.		Number(10)	001	value of field 8	=	number of rows in the report
09	**Data provider's comment**		Varchar(500)				

4.1.2 Examples

000 example 1
In the example, the batch record indicates that the management company is a Finnish one, identified by the VAT number. The file is a test file with 122 rows. The correctness of the file is validated by the DCS2 service but the file is not transmitted to the Bank of Finland.

```
"000";"A";"FI12345678";"PEF";"N";"2020Q01";"20200403123456";122;"Test report"
```

000 example 2
In the example, the batch file indicates that the management company is a foreign one, identified by the TK number assigned by the FIN-FSA. The file is the production file for Q1/2020 with 1,523 rows.

```
"000";"T";"TK1234567";"PEF";"P";"2020Q01";"20200403123456";1523;
```

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4.2 Fund record – IF

Fund record serves as a header for the actual data on the fund.

4.2.1 IF - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.

IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
01	**Record type**	1: Record type	Varchar(3)	001	value of field 1	=	"IF"
02	**Type of reporter's identifier** "I" = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	value of field 2	=	"I"
03	**Reporter's identifier** The identifier of an investment fund is in format <NNNNNNNN>#<NNN> if the management company is Finnish. Otherwise the identifier is in format <NNNNNNN>#<NNN>.		Varchar(12)	001	value of field 3	in format	<NNNNNNNN>#<NNN> OR <NNNNNNN>#<NNN>
				002	left side of the field 3before #<NNN>	part of	the value of 000-record field 3 (Management company's identifier)
04	**Reporter's name** Fund's name in Finnish confirmed in the fund rules.		Varchar(300)	001	value of field 4	=	mandatory
05			Number(20,4)	001	value of field 5	=	mandatory

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IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	Exchange rate Exchange rate used in converting the value of the investment fund's units from domestic currency to euro. If domestic currency is euro, exchange rate is 1.			002	IF value of field 6 (Currency of exchange rate) is "EUR", THEN the value of field 5	=	1
06	**Currency of exchange rate** Investment fund's domestic currency.	8: Currency (ISO 4217)	Char(3)	001	value of field 6	=	mandatory
07	**Balance sheet total** Investment fund's balance sheet total in EUR, rounded up to two decimal places. The value must be within 5000.00 (+/-) of the total value of reported assets and liabilities.		Number(20,2)	001	value of field 7	≥	0
				002	value of field 7	=	The field value must be within 5000.00 (+/-) of the sum of all the fund's (field 3) assets in the file. The sum of the assets is the sum of those values (field 14) in the fund's PEF records for which the value of field 4 (Category) is "A".
				003	value of field 7	=	The field value must be within 5000.00 (+/-) of the sum of all the fund's (field 3) liabilities in the file. The sum of the liabilities is the sum of those values (field 14) in the fund's PEF records for which the value of field 4 (Category) is "L".
08	**Balance sheet currency**		Char(3)	001	value of field 8	=	"EUR"

IF record

Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
09	**Total number of unitholders** Total number of investment fund's unitholders according to NAV calculation for reporting period.		Number(10)	001	value of field 9	≥	0

4.2.2 Examples

IF example 1
The management company of Fund A, 12345678#001, is Finnish (VAT number: FI12345678). The fund's domestic currency is EUR, meaning that exchange rate currency is 1. Assets and liabilities reported in content fields equal the fund's balance sheet total of EUR 84,78185.3. There is 10 private equity investors.

```
"IF";"I";"12345678#001";"Fund A";1;"EUR";8478185,32;"EUR";10
```

IF example 2
The domestic currency of Fund B is USD the management company is a foreign one, identified by the TK number TK7654321. Reporter's identifier of Fund B is 7654321#001. Multiplier 0.7 has been used to convert USD into EUR.

```
"IF";"I";"7654321#001";"Fund B";0,7;"USD";8478185,32;"EUR";10
```

4.3 Content record – PEF

All balance sheet items are reported in the content record PEF.

4.3.1 PEF - Record fields and validation

The fields in the record must follow the given structure and satisfy the rule requirements. If a code list has been mentioned in connection with a field, the value entered in the field must be found on the code list. Not all values on a code list may necessarily be acceptable.
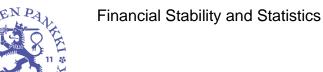
PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	**01**	**Record type**	1: Record type	Varchar(3)	001	value of field 1	=	"PEF"
Data on fund (reporter)	**02**	**Type of reporter's identifier** "I" = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	value of field 2	=	"I"
	03	**Reporter's identifier** The identifier of an investment fund is in format <NNNNNNNN>#<NNN> if the management company is Finnish. Otherwise the identifier is in format <NNNNNNN>#<NNN>.		Varchar(12)	001	file must contain an IF record with the value of field 3 (Reporter's identifier)	=	value of PEF record field 3 (Reporter's identifier)

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
Category of reported item	**04**	**Category** Categorisation of accounting type "L" = liability "A" = asset "B" = Call of commitments/capital "S" = Return of commitments/capital and profit distribution "O" = Separate accounting (off-balance sheet item)	4: Category	Char(1)	001	value of field 4	=	mandatory
	05	**Contract type** Contract type code classifying short sellings valid at the end of reporting period. In case of short selling also the data on issuer must be entered (fields 33-37) (excl. securities with ISIN-code).	5: Contract type	Char(2)	001	IF value of field 4 (Category) is "L", "B", "S" OR "O", THEN value of field 5	=	null
					002	IF value of field 4 (Category) is "A" **AND** value of field 6 (Instrument) begins with "33", "34" OR "5", THEN value of field 5	=	"SH" OR null
					003	IF value of field 4 (Category) is "A" **AND** value of field 6 (Instrument) is "21" OR begins with "22", "4", "7" OR "8", THEN value of field 5	=	null
	06	**Instrument** Instrument classification code.	6: Vaade	Varchar(5)	001	value of field 6	=	mandatory
					002	IF value of field 4 (Category) is "B" OR "S", THEN value of field 6	=	"52"

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					003	IF value of field 4 (Category) is "L", THEN value of field 6	<>	begins with "22", "51" or "8" OR is "21", "71", "72"
					004	IF value of field 4 (Category) is "A", THEN value of field 6	<>	"73", "74", "75" OR "76"
					005	IF value of field 4 (Category) is "O", THEN value of field 6	=	"52"
	07	Reserved						
Instrument identifi- cation data	08	**Internal identification code** Internal unchangeable code used by data provider for balance sheet item identification. For the rows containing information about commitments (Category (field 4) is "L", "B", "S" or "O" and Instrument (field 6) is "52") Internal indentification code must be same (look for validation rule PEF.PEF.R3).		Var-char(100)	001	value of field 8	=	mandatory
	09	**ISIN code** Security's and derivative's ISIN code in accordance with ISO 6166 standard ISIN code has the following struc-ture:		Char(12)	001	IF value of field 4 (Category) is "L", "B", "S" OR "O" **AND** value of field 6 (Instrument) is "52", THEN value of field 9	=	null
					002	IF value of field 9 has been en-tered	=	valid ISIN code

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		- Length 12 characters - Characters 1-2: Letters - Characters 3-11: Alphanumeric characters - Character 12: Verification number for the purposes of "Modulus 10 Double Add Double" calculation			003	IF value of field 6 (Instrument) is OTHER THAN "511", "5123", "52" OR begins with OTHER THAN "33", THEN value of field 9	=	null
	10	Reserved						
Data on number and value	11	**Number of instruments** Number of individual instruments.		Number(24,6)	001	IF value of field 6 (Instrument) begins with "51" OR "821" **AND** value of field 4 (Category) is "A", THEN value of field 11	=	mandatory
					002	IF value of field 6 (Instrument) begins with "51" OR "821" **AND** value of field 4 (Category) is "A" **AND** value of field 5 (Contract type) has not been entered, THEN value of field 11	≥	0
					003	IF value of field 6 (Instrument) begins with "51" **AND** value of field 4 (Category) is "A" **AND** value of field 5 (Contract type) is "SH", THEN value of field 11	≤	0

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 6 (Instrument) begins with "2", "33", "34", "4", "7", "822", "823" OR "829", THEN value of field 11	=	null
					005	IF value of field 4 (Category) is "L", "B", "S" OR "O", THEN value of field 11	=	null
	12	**Total nominal value** Aggregated nominal value of instrument. Reported in original currency rounded to two decimal places.		Number(20,2)	001	IF value of field 6 (Instrument) is "331" OR "332", THEN value of field 12	=	mandatory
					002	IF value of field 6 (Instrument) is "331" OR "332" **AND** value of field 5 (Contract type) has not been entered, THEN value of field 12	≥	0
					003	IF value of field 6 (Instrument) is "331" OR "332" **AND** value of field 5 (Contract type) is "SH", THEN value of field 12	≤	0
					004	IF value of field 6 (Instrument) begins with OTHER THAN "33", THEN value of field 12	=	null
	13	**Nominal value currency** ISO 4217 code of currency in which total nominal value is reported.	8: Currency (ISO 4217)	Char(3)	001	value of field 13	=	mandatory
	14	**Total market value (dirty price)** Aggregated market value of instrument, reported in euro and rounded		Number(20,2)	001	IF value of field 4 (Category) is "A", "L" OR "O", THEN value of field 14	=	mandatory

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		to two decimal places. For bonds, total market value is dirty price (price including accrued interest).			002	IF value of field 5 (Contract type) has not been entered, THEN value of field 14	≥	0
		For uncalled commitments the remaining uncalled commitments are reported in this field.			003	IF value of field 4 (Category) is "A" **AND** value of field 5 (Contract type) is "SH", THEN value of field 14	≤	0
					004	IF value of field 4 (Category) is "B", OR "S", THEN value of field 14	=	null
	15	**Total market value (clean price)** Aggregated price of fixed income bond excluding interest, reported in euro and rounded to two decimal places.		Number(20,2)	001	IF value of field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of field 15	=	null
					002	IF value of field 6 (Instrument) is "331" OR "332", THEN value of field 15	=	mandatory
					003	IF value of field 6 (Instrument) is "331" OR "332" **AND** value of field 5 (Contract type) has not been entered, THEN value of field 15	≥	0
					004	IF value of field 6 (Instrument) is "331" OR "332" **AND** value of field 5 (Contract type) is "SH", THEN value of field 15	≤	0

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 15 (Total market value (clean price)) has been entered, THEN absolute value of field 15	≤	Absolute value of field 14 (Total market value (dirty price))
	16	**Capital flows (net)** Capital flows on the assets or liabilities side of the balance sheet (value of field 4 Category is "A" or "L") on a net basis. Called or returned (value of field 4 Category is "B" or "S") capital flows are reported on a gross basis. Reported in euro and rounded to two decimal places.		Number(20,2)	001	IF value of field 4 (Category) is "O", THEN value of field 16	=	null
					002	IF value of field 4 (Category) is "B" OR "S", THEN value of field 16	=	pakollinen
					003	IF value of field 4 (Category) is "B" OR "S", THEN value of field 16	≥	0
					004	IF value of field 4 (Category) is "B" OR "S" **AND** value of field 6 (Instrument) begins with OTHER THAN "7" OR "22" OR is OTHER THAN "21", THEN value of field 16	=	mandatory
					005	IF value of field 6 (Instrument) begins with "7" OR "22" OR is "21", THEN value of field 16	=	null
	17	**Loan losses** Reported in euro and rounded to two decimal places. Loan losses are reported with a negative sign and loan loss returns with a positive sign.		Number(20,2)	001	IF value of field 6 (Instrument) begins with OTHER THAN "4", THEN value of field 17	=	null
	18	Reserved						

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	19	Reserved						
	20	Reserved						
Data on counter-party	21	**Type of counterparty's identifier** For assets, counterparty is debtor, for liabilities, counterparty is creditor. Type of identifier reported in field 22. If counterparty identifier has not been entered or if value of field 9 (ISIN code) has been entered, the value of the field is null.	3: Type of identifier	Char(1)	001	IF value of field 4 (Category) is "B" OR "S", THEN value of field 21	=	null
					002	IF value of field 9 (ISIN-code) has been entered **AND** value of field 5 (Contract type) has been entered, THEN value of field 21	=	"Y", "L" OR "O"
					003	IF value of field 9 (ISIN-code) has not been entered **AND** IF value of field 4 (Category) is "A", "L" OR "O", THEN value of field 21	=	"Y", "L", "O" OR null
					004	IF value of field 6 (Instrument) begins with "7" OR is "21", THEN value of field 21	=	null
					005	IF value of field 4 (Category) is "L", **AND** IF value of field 6 (Instrument) begins with "34" OR "4", THEN value of field 21	=	"Y", "L" OR "O"

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					006	IF value of field 9 (ISIN-code) has not been entered **AND** IF value of field 4 (Category) is "A", **AND** IF value of field 6 (Instrument) begins with "22", "33", "34" OR "4" OR is "511", "5123", "513" OR "52", THEN value of field 21	=	"Y", "L" OR "O"
	22	**Counterparty's identifier** Identifier establishing the identity of the counterparty. Each counterparty has its own identifier.		Varchar(20)	001	IF value of field 21 (Type of counterparty's identifier) has been entered, THEN value of field 22	=	null
					002	IF value of field 21 (Type of counterparty's identifier) is "Y", "L" OR "O", THEN value of field 22	=	mandatory
					003	IF value of field 21 (Type of counterparty's identifier) is "Y", THEN value of field 22	=	valid (finnish entity's) business ID
					004	Value of PEF record field 22 (Counterparty's identifier)	<>	Personal identification number
					005	IF value of field 21 (Type of counterparty's identifier) is "L", THEN value of field 22	=	valid LEI code (ISO 17442)
	23	**Counterparty's name** Counterparty's alphabetic name. Please do not identifiy individuals.		Var-char(100)	001	IF value of field 21 (Type of counterparty's identifier) is "Y", "L" OR "O", THEN value of field 23	=	mandatory

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		Preferrably report them in an aggregated matter and name the field e.g. "households".			002	IF value of field 9 (ISIN-code) has been entered **AND** IF value of field 4 (Category) is "A" **AND** IF value of field 21 (Type of counterparty's identifier) has not been entered, THEN value of field 23	=	mandatory
					003	IF value of field 9 (ISIN-code) has not been entered **AND** IF value of field 21 (Type of counterparty's identifier) has not been entered, THEN value of field 23	=	null
					004	Value of PEF record field 23 (Counterparty's name)	<>	Personal identification number
	24	**Counterparty's sector** Counterparty's sectoral classification code in accordance with	9: Sector classification	Varchar(6)	001	IF value of field 4 (Category) is "B" OR "S", THEN value of field 24	=	null

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
		Statistics Finland classification (2012), without prefix 'S.'	(Statistics Finland 2012)		002	IF value of field 4 (Category) is "A", "L" OR "O" **AND** IF value of field 6 (Instrument) is OTHER THAN "21" OR begins with OTHER THAN "7" OR "8" **AND** IF value of field 21 (Type of counterparty's identifier) is "O", THEN value of field 24	=	mandatory
					003	IF value of field 4 (Category) is "A" OR "O" **AND** IF value of field 6 (Instrument) is OTHER THAN "21" OR begins with OTHER THAN "7" OR "8" **AND** IF value of field 21 (Type of counterparty's identifier) has not been entered **AND** IF value of field 9 (ISIN-code) has not been entered, THEN value of field 24	=	mandatory
					004	IF value of field 6 (Instrument) is "21" OR begins with "7" OR "8", THEN value of field 24	=	null

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 25 (Counterparty's home country) is "FI", THEN value of field 24	<>	"1312" OR "1314"
					006	IF value of field 25 (Counterparty's home country) is OTHER THAN "FI", THEN value of field 24	<>	"13141" OR "13149"
					007	IF value of field 6 (Instrument) begins with "22" **AND** IF value of field 21 (Type of counterparty's identifier) is OTHER THAN "Y" OR "L", THEN value of field 24	=	"121" OR begins with "1221"
					008	IF value of field 9 (ISIN-code) has not been entered **AND** IF value of field 4 (Category) is "A" **AND** IF value of field 6 (Instrument) is "52" **AND** IF value of field 21 (Type of counterparty's identifier) is OTHER THAN "Y" OR "L", THEN value of field 24	=	"123", "1241" OR "1242"
					009	IF value of field 6 (Instrument) begins with "51" , THEN value of field 24	<>	"123", "1241" OR "1242"

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					010	IF value of field 6 (Instrument) begins with "33", THEN value of field 24	<>	"123" OR "1241"
					011	IF value of field 4 (Category) is "L" **AND** IF value of field 6 (Instrument) begins with OTHER THAN "33" OR "7" **AND** IF value of field 21 (Type of counterparty's identifier) has not been entered **AND** IF value of field 9 (ISIN-code) has not been entered, THEN value of field 24	=	mandatory
	25	**Counterparty's home country** Counterparty's home country in accordance with ISO 3166 standard or international organisations code list.	10: Country, ISO 3166 11:	Varchar(2)	001	IF value of field 4 (Category) is "B" OR "S", THEN value of field 25	=	null
					002	IF value of field 6 (Instrument) begins with "7" OR is "21", THEN value of field 25	=	null

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
			International or-ganisations		003	IF value of field 4 (Category) is "A", "L" OR "O" **AND** IF value of field 6 (Instrument) is OTHER THAN "21" OR begins with OTHER THAN "7" **AND** IF value of field 21 (Type of coun-terparty's identifier) is "O", THEN value of field 25	=	mandatory
					004	IF value of field 4 (Category) is "A" OR "O" **AND** IF value of field 6 (Instrument) is OTHER THAN "21" OR begins with OTHER THAN "7" **AND** IF value of field 21 (Type of coun-terparty's identifier) has not been entered **AND** IF value of field 9 (ISIN-code) has not been entered, THEN value of field 25	=	mandatory

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 4 (Category) is "L" **AND** IF value of field 6 (Instrument) begins with OTHER THAN "33" OR "7" **AND** IF value of field 21 (Type of counterparty's identifier) has not been entered **AND** IF value of field 9 (ISIN-code) has not been entered, THEN value of field 25	=	mandatory
	26	Reserved						
	27	Reserved						
	28	Reserved						
Issuances and maturity	29	**Issue date** Security's original day of issue in the primary markets.		Char(8)	001	IF value of field 9 (ISIN code) has not been entered **AND** value of field 6 (Instrument) is "331" OR "332", THEN value of field 29	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is "225" OR begins with "4", THEN value of field 29	in format	<YYYY><MM><DD>
					003	IF value of field 6 (Instrument) begins with OTHER THAN "4" OR is OTHER THAN "225", "331" OR "332", THEN value of field 29	=	null

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 29 has been entered	>	19500101
	30	**Maturity date** Maturity date of security (date on which the principal becomes due and payable).		Char(8)	001	IF value of field 9 (ISIN code) has not been entered **AND** value of field 6 (Instrument) is "331" OR "332", THEN value of field 30	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is "225" OR begins with "4", THEN value of field 29	in format	<YYYY><MM><DD>
					003	IF value of field 6 (Instrument) begins with OTHER THAN "4" OR is OTHER THAN "225", "331" OR "332", THEN value of field 29	=	null
					004	IF value of field 30 has been entered	>	Value of PEF record field 29 (Issue date)
					005	IF value of field 30 has been entered	≤	29991212
	31	Reserved						
	32	Reserved						
Data on issuer	33	**Type of issuer's identifier** Type of identifier reported in field 34.	3: Type of identifier	Char(1)	001	IF value of field 5 (Contract type) has not been entered, THEN value of field 33	=	null

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					002	IF value of field 9 (ISIN code) has not been entered **AND** IF value of field 5 (Contract type) has been entered, THEN value of field 33	=	"Y", "L" OR "O"
	34	**Issuer's identifier** Identifier establishing the identity of the issuer. Each issuer has its own identifier.		Varchar(20)	001	IF value of field 33 (Type of issuer's identifier) is "Y", "L" OR "O", THEN value of field 34	=	mandatory
					002	IF value of field 33 (Type of issuer's identifier) is "Y", THEN value of field 34	=	valid (finnish entity's) business ID
					003	IF value of field 33 (Type of issuer's identifier) has not been entered, THEN value of field 34	=	null
					004	IF value of field 33 (Type of issuer's identifier) is "L", THEN value of field 34	=	valid LEI code (ISO 17442)
	35	**Issuer's name** Issuer's alphabetic name.		Var-char(100)	001	IF value of field 33 (Type of issuer's identifier) is "Y", "L" OR "O", THEN value of field 35	=	mandatory
					002	IF value of field 9 (ISIN code) has been entered **AND** IF value of field 33 (Type of issuer's identifier) has not been entered **AND** IF value of field 5 (Contract type)	=	mandatory

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
						has been entered, THEN value of field 35		
					003	IF value of field 9 (ISIN code) has not been entered **AND** IF value of field 33 (Type of issuer's identifier) has not been entered, THEN value of field 35	=	null
	36	**Issuer's sector** Issuer's sectoral classification code in accordance with Statistics Finland classification (2012), without prefix 'S.'	9: Sector classification (Statistics Finland 2012)	Varchar(6)	001	IF value of field 33 (Type of issuer's identifier) is "O", THEN value of field 36	=	mandatory
					002	IF value of field 33 (Type of issuer's identifier) has not been entered, THEN value of field 36	=	null
					003	IF value of field 37 (Issuer's home country) is "FI", THEN value of field 36	<>	"1312" OR "1314"
					004	IF value of field 37 (Issuer's home country) is OTHER THAN "FI", THEN value of field 36	<>	"13141" OR "13149"

PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
					005	IF value of field 9 (ISIN code) has not been entered **AND** IF value of field 4 (Category) is "A" **AND** IF value of field 5 (Contract type) has been entered **AND** IF value of field 6 (Instrument) is "52" **AND** IF value of field 33 (Type of issuer's identifier) is OTHER THAN "Y" OR "L", THEN value of field 36	=	"123", "1241" OR "1242"
					006	IF value of field 6 (Instrument) begins with "51", THEN value of field 36	<>	"123", "1241" OR "1242"
					007	IF value of field 6 (Instrument) begins with "33", THEN value of field 36	<>	"123" OR "1241"
	37	**Issuer's home country** Issuer's home country in accordance with ISO 3166 standard or international organisations code list.	10: Country, ISO 3166 11: International organisations	Varchar(2)	001	IF value of field 33 (Type of issuer's identifier) is "O", THEN value of field 37	=	mandatory
					002	IF value of field 33 (Type of issuer's identifier) has not been entered, THEN value of field 37	=	null

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PEF record

Group	Seq.	Field	Code list	Structure	Rule	Left side	Operator	Right side
	38	Reserved						
	39	Reserved						
	40	Reserved						

4.3.2 Examples

PEF example 1
Fund's overnight deposit. Identifier is the account's IBAN code. Counterparty is a bank.

"PEF";"I";"12345671#001";"A";;"221";;"FI131232123312231233";;;;;;"EUR";2000000;;0;;;;;"Y";"01995652";"BankABC";;;;;;;;;;;;;;;;;

PEF example 2
The identifier of a fund's loan liability is the loan identification code. Counterparty is a bank.

"PEF";"I";"12345671#001";"L";;"4712";;"FI131232123312231299";;;;;;"EUR";2500000;;0;0;;;;"Y";"01995652";"BankABC";;;;;;"20140505";"20190505";;;;;;;;;;

PEF example 3

Fund's fixed assets are reported as non-financial assets.

```
"PEF";"I";"12345671#001";"A";;"8211";;"Finnish departments";;;10;;"EUR";4500000;;0;;;;;;;;;"FI";;;;;;;;;;;;;;;
```

PEF example 4

Receivables from a share with an ISIN code. The ISIN code has been used as the instrument's internal identifier. For shares with ISIN codes, data to be reported on issuer is the issuer's name.

```
"PEF";"I";"12345671#001";"A";;"511";;"DE123A0AHAW9";"DE123A0AHAW9";;200000;;"EUR";1000000;;0;;;;;;;"FirmA";;;;;;;;;;;;;;;;;;
```

PEF example 5

Receivables from a share without an ISIN code. More data is required of shares without ISIN codes, eg the name of the share and more detailed data on issuer; for example the issuer's business ID or issuer's sector and country.

```
"PEF";"I";"12345671#001";"A";;"5123";;"FirmCDE";;;100;;"EUR";30000000;;0;;;;;"Y";"01995652";" FirmCDE ";;;;;;;;;;;;;;;;
```

PEF example 6

A bond with an ISIN code. Data to be reported include dirty price and clean price.

```
"PEF";"I";"12345671#001";"A";;"332";;"SE3344100553";"SE3344100553";;;6446361;"SEK";6423463;6403463;0;;;;;;;"SEK BANKA";;;;;;;;;;;;;;;;
```

PEF example 7

A short-term debt security without an ISIN code. More data is required of debt securities without ISIN codes, eg issue date, maturity date and more detailed data on issuer; for example the issuer's business ID or issuer's sector and country.

```
"PEF";"I";"12345671#001";"A";;"331";;"BOND_DE123";;;;746361;"EUR";823463;803962;0;;;;;"O";"DEBANKB";"DE BANKB";
"1221";"DE";;;;"20141219";"20150619";;;;;;;;;;
```

PEF example 8

Called commitments/capital must be reported aggregated by country and sector or unit by unit. Reporting of aggregated commitments are presented on the first of two tables below. Reporting of unit by unit commitments are presented on the second table below.

```
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";33333333;;0;;;;;;;;"128";"FI";;;;;;;;;;;;;;
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";66666666;;0;;;;;;;;"129";"FI";;;;;;;;;;;;;
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";33333333;;0;;;;;;;;"13141";"FI";;;;;;;;;;;;;
```

```
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";33333333;;0;;;;;"Y";"01170861";"Etera";;;;;;;;;;;;;;;;
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";33333333;;0;;;;;"Y";"05332979";"Varma";;;;;;;;;;;;;;;;
"PEF";"I";"12345671#001";"L";;"52";;"SP-EsimRahasto KY";;;;;"EUR";2500000;;0;;;;;"O";"SEICAB";"SE Insurance Corporation Ab";"128";"SE";;;;;;;;;;;;;;;;
```

PEF example 9

Called and returned commitments/capital within the reporting period (quarterly) must be reported as aggregated sum.

```
"PEF";"I";"12345671#001";"B";;"52";;"SP-EsimRahasto KY";;;;;"EUR";;;2500000;;;;;;;;;;;;;;;;;;;;;
"PEF";"I";"12345671#001";"S";;"52";;"SP-EsimRahasto KY";;;;;"EUR";;;16500000;;;;;;;;;;;;;;;;;;;;;;
```

4.4 Report-level validation rules

The following validation rules do not relate to individual rows but pertain to a combination of fields or the report on the whole.

4.4.1 Coherency

Rule PEF.ALL.R1
- The report must contain at least one IF record.

4.4.2 PEF records

Rule PEF.PEF.R1

- If counterparty's identifier type (field 21) is "Y" or "O", same counterparty identifier (field 22) has always same values in the following fields:
  o Counterparty's name (field 23)
  o Counterparty's sector (field 24)
  o Counterparty's home country (field 25)

Rule PEF.PEF.R2

- Commitments called and returned during the reporting period are reported as subscriptions (Category "B") and redemptions (Category "S") aggregated both in one row, i.e. the file can contain only one PEF record with the same combination of the following fields:
  o Reporter's identifier (field 3)
  o Category "B" or "S" (field 4)

Rule PEF.PEF.R3

- Rows containing information on commitments (category (field 4) is "L", "B", "S" or "O" and instrument (field 6) is "52") must have consistent values in field 8 (Internal code) if the value is same on the following field:
    - Reporter's identifier (field 3)

Rule PEF.PEF.R4

- The file can only contain one PEF record with the same combination of the following fields
    - Reporter's identifier (field 3)
    - Category (field 4)
    - Contract type (field 5)
    - Instrument (field 6)
    - Internal identification code (field 8)
    - ISIN code (field 9)
    - Nominal value currency (field 13)
    - Counterparty's identifier (field 22)
    - Counterparty's sector (field 24)
    - Counterparty's home country (field 25)
    - Issuer's identifier (field 22)
    - Issuer's sector (field 24)
    - Issuer's home country (field 25)