STATISTICAL REPORTING ON INVESTMENT AND PRIVATE EQUITY FUNDS (SIRA)

RECORD STRUCTURE

Version 3.0

Valid from: March 2018 –
Reporting period to which this record structure pertains

Published: 29 March 2018

In use: 1 March 2018 –
Validations in line with the record structure are used in the DCS service

Version	Date	Valid	Details
1.0	7 May 2008		First version
1.1	14 May 2008		- Some validation rules and examples corrected
1.2	27 May 2008	From 1 June 2008 to 31 August 2008	- Examples added - Sector code list is changed to be based on Statistics Finland 2000 sector classification - Eurostat classification list is changed to the list of International organisations - Some definitions has been made for report-level validation rules - Several decimals made possible for number of instruments field in SBS record
1.3	6 August 2008	From 1 September 2008 to 31 December 2008	- Naming of the file specified - Some corrections have been made for record fields - EUR 5000 tolerance for balance sheet permitted (IF record field 7) - Validation rule for ITEM record fields 25, 26, 30, 31 and SBS record fields 8, 9, 10, 30, 31, 46, 51, 52, 53, 56 changed - Some corrections have been made for validation rules of SBS record fields 31, 32, 34: a field must fulfil a given condition only if it is mandatory - Examples corrected
1.4	21 November 2008	From 1 January 2009 to 31 December 2010	- Some definitions have been made for general record descriptions (paragraph 4) - Identifiers have been added to report level validation rules (paragraph 4.5) - Data provider's identifier (field 3) of batch record must be the own business ID of the data provider - Sector fields (fields 28,39) of SBS record and sector field (field 28) of ITEM record allow codes with length of 6 characters - Validation rules for ISIN code (field 9) of SBS record changed: validation rules for 2 first characters have been deleted - Value 52 is not possible for instrument (field 6) of SBS record if category is L. Investment fund liabilities must be specified to be either distribution or growth units - Absolute value of total market value (clean) (field 19) of SBS record must be smaller or equal to total market value (dirty) (field 16) - If instrument (field 6) is 21 or 71-76, counterparty's home country (field 29) of ITEM record is empty - Rule SIRA.SBS.R1 (paragraph 4.5.1) changed to include category (field 4) - Rule SIRA.SBS.R2 (paragraph 4.5.1) changed to include category (field 4) - Rule SIRA.ITEM.R8 (paragraph 4.5.1) changed to include counterparty's home country (field 29)
1.5	18 October 2010	From 1 January 2011	- Specified introduction - Required period of retention added to the beginning of paragraph 3 (Report file)

Version	Date	Valid	Details
			- Changes in the compilation table (paragraph 3.1)
			- Structure of record descriptions changed by combining the field and validation data into a single table and by numbering the rules
			Changes in the validation of the following field of a batch record
			- Reporting period (field 6)
			Changes in the validation of the following fields of an IF record
			- Total number of unitholders (field 9)
			- Number of private person unitholders (field 10)
			- Holdings of ten largest unitholders (field 11)
			Changes in the validation of the following fields of an SBS record
			- Reporter's identifier (field 3)
			- Contract type (field 5)
			- Instrument (field 6)
			- Internal identification code (field 8)
			- ISIN code (field 9)
			- Number of instruments (field 13)
			- Total nominal value (field 14)
			- Total market value (dirty price) (field 16)
			- Total market value (clean price) (field 19)
			- Type of counterparty's identifier (field 25)
			- Counterparty's identifier (field 26)
			- Counterparty's name (field 27)
			- Counterparty's sector (field 28)
			- Counterparty's home country (field 29)
			- Issue date (field 30)
			- Maturity date (field 31)
			- Type of issuer's identifier (field 36)
			- Issuer's identifier (field 37)
			- Issuer's name (field 38)
			- Issuer's sector (field 39)
			- Derivative's selling or buying indicator (field 45)
			- Marketplace (field 46)
			- Underlying asset of derivative (field 47)

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Version	Date	Valid	Details
			- Type of underlying asset's identifier (field 48)
			- Underlying asset's identifier (field 49)
			- Type of underlying security issuer's identifier (field 50)
			- Underlying security issuer's identifier (field 51)
			- Name of underlying security issuer (field 52)
			- Home country of underlying security issuer (field 53)
			- Number of underlying assets (field 54)
			- Market price of underlying asset (field 55)
			- Market price currency of underlying asset (field 56)
			- Derivative's risk-weighted value (field 57)
			- Currency of derivative's risk-weighted value (field 58)
			- Derivative's delta (field 59)
			Changes in the validation of the following fields of an ITEM record
			- Instrument (field 6)
			- Collateral (field 7)
			- Internal identification code (field 8)
			- Type of counterparty's identifier (field 25)
			- Counterparty's identifier (field 26)
			- Counterparty's name (field 27)
			- Counterparty's sector (field 28)
			- Counterparty's home country (field 29)
			- Issue date (field 30)
			- Maturity date (field 31)
			Changes to examples 2–4 concerning the ITEM record
			Changes to examples 4–9 concerning the SBS record
1.5.1	22 November 2010	From 1 January 2011 to 31 December 2013	Changes in the validation of the following fields of an SBS record
			- Type of underlying security issuer's identifier (field 50)
			- Underlying security issuer's identifier (field 51)
			- Name of underlying security issuer (field 52)
			- Home country of underlying security issuer (field 53)
			Some definitions have been made for report-level validation rules:
			- Rule SIRA.SBS.R1
			- Rule SIRA.SBS.R2

Version	Date	Valid	Details
			- Rule SIRA.SBS.R4
			- Rule SIRA.SBS.R6

1.6		From 1 January 2014	Changes in the IF record:
			 - Field 14 "Total value of unit-linked insurances" divided in two new fields:
			     Field 14 "Total value of unit-linked insurances (domestic companies)"
			     Field 15 "Total value of unit-linked insurances (foreign companies)"
			     New validation 003 added in field 15
			     Content and numbering of fields 15–21 is changed
			 Content records (ITEM, SBS)
			 - New classification of sectors (2012)
			 - Sector code 2 "Rest of the world" deleted, therefore revisions to validation rules ITEM (field 28) and SBS (fields 28 and 29)
			 - New validation rule 004 added in the SBS record field 13
			 - Old validation rules 006 and 007 deleted from the SBS record field 39, new validation rule 006 added
			 - New validation rule 003 added in the ITEM record fields 30 and 31
			 - Change to instructions, SBS record, field 54
			 More simplified wording in all records

2.0		From 1 March 2015	Introduction and chapter 3.1 (File structure) updated. New content record PEF for private equity and real estate fund reporting (incl. new report-level validation rules). Validation rules of Batch record (000) field 6 updated Validation rule 002 of IF record field 3 updated Validation rules 002 and 003 of IF record 7 updated Validation rule 003 of SBS record field 5 updated New validation rule 004 added in the SBS record field 6 New validation rule 004 added in the ITEM record field 6
2.1	30 September 2016	From 1 March 2017	Three new fields added to the IF record: - Field 23: Annual reporting of 'Dividend income and income from fund shares' - Field 24: Annual reporting of 'Interest income' - Field 25: Annual reporting of 'Profit distribution'. Instructions updated for the field 57 ('Derivative's risk-weighted value') in the SBS record.
3.0	29 March 2018	From 1 March 2018	Validation rules 001 and 002 of Batch record (000) field 6 updated Validation rule 002 of IF record field 3 updated

Version	Date	Valid	Details
			Instructions updated for the field 23 ('Dividend income and income from fund shares') in the IF record
			Instructions updated for the field 24 ('Interest income') in the IF record
			Instructions updated for the field 25 ('Profit distribution') in the IF record
			Examples updated in the IF record
			New validation rule 004 added in the PEF record field 22
			New validation rule 004 added in the PEF record field 23

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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.

The Bank of Finland's authority to obtain information is based on Council Regulation (EC) No 2533/1998 concerning the collection of statistical information by the European Central Bank, as amended by Council Regulation (EC) No 951/2009, Regulation of the European Central Bank concerning holdings of securities (ECB/2012/24) and the Act on the Bank of Finland (214/1998, sections 26 and 28). The ECB guideline ECB/2013/38 obliges the Bank of Finland to collect statistical data on resident investment funds other than money market funds. The collection of data on money market funds is based on Regulation ECB/2014/36. As part of the monetary financial institutions sector, money market funds come under the non-compliance system for monitoring infringements of statistical reporting requirements.

The right of the Financial Supervisory Authority to obtain information referred to in this data collection is based on standard RA4.3 Reporting of information on mutual funds, section 3(2)(6), section 18(1) and section 18(2) of Act 878/2008 on the Financial Supervisory Authority and section 28(3) of Act 48/1999 on Common Funds.

2 SUBMISSION OF DATA TO THE BANK OF FINLAND

The report sent to the Bank of Finland on a monthly basis contains the investment fund's balance sheet and security holdings and off-balance sheet items required by the supervisor. Security holdings are reported on a security-by-security basis. In case of private equity funds the report sent to the Bank of Finland on a quarterly basis contains the private equity fund's balance sheet items. Report on private equity funds includes also the uncalled commitments as off-balance sheet items.

The file contains data on the position of the investment funds managed by the management company as of the last banking day of the month and data on the position of the private equity funds as of the last banking day of the quarter.

For investment funds the reports must be 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 banking day.

In case of private equity funds the data is 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. When reporting the data as at the end of June, for example, the data must be submitted in practice by 1 August (assuming 1 August is a business day).

The data to be reported is described in more detail in separate reporting instructions.

2.1 DCS data transfer

The data is submitted by the data-providing reporting entity to the Bank of Finland using the provided DCS service (Data Collection Service). The DCS service is maintained by the service provider, ie the DCS operator.

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

The DCS 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.

When a correction needs to be made to a report that has already been sent, the reporting entity can send the entire report again to the DCS operator, or only data on those investment funds for which changes have been made.

Separate instructions apply to reporting entities' procedures with the DCS operator.

2.2 Testing

Reporting may be tested by marking the contents of the report as test data (see batch record field 5). Test reports are sent to the operator in the usual manner. Test results are sent to the contact person indicated by the reporting entity.

2.3 Paper reports and dispatch of portable data media

The data is transferred via the DCS operator. In exceptional cases, the reports may be sent using a separate portable data medium (such as CD) or on paper. These cases must be agreed on specifically with the Bank of Finland.

If the report is sent using portable data media, a note must be appended, containing technical information on the data media. The data media must be protected sufficiently for mail handling purposes.

The data is only reported once, either via the DCS operator, in portable data media, or on a paper form.

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 ISO-Latin-1 (code name ISO 8859-1).

The report file must be retained for five years.

3.1 File structure

One report file can contain data on all investment funds managed by the management company. If necessary, for example data on money market funds can be sent in a separate file. 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 *investment fund* or *content records*.

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

Each investment fund gets one investment fund record in the file. Data on each investment fund is entered in a number of content records. There are three types of content records. The order of investment 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 (eg assets, deposits). The table below shows different record types and their codes and the record type used to report the various balance sheet items.

Record structure

Record type	Record code (first field in the row)	Explanation	Number of rows
Batch record	000	Technical record that begins the file.	1
Fund record	IF	Basic data on individual investment fund: balance sheet, key figures etc.	0…N
Content record	SBS	Data on securities	0…N
Content record	ITEM	Other items aggregated at different levels depending on instrument	0…N
Content record	PEF	Private equity fund balance sheet items	0…N

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Content records are used for reporting all balance and off-balance sheet items of an investment fund. There are three types of content records (SBS, ITEM and PEF). Their structure is similar, but the fields used and data reported in them depend on which record type is in question. The balance and off-balance sheet items of investment funds (UCITS) and contractual non-UCITS are reported in the SBS and ITEM records. Private equity funds' balance and off-balance sheet items are reported in the PEF record.

Items to be reported are identified on the basis of category and instrument. Off-balance sheet items to be reported are securities borrowed and lent as well as securities underlying repurchase agreements. In private equity funds' off-balance sheet items, reporting entities report their uncalled commitments.

In addition to balance and off-balance sheet items, reporting entities report flow data on subscriptions and redemptions of investment fund shares, aggregated by ISIN code. For private equity funds, reporting entitites report, in addition to subscriptions and redemptions, also net investments and possible loan losses in the reporting period.

Investment funds (UCITS) and contractual non-UCITS:

Item to be reported	Record code	Instrument	Category of item A = Asset L = Liability O = Off-balance sheet item B = Subscriptions S = Redemptions	Contract type RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent	Collateral N = Non-collateral C = Collateral
BALANCE SHEET, ASSETS					
Deposits	ITEM	221-225	A		N
Deposits (collateral)	ITEM	221-225	A		C
Loans	ITEM	4	A		N
Loans (collateral)	ITEM	4	A		C
Non-financial assets	ITEM	8	A		N
Non-financial assets (collateral)	ITEM	8	A		C
Currency	ITEM	21	A		N

Other (non-collateral)	ITEM	71-72	A		N
Other (collateral)	ITEM	71-72	A		C
Shares and other equity	SBS	511, 512, 513-524	A		N
Shares and other equity (collateral)	SBS	511, 512, 513-524	A		C
Shares and other equity (repo receivables	SBS	511, 512, 513-524	A	RB	N
Shares and other equity (repo receivables, collateral)	SBS	511, 512, 513-524	A	RB	C
Shares and other equity (short selling)	SBS	511, 512, 513-524	A	LB	N
Securities other than shares and other equity excluding derivatives	SBS	331-332	A		N
Securities other than shares and other equity excluding derivatives (collateral)	SBS	331-332	A		C
Securities other than shares and other equity excluding derivatives (repo receivables)	SBS	331-332	A	RB	N
Securities other than shares and other equity excluding derivatives (repo receivables, collateral)	SBS	331-332	A	RB	C
Securities other than shares and other equity excluding derivatives (short selling)	SBS	331-332	A	LB	N
Assets in derivatives	SBS	341-342	A		N
Assets in derivatives (collateral)	SBS	341-342	A		C
Assets in derivatives (repo receivables)	SBS	341-342	A	RB	N
Assets in derivatives (repo receivables, collateral)	SBS	341-342	A	RB	C
Assets in derivatives (short selling)	SBS	341-342	A	LB	N
BALANCE SHEET, LIABILITIES					
Loans	ITEM	4	L		N
Other	ITEM	73-76	L		
Investment fund shares aggregated by country and sector	SBS	521-524	L		N

Liabilities in derivatives	SBS	341-342	L		N
OFF-BALANCE SHEET ITEMS					
Shares and other equity acquired in connection with repo agreements	SBS	511, 512, 513-524	O	RB	N
Shares and other equity acquired in connection with repo agreements (collateral)	SBS	511, 512, 513-524	O	RB	C
Shares and other equity delivered in connection with repo agreements	SBS	511, 512, 513-524	O	RS	N
Shares and other equity, borrowed	SBS	511, 512, 513-524	O	LB	N
Shares and other equity, borrowed (collateral)	SBS	511, 512, 513-524	O	LB	C
Shares and other equity, lent	SBS	511, 512, 513-524	O	LS	N
Securities other than shares and other equity excluding derivatives acquired in connection with repo agreements	SBS	331-332	O	RB	N
Securities other than shares and other equity excluding derivatives acquired in connection with repo agreements (collateral)	SBS	331-332	O	RB	C
Securities other than shares and other equity excluding derivatives delivered in connection with repo agreements	SBS	331-332	O	RS	N
Securities other than shares and other equity excluding derivatives, borrowed	SBS	331-332	O	LB	N
Securities other than shares and other equity excluding derivatives, borrowed (collateral)	SBS	331-332	O	LB	C
Securities other than shares and other equity excluding derivatives, lent	SBS	331-332	O	LS	N
Derivatives acquired in connection with repo agreements	SBS	341-342	O	RB	N
Derivatives acquired in connection with repo agreements (collateral)	SBS	341-342	O	RB	C
Derivatives delivered in connection with repo agreements	SBS	341-342	O	RS	N
Derivatives, borrowed	SBS	341-342	O	LB	N
Derivatives, borrowed (collateral)	SBS	341-342	O	LB	C
Derivatives, lent	SBS	341-342	O	LS	N

FLOWS				
Subscriptions of investment fund shares (aggregated)	SBS	521-524	B	N
Redemptions of investment fund shares (aggregated)	SBS	521-524	S	N

Private equity funds and closed-end real estate funds:

Item to be reported	Record code	Vaade	Category of item A = Asset L = Liability O = Off-balance sheet item B = Subscriptions S = Redemptions	Contract type SH= Short sale
BALANCE SHEET, ASSETS				
Deposits	PEF	221-225	A	
Loans	PEF	4711-4712	A	
Non-financial assets	PEF	8211-8291	A	
Currency	PEF	21	A	
Other	PEF	71-72	A	
Shares and other equity	PEF	511, 5121-52	A	
Shares and other equity (short selling)	PEF	511, 5123-52	A	SH
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

BALANCE SHEET, LIABILITIES			
Loans	PEF	4711-4712	L
Other	PEF	73-76	L
Called commitments (aggregated by country and sector or unit by unit)	PEF	52	L
Liabilities in derivatives	PEF	341-342	L
OFF-BALANCE SHEET ITEMS			
Uncalled commitments (aggregated by country and sector or unit by unit)	PEF	52	O
FLOWS			
Called commitments (aggregated)	PEF	52	B
Returned commitments (aggregated)	PEF	52	S

3.2 Naming of file

The name of the file consists of the code identifying the survey, ie 'SIRA', the month subject to reporting and the management company's business ID (8 digits) without hyphen. The frequency code in SIRA report is always 'M', denoting month. For private equity fund reporting the frequency code is always 'Q'.

If, during the month, the data provider sends the data using several files or corrects data already sent, the name of the file remains the same.

SIRA_<YYYY><Frequency><MM>_<Business ID without hyphen>.CSV
or
SIRA_<YYYY><Frequency><0Q>_<Business ID without hyphen>.CSV

Example: February 2009 SIRA report:
SIRA_2009M02_01234562.CSV

Example: SIRA report for first quarter of 2015 (private equity funds):

SIRA_2015Q01_12345671.CSV

3.3 Validation of file

The DCS 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 DCS 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.

4 RECORD DESCRIPTIONS

The following general rules apply to the records:
- 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.
- Records are separated from each other with the CR-LF character pair. The CR-LF character pair is added also to the last row of the file.
- 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.

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

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

Fields marked as 'Reserved' are left empty and without quotation marks.

If there is no data to be entered in the last fields of a record, the semicolons of last empty fields can be left out.

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

Not all values in code lists are necessary usable. For example, the sectoral classification is based on Statistic Finland's Classification of sectors 2012, but not all sectoral codes are possible in this survey.

4.1 Batch record

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. The fields in the record must be of the right type and size, and satisfy the following requirements.

4.1.1 Fields in the record

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
1	**Record type**	1: Record type	Varchar(4)	001	Value of field 1	=	"000"
2	**Type of data provider's identifier**	3: Type of identifier	Char(1)	001	Value of field 2	=	"Y"
3	**Data provider's identifier** Management company's business ID without hyphen in format NNNNNNNN		Char(8)	001	Value of field 3	=	Valid business ID
				002	Value of field 3	in format	<NNNNNNNN>
4	**Survey code**		Varchar(5)	001	Value of field 4	=	"SIRA"
5	**Data type** N = Test file, not transmitted to the Bank of Finland T = Test file, transmitted to the Bank of Finland P = Production data	2: Data type	Char(1)	001	Value of field 5	=	"N", "T" OR "P"
6	**Reporting period** Month subject to reporting in format		Char(7)	001	IF fund to reported is UCITS fund or non-UCITS fund (excl. private	in format	<YYYY>M<MM>

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					equity funds) THEN the value of field 6		
				002	IF fund to reported is private equity THEN the value of field 6	in format	<YYYY>Q<0Q>
				003	Value of field 6	=	Part of file name SIRA_<YYYY>M<MM>_<Data provider's business ID>.CSV OR SIRA_<YYYY>Q<0Q>_<Data provider's business ID>.CSV
7	**Creation date and time**		Char(12)		Value of field 7	in format	<YYYY><MM><DD><HH><MM>
8	**Number of rows** Number of rows in the file including batch record		Number(10)	001	Value of field 8	=	Number of rows in the file
9	**Data provider's comment**		Varchar(500)				

4.1.2 Examples

The batch record in the example below indicates that the file contains a test report comprising 122 rows. The correctness of the report is validated by the DCS operator but the file is not transmitted to the Bank of Finland.

```
"000";"Y";"12345671";"SIRA";"N";"2009M02";"200903051234";122;"Test report"
```

The batch record in the example below indicates that the report includes 1523 rows of production data in February 2009.

```
"000";"Y";"12345671";"SIRA";"T";"2009M02";"200903051234";1523
```

4.2 Investment fund record 'IF'

Investment fund record serves as a header for the actual data on the investment fund. The fields in the record must be of the right type and size, and satisfy the following requirements.

4.2.1 Fields in the record

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
1	**Record type**	1: Record type	Varchar(4)	001	Value of field 1	=	"IF"
2	**Type of reporter's identifier** I = Investment fund identifier of the Supervisor	3: Type of identifier	Char(1)	001	Value of field 2	=	"I"
3	**Reporter's identifier** Investment fund identifier in format <NNNNNNNN>#<NNN>		Varchar(12)	001	Value of field 3	in format	<NNNNNNNN>#<NNN>
				002	IF fund to reported is UCITS fund ot non-UCITS fund (excl. private equity funds) THEN the part of value of field 3 <NNNNNNNN>	=	Value of record 000, field 3 (Data provider's identifier)
4	**Reporter's name** Investment fund's name in Finnish confirmed in the fund rules		Varchar(300)	001	Value of field 4	=	Mandatory
5	**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.		Number(20,4)	001	Value of field 5	=	Mandatory
				002	IF value of field 6 (Exchange rate) is "EUR", THEN the value of field 5	=	1
6	**Currency of exchange rate** Investment fund's domestic currency	8: Currency (ISO 4217)	Char(3)	001	Value of field 6	=	Mandatory
7	**Balance sheet total**		Number(20,2)	001	Value of field 7	≥	0

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	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.			002	Value of field 7	=	The field value must be within 5000.00 (+/-) of the sum of all the investment fund's (field 3) assets in the file. The sum of the assets is the sum of those values (field 16) in the investment fund's ITEM and SBS records and the sum of those values (field 14) in the fund's PEF revords 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 investment fund's (field 3) liabilities in the file. The sum of the liabilities is the sum of those values (field 16) in the investment fund's ITEM and SBS records and the sum of those values (field 14) in the fund's PEF revords for which the value of field 4 (Category) is "L".
8	**Balance sheet currency**		Char(3)	001	Value of field 8	=	"EUR"
9	**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
10	**Number of private person unitholders** Total number of investment fund's private person unitholders according to NAV calculation for reporting period		Number (10)	001	Value of field 10	≥	0
				002	Value of field 10	≤	Value of IF record field 9 (Total number of unitholders)

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
11	**Holdings of ten largest unitholders** Total holdings of investment fund's ten largest unitholders according to NAV calculation for reporting period in EUR		Number(20,2)	001	Value of field 11	≥	0
				002	Value of field 11	≤	Value of IF record field 7 (Balance sheet total)
12	**Currency of holdings of ten largest unitholders**		Char(3)	001	Value of field 12	=	"EUR"
13	**Duration of bonds and money market instruments** Total duration (Macaulay duration) of investment fund's investments in bonds and money market instruments in years.		Number(4,2)	001	IF instruments (field 6) "331" or "332" have been reported in the SBS record THEN value of field 13	=	Mandatory
14	**Total value of unit-linked insurances (domestic companies)** The euro value of investment fund's units owned by insurance companies and connected with a unit-linked insurance contract between domestic insurance company and policyholder.		Number(20,2)	001	Value of field 14	≥	0
				002	Value of field 14	≤	Value of IF record field 7 (Balance sheet total)
15	**Total value of unit-linked insurances (foreign companies)** The euro value of investment fund's units owned by insurance companies and connected with a unit-linked insurance contract between foreign insurance company and policyholder.		Number(20,2)	001	Value of field 15	≥	0
				002	Value of field 15	≤	Value of IF record field 7 (Balance sheet total)
				003	IF value of field 14 Total value of unit-linked insurances (domestic companies) is ≥ 0, THEN combined value of fields 15 and 14	≤	Value of IF record field 7 (Balance sheet total)
16	**Currency of unit-linked insurances** Values in fields 14 and 15 are always reported in euros.		Char(3)	001	Value of field 16	=	"EUR"

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
17	**Collateral requirement for derivatives** Total euro value of collateral required by derivative contract counterparty, marketplace or clearing corporation from the investment fund for derivative contracts.		Number(20,2)	001	Value of field 17	≥	0
18	**Currency of collateral requirement for derivatives**		Char(3)	001	Value of field 18	=	"EUR"
19	**Collateral requirement for repurchase agreements** Total euro value of collateral required by repurchase agreement counterparty from the investment fund for repurchase agreements		Number(20,2)	001	Value of field 19	≥	0
20	**Currency of collateral requirement for repurchase agreements**		Char(3)	001	Value of field 20	=	"EUR"
21	**Collateral requirement for securities lending agreements** Total euro value of collateral required by securities lender from the investment fund for securities lending		Number(20,2)	001	Value of field 21	≥	0
22	**Currency of collateral requirement for securities lending agreements**		Char(3)	001	Value of field 22	=	"EUR"
23	**Dividend income and income from fund shares** Dividend income and income from fund shares as in the layout for the income statement of the financial statements accepted by the Board.		Number(20,2)	001	IF value of field 23 has been entered	≥	0
				002	IF reporting period is M03 (March) value of the field 23	=	Mandatory

Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	To be reported in EUR on the March report.						
24	**Interest income** Interest income as in the layout for the income statement of the financial statements accepted by the Board. To be reported in EUR on the March report.		Number(20,2)	001	IF value of field 24 has been entered	≥	0
				002	IF reporting period is M03 (March) value of the field 24	=	Mandatory
25	**Profit distribution** Profit distribution as in the notes to the balance sheet of the financial statements accepted by the Board. To be reported in EUR on the March report.		Number(20,2)	001	IF value of field 25 has been entered	≤	0
				002	IF reporting period is M03 (March) value of the field 25	=	Mandatory

4.2.2 Examples

The example below shows the balance sheet and supervisory information on Investment Fund A. 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.

"IF";"I";"12345671#001";"Fund A";1;"EUR";8478185,3;"EUR";1000;0;2000000;"EUR";5,25;2000000;0;"EUR";
500000;"EUR";40000;"EUR";50000;"EUR";;;

If reporting period is March, fields 23, 24 and 25 should also be reported which are dividend income and income from fund shares, interest income and profit distribution as in the layout for the income statement of the financial statements.

"IF";"I";"12345671#001";"Fund A";1;"EUR";8478185,3;"EUR";1000;0;2000000;"EUR";5,25;2000000;0;"EUR";
500000;"EUR";40000;"EUR";50000;"EUR";1000000;100;700000

The domestic currency of Fund B is USD. Multiplier 0.7 has been used to convert USD into EUR. Reporting period is not March.

"IF";"I";"12345671#002";"Fund B";0,7;"USD";2149797,35;"EUR";20000;5000;1000000;"EUR";0;0;0;"EUR";0;
"EUR";0;"EUR";0;"EUR"

4.3 Content record SBS

4.3.1 Fields in the record

Information on securities is reported using the content record SBS (security-by-security). The fields in the record must be of the right type and size, comply with the rules concerning form and obligatoriness and satisfy the following 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.

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	1	**Record type** SBS = Security-by-security record	1: Record type	Varchar(4)	001	Value of field 1	=	"SBS"
Data on investment fund (reporter)	2	**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"
	3	**Reporter's identifier** Investment fund's identifier in format NNNNNNNN#NNN		Varchar(20)	001	File must contain an IF record with the value of field 3 (Reporter's identifier)	=	Value of SBS record field 3 (Reporter's identifier)
Category of reported item	4	**Category** Categorisation of accounting type L = Liability A = Asset O = Separate accounting (off-balance sheet item) B = Subscriptions S = Redemptions	4: Category	Char(1)	001	Value of field 4	=	Mandatory
	5	**Contract type** Contract type code classifying the contract type of repurchase or securities lending agreement valid at the end of reporting period	5: Contract type	Char(2)	001	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 5	=	null
					002	IF value of SBS record field 4 (Category) is "O", THEN value of field 5	=	"RB", "RS", "LB" OR "LS"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					003	IF value of field 4 (Category) is "A" AND value of field 5 has been entered	<>	"SH", "RS" OR "LS"
	6	**Instrument** Instrument classification code.	6: Instrument	Varchar(5)	001	Value of field 6	=	Begins with "3" OR "5"
					002	IF value of field 4 (Category) is "B" OR "S", THEN value of field 6	=	"521", "522", "523" OR "524"
					003	IF value of field 4 (Category) is "L", THEN value of field 6	<>	Begins with "33" or "51" OR is "52"
					004	Value of field 6	<>	"5121", "5122" OR "5123"
	7	**Collateral** Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral) (Liability cannot be used as collateral.)	7: Collateral	Char(1)	001	Value of field 7	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 7	=	"N"
Instrument identification data	8	**Internal identification code** Internal unchangeable code used by data provider for security identification.		Varchar(100)	001	Value of field 8	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 8	=	Value of SBS record field 9 (ISIN code)
	9	**ISIN code** Security's and derivative's ISIN code in accordance with ISO 6166 standard		Char(12)	001	IF value of field 4 (Category) is "L", "B" OR "S" AND IF value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 9	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
		ISIN code has the following structure: • 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			002	IF value of field 9 has been entered	=	Valid ISIN code
					003	IF value of field 6 (Instrument) begins with "34", THEN value of field 9	=	null
	10	**AII code** Derivative's Alternative Instrument Identifier (AII) in accordance with the Committee of European Securities Regulators (CESR) instructions		Varchar(50)	001	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 10	=	null
	11	**Instrument's name** Security's or derivative's name as known by the data provider		Varchar(255)	001	IF value of field 9 (ISIN code) has not been entered, THEN value of field 11	=	Mandatory
	12	Reserved						
Data on number and value	13	**Number of instruments** Number of individual instruments. In case of derivatives, number of contracts is reported.		Number(24,6)	001	IF value of field 6 (Instrument) begins with "5" OR "34", THEN value of field 13	=	Mandatory
					002	IF value of field 6 (Instrument) begins with "5" OR "34" AND value of field 5 (Contract type) has not been entered, THEN value of field 13	≥	0
					003	IF value of field 6 (Instrument) begins with "5" OR "34"	<	0

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 13		
					004	IF value of field 6 (Instrument) begins with "34", THEN absolute value of field 13	≤	Value of SBS record field 54 (Number of underlying assets)
	14	**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 14	=	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 14	≥	0
					003	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 14	<	0
	15	**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 15	=	Mandatory
	16	**Total market value (dirty price)** Aggregated market value of instrument, reported in euro and rounded to two decimal places.		Number(20,2)	001	Value of field 16	=	Mandatory
					002	IF value of field 5 (Contract type) has not been entered, THEN value of field 16	≥	0

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
		For bonds, total market value is dirty price (price including accrued interest).			003	IF value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 16	<	0
	17	**Market currency (dirty price)**		Char(3)	001	Value of field 17	=	"EUR"
	18	Reserved						
	19	**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 19	=	null
					002	IF value of field 6 (Instrument) is "331" OR "332", THEN value of field 19	=	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 19	≥	0
					004	IF value of field 6 (Instrument) is "331" OR "332" AND value of field 4 (Category) is "A" AND value of field 5 (Contract type) is "RB" OR "LB", THEN value of field 19	<	0
					005	IF value of field 19 (Total market value (clean price)) has been entered, THEN absolute value of field 19	≤	Absolute value of SBS record field 16 (Total market value (dirty price))
	20	**Market currency (clean price)**		Char(3)	001	IF value of field 19 (Total market value (clean price)) has been entered, THEN value of field 20	=	"EUR"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	21	Reserved						
	22	Reserved						
	23	Reserved						
	24	Reserved						
Data on counter-party	25	**Type of counterparty's identifier** For assets, counterparty is debtor, for liabilities, counterparty is creditor. Type of identifier reported in field 26.	3: Type of identifier	Char(1)	001	IF value field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 25	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 25	=	null
					003	IF value of field 25 has been entered	=	"Y", "X", "M", "B" OR "O"
					004	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 25	=	null
	26	**Counterparty's identifier** Identifier establishing the identity of the counterparty. Each counterparty has its own identifier.		Varchar(20)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 26	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 26		
					003	IF value of field 25 (Type of counterparty's identifier) is "Y", THEN value of field 26	in format	\<NNNNNNNN\>
					004	IF value of field 25 (Type of counterparty's identifier) is "X", THEN value of field 26	in format	X\<NNNNNNNN\>
					005	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 26	=	null
	27	**Counterparty's name** Counterparty's alphabetic name		Varchar(100)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 27	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 27	=	null
					003	IF value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 27	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	28	**Counterparty's sector** Counterparty'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 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 28	=	Mandatory
					002	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 28	=	Mandatory
					003	IF value of field 4 (Category) is "B" OR "S", THEN value of field 28	=	null
					004	IF value of field 29 (Counterparty's home country) is "FI", THEN value of field 28	<>	"1312" OR"1314"
					005	IF value of field 29 (Counterparty's home country) is OTHER THAN "FI", THEN value of field 28	<>	"13141" OR "13149"
					006	IF value of field 4 (Category) is "A" AND value of field 6 (Instrument) is other than "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 28	=	null
					007	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "341", THEN value of field 28	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	29	**Counterparty's home country** Counterparty's home country in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11:International organisations	Char(2)	001	IF value of field 6 (Instrument) is "342" OR value of field 5 (Contract type) has been entered, THEN value of field 29	=	Mandatory
					002	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of field 29	=	Mandatory
					003	IF value of field 4 (Category) is "B" OR "S", THEN value of field 29	=	null
					004	IF value of field 4 (Category) is "A" AND value of field 6 (Instrument) is OTHER THAN "342" AND value of field 5 (Contract type) has not been entered, THEN value of field 29	=	null
					005	IF value of field 4 (Category) is "L" AND value of field 6 (Instrument) is "341", THEN value of field 29	=	null
Issuances and maturity	30	**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 30	in format	<YYYY><MM><DD>

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					002	IF value of field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of field 30	=	null
					003	IF value of field 30 has been entered	>	19500101
	31	**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 31	in format	<YYYY><MM><DD>
					002	IF value of field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of field 31	=	null
					003	IF value of field 31 has been entered	>	Value of SBS record field 30 (Issue date)
Reserved	32	Reserved						
	33	Reserved						
	34	Reserved						
	35	Reserved						
Data on issuer	36	**Type of issuer's identifier** Type of identifier reported in field 37.	3: Type of identifier	Char(1)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" OR "O" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 36	=	"Y", "X", "C", "M", "B" OR "O"
					002	IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of field 36	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 36	=	null
	37	**Issuer's identifier** Identifier establishing the identity of the issuer. Each issuer has its own identifier.		Varchar(20)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" OR "O" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 37	=	Mandatory
					002	IF value of field 36 (Type of issuer's identifier) IS "Y" AND value of field 40 (Issuer's home country) is "FI", THEN value of field 37	=	Valid business ID
					003	IF value of field 36 (Type of issuer's identifier) is "X", THEN value of field 37	in format	X<NNNNNNNN>
					004	IF value of field 36 (Type of issuer's identifier) is "C", THEN value of field 37	belongs to group	"Country, ISO 3166" (code list 10) OR "International organisations" (code list 11)
					005	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 37	=	null
					006	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 37	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	38	**Issuer's name** Issuer's alphabetic name.		Varchar(100)	001	IF value of field 4 (Category) is "A" OR "O" AND value of 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 38	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 38	=	null
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 38	=	null
	39	**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 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 39	=	Mandatory
					002	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND value of field 6 (Instrument) begins with "52", THEN value of field 39	=	"123", "1241" OR "1242".
					003	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 39	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 39	=	null
					005	IF value of field 40 (Issuer's home country) is "FI", THEN value of field 39	<>	"1312" OR "1314".
					006	IF value of field 40 (Issuer's home country) is other than "FI", THEN value of field 39	<>	"13141" OR "13149"
					007	IF value of field 6 (Instrument) begins with "51" OR is "331" OR "332", THEN value of field 39	<>	"123" OR "1241".
	40	**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	Char(2)	001	IF value of field 9 (ISIN code) has not been entered AND value of field 4 (Category) is "A" AND IF value of field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of field 40	=	Mandatory
					002	IF value of field 4 (Category) is "L", "B" OR "S", THEN value of field 40	=	null
					003	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 40	=	null
Reserved	41	Reserved						
	42	Reserved						
	43	Reserved						
	44	Reserved						

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
Data on derivative	45	**Derivative's selling or buying indicator** Bought = 1 Sold = -1		Number(1)	001	IF value of field 6 (Instrument) begins with "34", THEN value of field 45	=	1 OR -1
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 45	=	null
Trading	46	**Marketplace** The primary trading venue's Market Identifier Code (MIC) in accordance with ISO 10383 standard. Code "XXXX" is used for an unknown marketplace.	13: Market-place (ISO 10383)	Char(4)	001	IF value of field 4 (Category) is "B", "S" OR "O", THEN value of field 46	=	null
					002	IF value of field 4 (Category) is "L" OR "A" AND value of field 6 (Instrument) is "342", THEN value of field 46	=	null
					003	IF value of field 4 (Category) is "L" and value of field 6 (Instrument) begins with "52", THEN value of field 46	=	null
					004	IF value of field 4 (Category) is "A" OR "L" AND value of field 6 (Instrument) is "341", THEN value of field 46	=	Mandatory
					005	IF value of field 4 (Category) is "A" AND value of field 9 (ISIN code) has been entered AND value of field 6 (Instrument) begins with "33" OR is "511", THEN value of field 46	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
Data on derivative	47	**Underlying asset of derivative** Type of derivative's underlying asset.	14: Underlying asset	Char(1)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 47	=	Mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 47	=	null
	48	**Type of underlying asset's identifier** Identifier type for derivative's underlying asset reported in field 49. Value is I, U or O.	3: Type of identifier	Char(1)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 48	=	"I", "U" OR "O"
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 48	=	null
	49	**Underlying asset's identifier** Identifier identifying derivative's underlying asset		Varchar(20)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 49	=	Mandatory
					002	IF value of field 48 (Type of underlying asset's identifier) is "U", THEN value of field 49	=	Valid ISIN code
					003	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 49	=	null
	50	**Type of underlying security issuer's identifier** Type of identifier for the issuer of derivative's underlying security reported in field 51.	3: Type of identifier	Char(1)	001	IF value of field 6 (Instrument) is "341" OR "342" AND value of field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of field 50	=	"Y", "X", "C", "M", "B" OR "O"
					002	IF value of field 6 (Underlying asset of derivative) is OTHER THAN "341" or "342"	=	null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						OR value of field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of field 50		
	51	**Underlying security issuer's identifier** Identifier establishing the identity of the issuer of derivative's underlying security. Each issuer has its own identifier.		Varchar(20)	001	IF value of field 6 (Instrument) is "341" OR "342" AND value of field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of field 51	=	Mandatory
					002	IF value of field 50 (Type of underlying security issuer's identifier) is "Y", THEN value of field 51	=	Valid business ID
					003	IF value of field 50 (Type of underlying security issuer's identifier) is "X", THEN value of field 51	in format	X<NNNNNNNN>
					004	IF value of field 50 (Type of underlying security issuer's identifier) is "C", THEN value of field 51	belongs to group	"Country, ISO 3166" (code list 10) TAI "International organisations" (Code list 11)
					005	IF value of field 6 (Instrument) is OTHER THAN "341", OR "342" OR value of field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of field 51	=	null
	52	**Name of underlying security issuer** Alphabetic name of the issuer of derivative's underlying security		Varchar(100)	001	IF value of field 6 (Instrument) is "341" OR "342" AND	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						value of field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of field 52		
					002	IF value of field 6 (Instrument) is OTHER THAN "341", OR "342" OR value of field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of field 52	=	null
	53	**Home country of underlying security issuer** Home country of the issuer of derivative's underlying security in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11: International organisations	Char(2)	001	IF value of field 6 (Instrument) is "341" OR "342" AND value of field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of field 53	=	Mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "341", OR "342" OR value of field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of field 53	=	null
	54	**Total number of underlying assets** The total number of underlying assets to which all derivative contracts reported in the said row give entitlement (sum of the number of underlyings per one contract or, for index derivatives, sum of contract multipliers).		Number(18,2)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 54	=	Mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 54	=	null
					003	IF value of field 54 has been entered	>	0
	55	**Market price of underlying asset**		Number(20,2)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 55	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
		Market price of the derivative's underlying asset at investment fund's NAV date			002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 55	=	null
	56	**Market price currency of underlying asset** ISO 4217 code of currency in which market price of the derivative's underlying asset is reported	8: Currency (ISO 4217)	Char(3)	001	IF value of field 55 (Market price of underlying asset) has been entered, THEN value of field 56	=	Mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 56	=	null
	57	**Derivative's risk-weighted value** Derivative's risk-weighted value calculated in accordance with Mark-to-Market Method as described in the EU:s capital requirements regulation (CRR).		Number(20,2)	001	IF value of field 6 (Instrument) is "342", THEN value of field 57	=	Mandatory
					002	IF value of field 6 (Instrument) is OTHER THAN "342", THEN value of field 57	=	null
	58	**Currency of derivative's risk-weighted value** Currency of derivative's risk-weighted value is always EUR.	8: Currency (ISO 4217)	Char(3)	001	IF value of field 57 (Derivative's risk-weighted value) has been entered, THEN value of field 58	=	"EUR"
					002	IF value of field 6 (Instrument) is OTHER THAN "342", THEN value of field 58	=	null
	59	**Derivative's delta** The derivative contract's delta value at investment fund's NAV date. The delta value of a derivative contract indicates how much the derivative's price changes when the underlying asset's value changes by one unit. Value is reported rounded to two decimal places.		Number(3,2)	001	IF value of field 6 (Instrument) is "341" OR "342", THEN value of field 59	is between	-1 − +1
					002	IF value of field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of field 59	=	null

4.3.2 Examples

SBS example 1

Receivables from a share with an ISIN code. The main trading venue is Helsinki. 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. Semicolons at the end of the record have been left out (if there is no data to be entered in the last fields of a record, the semicolons of last empty fields can be left out).

```
"SBS";"I";"12345671#001";"A";;"511";"N";"DE123A0AHAW9";"DE123A0AHAW9";;;;412123;;"USD";24322,12;"EUR"
;;;;;;;;;;;;;;;;;;;;;;"Company A";;;;;;;;"XHEL"
```

SBS example 2

A share with an ISIN code is used as collateral. The part that is used as collateral is reported in an own row, the part that is not used as collateral in another row. Semicolons at the end of the record have not been left out.

```
"SBS";"I";"12345671#001";"A";;"511";"C";"DE123A0AHAW9";"DE123A0AHAW9";;;;2111;;"USD";1231,95;"EUR"
;;;;;;;;;;;;;;;;;;;;;;"Company A";;;;;;;;"XHEL";;;;;;;;;;;;
```

SBS example 3

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.

```
"SBS";"I";"12345671#001";"A";;"512";"N";"IDENTIFIERABC";;;;"Company
ABC";;23111;;"EUR";1231134,23;"EUR";;;;;;;;;;;;;;;;;;;;;;"O";"IdentifierZZZ";"Company XYZ";"11";"DE";;;;;;;"XXXX"
```

SBS example 4

A money market paper with an ISIN code. Data to be reported include dirty price and interest-free clean price reported in the balance sheet.

```
"SBS";"I";"12345671#001";"A";;"331";"N";"SE3344100553";"SE3344100553";;;;;67446361;"SEK";6423463;"EUR"
;;6323463;"EUR";;;;;;;;;;;;;;;;;;;"SEK BANK A";;;;;;;;"XSTO"
```

SBS example 5

A Zero-coupon bond with an ISIN code. Data to be reported include dirty price and clean price, which are here equal.

```
"SBS";"I";"12345671#001";"A";;"331";"N";"SE3344100553";"SE3344100553";;;;;323;"SEK";623463;"EUR"
;;6323463;"EUR";;;;;;;;;;;;;;;;;"SEK BANK A";;;;;;;;"XSTO"
```

SBS example 6

A bond without an ISIN code. More data is required of bonds without ISIN codes, eg the name of the bond, issue date, maturity date and more detailed data on issuer.

```
"SBS";"I";"12345671#001";"A";;"332";"N";"BONDA";;;"Bond ABC 5%";;;123055;"EUR";123152;"EUR"
;;129999;"EUR";;;;;;;;;;"20070301";"20091231";;;;;"O";"TunnusXXX";"DE Bank B";"1221";"DE";;;;;;"XFRA";;;;;;;;;;;;
```

SBS example 7

Standardized derivative instrument (bought). Underlying security is a share with ISIN code

```
"SBS";"I";"12345671#001";"A";;"341";"N";"DE1234567896";;;"Derivative 123";;1;;"EUR";432224;
"EUR";;;;;;;;;;;;;;;;;;;;;;;;;;;;1;"XHEL";"S";"U";"SE8888888885";"Y";"12345671";"Firma";"FI";100;23455;
"EUR";;;0,12
```

SBS example 8

OTC derivative (bought), underlying asset is an index.

```
"SBS";"I";"12345671#001";"A";;"342";"N";"DE1234567896";;;"Derivative Index 123";;1;;"EUR";
100000;"EUR";;;;;;;;"Y";"12345678";"Pankki Suomi Oyj";"1221";"FI";;;;;;;;;;;;;;;1;;"I";"O";
"NASDAQ";;;;;1000;5400;"USD";110000;"EUR";0,11
```

SBS example 9

A listed share is bought in a repo contract.

```
"SBS";"I";"12345671#001";"A";"RB";"511";"N";"DE123A0AHAW9";"DE123A0AHAW9";;;;-
34231;;"USD";-24322,12;"EUR";;;;;;;;"Y";"12345678";"Pankki Suomi Oyj";"1221";"FI";;;;;;;;;;"Company
B";;;;;;;;"XHEL";;;;;;;;;;;;;
```

SBS example 10

Data on fund unit liabilities is reported as sums aggregated by countries and sectors (sectors obligatory for euro area countries only). Distribution and growth units in the example below have been subscribed by Finnish and Swedish companies and households.

```
"SBS";"I";"12345671#001";"L";;"521";"N";"FI3231002665";"FI3231002665";;;;6000;;"EUR";4123444;"EUR";;;;;;;;;;;"11101";"FI"
"SBS";"I";"12345671#001";"L";;"521";"N";"FI3231002665";"FI3231002665";;;;3001;;"EUR";2062607,3;"EUR";;;;;;;;;;;"14";"FI"
"SBS";"I";"12345671#001";"L";;"521";"N";"FI3231002665";"FI3231002665";;;;341;;"EUR";234231;"EUR";;;;;;;;;;;"11101";"SE"
"SBS";"I";"12345671#001";"L";;"521";"N";"FI3231002665";"FI3231002665";;;;228;;"EUR";156932;"EUR";;;;;;;;;;;"14";"SE"
"SBS";"I";"12345671#001";"L";;"522";"N";"FI2521002682";"FI2521002682";;;;467;;"EUR";321123;"EUR";;;;;;;;;;;"11102";"FI"
```

SBS example 11

Subscriptions and redemptions within a month are reported as sums aggregated by fund units.

```
"SBS";"I";"12345671#001";"B";;"521";"N";"FI3231002665";"FI3231002665";;;;51;;"EUR";35232;"EUR"
"SBS";"I";"12345671#001";"S";;"521";"N";"FI3231002665";"FI3231002665";;;;50;;"EUR";34222;"EUR"
"SBS";"I";"12345671#001";"B";;"522";"N";"FI2521002682";"FI2521002682";;;;16;;"EUR";11124;"EUR"
"SBS";"I";"12345671#001";"S";;"522";"N";"FI2521002682";"FI2521002682";;;;19;;"EUR";13241;"EUR"
```

4.4 Content record ITEM

The general content record ITEM is used for reporting items other than those relating to securities.

4.4.1 Fields in the record

The fields in the record must be of the right type and size, comply with the rules concerning form and obligatoriness and satisfy the following 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.

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	1	**Record type** ITEM = General content record	1: Record type	Varchar(4)	001	Value of field 1	=	"ITEM"
Data on investment fund (reporter)	2	**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"
	3	**Reporter's identifier** Investment fund's identifier in format NNNNNNNN#NNN		Varchar(20)	001	File must contain an IF record with the value of field 3	=	Value of ITEM record field 3 (Reporter's identifier)
Category of reported item	4	**Category** Categorisation of accounting type L = Liability A = Asset	4: Category	Char(1)	001	Value of field 4	=	"A" OR "L"
	5	Reserved						
	6	**Instrument** Instrument classification code.	6: Instrument	Varchar(5)	001	Value of field 6	<>	Begins with "3" OR "5"
					002	If value of field 4 (Category) is "A", THEN value of field 6	<>	"73", "74", "75" OR "76"
					003	If value of field 4 (Category) is "L", THEN value of field 6	<>	"21", "221", "222", "224", "225", "71", "72" OR "8"

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Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					004	Value of field 6	<>	Begins with "47" OR "82"
	7	**Collateral** Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral)	7: Collateral	Char(1)	001	Value of field 7	=	Mandatory
					002	If value of field 4 (Category) is "L", THEN value of field 7	=	"N"
					003	If value of field 4 (Category) is "A" and value of field 6 (Instrument) is "21", THEN value of field 7	<>	"C"
Instrument identifi-cation data	8	**Internal identification code** For resident and non-resident deposits, the IBAN number. For domestic loans, credit institution's loan identification code. For foreign loans, investment fund's own internal identification code.		Varchar(100)	001	If value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 8	=	Mandatory
	9	Reserved						
	10	Reserved						
	11	Reserved						
	12	Reserved						
Data on number and value	13	Reserved						
	14	Reserved						
	15	**Nominal value currency** ISO 4217 code of currency from which the total nominal value (field 16) is converted.	8: Currency (ISO 4217)	Varchar(3)	001	Value of field 15	=	Mandatory
	16	**Total value** Instrument's nominal value in euro rounded up to two decimal places.		Number(20,2)	001	Value of field 16	=	Mandatory
	17	**Currency of value**		Char(3)	001	Value of field 17	=	"EUR"
	18	Reserved						
	19	Reserved						

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	20	Reserved						
	21	Reserved						
	22	Reserved						
	23	Reserved						
	24	Reserved						
Data on counter-party	25	**Type of counterparty's identifier** For assets counterparty is debtor and for liabilities creditor. For resident deposits and loans, identifier type is always "Y". For non-resident deposits and loans, identifier type is "B","C","M" or "O".	3: Type of identifier	Char(1)	001	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is not "FI", THEN value of field 25	=	"M", "C", "B" OR "O"
					002	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is "FI", THEN value of field 25	=	"Y"
	26	**Counterparty's identifier** Identifier identifying the counterparty.		Varchar(20)	001	If value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 26	=	Mandatory
					002	IF value of field 6 (Instrument) is "4" OR begins with "22" AND value of field 29 (Counterparty's home country) is "FI", THEN value of field 26	=	Valid business ID
					003	IF value of field 25 (Type of counterparty's identifier) is "C", THEN value of ITEM record field 26	belongs to group	"Country, ISO 3166" (code list 10) OR "International organisations" (code list 11)
	27	**Counterparty's name** Counterparty's alphabetical name.		Varchar(100)	001	If value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 27	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	28	**Counterparty's sector** Sector classification code in accordance with Statistics Finland's classification (2012), without prefix 'S.'	9: Sector classification (Statistics Finland 2012)	Varchar(6)	001	If value of field 6 (Instrument) is "4" OR begins with "22", THEN value of field 28	=	Mandatory
					002	IF value of field 6 (Instrument) begins with "22", THEN value of field 28	=	"121" OR begins with "1221"
	29	**Counterparty's home country** Counterparty's home country in accordance with ISO 3166 standard or international organisation code list.	10: Country, ISO 3166 11: International organisations	Char(2)	001	If value of field 6 (Instrument) is "4" OR begins with "22" OR is "8", THEN value of field 29	=	Mandatory
					002	If value of field 6 (Instrument) is "21" OR between "71" and "76", THEN value of field 29	=	null
Issuance and maturity	30	**Issue date** Instrument's original day of issue. Deposit or loan's start date in format <YYYY><MM><DD>.		Char(8)	001	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	in format	<YYYY><MM><DD>
					002	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 30	>	19500101
					003	IF value of field 6 (Instrument) is SOME OTHER THAN "4" or "225", THEN value of field 30	=	null
	31	**Maturity date** Maturity date of the instrument (date on which the principal becomes due and payable). Loan or deposit's due date in format <YYYY><MM><DD>.		Char(8)	001	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 31	in format	<YYYY><MM><DD>
					002	If value of field 6 (Instrument) is "4" OR "225", THEN value of field 31	>	Value of ITEM record field 30 (Issue date)
					003	IF value of field 6 (Instrument) is SOME OTHER THAN"4" or "225", THEN value of field 31	=	null

4.4.2 Examples

ITEM example 1

Investment fund's deposit with an agreed maturity. Identifier is the account's IBAN code. Counterparty is a bank.

```
"ITEM";"I";"12345671#001";"A";;"225";"N";"FI000000000BICBNKAFIHH";;;;;;;;"SEK";200;"EUR";;;;;;;;;
"Y";"07933321";"Pankki A";"1221";"FI";"20070507";"20080727"
```

ITEM example 2

The identifier of an investment fund's loan liability is the loan identification code. Counterparty is a bank.

```
"ITEM";"I";"12345671#001";"L";;"4";"N";"123456789";;;;;;;;"SEK";422553;"EUR";;;;;;;;;"Y";"01995652";"Pankki
ABC";"1221";"FI";"20070507";"20080727"
```

ITEM example 3

Investment fund's fixed assets are reported as non-financial assets.

```
"ITEM";"I";"12345671#001";"A";;"8";"N";;;;;;;;"EUR";81092;"EUR";;;;;;;;;;;;"FI"
```

4.5 Content record PEF

The balance sheet items of private equity funds are reported in the content record PEF.

4.5.1 Fields in the record

The fields in the record must be of the right type and size, comply with the rules concerning form and obligatoriness and satisfy the following 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.

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
Record type	1	**Record type** PEF = Record handling the balance sheet items of private equity funds	1: Record type	Char(3)	001	Value of field 1	=	"PEF"
Data on investment fund (reporter)	2	**Type of reporter's identifier** I = Fund identifier provided by the Finnish Financial Supervision Authority	3: Type of identifier	Char(1)	001	Value of field 2	=	"I"
	3	**Reporter's identifier** Fund's identifier in format <NNNNNNNN>#<NNN>		Varchar(20)	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)
Category of reported item	4	**Category** Categorisation of accounting type L = Liability A = Asset O = Separate accounting (off-balance sheet item) B = Subscriptions S = Redemptions	4: Category	Char(1)	001	Value of field 4	=	Mandatory
	5	**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	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	=	"SH" OR null

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
		must be entered (fields 33-37) (excl. securities with ISIN-code)				value of field 6 (Instrument) begins with "33", "34" OR "5", THEN value of field 5		
					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
	6	**Instrument** Instrument classification code.	6: Instrument	Varchar(5)	001	IF value of field 4 (Category) is "B" OR "S", THEN value of field 6	=	"52"
					002	IF value of field 4 (Category) is "L", THEN value of field 6	<>	begins with "22" or "51" OR is "21", "71", "72"
					003	IF value of field 4 (Category) is "A", THEN value of field 6	<>	"73", "74", "75" OR "76"
					004	IF value of field 4 (Category) is "O", THEN value of field 6	=	"52"
					005	Value of field 6	<>	"4", "512", "521", "522", "523", "524" OR "8"
	7	Reserved						
Instrument identification data	8	**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		Varchar(100)	001	Value of field 8	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
		indentification code must be same (look for validation rule SIRA.PEF.11 from page 71).						
	9	**ISIN code** Security's and derivative's ISIN code in accordance with ISO 6166 standard ISIN code has the following structure: • 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		Char(12)	001	IF value of field 4 (Category) is "L", "B", "S" OR "O", THEN value of field 9	=	null
					002	IF value of field 9 has been entered, THEN value of field 9	=	Valid ISIN code
					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

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					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
					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

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	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 to two decimal places. For bonds, total market value is dirty price (price including accrued interest). For uncalled commitments the remaining uncalled commitments are reported in this field.		Number(20,2)	001	IF value of field 4 (Category) is "A", "L" OR "O", THEN value of field 14	=	Mandatory
					002	IF value of field 5 (Contract type) has not been entered, THEN value of field 14	≥	0
					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	<	0

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						value of field 5 (Contract type) is "SH", THEN value of field 15		
					005	IF value of field 15 (Total market value (clean price)) has been entered, THEN absolute value of field 15	≤	Absolute value of SBS record 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	=	Mandatory
					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 is OTHER THAN "21", THEN value of field 16	=	Mandatory
					005	IF value of field 6 (Instrument) begins with "7" 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						
	19	Reserved						
	20	Reserved						

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
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" 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", "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 "33", "34" OR "4", THEN value of field 21	=	"Y" OR "O"
					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" OR "O"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	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" 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
	23	**Counterparty's name** Counterparty's alphabetic name. In the case of individuals, eg "households" can be reported.		Varchar(100)	001	IF value of field 21 (Type of counterparty's identifier) is "Y" OR "O", THEN value of field 23	=	Mandatory
					002	IF value of field 9 (ISIN-code) has been entered 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

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	24	**Counterparty's sector** Counterparty'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 4 (Category) is "B" OR "S", THEN value of field 24	=	null
					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", "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) 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
					005	IF value of field 25 (Counterparty's home country) is "FI", THEN value of field 24	<>	"1312" OR "1314"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					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", 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", THEN value of field 24	=	"123", "1241" OR "1242"
					009	IF value of field 6 (Instrument) begins with "51" OR "33", THEN value of field 24	<>	"123" OR "1241"
					010	IF value of field 4 (Category) is "L" AND IF value of field 6 (Instrument) begins with "33" AND IF value of field 21 (Type of counterparty's identifier) is OTHER THAN "Y", THEN value of field 24	=	"1242"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
	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:International organisations	Char(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
					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 counterparty's identifier) is "O", THEN value of field 25	=	Mandatory
					004	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 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
					005	IF value of field 4 (Category) is "L" AND	=	"FI"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						IF value of field 6 (Instrument) begins with "33" AND IF value of field 21 (Type of counterparty's identifier) is OTHER THAN "Y", THEN value of field 25		
	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
					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\>

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
					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 31 has been entered	>	Value of PEF record field 29 (Issue date)
	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
					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" 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" 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
	35	**Issuer's name** Issuer's alphabetic name.		Varchar(100)	001	IF value of field 33 (Type of issuer's identifier) is "Y" OR "O", THEN value of field 35	=	Mandatory
					002	IF value of field 9 (ISIN code) has been entered	=	Mandatory

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						AND IF value of field 33 (Type of issuer's identifier) has not been entered AND IF value of field 5 (Contract type) 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"
					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	=	"123", "1241" OR "1242"

Group	Sequence	Field	Code list	Structure	Rule	Left side	Operator	Right side
						AND IF value of field 6 (Instrument) is "52" AND IF value of field 33 (Type of issuer's identifier) is OTHER THAN "Y", THEN value of field 36		
					006	IF value of field 6 (Instrument) begins with "51" OR is "331" OR "332", THEN value of field 36	<>	"123" TAI "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
	38	Reserved						
	39	Reserved						
	40	Reserved						

4.5.2 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";"PankkiABC";;;;;;;;;;;;;;;;;
```

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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";;"FI1312321233312231299";;;;;"EUR";2500000;;0;0;;;;"Y";"01995652";" PankkiABC
";;;;;;"20140505";"20190505";;;;;;;;;;;
```

PEF example 3

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

```
"PEF";"I";"12345671#001";"A";;"8211";;"Suomalaiset Asunnot";;;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;;;;;;"Yritys
A";;;;;;;;;;;;;;;;
```

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";;"YritysCDE";;;100;;"EUR";30000000;;0;;;;;"Y";"01995652";" YritysCDE ";;;;;;;;;;;;;;;;
```

PEF example 6

ISIN-koodillinen velkapaperi. Velkapapereille tulee ilmoittaa sekä taseessa oleva dirty price että koroton clean price.

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

PEF example 7

A bond without an ISIN code. More data is required of bonds 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 BANK
B";"1221";"DE";;;;"20141219";"20150619";;;;;;;;;;
```

PEF example 8

Called commitments 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 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;;;;;;;;;;;;;;;;;;;;;
```

4.6 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.

4.6.1 SBS fields

Rule SIRA.SBS.R1

- The same combination of fields ISIN code (field 9) and category (field 4) has always same values in the following fields, if data is entered and if value of field 9 is not null in them (LT instrument rows 523 and 524 are excluded from the validation):
  - Instrument (field 6)
  - AII code (field 10)
  - Type of issuer's identifier (field 36)
  - Issuer's identifier (field 37)
  - Issuer's name (field 38)
  - Issuer's sector (field 39)
  - Issuer's home country (field 40)
  - Underlying asset of derivative (field 47)
  - Type of underlying asset's identifier (field 48)
  - Underlying asset's identifier (field 49)
  - Type of underlying security issuer's identifier (field 50)
  - Underlying security issuer's identifier (field 51)
  - Name of underlying security issuer (field 52)
  - Home country of underlying security issuer (field 53)

Rule SIRA.SBS.R2

- The same combination of fields internal code (field 8) and category (field 4) has always same values in the following fields, if data is entered in them (LT instrument rows 523 and 524 are excluded from the validation):
  - Instrument (field 6)
  - ISIN code (field 9)
  - AII code (field 10)

- Type of issuer's identifier (field 36)
- Issuer's identifier (field 37)
- Issuer's name (field 38)
- Issuer's sector (field 39)
- Issuer's home country (field 40)
- Underlying asset of derivative (field 47)
- Type of underlying asset's identifier (field 48)
- Underlying asset's identifier (field 49)
- Type of underlying security issuer's identifier (field 50)
- Underlying security issuer's identifier (field 51)
- Name of underlying security issuer (field 52)
- Home country of underlying security issuer (field 53)

Rule SIRA.SBS.R3

- If counterparty's identifier type (field 25) is Y, X or O, same counterparty identifier (field 26) has always same values in the following fields:
  - Counterparty's name (field 27)
  - Counterparty's sector (field 28)
  - Counterparty's home country (field 29)

Rule SIRA.SBS.R4

- Investment fund unit redemptions and subscriptions are aggregated, both separately, and reported both on their own row, ie the file contains only one SBS record with the same combinations of the following fields (LT instrument rows 523 and 524 are excluded from the validation):
  - Investment fund's identifier (field 3)
  - Category B or S (field 4)
  - Internal identification code (field 8)

Rule SIRA.SBS.R5

- SBS fields (assets and off-balance sheet items) can be divided into several rows according to category, contract type, collateral, nominal value currency or marketplace. The file can only contain one SBS record with the same combination of the following fields:
  - Investment fund's identifier (field 3)
  - Category A or O (field 4)
  - Contract type (field 6)
  - Collateral (field 7)
  - Internal identification code (field 8)
  - Nominal currency (field 15)
  - Marketplace (field 46)

Rule SIRA.SBS.R6

- SBS fields (liabilities) can be divided into several rows according to counterpart sector and country. The file can only contain one SBS record with the same combination of the following fields (LT instrument rows 523 and 524 are excluded from the validation):
  - Investment fund's identifier (field 3)
  - Category (field 4, is L)
  - Contract type (field 6)
  - Internal identification code (field 8)
  - Counterparty's sector (field 28)
    Counterparty's home country (field 29)

4.6.2 ITEM fields

Rule SIRA.ITEM.R7

- If counterparty's identifier type (field 25) is X or O, same counterparty identifier (field 26) has always same values in the following fields:
    - Counterparty's name (field 27)
    - Counterparty's sector (field 28)
    - Counterparty's home country (field 29)

Rule SIRA.ITEM.R8

- The file can only contain one ITEM record with the same combination of the following fields:
    - Investment fund's identifier (field 3)
    - Category (field 4)
    - Instrument (field 6)
    - Collateral (field 7)
    - Internal identification code (field 8)
    - Nominal currency (field 15)
    - Counterparty's home country (field 29)

4.6.3 PEF fields

Rule SIRA.PEF.R9

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

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Rule SIRA.PEF.R10

-   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:
    ▪   Reporter's identifier (field 3)
    ▪   Category "B" or "S" (field 4)

Rule SIRA.PEF.R11

-   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 SIRA.PEF.R12

-   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)