



# **RECORD STRUCTURE – SURVEY ON INVESTMENT FUNDS (SIRA)**

**Version 1.5.1 (22 November 2010)**  
Valid from 1 January 2011



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| 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<br>- Sector code list is changed to be based on Statistics Finland 2000 sector classification<br>- Eurostat classification list is changed to the list of International organisations<br>- Some definitions has been made for report-level validation rules<br>- 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<br>- Some corrections have been made for record fields<br>- EUR 5000 tolerance for balance sheet permitted (IF record field 7)<br>- 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<br>- 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<br>- 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)<br>- Identifiers have been added to report level validation rules (paragraph 4.5)<br>- Data provider's identifier (field 3) of batch record must be the own business ID of the data provider<br>- Sector fields (fields 28,39) of SBS record and sector field (field 28) of ITEM record allow codes with length of 6 characters<br>- Validation rules for ISIN code (field 9) of SBS record changed: validation rules for 2 first characters have been deleted<br>- 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<br>- Absolute value of total market value (clean) (field 19) of SBS record must be smaller or equal to total market value (dirty) (field 16)<br>- If instrument (field 6) is 21 or 71-76, counterparty's home country (field 29) of ITEM record is empty<br>- Rule SIRA.SBS.R1 (paragraph 4.5.1) changed to include category (field 4)<br>- Rule SIRA.SBS.R2 (paragraph 4.5.1) changed to include category (field 4)<br>- 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<br>- Required period of retention added to the beginning of paragraph 3 (Report file)<br>- Changes in the compilation table (paragraph 3.1)  |



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|--|--|--|--|
|  |  |  | <ul style="list-style-type: none"> <li>- Structure of record descriptions changed by combining the field and validation data into a single table and by numbering the rules</li> <li>Changes in the validation of the following field of a batch record</li> <li>- Reporting period (field 6)</li> <li>Changes in the validation of the following fields of an IF record</li> <li>- Total number of unitholders (field 9)</li> <li>- Number of private person unitholders (field 10)</li> <li>- Holdings of ten largest unitholders (field 11)</li> <li>Changes in the validation of the following fields of an SBS record</li> <li>- Reporter's identifier (field 3)</li> <li>- Contract type (field 5)</li> <li>- Instrument (field 6)</li> <li>- Internal identification code (field 8)</li> <li>- ISIN code (field 9)</li> <li>- Number of instruments (field 13)</li> <li>- Total nominal value (field 14)</li> <li>- Total market value (dirty price) (field 16)</li> <li>- Total market value (clean price) (field 19)</li> <li>- Type of counterparty's identifier (field 25)</li> <li>- Counterparty's identifier (field 26)</li> <li>- Counterparty's name (field 27)</li> <li>- Counterparty's sector (field 28)</li> <li>- Counterparty's home country (field 29)</li> <li>- Issue date (field 30)</li> <li>- Maturity date (field 31)</li> <li>- Type of issuer's identifier (field 36)</li> <li>- Issuer's identifier (field 37)</li> <li>- Issuer's name (field 38)</li> <li>- Issuer's sector (field 39)</li> <li>- <b>Derivative's selling or buying indicator (field 45) NEW FIELD</b></li> <li>- Marketplace (field 46)</li> <li>- Underlying asset of derivative (field 47)</li> <li>- Type of underlying asset's identifier (field 48)</li> <li>- Underlying asset's identifier (field 49)</li> </ul> |
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|       |                        |                        |   |
|-------|------------------------|------------------------|---|
|       |                        |                        | <ul style="list-style-type: none"> <li>- Type of underlying security issuer's identifier (field 50)</li> <li>- Underlying security issuer's identifier (field 51)</li> <li>- Name of underlying security issuer (field 52)</li> <li>- Home country of underlying security issuer (field 53)</li> <li>- Number of underlying assets (field 54)</li> <li>- Market price of underlying asset (field 55)</li> <li>- Market price currency of underlying asset (field 56)</li> <li>- Derivative's risk-weighted value (field 57)</li> <li>- Currency of derivative's risk-weighted value (field 58)</li> <li>- Derivative's delta (field 59)</li> </ul> <p>Changes in the validation of the following fields of an ITEM record</p> <ul style="list-style-type: none"> <li>- Instrument (field 6)</li> <li>- Collateral (field 7)</li> <li>- Internal identification code (field 8)</li> <li>- Type of counterparty's identifier (field 25)</li> <li>- Counterparty's identifier (field 26)</li> <li>- Counterparty's name (field 27)</li> <li>- Counterparty's sector (field 28)</li> <li>- Counterparty's home country (field 29)</li> <li>- Issue date (field 30)</li> <li>- Maturity date (field 31)</li> </ul> <p>Changes to examples 2–4 concerning the ITEM record<br/>Changes to examples 4–9 concerning the SBS record</p> |
| 1.5.1 | 22<br>November<br>2010 | From 1 January<br>2011 | <p>Changes in the validation of the following fields of an SBS record</p> <ul style="list-style-type: none"> <li>- Type of underlying security issuer's identifier (field 50)</li> <li>- Underlying security issuer's identifier (field 51)</li> <li>- Name of underlying security issuer (field 52)</li> <li>- Home country of underlying security issuer (field 53)</li> </ul> <p>Some definitions have been made for report-level validation rules:</p> <ul style="list-style-type: none"> <li>- Rule SIRA.SBS.R1</li> <li>- Rule SIRA.SBS.R2</li> <li>- Rule SIRA.SBS.R4</li> <li>- Rule SIRA.SBS.R6</li> </ul>   |



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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, and the Act on the Bank of Finland (214/1998, sections 26 and 28). The ECB guideline ECB/2007/8 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/2008/32. 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.

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.

**The reports must be submitted to the Bank of Finland on the 10<sup>th</sup> day of the month following the reporting month, at the latest. If the 10<sup>th</sup> day falls on the weekend or is a midweek holiday, the reporting day is the following banking 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.



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## 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 two 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<br>(first field in the row) | Explanation   | Number of rows |
|------------------------|---|---|----------------|
| Batch record           | 000                                     | Technical record that begins the file.                                    | 1              |
| Investment 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          |



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Content records are used for reporting all balance and off-balance sheet items of an investment fund. There are two types of content records (SBS and ITEM). Their structure is similar, but the fields used and data reported in them depend on which record type is in question.

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 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.

| Item to be reported               | Record code | Instrument | Category of item   | Contract type  | Collateral                           |
|-----------------------------------|-------------|------------|--|--|--------------------------------------|
|                                   |             |            | A = Asset<br>L = Liability<br>O = Off-balance sheet item<br>B = Subscriptions<br>S = Redemptions | RB = Repo purchases<br>RS = Repo sales<br>LB = Securities borrowed<br>LS = Securities lent | N = Non-collateral<br>C = Collateral |
| <b>BALANCE SHEET, ASSETS</b>      |             |            |  |  |                                      |
| 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                                    |



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|  |      |         |   |    |   |
|--|------|---------|---|----|---|
| Other (collateral)   | ITEM | 71-72   | A |    | C |
| Shares and other equity  | SBS  | 511-524 | A |    | N |
| Shares and other equity (collateral)   | SBS  | 511-524 | A |    | C |
| Shares and other equity (repo receivables)   | SBS  | 511-524 | A | RB | N |
| Shares and other equity (repo receivables, collateral)   | SBS  | 511-524 | A | RB | C |
| Shares and other equity (short selling)  | SBS  | 511-524 | 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 |
| <b>BALANCE SHEET, LIABILITIES</b>  |      |         |   |    |   |
| Loans  | ITEM | 4       | L |    | N |
| Other  | ITEM | 73-76   | L |    |   |
| Investment fund shares aggregated by country and sector  | SBS  | 511-524 | L |    | N |
| Liabilities in derivatives   | SBS  | 341-342 | L |    | N |
| <b>OFF-BALANCE SHEET ITEMS</b>   |      |         |   |    |   |
| Shares and other equity acquired in connection with repo agreements                                | SBS  | 511-524 | O | RB | N |



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|  |     |         |   |    |   |
|--|-----|---------|---|----|---|
| Shares and other equity acquired in connection with repo agreements (collateral)   | SBS | 511-524 | O | RB | C |
| Shares and other equity delivered in connection with repo agreements   | SBS | 511-524 | O | RS | N |
| Shares and other equity, borrowed  | SBS | 511-524 | O | LB | N |
| Shares and other equity, borrowed (collateral)   | SBS | 511-524 | O | LB | C |
| Shares and other equity, lent  | SBS | 511-524 | 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 |
| <b>FLOWS</b>   |     |         |   |    |   |
| Subscriptions of investment fund shares (aggregated)   | SBS | 521-524 | B |    | N |
| Redemptions of investment fund shares (aggregated)   | SBS | 521-524 | S |    | N |



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### 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.

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

Example: February 2009 SIRA report:

SIRA\_2009M02\_01234562.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.



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#### 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.<br>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.

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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 2000, 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        | <b>Record type</b><br><br>000 = Batch record  | 1: Record type        | Varchar(4) | 001        | Value of 000 record field 1 (Record type)  | =              | "000"                               |
| 2        | <b>Type of data provider's identifier</b><br><br>Identifier type is always Y (from 'Y-tunnus' denoting the Finnish business ID) | 3: Type of identifier | Char(1)    | 001        | Value of 000 record field 2 (Type of data provider's identifier)   | =              | "Y"                                 |
| 3        | <b>Data provider's identifier</b><br><br>Management company's business ID without hyphen in format NNNNNNNN                     |                       | Char(8)    | 001<br>002 | Value of 000 record field 3 (Data provider's identifier)<br><br>Value of 000 record field 3 (Data provider's identifier) | =<br>in format | Valid business ID<br><br><NNNNNNNN> |



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|   |   |              |              |                |  |                    |  |
|---|---|--------------|--------------|----------------|--|--------------------|--|
| 4 | <b>Survey code</b><br><br>SIRA = Finnish abbreviation for Survey on Investment funds  |              | Varchar(5)   | 001            | Value of 000 record field 4 (Survey code)  | =                  | "SIRA"   |
| 5 | <b>Data type</b><br><br>N = Test file, not transmitted to the Bank of Finland<br>T = Test file, transmitted to the Bank of Finland<br>P = Production data | 2: Data type | Char(1)      | 001            | Value of 000 record field 5 (Data type)  | =                  | "N", "T" OR "P"  |
| 6 | <b>Reporting period</b><br><br>Month subject to reporting in format <YYYY>M<MM>   |              | Char(7)      | 001<br><br>002 | Value of 000 record field 6 (Reporting period)<br><br>Value of 000 record field 6 (Reporting period) | in format<br><br>= | <YYYY>M<MM><br><br>Part of file name<br>SIRA_<YYYY>M<MM>_<Data provider's business ID>.CSV in format <YYYY>M<MM> |
| 7 | <b>Creation date and time</b><br><br>Date and time at which the report was created in format <YYYY><MM><DD><HH><MM> (= year-month-day-hour-minutes)       |              | Char(12)     |                | Value of 000 record field 7 (Creation date and time)   | in format          | <YYYY><MM><DD><HH><MM><br>>  |
| 8 | <b>Number of rows</b><br><br>Number of rows in the file including batch record  |              | Number(10)   | 001            | Value of 000 record field 8 (Number of rows)   | =                  | Number of rows in the file   |
| 9 | <b>Data provider's comment</b><br><br>Possible short comment by the reporting entity  |              | Varchar(500) |                |  |                    |  |



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#### 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        | <b>Record type</b><br>"IF" = Investment fund record                                      | 1: Record type        | Varchar(4)  | 001  | Value of IF record field 1 (Record type)                   | =         | "IF"                               |
| 2        | <b>Type of reporter's identifier</b><br>I = Investment fund identifier of the Supervisor | 3: Type of identifier | Char(1)     | 001  | Value of IF record field 2 (Type of reporter's identifier) | =         | "I"                                |
| 3        | <b>Reporter's identifier</b><br>Investment fund identifier in format <NNNNNNNN>#<NNN>    |                       | Varchar(12) | 001  | Value of IF record field 3 (Reporter's identifier)         | in format | <NNNNNNNN>#<NNN>                   |
|          |  |                       |             | 002  | Part of value of IF record field 3                         | =         | Value of record 000, field 3 (Data |



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|   |   |                        |              |                   | (Reporter's identifier)<br><NNNNNNNN>   |             | provider's identifier)  |
|---|---|------------------------|--------------|-------------------|---|-------------|---|
| 4 | <b>Reporter's name</b><br>Investment fund's name in Finnish confirmed in the fund rules   |                        | Varchar(300) | 001               | Value of IF record field 4 (Reporter's name)  | =           | Mandatory   |
| 5 | <b>Exchange rate</b><br>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<br>002        | Value of IF record field 5 (Exchange rate)<br>IF value of IF record field 6 (Exchange rate) is "EUR", THEN the value of IF record field 5 (Exchange rate) | =<br>=      | Mandatory<br>1  |
| 6 | <b>Currency of exchange rate</b><br>Investment fund's domestic currency   | 8: Currency (ISO 4217) | Char(3)      | 001               | Value of IF record field 6 (Currency of exchange rate)  | =           | Mandatory   |
| 7 | <b>Balance sheet total</b><br>Investment fund's balance sheet total in EUR, rounded up to two decimal places<br><br>The value must be within 5000.00 (+/-) of the total value of reported assets and liabilities. |                        | Number(20,2) | 001<br>002<br>003 | Value of IF record field 7 (Balance sheet total)<br>Value of IF record field 7 (Balance sheet total)<br>Value of IF record field 7 (Balance sheet total)  | ≥<br>=<br>= | 0<br>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 for which the value of field 4 (Category) is "A".<br>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 |



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|    |  |                        |              |            |  |        |   |
|----|--|------------------------|--------------|------------|--|--------|---|
|    |  |                        |              |            |  |        | fund's ITEM and SBS records for which the value of field 4 (Category) is "L". |
| 8  | <b>Balance sheet currency</b><br>Always EUR  | 8: Currency (ISO 4217) | Char(3)      | 001        | Value of IF record field 8 (Balance sheet currency)  | =      | "EUR"   |
| 9  | <b>Total number of unitholders</b><br>Total number of investment fund's unitholders according to NAV calculation for reporting period                              |                        | Number (10)  | 001        | Value of IF record field 9 (Total number of unitholders)   | ≥      | 0   |
| 10 | <b>Number of private person unitholders</b><br>Total number of investment fund's private person unitholders according to NAV calculation for reporting period      |                        | Number (10)  | 001<br>002 | Value of IF record field 10 (Number of private person unitholders)<br>Value of IF record field 10 (Number of private person unitholders)                       | ≥<br>≤ | 0<br>Value of IF record field 9 (Total number of unitholders)                 |
| 11 | <b>Holdings of ten largest unitholders</b><br>Total holdings of investment fund's ten largest unitholders according to NAV calculation for reporting period in EUR |                        | Number(20,2) | 001<br>002 | Value of IF record field 11 (Holdings of ten largest unitholders)<br>Value of IF record field 11 (Holdings of ten largest unitholders)                         | ≥<br>≤ | 0<br>Value of IF record field 7 (Balance sheet total)                         |
| 12 | <b>Currency of holdings of ten largest unitholders</b><br>Always EUR   | 8: Currency (ISO 4217) | Char(3)      | 001        | Value of IF record field 12 (Currency of holdings of ten largest unitholders)  | =      | "EUR"   |
| 13 | <b>Duration of bonds and money market instruments</b><br>Total duration (Macaulay duration) of investment fund's investments in bonds and money                    |                        | Number(4,2)  | 001        | IF instruments (field 6) "331" or "332" have been reported in the SBS record THEN value of IF record field 13 (Duration of bonds and money market instruments) | =      | Mandatory   |



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|    | market instruments in years.   |                        |              |     |  |   |  |
| 14 | <b>Total value of unit-linked insurances</b>   |                        | Number(20,2) | 001 | Value of IF record field 14 (Total value of unit-linked insurances)                        | ≥ | 0  |
|    | The euro value of investment fund's units owned by insurance companies and connected with a unit-linked insurance contract between insurance company and policyholder.   |                        |              | 002 | Value of IF record field 14 (Total value of unit-linked insurances)                        | ≤ | Value of IF record field 7 (Balance sheet total) |
| 15 | <b>Currency of unit-linked insurances</b><br><br>Always EUR  | 8: Currency (ISO 4217) | Char(3)      | 001 | Value of IF record field 15 (Currency of unit-linked insurances)                           | = | "EUR"  |
| 16 | <b>Collateral requirement for derivatives</b><br><br>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 IF record field 16 (Collateral requirement for derivatives)                       | ≥ | 0  |
| 17 | <b>Currency of collateral requirement for derivatives</b><br><br>Always EUR  | 8: Currency (ISO 4217) | Char(3)      | 001 | Value of IF record field 17 (Currency of collateral requirement for derivatives)           | = | "EUR"  |
| 18 | <b>Collateral requirement for repurchase agreements</b><br><br>Total euro value of collateral required by repurchase agreement counterparty from the investment fund for repurchase agreements                           |                        | Number(20,2) | 001 | Value of IF record field 18 (Collateral requirement for repurchase agreements)             | ≥ | 0  |
| 19 | <b>Currency of collateral requirement for repurchase agreements</b>  | 8: Currency (ISO 4217) | Char(3)      | 001 | Value of IF record field 19 (Currency of collateral requirement for repurchase agreements) | = | "EUR"  |



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|    |   |                        |              |     |  |   |       |
|----|---|------------------------|--------------|-----|--|---|-------|
|    | Always EUR  |                        |              |     |  |   |       |
| 20 | <b>Collateral requirement for securities lending agreements</b><br><br>Total euro value of collateral required by securities lender from the investment fund for securities lending |                        | Number(20,2) | 001 | Value of IF record field 20 (Collateral requirement for securities lending arrangements)             | ≥ | 0     |
| 21 | <b>Currency of collateral requirement for securities lending agreements</b><br><br>Always EUR   | 8: Currency (ISO 4217) | Char(3)      | 001 | Value of IF record field 21 (Currency of collateral requirement for securities lending arrangements) | = | "EUR" |

#### 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;"EUR";500000;"EUR";40000;"EUR";50000;"EUR"
```

The domestic currency of Fund B is USD. Multiplier 0.7 has been used to convert USD into EUR.

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



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### 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        | <b>Record type</b><br>SBS = Security-by-security record  | 1: Record type        | Varchar(4)  | 001  | Value of SBS record field 1 (Record type)  | =        | "SBS"   |
| Data on investment fund (reporter) | 2        | <b>Type of reporter's identifier</b><br>I = Investment fund identifier provided by the Finnish Financial Supervision Authority   | 3: Type of identifier | Char(1)     | 001  | Value of SBS record field 2 (Type of reporter's identifier)                      | =        | "I"   |
|                                    | 3        | <b>Reporter's identifier</b><br>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        | <b>Category</b><br>Categorisation of accounting type<br>L = Liability<br>A = Asset<br>O = Separate accounting (off-balance sheet item)<br>B = Subscriptions<br>S = Redemptions | 4: Category           | Char(1)     | 001  | Value of SBS record field 4 (Category)   | =        | Mandatory   |
|                                    | 5        | <b>Contract type</b>   | 5: Contract type      | Char(2)     | 001  | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN               | =        | null  |



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|            |   |  |               |              |     |   |    |                                     |
|------------|---|--|---------------|--------------|-----|---|----|-------------------------------------|
|            |   | Contract type code classifying the contract type of repurchase or securities lending agreement valid at the end of reporting period  |               |              |     | value of SBS record field 5 (Contract type)   |    |                                     |
|            |   |  |               |              | 002 | IF value of SBS record field 4 (Category) is "O", THEN value of SBS record field 5 (Contract type)                | =  | "RB", "RS", "LB" OR "LS"            |
|            |   |  |               |              | 003 | IF value of SBS record field 4 (Category) is "A" AND value of SBS record field 5 (Contract type) has been entered | <> | "RS" OR "LS"                        |
|            | 6 | <b>Instrument</b><br><br>Instrument classification code.   | 6: Instrument | Varchar(5)   | 001 | Value of SBS record field 6 (Instrument)  | =  | Begins with "3" OR "5"              |
|            |   |  |               |              | 002 | IF value of SBS record field 4 (Category) is "B" OR "S", THEN value of SBS record field 6 (Instrument)            | =  | "521", "522", "523" OR "524"        |
|            |   |  |               |              | 003 | IF value of SBS record field 4 (Category) is "L", THEN value of SBS record field 6 (Instrument)                   | <> | Begins with "33" or "51" OR is "52" |
|            | 7 | <b>Collateral</b><br><br>Information on whether the reported item is used as collateral<br>N = Non-collateral (item is not used as collateral)<br>C = Collateral (item is used as collateral)<br><br>(Liability cannot be used as collateral.) | 7: Collateral | Char(1)      | 001 | Value of SBS record field 7 (Collateral)  | =  | Mandatory                           |
|            |   |  |               |              | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of SBS record field 7 (Collateral)       | =  | "N"                                 |
| Instrument | 8 | <b>Internal identification code</b>  |               | Varchar(100) | 001 | Value of SBS record field 8 (Internal   | =  | Mandatory                           |



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|--------------------------|--|--|--------------|----------|--|--|-----------|---|
| identifi-<br>cation data |  | Internal unchangeable code used by data provider for security identification.  |              |          | 002  | IF value of SBS record field 4 (Category) is "L", "B" OR "S" AND value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 8 (Internal identification code) | =         | Value of SBS record field 9 (ISIN code) |
|                          | 9  | <b>ISIN code</b><br><br>Security's and derivative's ISIN code in accordance with ISO 6166 standard<br><br>ISIN code has the following structure: <ul style="list-style-type: none"> <li>• Length 12 characters</li> <li>• Characters 1-2: Letters</li> <li>• Characters 3-11: Alphanumeric characters</li> <li>• Character 12: Verification number for the purposes of "Modulus 10 Double Add Double" calculation</li> </ul> |              | Char(12) | 001  | IF value of SBS record field 4 (Category) is "L", "B" OR "S" AND<br>IF value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 9 (ISIN code)              | =         | Mandatory                               |
|                          |  |  |              |          | 002  | IF value of SBS record field 9 (ISIN code) has been entered  | =         | Valid ISIN code                         |
|                          |  |  |              |          | 003  | IF value of SBS record field 6 (Instrument) begins with "34", THEN value of SBS record field 9 (ISIN code)   | =         | null                                    |
| 10                       | <b>AII code</b><br><br>Derivative's Alternative Instrument Identifier (AII) in accordance with the Committee of European Securities Regulators (CESR) instructions |  | Varchar(50)  | 001      | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 10 (AII code) | =  | null      |   |
| 11                       | <b>Instrument's name</b>   |  | Varchar(255) | 001      | IF value of SBS record field 9 (ISIN   | =  | Mandatory |   |



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|                          |    | Security's or derivative's name as known by the data provider                                       |  |              |     | code) has not been entered, THEN value of SBS record field 11 (Instrument's name)  |   |           |
|                          | 12 | Reserved  |  |              |     |  |   |           |
| Data on number and value | 13 | <b>Number of instruments</b>  |  | Number(24,6) | 001 | IF value of SBS record field 6 (Instrument) begins with "5" OR "34", THEN value of SBS record field 13 (Number of instruments)   | = | Mandatory |
|                          |    | Number of individual instruments.<br><br>In case of derivatives, number of contracts is reported.   |  |              | 002 | IF value of SBS record field 6 (Instrument) begins with "5" OR "34" AND value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 13 (Number of instruments)  | ≥ | 0         |
|                          |    |   |  |              | 003 | IF value of SBS record field 6 (Instrument) begins with "5" OR "34" AND value of SBS record field 4 (Category) is "A" AND value of SBS record field 5 (Contract type) is "RB" OR "LB", THEN value of SBS record field 13 (Number of instruments) | < | 0         |
|                          | 14 | <b>Total nominal value</b>  |  | Number(20,2) | 001 | IF value of SBS record field 6 (Instrument) is "331" OR "332", THEN value of SBS record field 14 (Total nominal value)   | = | Mandatory |
|                          |    | Aggregated nominal value of instrument. Reported in original currency rounded to two decimal places |  |              | 002 | IF value of SBS record field 6 (Instrument) is "331" OR "332" AND  | ≥ | 0         |



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|    |  |                        |              |     |  |   |           |   |
|----|--|------------------------|--------------|-----|--|---|-----------|---|
|    |  |                        |              |     | 003  | value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 14 (Total nominal value)<br><br>IF value of SBS record field 6 (Instrument) is "331" OR "332"<br>AND<br>value of SBS record field 4 (Category) is "A"<br><br>AND<br>value of SBS record field 5 (Contract type) is "RB" OR "LB", THEN value of SBS record field 14 (Total nominal value) | <         | 0 |
| 15 | <b>Nominal value currency</b><br><br>ISO 4217 code of currency in which total nominal value is reported  | 8: Currency (ISO 4217) | Char(3)      | 001 | Value of SBS record field 15 (Nominal value currency)  | =   | Mandatory |   |
| 16 | <b>Total market value (dirty price)</b><br><br>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). |                        | Number(20,2) | 001 | Value of SBS record field 16 (Total market value (dirty price))  | =   | Mandatory |   |
|    |  |                        |              | 002 | IF value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 16 (Total market value (dirty price))  | ≥   | 0         |   |
|    |  |                        |              | 003 | IF value of SBS record field 4 (Category) is "A"<br><br>AND<br>value of SBS record field 5 (Contract type) is "RB" OR "LB", THEN value of SBS record field 16 (Total market value (dirty price)) | <   | 0         |   |



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|-----|----|--|------------------------|--------------|---|--|-----------------------|-----------|
|     | 17 | <b>Market currency (dirty price)</b><br><br>ISO 4217 code of currency in which market value (field 16) is reported. Market currency is always EUR.           | 8: Currency (ISO 4217) | Char(3)      | 001   | Value of SBS record field 17 (Market currency (dirty price))   | =                     | "EUR"     |
|     | 18 | Reserved   |                        |              |   |  |                       |           |
|     | 19 | <b>Total market value (clean price)</b><br><br>Aggregated price of fixed income bond excluding interest, reported in euro and rounded to two decimal places. |                        | Number(20,2) | 001   | IF value of SBS record field 6 (Instrument) is other than "331" OR "332", THEN value of SBS record field 19 (Total market value (clean price)) | =                     | null      |
|     |    |  |                        |              | 002   | IF value of SBS record field 6 (Instrument) is "331" OR "332", THEN value of SBS record field 19 (Total market value (clean price))            | =                     | mandatory |
| 003 |    |  |                        |              | IF value of SBS record field 6 (Instrument) is "331" OR "332"<br>AND<br>value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 19 (Total market value (clean price))  | ≥  | 0                     |           |
|     |    |  |                        | 004          | IF value of SBS record field 6 (Instrument) is "331" OR "332"<br>AND<br>value of SBS record field 4 (Category) is "A"<br>AND<br>value of SBS record field 5 (Contract type) is "RB" OR "LB", THEN value of SBS record field 19 (Total market value (clean price)) | <  | 0                     |           |
|     |    |  |                        | 005          | IF value of SBS record field 19 (Total  | ≤  | Absolute value of SBS |           |



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|                      |    |   |                        |         |     | market value (clean price)) has been entered, THEN absolute value of SBS record field 19 (Total market value (clean price))  |   | record field 16 (Total market value (dirty price)) |
|                      | 20 | <b>Market currency (clean price)</b><br><br>ISO 4217 code of currency in which market value (field 19) is reported. Market currency is always EUR.                      | 8: Currency (ISO 4217) | Char(3) | 001 | IF value of SBS record field 19 (Total market value (clean price)) has been entered, THEN value of SBS record field 20 (Market currency (clean price))   | = | "EUR"  |
|                      | 21 | Reserved  |                        |         |     |  |   |  |
|                      | 22 | Reserved  |                        |         |     |  |   |  |
|                      | 23 | Reserved  |                        |         |     |  |   |  |
|                      | 24 | Reserved  |                        |         |     |  |   |  |
| Data on counterparty | 25 | <b>Type of counterparty's identifier</b><br><br>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 of SBS record field 6 (Instrument) is "342"<br>OR<br>value of SBS record field 5 (Contract type) has been entered, THEN value of SBS record field 25 (Type of counterparty's identifier)                      | = | Mandatory  |
|                      |    |   |                        |         | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S"<br>AND<br>value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 25 (Type of counterparty's identifier) | = | null   |
|                      |    |   |                        |         | 003 | IF value of SBS record field 25 (Type of counterparty's identifier) has been entered   | = | "Y", "X", "M", "B" OR "O"                          |
|                      |    |   |                        |         | 004 | IF value of SBS record field 6 (Instrument) is other than "342"  | = | null   |



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|  |    |   |  |             |     | AND<br>value of SBS record field 5 (Contract type) has not been entered, THEN<br>value of SBS record field 25 (Type of counterparty's identifier)  |              |             |
|  | 26 | <b>Counterparty's identifier</b><br><br>Identifier establishing the identity of the counterparty. Each counterparty has its own identifier. |  | Varchar(20) | 001 | IF value of SBS record field 6 (Instrument) is "342"<br>OR<br>value of SBS record field 5 (Contract type) has been entered, THEN value of SBS record field 26 (Counterparty's identifier)                      | =            | Mandatory   |
|  |    |   |  |             | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S"<br>AND<br>value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 26 (Counterparty's identifier) | =            | null        |
|  |    |   |  |             | 003 | IF value of SBS record field 25 (Type of counterparty's identifier) is "Y", THEN value of SBS record field 26 (Counterparty's identifier)  | in<br>format | <NNNNNNNN>  |
|  |    |   |  |             | 004 | IF value of SBS record field 25 (Type of counterparty's identifier) is "X", THEN value of SBS record field 26 (Counterparty's identifier)  | in<br>format | X<NNNNNNNN> |
|  |    |   |  |             | 005 | IF value of SBS record field 6 (Instrument) is other than "342"<br>AND<br>value of SBS record field 5 (Contract type) has not been entered, THEN<br>value of SBS record field 26                               | =            | null        |



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|    |  |                          |              |     | (Counterparty's identifier)  |   |           |
|----|--|--------------------------|--------------|-----|--|---|-----------|
| 27 | <b>Counterparty's name</b><br><br>Counterparty's alphabetic name   |                          | Varchar(100) | 001 | IF value of SBS record field 6 (Instrument) is "342" OR value of SBS record field 5 (Contract type) has been entered, THEN value of SBS record field 27 (Counterparty's name)                      | = | Mandatory |
|    |  |                          |              | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S" AND value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 27 (Counterparty's name) | = | null      |
|    |  |                          |              | 003 | IF value of SBS record field 6 (Instrument) is other than "342" AND value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 27 (Counterparty's name)      | = | null      |
| 28 | <b>Counterparty's sector</b><br><br>Counterparty's sectoral classification code in accordance with Statistics Finland classification (2000), without prefix 'S.' | 9: Sector classification | Varchar(6)   | 001 | IF value of SBS record field 6 (Instrument) is "342" OR value of SBS record field 5 (Contract type) has been entered, THEN value of SBS record field 28 (Counterparty's sector)                    | = | Mandatory |
|    |  |                          |              | 002 | IF value of SBS record field 4 (Category) is "L" AND value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field                                      | = | Mandatory |



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|  |  |  |  |     |   |   |                    |
|--|--|--|--|-----|---|---|--------------------|
|  |  |  |  |     | 28 (Counterparty's sector)  |   |                    |
|  |  |  |  | 003 | IF value of SBS record field 4 (Category) is "B" OR "S", THEN value of SBS record field 28 (Counterparty's sector)  | = | null               |
|  |  |  |  | 004 | IF value of SBS record field 29 (Counterparty's home country) is on code list 15: Euro area, THEN value of SBS record field 28 (Counterparty's sector)  | < | "2"                |
|  |  |  |  | 005 | IF value of SBS record field 29 (Counterparty's home country) is "FI", THEN value of SBS record field 28 (Counterparty's sector)  | < | "1312" OR "1314"   |
|  |  |  |  | 006 | IF value of SBS record field 29 (Counterparty's home country) is OTHER THAN "FI", THEN value of SBS record field 28 (Counterparty's sector)   | < | "13141" OR "13149" |
|  |  |  |  | 007 | IF value of SBS record field 4 (Category) is "A"<br>AND<br>value of SBS record field 6 (Instrument) is other than "342"<br>AND<br>value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 28 (Counterparty's sector) | = | null               |
|  |  |  |  | 008 | IF value of SBS record field 4 (Category) is "L"<br>AND   | = | null               |



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|--|----|---|--|---------|-----|---|---|-----------|
|  |    |   |  |         |     | value of SBS record field 6 (Instrument) is "341", THEN value of SBS record field 28 (Counterparty's sector)  |   |           |
|  | 29 | <b>Counterparty's home country</b><br><br>Counterparty's home country in accordance with ISO 3166 standard or international organisations code list | 10: Country, ISO 3166<br><br>11: International organisations | Char(2) | 001 | IF value of SBS record field 6 (Instrument) is "342"<br>OR<br>value of SBS record field 5 (Contract type) has been entered, THEN value of SBS record field 29 (Counterparty's home country)   | = | Mandatory |
|  |    |   |  |         | 002 | IF value of SBS record field 4 (Category) is "L"<br>AND<br>value of SBS record field 6 (Instrument) is "521", "522", "523" OR "524", THEN value of SBS record field 29 (Counterparty's home country)  | = | Mandatory |
|  |    |   |  |         | 003 | IF value of SBS record field 4 (Category) is "B" OR "S", THEN value of SBS record field 29 (Counterparty's home country)  | = | null      |
|  |    |   |  |         | 004 | IF value of SBS record field 4 (Category) is "A"<br>AND<br>value of SBS record field 6 (Instrument) is OTHER THAN "342"<br>AND<br>value of SBS record field 5 (Contract type) has not been entered, THEN value of SBS record field 29 (Counterparty's home country) | = | null      |



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|                        |    |   |  |         |     |   |           |                |
|------------------------|----|---|--|---------|-----|---|-----------|----------------|
|                        |    |   |  |         | 005 | IF value of SBS record field 4 (Category) is "L"<br>AND<br>value of SBS record field 6 (Instrument) is "341", THEN value of SBS record field 29 (Counterparty's home country)           | =         | null           |
| Issuances and maturity | 30 | <b>Issue date</b><br><br>Security's original day of issue in the primary markets                            |  | Char(8) | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 6 (Instrument) is "331" OR "332", THEN value of SBS record field 30 (Issue date)    | in format | <YYYY><MM><DD> |
|                        |    |   |  |         | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of SBS record field 30 (Issue date)  | =         | null           |
|                        |    |   |  |         | 003 | IF value of SBS record field 30 (Issue date) has been entered   | >         | 19500101       |
|                        | 31 | <b>Maturity date</b><br><br>Maturity date of security (date on which the principal becomes due and payable) |  | Char(8) | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 6 (Instrument) is "331" OR "332", THEN value of SBS record field 31 (Maturity date) | in format | <YYYY><MM><DD> |
|                        |    |   |  |         | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "331" OR "332", THEN value of SBS record field 31 (Maturity date)   | =         | null           |



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|                |    |   |                       |             |     |  |   |   |
|----------------|----|---|-----------------------|-------------|-----|--|---|---|
|                |    |   |                       |             | 003 | IF value of SBS record field 31 (Maturity date) has been entered   | > | Value of SBS record field 30 (Issue date) |
| Reserved       | 32 | Reserved  |                       |             |     |  |   |   |
|                | 33 | Reserved  |                       |             |     |  |   |   |
|                | 34 | Reserved  |                       |             |     |  |   |   |
|                | 35 | Reserved  |                       |             |     |  |   |   |
| Data on issuer | 36 | <b>Type of issuer's identifier</b><br><br>Type of identifier reported in field 37.  | 3: Type of identifier | Char(1)     | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 4 (Category) is "A" OR "O"<br>AND<br>value of SBS record field 6 (Instrument) begins with "5" OR is "331" OR "332",<br>THEN value of SBS record field 36 (Type of issuer's identifier) | = | "Y", "X", "C", "M", "B" OR "O"            |
|                |    |   |                       |             | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of SBS record field 36 (Type of issuer's identifier)  | = | null                                      |
|                |    |   |                       |             | 003 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 36 (Type of issuer's identifier)   | = | null                                      |
|                | 37 | <b>Issuer's identifier</b><br><br>Identifier establishing the identity of the issuer. Each issuer has its own identifier. |                       | Varchar(20) | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 4 (Category) is "A" OR "O"<br>AND<br>value of SBS record field 6 (Instrument) begins with "5" OR is  | = | Mandatory                                 |



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|  |    |   |  |              |     |   |                        |  |
|--|----|---|--|--------------|-----|---|------------------------|--|
|  |    |   |  |              | 002 | "331" OR "332",<br>THEN value of SBS record field 37<br>(Issuer's identifier)   | =                      | Valid business ID  |
|  |    |   |  |              | 003 | IF value of SBS record field 36 (Type<br>of issuer's identifier) IS "Y"<br>AND value of SBS record field 40<br>(Issuer's home country) is "FI", THEN<br>value of SBS record field 37 (Issuer's<br>identifier) | in<br>format           | X<NNNNNNNN>  |
|  |    |   |  |              | 004 | IF value of SBS record field 36 (Type<br>of issuer's identifier) is "X", THEN<br>value of SBS record field 37 (Issuer's<br>identifier)  | belongs<br>to<br>group | "Country, ISO 3166" (code<br>list 10) OR "International<br>organisations" (code list 11) |
|  |    |   |  |              | 005 | IF value of SBS record field 4<br>(Category) is "L", "B" OR "S", THEN<br>value of SBS record field 37 (Issuer's<br>identifier)  | =                      | null   |
|  |    |   |  |              | 006 | IF value of SBS record field 6<br>(Instrument) is "341" OR "342", THEN<br>value of SBS record field 37 (Issuer's<br>identifier)   | =                      | null   |
|  | 38 | <b>Issuer's name</b><br><br>Issuer's alphabetic name. |  | Varchar(100) | 001 | IF value of SBS record field 4<br>(Category) is "A" OR "O"<br>AND<br>value of SBS record 6 (Instrument) is<br>OTHER THAN "341" OR "342",<br>THEN value of SBS record field 38                                 | =                      | Mandatory  |



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|  |    |  |                          |            |     |   |   |                      |
|--|----|--|--------------------------|------------|-----|---|---|----------------------|
|  |    |  |                          |            |     | (Issuer's name)   |   |                      |
|  |    |  |                          |            | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of SBS record field 38 (Issuer's name)   | = | null                 |
|  |    |  |                          |            | 003 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 38 (Issuer's name)  | = | null                 |
|  | 39 | <b>Issuer's sector</b><br><br>Issuer's sectoral classification code in accordance with Statistics Finland classification (2000), without prefix 'S.' | 9: Sector classification | Varchar(6) | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 4 (Category) is "A"<br>AND<br>value of SBS record field 6 (Instrument) begins with "5" OR is "331" OR "332",<br>THEN value of SBS record field 39 (Issuer's sector) | = | Mandatory            |
|  |    |  |                          |            | 002 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 4 (Category) is "A"<br>AND<br>value of SBS record field 6 (Instrument) begins with "52", THEN value of SBS record field 39 (Issuer's sector)                        | = | "1222", "123" OR "2" |
|  |    |  |                          |            | 003 | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN  | = | null                 |



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|    |   |  |         |     |  |   |                         |
|----|---|--|---------|-----|--|---|-------------------------|
|    |   |  |         |     | value of SBS record field 39 (Issuer's sector)   |   |                         |
|    |   |  |         | 004 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 39 (Issuer's name)   | = | null                    |
|    |   |  |         | 005 | IF value of SBS record field 40 (Issuer's home country) is "FI", THEN value of SBS record field 39 (Issuer's sector)   | ◇ | "1312", "1314" OR "2"   |
|    |   |  |         | 006 | IF value of SBS record field 40 (Issuer's home country) is on code list 15: Euro area<br>AND<br>value of SBS record field 40 (Issuer's home country) is other than "FI", THEN value of SBS record field 39 (Issuer's sector) | ◇ | "13141", "13149" OR "2" |
|    |   |  |         | 007 | IF value of SBS record field 40 (Issuer's home country) is not on code list 15: Euro area, THEN value of SBS record field 39 (Issuer's sector)   | ◇ | "13141" OR "13149"      |
|    |   |  |         | 008 | IF value of SBS record field 6 (Instrument) begins with "51" OR is "331" OR "332", THEN value of SBS record field 39 (Issuer's sector)   | ◇ | "1222"                  |
| 40 | <b>Issuer's home country</b><br><br>Issuer's home country in accordance with ISO 3166 standard or international | 10: Country, ISO 3166<br><br>11: International | Char(2) | 001 | IF value of SBS record field 9 (ISIN code) has not been entered<br>AND<br>value of SBS record field 4 (Category) is "A"  | = | Mandatory               |



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|                    |    |   |                             |           |     |  |   |         |
|--------------------|----|---|-----------------------------|-----------|-----|--|---|---------|
|                    |    | organisations code list   | organisations               |           |     | AND<br>IF value of SBS record field 6 (Instrument) begins with "5" OR is "331" OR "332", THEN value of SBS record field 40 (Issuer's home country)     |   |         |
|                    |    |   |                             |           | 002 | IF value of SBS record field 4 (Category) is "L", "B" OR "S", THEN value of SBS record field 40 (Issuer's home country)                                | = | null    |
|                    |    |   |                             |           | 003 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 40 (Issuer's home country)                               | = | null    |
| Reserved           | 41 | Reserved  |                             |           |     |  |   |         |
|                    | 42 | Reserved  |                             |           |     |  |   |         |
|                    | 43 | Reserved  |                             |           |     |  |   |         |
|                    | 44 | Reserved  |                             |           |     |  |   |         |
| Data on derivative | 45 | <b>Derivative's selling or buying indicator</b><br><br>Bought = 1<br>Sold = -1  |                             | Number(1) | 001 | IF value of SBS record field 6 (Instrument) begins with "34", THEN value of SBS record field 45 (Derivative's selling or buying indicator)             | = | 1 OR -1 |
|                    |    |   |                             |           | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 45 (Derivative's selling or buying indicator) | = | null    |
| Trading            | 46 | <b>Marketplace</b><br><br>The primary trading venue's Market Identifier Code (MIC) in accordance with ISO 10383 standard. Code "XXXX" is used for an unknown marketplace. | 13: Marketplace (ISO 10383) | Char(4)   | 001 | IF value of SBS record field 4 (Category) is "B", "S" OR "O", THEN value of SBS record field 46 (Marketplace)  | = | null    |
|                    |    |   |                             |           | 002 | IF value of SBS record field 4 (Category) is "L" OR "A"  | = | null    |



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|                    |    |   |                         |         |  |   |   |
|--------------------|----|---|-------------------------|---------|--|---|---|
|                    |    |   |                         |         | <p>AND<br/>value of SBS record field 6<br/>(Instrument) is "342", THEN value of<br/>SBS record field 46 (Marketplace)</p> <p>003 IF value of SBS record field 4<br/>(Category) is "L" and value of SBS<br/>record field 6 (Instrument) begins with<br/>"52", THEN value of SBS record field<br/>46 (Marketplace)</p> <p>004 IF value of SBS record field 4<br/>(Category) is "A" OR "L"<br/>AND<br/>value of SBS record field 6<br/>(Instrument) is "341", THEN value of<br/>SBS record field 46 (Marketplace)</p> <p>005 IF value of SBS record field 4<br/>(Category) is "A"<br/>AND<br/>value of SBS record field 9 (ISIN code)<br/>has been entered<br/>AND<br/>value of SBS record field 6<br/>(Instrument) begins with "33" OR is<br/>"511", THEN value of SBS record field<br/>46 (Marketplace)</p> | = | <p>null</p> <p>Mandatory</p> <p>Mandatory</p> |
| Data on derivative | 47 | <b>Underlying asset of derivative</b><br><br>Type of derivative's underlying asset. | 14:<br>Underlying asset | Char(1) | <p>001 IF value of SBS record field 6<br/>(Instrument) is "341" OR "342", THEN<br/>value of SBS record field 47<br/>(Underlying asset of derivative)</p> <p>002 IF value of SBS record field 6<br/>(Instrument) is OTHER THAN "341"<br/>OR "342", THEN value of SBS record</p>   | = | <p>Mandatory</p> <p>null</p>                  |



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|    |   |                       |             |     |   |   |                                |  |
|----|---|-----------------------|-------------|-----|---|---|--------------------------------|--|
|    |   |                       |             |     |   | field 47 (Underlying asset of derivative) |                                |  |
| 48 | <b>Type of underlying asset's identifier</b><br><br>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 SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 48 (Type of underlying asset's identifier)  | =   | "I", "U" OR "O"                |  |
|    |   |                       |             | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 48 (Type of underlying asset's identifier)   | =   | null                           |  |
| 49 | <b>Underlying asset's identifier</b><br><br>Identifier identifying derivative's underlying asset  |                       | Varchar(20) | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 49 (Underlying asset's identifier)  | =   | Mandatory                      |  |
|    |   |                       |             | 002 | IF value of SBS record field 48 (Type of underlying asset's identifier) is "U", THEN value of SBS record field 49 (Underlying asset's identifier)   | =   | Valid ISIN code                |  |
|    |   |                       |             | 003 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 49 (Underlying asset's identifier)   | =   | null                           |  |
| 50 | <b>Type of underlying security issuer's identifier</b><br><br>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 SBS record field 6 (Instrument) is "341" OR "342"<br>AND<br>value of SBS record field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of SBS record field 50 (Type of underlying security issuer's identifier) | =   | "Y", "X", "C", "M", "B" OR "O" |  |



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|  |    |   |  |             |     |  |                  |   |
|--|----|---|--|-------------|-----|--|------------------|---|
|  |    |   |  |             | 002 | IF value of SBS record field 6 (Underlying asset of derivative) is OTHER THAN "341" or "342" OR value of SBS record field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of SBS record field 50 (Type of underlying security issuer's identifier) | =                | null  |
|  | 51 | <b>Underlying security issuer's identifier</b><br><br>Identifier establishing the identity of the issuer of derivative's underlying security. Each issuer has its own identifier. |  | Varchar(20) | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342" AND value of SBS record field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of SBS record field 51 (Underlying security issuer's identifier)  | =                | Mandatory   |
|  |    |   |  |             | 002 | IF value of SBS record field 50 (Type of underlying security issuer's identifier) is "Y", THEN value of SBS record field 51 (Underlying security issuer's identifier)  | =                | Valid business ID   |
|  |    |   |  |             | 003 | IF value of SBS record field 50 (Type of underlying security issuer's identifier) is "X", THEN value of SBS record field 51 (Underlying security issuer's identifier)  | in format        | X<NNNNNNNN>   |
|  |    |   |  |             | 004 | IF value of SBS record field 50 (Type of underlying security issuer's identifier) is "C", THEN value of SBS record field 51 (Underlying security issuer's identifier)  | belongs to group | "Country, ISO 3166" (code list 10) TAI "International organisations" (Code list 11) |



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|  |    |   |   |              |     |   |   |           |
|--|----|---|---|--------------|-----|---|---|-----------|
|  |    |   |   |              | 005 | issuer's identifier)<br><br>IF value of SBS record field 6 (Instrument) is OTHER THAN "341", OR "342"<br><br>OR<br>value of SBS record field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of SBS record field 51 (Underlying security issuer's identifier) | = | null      |
|  | 52 | <b>Name of underlying security issuer</b><br><br>Alphabetic name of the issuer of derivative's underlying security                                  |   | Varchar(100) | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342"<br>AND<br>value of SBS record field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of SBS record field 52 (Name of underlying security issuer)  | = | Mandatory |
|  |    |   |   |              | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341", OR "342"<br><br>OR<br>value of SBS record field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of SBS record field 52 (Name of underlying security issuer)                                  | = | null      |
|  | 53 | <b>Home country of underlying security issuer</b><br><br>Home country of the issuer of derivative's underlying security in accordance with ISO 3166 | 10: Country, ISO 3166<br><br>11: International organisation | Char(2)      | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342"<br>AND<br>value of SBS record field 47 (Underlying asset of derivative) is "S", "M" OR "B", THEN value of SBS   | = | Mandatory |



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|    |   |   |              |     |   |  |           |      |
|----|---|---|--------------|-----|---|--|-----------|------|
|    | standard or international organisations code list   | s |              |     | 002   | record field 53 (Home country of underlying security issuer)<br><br>IF value of SBS record field 6 (Instrument) is OTHER THAN "341", OR "342"<br><br>OR<br>value of SBS record field 47 (Underlying asset of derivative) is OTHER THAN "S", "M" or "B", THEN value of SBS record field 53 (Home country of underlying security issuer) | =         | null |
| 54 | <b>Number of underlying assets</b><br><br>Number of underlying assets the derivative contract gives entitlement to, ie contract value per index point. For index derivatives contract size. |   | Number(18,2) | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 54 (Number of underlying assets)            | =  | Mandatory |      |
|    |   |   |              | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 54 (Number of underlying assets) | =  | null      |      |
|    |   |   |              | 003 | IF value of SBS record field 54 (Number of underlying assets) has been entered  | >  | 0         |      |
| 55 | <b>Market price of underlying asset</b><br><br>Market price of the derivative's underlying asset at investment fund's NAV date  |   | Number(20,2) | 001 | IF value of SBS record field 6 (Instrument) is "341" OR "342", THEN value of SBS record field 55 (Market price of underlying asset)       | =  | Mandatory |      |
|    |   |   |              | 002 | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 55 (Market price of underlying   | =  | null      |      |



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|    |  |  |             |              | asset)  |   |           |           |
|----|--|--|-------------|--------------|---|---|-----------|-----------|
| 56 | <b>Market price currency of underlying asset</b><br><br>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 SBS record field 55 (Market price of underlying asset) has been entered, THEN value of SBS record field 56 (Market price currency of underlying asset)    | =   | Mandatory |           |
|    |  |  |             | 002          | IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 56 (Market price currency of underlying asset)               | =   | null      |           |
|    | 57   | <b>Derivative's risk-weighted value</b><br><br>Derivative's risk-weighted value calculated in accordance with Mark-to-Market Method as described in standard 4.3k of the Financial Supervision Authority |             | Number(20,2) | 001   | IF value of SBS record field 6 (Instrument) is "342", THEN value of SBS record field 57 (Derivative's risk-weighted value)            | =         | Mandatory |
|    |  |  |             |              | 002   | IF value of SBS record field 6 (Instrument) is OTHER THAN "342", THEN value of SBS record field 57 (Derivative's risk-weighted value) | =         | null      |
| 58 | <b>Currency of derivative's risk-weighted value</b><br><br>Currency of derivative's risk-weighted value is always EUR.                                   | 8: Currency (ISO 4217)   | Char(3)     | 001          | IF value of SBS record field 57 (Derivative's risk-weighted value) has been entered, THEN value of SBS record field 58 (Currency of derivative's risk-weighted value) | =   | "EUR"     |           |
|    |  |  |             | 002          | IF value of SBS record field 6 (Instrument) is OTHER THAN "342", THEN value of SBS record field 58 (Currency of derivative's risk-weighted value)                     | =   | null      |           |
| 59 | <b>Derivative's delta</b>  |  | Number(3,2) | 001          | IF value of SBS record field 6  | is between  | -1 – +1   |           |



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|  |  |   |  |  |     |  |   |      |
|--|--|---|--|--|-----|--|---|------|
|  |  | 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. |  |  | 002 | (Instrument) is "341" OR "342", THEN value of SBS record field 59 (Derivative's delta)<br><br>IF value of SBS record field 6 (Instrument) is OTHER THAN "341" OR "342", THEN value of SBS record field 59 (Derivative's delta) | = | 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".....
```



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### 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";"11";"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";"11";"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";"11";"FI"
```



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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        | <b>Record type</b><br>ITEM = General content record  | 1: Record type        | Varchar(4)  | 001  | Value of ITEM record field 1 (Record type)                                       | =        | "ITEM"   |
| Data on investment fund (reporter) | 2        | <b>Type of reporter's identifier</b><br>I = Investment fund identifier provided by the Finnish Financial Supervision Authority | 3: Type of identifier | Char(1)     | 001  | Value of ITEM record field 2 (Type of reporter's identifier)                     | =        | "I"  |
|                                    | 3        | <b>Reporter's identifier</b><br>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 ITEM record field 3 (Reporter's identifier) |



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|                                |   |  |               |              |   |   |   |                          |
|--------------------------------|---|--|---------------|--------------|---|---|---|--------------------------|
| Category of reported item      | 4   | <b>Category</b><br><br>Categorisation of accounting type<br>L = Liability<br>A = Asset   | 4: Category   | Char(1)      | 001   | Value of ITEM record field 4 (Category)   | =   | "A" OR "L"               |
|                                | 5   | Reserved   |               |              |   |   |   |                          |
|                                | 6   | <b>Instrument</b><br><br>Instrument classification code.   | 6: Instrument | Varchar(5)   | 001   | Value of ITEM record field 6 (Instrument)   | ◇   | Begins with "3" OR "5"   |
|                                |   |  |               |              | 002   | If value of ITEM record field 4 (Category) is "A", THEN value of ITEM record field 6 (Instrument)   | ◇   | "73", "74", "75" OR "76" |
| 003                            |   |  |               |              | If value of ITEM record field 4 (Category) is "L", THEN value of ITEM record field 6 (Instrument)   | ◇   | "21", "221", "222", "224", "225", "71", "72" OR "8" |                          |
| 7                              | <b>Collateral</b><br><br>Information on whether the reported item is used as collateral<br>N = Non-collateral (item is not used as collateral)<br>C = Collateral (item is used as collateral) | 7: Collateral  | Char(1)       | 001          | Value of ITEM record field 7 (Collateral)   | =   | Mandatory   |                          |
|                                |   |  |               | 002          | If value of ITEM record field 4 (Category) is "L", THEN value of ITEM record field 7 (Collateral)   | =   | "N"   |                          |
|                                |   |  |               | 003          | If value of ITEM record field 4 (Category) is "A" and value of ITEM record field 6 (Instrument) is "21", THEN value of ITEM record field 7 (Collateral) | ◇   | "C"   |                          |
| Instrument identification data | 8   | <b>Internal identification code</b><br><br>For resident and non-resident deposits, the IBAN number. For domestic loans, credit institution's loan identification |               | Varchar(100) | 001   | If value of ITEM record field 6 (Instrument) is "4" OR begins with "22", THEN value of ITEM record field 8 (Internal identification code) | =   | Mandatory                |



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|                          |    |   |                        |               |     |  |   |                      |
|--------------------------|----|---|------------------------|---------------|-----|--|---|----------------------|
|                          |    | code. For foreign loans, investment fund's own internal identification code.  |                        |               |     |  |   |                      |
|                          | 9  | Reserved  |                        |               |     |  |   |                      |
|                          | 10 | Reserved  |                        |               |     |  |   |                      |
|                          | 11 | Reserved  |                        |               |     |  |   |                      |
|                          | 12 | Reserved  |                        |               |     |  |   |                      |
| Data on number and value | 13 | Reserved  |                        |               |     |  |   |                      |
|                          | 14 | Reserved  |                        |               |     |  |   |                      |
|                          | 15 | <b>Nominal value currency</b><br><br>ISO 4217 code of currency from which the total nominal value (field 16) is converted.                              | 8: Currency (ISO 4217) | Varchar(3)    | 001 | Value of ITEM record field 15 (Nominal value currency)   | = | Mandatory            |
|                          | 16 | <b>Total value</b><br><br>Instrument's nominal value in euro rounded up to two decimal places.  |                        | Number(20, 2) | 001 | Value of ITEM record field 16 (Total value)  | = | Mandatory            |
|                          | 17 | <b>Currency of value</b><br><br>Currency of value is always EUR.  | 8: Currency (ISO 4217) | Char(3)       | 001 | Value of ITEM record field 17 (Currency of value)  | = | "EUR"                |
|                          | 18 | Reserved  |                        |               |     |  |   |                      |
|                          | 19 | Reserved  |                        |               |     |  |   |                      |
|                          | 20 | Reserved  |                        |               |     |  |   |                      |
|                          | 21 | Reserved  |                        |               |     |  |   |                      |
|                          | 22 | Reserved  |                        |               |     |  |   |                      |
| Data on counter-party    | 23 | Reserved  |                        |               |     |  |   |                      |
|                          | 24 | Reserved  |                        |               |     |  |   |                      |
|                          | 25 | <b>Type of counterparty's identifier</b><br><br>For assets counterparty is debtor and for liabilities creditor.<br><br>For resident deposits and loans, | 3: Type of identifier  | Char(1)       | 001 | IF value of ITEM record field 6 (Instrument) is "4" OR begins with "22"<br><br>AND<br>value of ITEM record field 29 (Counterparty's home country) is not "FI", | = | "M", "C", "B" OR "O" |



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|  |    |  |  |              |     |   |                  |   |
|--|----|--|--|--------------|-----|---|------------------|---|
|  |    | identifier type is always "Y". For non-resident deposits and loans, identifier type is "B", "C", "M" or "O". |  |              | 002 | THEN value of ITEM record field 25 (Type of counterparty's identifier)<br><br>IF value of ITEM record field 6 (Instrument) is "4" OR begins with "22"<br><br>AND<br>value of ITEM record field 29 (Counterparty's home country) is "FI", THEN value of ITEM record field 25 (Type of counterparty's identifier) | =                | "Y"   |
|  | 26 | <b>Counterparty's identifier</b><br><br>Identifier identifying the counterparty.                             |  | Varchar(20)  | 001 | If value of ITEM record field 6 (Instrument) is "4" OR begins with "22", THEN value of ITEM record field 26 (Counterparty's identifier)   | =                | Mandatory   |
|  |    |  |  |              | 002 | IF value of ITEM record field 6 (Instrument) is "4" OR begins with "22"<br><br>AND<br>value of ITEM record field 29 (Counterparty's home country) is "FI", THEN value of ITEM record field 26 (Counterparty's identifier)   | =                | Valid business ID   |
|  |    |  |  |              | 003 | IF value of ITEM record field 25 (Type of counterparty's identifier) is "C", THEN value of ITEM record field 26 (Counterparty's identifier)   | belongs to group | "Country, ISO 3166" (code list 10) TAI "International organisations" (code list 11) |
|  | 27 | <b>Counterparty's name</b><br><br>Counterparty's alphabetical name.  |  | Varchar(100) | 001 | If value of ITEM record field 6 (Instrument) is "4" OR begins with "22", THEN value of ITEM record field 27 (Counterparty's name)   | =                | Mandatory   |



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|  |    |   |                          |            |                                 |   |   |                      |  |  |
|--|----|---|--------------------------|------------|---------------------------------|---|---|----------------------|--|--|
|  | 28 | <b>Counterparty's sector</b><br><br>Sector classification code in accordance with Statistics Finland's classification (2000), without prefix 'S.'   | 9: Sector classification | Varchar(6) | 001                             | If value of ITEM record field 6 (Instrument) is "4" OR begins with "22", THEN value of ITEM record field 28 (Counterparty's sector)   | = | Mandatory            |  |  |
|  |    |   |                          |            | 002                             | IF value of ITEM record field 29 (Counterparty's home country) is on code list 15: Euro area, THEN value of ITEM record field 28 (Counterparty's sector)  | < | "2"                  |  |  |
|  |    |   |                          |            | 003                             | IF value of ITEM record field 6 (Instrument) begins with "22" AND value of ITEM record field 29 (Counterparty's home country) is on code list 15: Euro area, THEN value of ITEM record field 28 (Counterparty's sector)     | = | "121" OR "1221"      |  |  |
|  |    |   |                          |            | 004                             | IF value of ITEM record field 6 (Instrument) begins with "22" AND value of ITEM record field 29 (Counterparty's home country) is not on code list 15: Euro area, THEN value of ITEM record field 28 (Counterparty's sector) | = | "121", "1221" OR "2" |  |  |
|  | 29 | <b>Counterparty's home country</b><br><br>Counterparty's home country in accordance with ISO 3166 standard or international organisation code list. | 10: Country, ISO 3166    | Char(2)    | 001                             | If value of ITEM record field 6 (Instrument) is "4" OR begins with "22" OR is "8", THEN value of ITEM record field 29 (Counterparty's home country)   | = | Mandatory            |  |  |
|  |    |   |                          |            | 002                             | If value of ITEM record field 6 (Instrument) is "21" OR between "71" and "76", THEN value of ITEM record field 29 (Counterparty's home country)   | = | null                 |  |  |
|  |    |   |                          |            | 11: International organisations |   |   |                      |  |  |
|  |    |   |                          |            |                                 |   |   |                      |  |  |



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|  |    |  |  |         |  |  |           |                |
|--|----|--|--|---------|--|--|-----------|----------------|
| Issuance and maturity  | 30 | <b>Issue date</b>                                    |  | Char(8) | 001  | If value of ITEM record field 6 (Instrument) is "4" OR "225", THEN value of ITEM record field 30 (Issue date)    | in format | <YYYY><MM><DD> |
|  |    | Instrument's original day of issue.                  |  |         |  |  |           |                |
|  |    | 002  | If value of ITEM record field 6 (Instrument) is "4" OR "225", THEN value of ITEM record field 30 (Issue date)    | >       | 19500101                                   |  |           |                |
|  | 31 | <b>Maturity date</b>                                 |  | Char(8) | 001  | If value of ITEM record field 6 (Instrument) is "4" OR "225", THEN value of ITEM record field 31 (Maturity date) | in format | <YYYY><MM><DD> |
| Maturity date of the instrument (date on which the principal becomes due and payable). |    |  |  |         |  |  |           |                |
|  |    | 002  | If value of ITEM record field 6 (Instrument) is "4" OR "225", THEN value of ITEM record field 31 (Maturity date) | >       | Value of ITEM record field 30 (Issue date) |  |           |                |
|  |    | Loan or deposit's due date in format <YYYY><MM><DD>. |  |         |  |  |           |                |

#### 4.4.2 Examples

##### ITEM example 1

Investment fund's currency (cash).

```
"ITEM";"I";"12345671#001";"A";"21";"N";"1234554";"SEK";123455;"EUR"
```

##### ITEM example 2

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";"
```



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```
"Y";"07933321";"Pankki A";"1221";"FI";"20070507";"20080727"
```

#### ITEM example 3

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 4

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

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

### 4.5 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.

#### 4.5.1 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 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)



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- 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)

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#### 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)



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#### 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)

#### 4.5.2 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)