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RECORD STRUCTURE – SURVEY ON INVESTMENT FUNDS (SIRA)

Version 1.3 (6 August 2008)

Valid from 1 September 2008

Version	Date	Valid	Details
1.0	7 May 2008		First version
1.1	14 May 2008		• Some validation rules and examples corrected
1.2	27 May 2008	From 1 June 2008 to 31 August 2008	• Examples added • Sector code list is changed to be based on Statistics Finland 2000 sector classification • Eurostat classification list is changed to the list of International organisations • Some definitions has been made for report-level validation rules • Several decimals made possible for number of instruments field in SBS record
1.3	6 August 2008	From 1 September 2008	• Naming of the file specified • Some corrections have been made for record fields • EUR 5000 tolerance for balance sheet permitted (IF record field 7) • Validation rule for ITEM record fields 25, 26, 30, 31 and SBS record fields 8, 9, 10, 30, 31, 46, 51, 52, 53, 56 changed • Some corrections have been made for validation rules of SBS record fields 31, 32, 34: a field must fulfil a given condition only if it is mandatory • Examples corrected

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1 INTRODUCTION

The Bank of Finland collects data from investment firms, investment funds, companies, financial and insurance institutions, municipalities and the state on a monthly basis on securities held in custody and securities-based assets and liabilities. This data is used in the compilation of financial and balance of payments statistics for Finland and the euro area. The statistics are sent to EU and international institutions, of which the most important is the European Central Bank (ECB). The statistics are published for use by the public on, for example, the Internet sites of the Bank of Finland and the ECB.

The Bank of Finland's authority to obtain information is based on the following legal provisions: sections 26 and 28 of the Act on the Bank of Finland (214/1998), Regulation (EC) No 958/2007 of the European Central Bank concerning statistics on the assets and liabilities of investment funds and Council Regulation (EC) No 2533/1998 concerning the collection of statistical information by the European Central Bank. The ECB guideline ECB/2004/15 requires a security-by-security data collection method.

This document describes the record structure used in the submission of data by investment funds (otherwise known as mutual 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 10th day of the month following the reporting month, at the latest. If the 10th day falls on the weekend or is a midweek holiday, the reporting day is the following banking day.

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

2.1 DCS data transfer

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

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

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

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

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

2.2 Testing

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

2.3 Paper reports and dispatch of portable data media

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

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

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

3 REPORT FILE

Report files are created as CSV (Comma Separated Value) files using a semicolon as the separator.

The character set used in the file must be ISO-Latin-1 (code name ISO 8859-1).

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 (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

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** A = Asset L = Liability O = Off-balance sheet item B = Subscriptions S = Redemptions	**Contract type** RB = Repo purchases RS = Repo sales LB = Securities borrowed LS = Securities lent	**Collateral** N = Non-collateral C = Collateral
BALANCE SHEET, ASSETS					
Deposits	ITEM	221-225	A		N
Deposits (collateral)	ITEM	221-225	A		C
Loans	ITEM	4	A		N
Loans (collateral)	ITEM	4	A		C
Shares and other equity	SBS	511-522	A		N
Shares and other equity (collateral)	SBS	511-522	A		C
Shares and other equity (repo receivables	SBS	511-522	A	RB	N
Shares and other equity (repo receivables, collateral)	SBS	511-522	A	RB	C
Shares and other equity (short selling)	SBS	511-522	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
Non-financial assets	ITEM	8	A		N
Non-financial assets (collateral)	ITEM	8	A		C
Currency	ITEM	21	A		N
Other (non-collateral)	ITEM	71-72	A		N
Other (collateral)	ITEM	71-72	A		C

BALANCE SHEET, LIABILITIES						
Loans	ITEM	4	L			N
Investment fund shares aggregated by country and sector	SBS	511-522	L			N
Liabilities in derivatives	SBS	341-342	L			N
Other	ITEM	73-76	L			N
OFF-BALANCE SHEET ITEMS						
Shares and other equity acquired in connection with repo agreements	SBS	511-522	O	RB		N
Shares and other equity acquired in connection with repo agreements (collateral)	SBS	511-522	O	RB		C
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
Shares and other equity delivered in connection with repo agreements	SBS	511-522	O	RS		N
Securities other than shares and other equity excluding derivatives delivered in connection with repo agreements	SBS	331-332	O	RS		N
Shares and other equity, borrowed	SBS	511-522	O	LB		N
Shares and other equity, borrowed (collateral)	SBS	511-522	O	LB		C
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
Shares and other equity, lent	SBS	511-522	O	LS		N
Securities other than shares and other equity excluding derivatives, lent	SBS	331-332	O	LS		N
FLOWS						
Subscriptions of investment fund shares (aggregated)	SBS	521-522	B		N	
Redemptions of investment fund shares (aggregated)	SBS	521-522	S		N	

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.

4 RECORD DESCRIPTIONS

The following general rules apply to the records:

- Fields are separated from each other with a semicolon (ASCII 59).
- 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.
- Alphanumeric fields are demarcated with quotation marks.
- 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. For example format ‘Number(18,2)’ indicates that the field may contain a maximum of 18 characters, of which 16 are integers and 2 decimals.
Char(x)	Indicates alphanumeric data comprising a fixed number of characters. The length of the field is given in parentheses. The value of the field is given either by leaving the field empty or entering the number of characters given in parentheses.
Varchar(x)	Indicates alphanumeric data comprising a variable number of characters. The maximum length of the field is given in parentheses.

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

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

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

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

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

Not all values in code lists are necessary usable. For example, the sectoral classification is based on Statistic Finland's Classification of sectors 2000, but not all sectoral codes are possible in this survey.

4.1 Batch record

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

4.1.1 Fields in the record

Sequence	Field	Structure
1	**Record type** 000 = Batch record	Varchar(4)
2	**Type of data provider's identifier** Identifier type is always Y (from ‘Y-tunnus’ denoting the Finnish business ID)	Char(1)
3	**Data provider's identifier** Management company's business ID without hyphen in format NNNNNNNN	Char(8)
4	**Survey code** SIRA = Finnish abbreviation for Survey on Investment funds	Varchar(5)
5	**Data type** N = Test file, not transmitted to the Bank of Finland T = Test file, transmitted to the Bank of Finland P = Production data	Char(1)
6	**Reporting period** Month subject to reporting in format <YYYY>M<MM>	Char(7)
7	**Creation date and time** Date and time at which the report was created in format <YYYY><MM><DD><HH><MM> (= year-month-day-hour-minutes)	Char(12)
8	**Number of rows** Number of rows in the file including batch record	Number(10)
9	**Data provider's comment** Possible short comment by the reporting entity	Varchar(500)

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4.1.2 Validation

In addition to right type and size, the batch record must fulfil the following conditions.

Sequence	Field	Rule
1	Record type	• Value is mandatory • Value is 000
2	Type of data provider's Identifier	• Value is mandatory • Value is Y
3	Data provider's identifier	• Value is mandatory • Identifier in format NNNNNNNN (no hyphen) • Identifier is a valid business ID
4	Survey code	• Value is mandatory • Value is SIRA
5	Data type	• Value is mandatory • Value is N, T or P
6	Reporting period	• Value is mandatory • Value is in format <YYYY>M<MM>
7	Creation date and time	• Value is mandatory • Value is in format <YYYY><MM><DD><HH><MM>
8	Number of rows	• Value is mandatory • Value equals number of rows in the report
9	Data provider's comment	

4.1.3 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.

4.2.1 Fields in the record

Sequence	Field	Code list	Structure
1	Record type "IF" = Investment fund record	1: Record type	Varchar(4)
2	Type of reporter's identifier I = Investment fund identifier of the Supervisor	2: Identifier type	Char(1)
3	Reporter's identifier Investment fund identifier in format NNNNNNNN#NNN		Varchar(12)
4	Reporter's name Investment fund's name in Finnish confirmed in the fund rules		Varchar(300)
5	Exchange rate Exchange rate used in converting the value of the investment fund's units from domestic currency to euro. If domestic currency is euro, exchange rate is 1.		Number(20,4)
6	Currency of exchange rate Investment fund's domestic currency	8: Currency	Char(3)
7	Balance sheet total Investment fund's balance sheet total in EUR, rounded up to two decimal places		Number(20,2)
8	Balance sheet currency Always EUR	8: Currency	Char(3)
9	Total number of unitholders Total number of investment fund's unitholders according to NAV calculation for reporting period		Number (10)
10	Number of private person unitholders Total number of investment fund's private person unitholders according to NAV calculation for reporting period		Number (10)
11	Holdings of ten largest unitholders Total holdings of investment fund's ten largest unitholders according to NAV calculation for reporting period in EUR		Number(20,2)
12	Currency of holdings of ten largest unitholders Always EUR	8: Currency	Char(3)
13	Duration of bonds and money market instruments Total duration (Macaulay duration) of investment fund's investments in bonds and money market instruments in years.		Number(4,2)

14	Total value of unit-linked insurances 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.		Number(20,2)
15	Currency of total value of unit-linked insurances Always EUR	8: Currency	Char(3)
16	Collateral requirement for derivatives Total euro value of collateral required by derivative contract counterparty, marketplace or clearing corporation from the investment fund for derivative contracts.		Number(20,2)
17	Currency of collateral requirement for derivatives Always EUR	8: Currency	Char(3)
18	Collateral requirement for repurchase agreements Total euro value of collateral required by repurchase agreement counterparty from the investment fund for repurchase agreements		Number(20,2)
19	Currency of collateral requirement for repurchase agreements Always EUR	8: Currency	Char(3)
20	Collateral requirement for securities lending agreements Total euro value of collateral required by securities lender from the investment fund for securities lending		Number(20,2)
21	Currency of collateral requirement for securities lending agreements Always EUR	8: Currency	Char(3)

4.2.2 Validation

In addition to right type and size, investment fund record fields must fulfil the following conditions.

Sequence	Field	Code list	Rule
1	Record type	1: Record type	• Value is mandatory • Record type is IF
2	Type of reporter's identifier	2: Identifier type	• Value is mandatory • Value is I
3	Reporter's identifier		• Value is mandatory • Value is in format <NNNNNNNN>#<NNN> • Character string <NNNNNNNN> is business ID of the investment fund's management company, without hyphen (batch record field 3)
4	Reporter's name		• Value is mandatory

5	Exchange rate		• Value is mandatory • If exchange rate currency (field 6) is EUR, value is 1
6	Currency of exchange rate	8: Currency	• Value is mandatory
7	Balance sheet total		• Value may not be a negative figure • Investment fund's balance sheet total must not exceed by more than EUR 5000 the total value of assets and liabilities, meaning that - The field value must not exceed by more than EUR 5000 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 field category (field 4) is A AND - The field value must not exceed by more than EUR 5000 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 ITEM and SBD records for which the field category (field 4) is L.
8	Balance sheet currency	8: Currency	• Value is mandatory • Value is always EUR
9	Total number of unitholders		• Value is mandatory • Value is a positive integer
10	Number of private person unitholders		• Value is mandatory • Value is a non-negative integer
11	Holdings of ten largest unitholders		• Value is mandatory • Value is a positive figure • Value is smaller or equal to investment fund's balance sheet total (field 7)
12	Currency of holdings of ten largest unitholders	8: Currency	• Value is mandatory • Value is EUR
13	Duration of bonds and money market instruments		• Value is mandatory if investment fund invests in bonds and money market instruments, ie if SBS content record includes investments (field 6) classified under instrument code 331 or 332
14	Total value of unit-linked insurances		• Value is mandatory • Value is a non-negative figure • Value is smaller or equal to investment fund's balance sheet total (field 7)
15	Currency of total value of unit-linked insurances	8: Currency	• Value is mandatory • Value is EUR

16	Collateral requirement for derivatives		• Value is mandatory • Value is a non-negative figure
17	Currency of collateral requirement for derivatives	8: Currency	• Value is mandatory • Value is EUR
18	Collateral requirement for repurchase agreements		• Value is mandatory • Value is a non-negative figure
19	Currency of collateral requirement for repurchase agreements	8: Currency	• Value is mandatory • Value is EUR
20	Collateral requirement for securities lending agreements		• Value is mandatory • Value is a non-negative figure
21	Currency of collateral requirement for securities lending agreements	8: Currency	• Value is mandatory • Value is EUR

4.2.3 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"
```

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). In addition to rules on right type and obligatoriness, content record fields must fulfil the following conditions.

Group	Sequence	Field	Code list	Structure
Record type	1	**Record type** SBS = Security-by-security record	1: Record type	Varchar(4)
Data on investment fund (reporter)	2	**Type of reporter's identifier** I = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Identifier type	Char(1)

	3	**Reporter’s identifier** Investment fund's identifier in format NNNNNNNN#NNN		Varchar(20)
Category of reported item	4	**Category** Categorisation of accounting type L = Liability A = Asset O = Separate accounting (off-balance sheet item) B = Subscriptions S = Redemptions	4: Category	Char(1)
	5	**Contract type** Contract type code classifying the contract type of repurchase or securities lending agreement valid at the end of reporting period	5: Contract type	Char(2)
	6	**Instrument** Instrument classification code.	6: Instrument	Varchar(5)
	7	**Collateral** Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral)	7: Collateral	Char(1)
Instrument identification data	8	**Internal identification code** Internal unchangeable code used by data provider for security identification.		Varchar(100)
	9	**ISIN code** Security's and derivative's ISIN code in accordance with ISO 6166 standard		Char(12)
	10	**AII code** Derivative's Alternative Instrument Identifier (AII) in accordance with the Committee of European Securities Regulators (CESR) instructions		Varchar(50)
	11	**Instrument's name** Security’s or derivative's name as known by the data provider		Varchar(255)
	12	Reserved		
Data on number and value	13	**Number of instruments** Number of individual instruments		Number(24,6)
	14	**Total nominal value** Aggregated nominal value of instrument. Reported in original currency rounded to two decimal places		Number(20,2)
	15	**Nominal currency** ISO 4217 code of currency in which total nominal value is reported	8: Currency	Char(3)

	16	**Total market value (dirty price)** Aggregated market value of instrument, reported in euro and rounded to two decimal places. For bonds, total market value is dirty price (price including accrued interest).		Number(20,2)
	17	**Market currency (dirty price)** ISO 4217 code of currency in which market value (field 16) is reported. Market currency is always EUR.	8: Currency	Char(3)
	18	Reserved		
	19	**Total market value (clean price)** Aggregated price of fixed income bond excluding interest, reported in euro and rounded to two decimal places.		Number(20,2)
	20	**Market currency (clean price)** ISO 4217 code of currency in which market value (field 19) is reported. Market currency is always EUR.	8: Currency	Char(3)
	21	Reserved		
	22	Reserved		
	23	Reserved		
	24	Reserved		
Data on counterparty	25	**Type of counterparty's identifier** For assets, counterparty is debtor, for liabilities, counterparty is creditor. Type of identifier reported in field 26.	3: Identifier type	Char(1)
	26	**Counterparty's identifier** Identifier establishing the identity of the counterparty. Each counterparty has its own identifier.		Varchar(20)
	27	**Counterparty's name** Counterparty's alphabetic name		Varchar(100)
	28	**Counterparty's sector** Counterparty's sectoral classification code in accordance with Statistics Finland classification (2000), without prefix ‘S.’	9: Sector	Varchar(5)
	29	**Counterparty's home country** Counterparty's home country in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11: International organisations	Char(3)
Issuances and maturity	30	**Issue date** Security's original day of issue in the primary markets		Char(8)
	31	**Maturity date** Maturity date of security (date on which the principal becomes due and payable)		Char(8)
Reserved	32	Reserved		
	33	Reserved		

	34	Reserved		
	35	Reserved		
Data on issuer	36	**Type of issuer's identifier** Type of identifier reported in field 37.	3: Identifier type	Char(1)
	37	**Issuer's identifier** Identifier establishing the identity of the issuer. Each issuer has its own identifier.		Varchar(20)
	38	**Issuer's name** Issuer's alphabetic name.		Varchar(100)
	39	**Issuer's sector** Issuer's sectoral classification code in accordance with Statistics Finland classification (2000), without prefix 'S.'	9: Sector	Varchar(5)
	40	**Issuer's home country** Issuer's home country in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11: International organisations	Char(3)
Reserved	41	Reserved		
	42	Reserved		
	43	Reserved		
	44	Reserved		
	45	Reserved		
Trading	46	**Marketplace** The primary trading venue's Market Identifier Code (MIC) in accordance with ISO 10383 standard. Code "XXXX" is used for an unknown marketplace.		Char(4)
Data on derivative	47	**Underlying asset of derivative** Type of derivative's underlying asset.	14: Underlying asset	Char(1)
	48	**Type of underlying asset's identifier** Identifier type for derivative's underlying asset reported in field 49. Value is I, U or O.	3: Identifier type	Char(1)
	49	**Underlying asset's identifier** Identifier identifying derivative's underlying asset		Varchar(20)
	50	**Type of underlying security issuer's identifier** Type of identifier for the issuer of derivative's underlying security reported in field 51.	3: Identifier type	Char(1)
	51	**Underlying security issuer's identifier** Identifier establishing the identity of the issuer of derivative's underlying security. Each issuer has its own identifier.		Varchar(20)
	52	**Name of underlying security issuer** Alphabetic name of the issuer of derivative's underlying security		Varchar(100)

	53	**Home country of underlying security issuer** Home country of the issuer of derivative's underlying security in accordance with ISO 3166 standard or international organisations code list	10: Country, ISO 3166 11: International organisations	Char(2)
	54	**Number of underlying assets** Number of underlying assets the derivative contract gives entitlement to, ie contract value per index point. For index derivatives contract size.		Number(18,2)
	55	**Market price of underlying asset** Market price of the derivative's underlying asset at investment fund's NAV date		Number(20,2)
	56	**Market price currency of underlying asset** ISO 4217 code of currency in which market price of the derivative's underlying asset is reported	8: Currency	Char(3)
	57	**Derivative's risk-weighed value** Derivative's risk-weighed value calculated in accordance with Mark-to-Market Method as described in standard 4.3k of the Financial Supervision Authority		Number(20,2)
	58	**Currency of derivative's risk-weighed value** Currency of derivative's risk-weighed value is always EUR.	8: Currency	Char(3)
	59	**Derivative's delta** The derivative contract's delta value at investment fund's NAV date. The delta value of a derivative contract indicates how much the derivative's price changes when the underlying asset's value changes by one unit. Value is reported rounded to two decimal places.		Number(3,2)

4.3.2 Validation

In addition to right type and size, content record fields must fulfil the following conditions. If a code list has been mentioned in connection with a field, the value entered in the field must be found in the code list. Not all values in a code list may necessarily be acceptable.

Group	Sequence	Field	Code list	Rule
Record type	1	**Record type**	1: Record type	• Value is mandatory • Value is SBS
Data on investment	2	**Type of reporter's identifier**	3: Identifier type	• Value is mandatory • Value is I

fund (reporter)	3	**Reporter's identifier**		• Value is mandatory • Value is in format <NNNNNNNN>#<NNN> • File must contain an investment fund record IF with the same value in field 3(investment fund's identifier) as reported here • Character string <NNNNNNNN> is business ID of the investment fund's management company, without hyphen (batch record field 3)
Category of reported item	4	**Category**	4: Category	• Value is mandatory
	5	**Contract type**	5: Contract type	• If instrument (field 6) is 521 or 522, field is left empty
	6	**Instrument**	6: Instrument	• Value is mandatory • Value begins with '3' or '5' • If category (field 4) is B or S, value is 521 or 522
	7	**Collateral**	7: Collateral	• Value is mandatory • If category (field 4) is L, B or S, value is N (liability cannot be used as collateral)
Instrument identificati on data	8	**Internal identification code**		• Value is mandatory • ISIN code (field 9) must be given as an internal identification code if: - the category (field 4) is L, B or S AND - the instrument (field 6) value is 521 or 522
	9	**ISIN code**		• Value is mandatory if category (field 4) is L, B or S and the instrument (field 6) value is 521 or 522 • If ISIN code is entered in this field, it has the following structure: - Length 12 characters - Characters 1–2: Letters comprising country code in accordance with ISO 3166 (code list 10) or a code in accordance with ISIN validation list (code list 12) - Characters 3–11: Alphanumeric characters - Character 12: Verification number for purposes of "Modulus 10 Double Add Double" calculation
	10	**AII code**		• Field is left empty if security is other than derivative, ie if instrument (field 6) is other than 341 or 342
	11	**Instrument's name**		• Value is mandatory if ISIN code (field 9) has not been entered
	12	Reserved		

Data on number and value	13	**Number of instruments**		• Value is mandatory if instrument (field 6) begins with a 5 or is 341 or 342 • Value is negative only if category (field 4) is A and contract type (field 5) is RB or LB
	14	**Total nominal value**		• Value is mandatory if instrument (field 6) is 331 or 332 Value is positive if contract type (field 5) has not been entered • Value is negative if category (field 4) is A and contract type (field 5) is RB or LB
	15	**Nominal value currency**	8: Currency	• Value is mandatory
	16	**Total market value (dirty price)**		• Value is mandatory
	17	**Market value currency (dirty price)**	8: Currency	• Value is mandatory • Value is always EUR
	18	Reserved		
	19	**Total market value (clean price)**		• Value is mandatory if instrument (field 6) is 331 or 332 • Field is left empty if instrument (field 6) is not 331 or 332
	20	**Market value currency (clean price)**	8: Currency	• Value is mandatory if market value (clean) (field 19) has been entered • Possible value is always EUR
	21	Reserved		
	22	Reserved		
	23	Reserved		
	24	Reserved		
Data on counterparty	25	**Type of counterparty's identifier**	3: Identifier type	• Value is mandatory if: - Security is an OTC derivative, ie instrument (field 6) is 342 OR - Contract type (field 5) has been entered • Field is left empty if category (field 4) is L and instrument (field 6) is 521 or 522 • Field is left empty if category (field 4) is B or S • Possible value is Y, X, M, B or O
	26	**Counterparty's identifier**		• Value is mandatory if: - Security is an OTC derivative, ie instrument (field 6) is 342 OR - Contract type (field 5) has been entered • Field is left empty if category (field 4) is L and instrument (field 6) is 521 or 522 • Field is left empty if category (field 4) is B or S

				• If type of counterparty's identifier (field 25) is: - Y = Identifier is a valid business ID in format <NNNNNNNN> - X = Identifier is in format X<NNNNNNNN>
	27	**Counterparty's name**		• Value is mandatory if: - Security is an OTC derivative, ie instrument (field 6) is 342 OR - Contract type (field 5) has been entered • Field is left empty if category (field 4) is L and instrument (field 6) is 521 or 522 • Field is left empty if category (field 4) is B or S.
	28	**Counterparty's sector**	9: Sector	• Value is mandatory if: - Security is an OTC derivative, ie instrument (field 6) is 342 OR - Contract type (field 5) has been entered OR - Category (field 4) is L and instrument (field 6) is 521 or 522 • Field is left empty if category (field 4) is B or S • If counterparty's home country (field 29) is in the euro area (code list 15), sector cannot be 2
	29	**Counterparty's home country**	10: Country, ISO 3166 11: International organisations	• Value is mandatory if: - Security is an OTC derivative, ie instrument (field 6) is 342 OR - Contract type (field 5) has been entered OR - Category (field 4) is L and instrument (field 6) is 521 or 522 • Field is left empty if category (field 4) is B or S
Issuance and maturity	30	**Issue date**		• Value is mandatory if ISIN code (field 9) has not been entered AND instrument (field 6) is 331 or 332 • Possible value is in format YYYYMMDD • Field is left empty if category (field 4) is B or S

	31	**Maturity date**		• Value is mandatory if ISIN code (field 9) has not been entered AND instrument (field 6) begins with 3 • Value is in format YYYYMMDD • Field is left empty if category (field 4) is B or S
Reserved	32	Reserved		
	33	Reserved		
	34	Reserved		
	35	Reserved		
Data on issuer	36	**Type of issuer's identifier**	3: Identifier type	• Value is mandatory if ISIN code (field 9) has not been entered AND Category (field 4) is A or O AND instrument (field 6) begins with 5 or is 331 or 332 • Possible value is Y, X, C, M, B or O • Field is left empty if category (field 4) is L, B or S • Field is left empty if security is a derivative, ie instrument (field 6) is 341 or 342
	37	**Issuer's identifier**		• Value is mandatory if ISIN code (field 9) has not been entered AND category (field 4) is A or O AND instrument (field 6) begins with 5 or is 331 or 332 • If type of issuer identifier (field 36) is - Y = Identifier is a valid business IF in format <NNNNNNNN> - X = Identifier is in format X<NNNNNNNN> - C = Value is found in ISO 3166 standard or international organisation code list (code lists 10 and 11). • Field is left empty if category (field 4) is L, B or S. • Field is left empty if security is a derivative, ie instrument (field 6) is 341 or 342.
	38	**Issuer's name**		• Value is mandatory if category (field 4) is A or O. • Field is left empty if category (field 4) is L, B or S. • Field is left empty if security is a derivative, ie instrument (field 6) is 341 or 342.

	39	**Issuer's sector**	9: Sector	• Value is mandatory if - ISIN code (field 9) has not been entered AND - category (field 4) is A AND instrument (field 6) begins with 5 or is 331 or 332 • Field is left empty if category (field 4) is L, B or S. • Field is left empty if security is a derivative, ie instrument (field 6) is 341 or 342. • If issuer's home country (field 40) is in the euro area (code list 15), sector cannot be 2.
	40	**Issuer's home country**	10: Country, ISO 3166 11: International organisations	• Value is mandatory if - ISIN code (field 9) has not been entered AND category (field 4) is A AND instrument (field 6) begins with 5 or is 331 or 332 • Field is left empty if category (field 4) is L, B or S • Field is left empty if security is a derivative, ie instrument (field 6) is 341 or 342
	41	Reserved		
	42	Reserved		
	43	Reserved		
	44	Reserved		
	45	Reserved		
Trading	46	**Marketplace**		• Value is mandatory if category is A or instrument (field 6) is 341. • Field is left empty if - category (field 4) is L and instrument (field 6) is 521 or 522 OR - category (field 4) is B or S
Data on derivative	47	**Underlying asset of derivative**	14: Underlying asset	• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341. • Field is left empty if category (field 4) is B or S
	48	**Type of underlying asset's identifier**	3: Identifier type	• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 • Possible value is I, U or O • Field is left empty if category (field 4) is B or S

	49	**Underlying asset's identifier**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 - If type of underlying asset identifier (field 48) is U = Value is a valid ISIN code (see field 9). • Field is left empty if category (field 4) is B or S
	50	**Type of underlying security issuer's identifier**	3: Identifier type	• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 AND Underlying asset (field 47) is S, M or B • Possible value is Y, X, C, M, B or O. • Field is left empty if category (field 4) is B or S
	51	**Underlying security issuer's identifier**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 AND Underlying asset (field 47) is S, M or B. • If type of underlying security issuer's identifier (field 50) is - Y = Identifier is a valid business IF in format <NNNNNNNN > - X = Identifier is in format X<NNNNNNNN> - C = Value is found in ISO 3166 country list or international organisation code list (code lists 10 and 11) • Field is left empty if category (field 4) is B or S
	52	**Name of underlying security issuer**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 AND Underlying asset (field 47) is S, M or B. • Field is left empty if category (field 4) is B or S
	53	**Home country of underlying security issuer**	10: Country, ISO 3166 11: International organisations	• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 AND Underlying asset (field 47) is S, M or B. • Field is left empty if category (field 4) is B or S

	54	**Number of underlying assets**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 • Field is left empty if category (field 4) is B or S • Value is a positive figure
	55	**Market price of underlying asset**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342. • Field is left empty if category (field 4) is B or S
	56	**Market currency of underlying asset**	8: Currency	• Value is mandatory if market price of underlying asset (field 55) has been entered • Field is left empty if category (field 4) is B or S
	57	**Derivative's risk-weighed value**		• Value is mandatory if security is an OTC derivative, ie if instrument (field 6) is 342 • Field is left empty if category (field 4) is B or S
	58	**Currency of derivative's risk-weighed value**	8: Currency	• Value is mandatory if derivative's risk-weighed value (field 57) has been entered. • Value is always EUR • Field is left empty if category (field 4) is B or S
	59	**Derivative's delta**		• Value is mandatory if security is a derivative, ie if instrument (field 6) is 341 or 342 • Value is between 0–1 • Field is left empty if category (field 4) is B or S

4.3.3 Examples

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.

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

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";;;;;;;;;;;;;
```

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"
```

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";;;;;323;"SEK";6423463;"EUR"
;;6323463;"EUR";;;;;;;;;;;;;;;;;"SEK BANK A";;;;;;;;"XSTO"
```

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"
```

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%";;;12355;"EUR";123152;"EUR"
;;129999;"EUR";;;;;;;;;;"20070301";"20091231";;;;;"O";"IdentifierXXX";"DE Bank
B";"122";"DE";;;;;;"XFRA";;;;;;;;;;;;;
```

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

```
"SBS";"I";"12345671#001";"A";;"341";"N";"DE1234567896";"DE1234567896";;;;;53211;"EUR";432224;
"EUR";;;;;;;;;;;;;;;;;;;;;;;;;;;;;;"XHEL";"S";"U";"SE8888888885";"Y";"12345671";"Nimi";"FI";100;23455;
"EUR";;;0,12
```

OTC derivative, underlying asset is an index.

```
"SBS";"I";"12345671#001";"A";;"342";"N";"DE1234567896";"DE1234567896";;;;;652124;"EUR";
100000;"EUR";;;;;;;;"Y";"12345678";"Pankki Suomi Oyj";"122";"FI";;;;;;;;;;;;;;;;;"XXXX";"I";"O";
"NASDAQ";;;;;1000;5400;"USD";110000;"EUR";0,11
```

A listed share is bought in a repo contract.

```
"SBS";"I";"12345671#001";"A";"RB";"511";"N";"DE123A0AHAW9";"DE123A0AHAW9";;;;-
34231;;"USD";24322,12;"EUR";;;;;;;;;;;;;;;;;;;;;"Yritys B";;;;;;;;"XHEL";;;;;;;;;;;;;
```

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"
```

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

In addition to rules on type and obligatoriness, content record fields must fulfil the following conditions.

Group	Sequence	Field	Code list	Structure
Record type	1	**Record type** ITEM = General content record	1: Record type	Varchar(4)
Data on investment fund (reporter)	2	**Type of reporter's identifier** I = Investment fund identifier provided by the Finnish Financial Supervision Authority	3: Identifier type	Char(1)
	3	**Reporter's identifier** Investment fund's identifier in format NNNNNNNN#NNN		Varchar(20)
Category of reported item	4	**Category** Categorisation of accounting type L = Liability A = Asset	4: Category	Char(1)
	5	Reserved		
	6	**Instrument** Instrument classification code.	6: Instrument	Varchar(5)
	7	**Collateral** Information on whether the reported item is used as collateral N = Non-collateral (item is not used as collateral) C = Collateral (item is used as collateral)	7: Collateral	Char(1)
Instrument identification data	8	**Internal identification code** For resident and non-resident deposits, the IBAN number. For domestic loans, credit institution's loan identification code. For foreign loans, investment fund's own internal identification code.		Varchar(100)
	9	Reserved		
	10	Reserved		
	11	Reserved		

	12	Reserved		
Data on number and value	13	Reserved		
	14	Reserved		
	15	**Nominal value currency** ISO 4217 code of currency from which the total nominal value (field 16) is converted.	8: Currency	Varchar(3)
	16	**Total value** Instrument's nominal value in euro rounded up to two decimal places.		Number(20,2)
	17	**Currency of value** Currency of value is always EUR.	8: Currency	Char(3)
	18	Reserved		
	19	Reserved		
	20	Reserved		
	21	Reserved		
	22	Reserved		
	23	Reserved		
	24	Reserved		
Data on counterparty	25	**Type of counterparty's identifier** For assets counterparty is debtor and for liabilities creditor. For resident deposits and loans, identifier type is always Y. For non-resident deposits and loans, identifier type is M, B or O.	3: Identifier type	Char(1)
	26	**Counterparty's identifier** Identifier identifying the counterparty.		Varchar(20)
	27	**Counterparty's name** Counterparty's alphabetical name.		Varchar(100)
	28	**Counterparty's sector** Sector classification code in accordance with Statistics Finland's classification (2000), without prefix 'S.'	9: Sector	Varchar(5)
	29	**Counterparty's home country** Counterparty's home country in accordance with ISO 3166 standard or international organisation code list.	10: Country, ISO 3166 11: International organisations	Char(2)
Issuance and maturity	30	**Issue date** Instrument's original day of issue. Deposit or loan's start date in format YYYYMMDD.		Char(8)
	31	**Maturity date** Maturity date of the instrument (date on which the principal becomes due and payable). Loan or deposit's due date in format YYYYMMDD.		Char(8)

4.4.2 Validation

In addition to right type and size, content record fields must fulfil the following conditions. If a code list has been mentioned in connection with a field, the value entered in the field must be found in the code list. All values in a code list may not necessarily be acceptable.

Group	Sequence	Field	Code list	Rule
Record type	1	**Record type**	1: Record type	• Value is mandatory • Value is ITEM
Data on investment fund (reporter)	2	**Type of reporter's identifier**	3: Identifier type	• Value is mandatory • Value is I
	3	**Reporter's identifier**		• Value is mandatory • Value is in format <NNNNNNNN>#<NNN> • File must contain an investment fund record IF with the same value in field 3 (investment fund identifier) as reported here. • Character string <NNNNNNNN> is business ID of the investment fund's management company, without hyphen (batch record field 3).
Category of reported item	4	**Category**	4: Category	• Value is mandatory • Value is A or L
	5	Reserved		
	6	**Instrument**	6: Instrument	• Value is mandatory • If category (field 4) is A, instrument cannot be 73, 74, 75 or 76. • If category (field 4) is L, instrument cannot be 71, 72 or 8.
	7	**Collateral**	7: Collateral	• Value is mandatory • If category (field 4) is L, value is N.
Instrument identification data	8	**Internal identification code**		• Value is mandatory if instrument (field 6) is 4 (loan) or 221–225 (deposit)
	9	Reserved		
	10	Reserved		
	11	Reserved		
	12	Reserved		
Data on number and value	13	Reserved		
	14	Reserved		
	15	**Nominal value currency**	8: Currency	• Value is mandatory
	16	**Total value**		• Value is mandatory
	17	**Currency of total value**	8: Currency	• Value is mandatory • Value is always EUR
	18	Reserved		
	19	Reserved		
	20	Reserved		

	21	Reserved		
	22	Reserved		
	23	Reserved		
	24	Reserved		
Data on counterparty	25	**Type of counterparty's identifier**	3: Identifier type	• Value is mandatory if instrument (field 6) is 4 (loan) or 221–225 (deposit) • Possible value is Y, M, C, B or O • In these cases possible value is Y if counterparty's home country (field 29) is FI
	26	**Counterparty's identifier**		• Value is mandatory if instrument (field 6) is 4 (loan) or 221–225 (deposit) • If counterparty's identifier type (field 25) is - Y = Value is a valid business ID in format <NNNNNNNN> - C = Value is found in ISO 3166 country list or international organisation code list (code lists 10 and 11).
	27	**Counterparty's name**		• Value is mandatory if instrument (field 6) is 4 (loan) or 221–225 (deposit)
	28	**Counterparty's sector**	9: Sector	• Value is mandatory if instrument (field 6) is other than 21 (currency) or 71-76 (other assets and liabilities) or 8 (non-financial assets). • If counterparty's home country (field 29) is in the euro area (code list 15), sector cannot be 2.
	29	**Counterparty's home country**	10: Country, ISO 3166 11: Country, Eurostat	• Value is mandatory if instrument (field 6) is other than 21 (currency) or 71-76 (other assets and liabilities) or 8 (non-financial assets).
Issuance and maturity	30	**Issue date**		• Value is mandatory if instrument (field 6) is 4 (loan) or 225 (fixed-term deposit) • Possible value is in format YYYYMMDD
	31	**Maturity date**		• Value is mandatory if instrument (field 6) is 4 (loan) or 225 (fixed-term deposit) • Possible value is in format YYYYMMDD

4.4.3 Examples

Investment fund's currency (cash).

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

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

```
"ITEM";"I";"12345671#001";"A";;"225";"N";"FI000000000BICBNKAFIHH";;;;;;;"SEK";200;"EUR";;;;;;;;
"Y";"07933321";"Bank A";"122";"FI";"200070507";"20080727"
```

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";"Bank
ABC";"122";"FI";"200070507";"20080727"
```

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

```
"ITEM";"I";"12345671#001";"L";;"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

- The same ISIN code (field 9) has always same values in the following fields, if data is entered in them:
  - Instrument (field 6)
  - AII code (field 10)
  - Type of issuer's identifier (field 36)
  - Issuer's identifier (field 37)
  - Issuer's name (field 38)
  - Issuer's sector (field 39)
  - Issuer's home country (field 40)
  - Underlying asset of derivative (field 47)
  - Type of underlying asset's identifier (field 48)
  - Underlying asset's identifier (field 49)
  - Type of underlying security issuer's identifier (field 50)
  - Underlying security issuer's identifier (field 51)
  - Name of underlying security issuer (field 52)
  - Home country of underlying security issuer (field 53)
- The same internal code (field 8) has always same values in the following fields, if data is entered in them:
  - 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)

- 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)

- 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:
  - Investment fund's identifier (field 3)
  - Category B or S (field 4)
  - Internal identification code (field 8)

- SBS fields (assets and off-balance sheet items) can be divided into several rows according to category, contract type, collateral and nominal value. 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)

- 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:
  - Investment fund's identifier (field 3)
  - Category (field 4, is L)
  - Contract type (field 6)
  - Internal identification code (field 8)
  - Counterpart sector (field 28)
    Counterpart home country (field 29)

4.5.2 ITEM fields

- 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)

- 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)