



DATA COLLECTION OF SECURITY-BASED ASSETS AND LIABILITIES (SAVE) – REPORTING INSTRUCTIONS

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1 INTRODUCTION

The Bank of Finland collects data from companies, financial and insurance institutions, local government municipalities and central government on a monthly basis on securities-based assets and liabilities.

This SAVE data collection is used for collecting data on reporting entities' domestic and foreign securities-based liabilities and assets as well as their securities underlying repo and securities lending agreements with non-residents.

The data are used particularly by the Bank of Finland, Statistics Finland, and the European Central Bank (ECB) in the compilation of balance of payments, financial statistics, and statistics on holdings of securities for Finland and the euro area. The data are also used in the Bank of Finland for carrying out the ESCB-related tasks, such as preparation of monetary policy decisions and prudential oversight. The Financial Supervisory Authority has the right to use the reported data for supervisory purposes when the data refer to entities supervised by the Authority.

The statistical data are sent to EU and other international institutions, of which the most important is the ECB. The statistics are published for use by the public on e.g., the websites of the Bank of Finland, Statistics 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), Council regulation (2533/1998, as amended by regulation 951/2009) concerning the collection of statistical information by the European Central Bank, and ECB guideline on monetary and financial statistics (ECB/2013/24, as amended by ECB/2015/40, and ECB/2020/51 and ECB/2021/20). The ECB guideline ECB/2004/15 requires a security-by-security data collection method.



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2 REPORTING IN PRACTICE

2.1 Which entities are subject to the reporting obligation?

The reporting obligation applies to companies, financial and insurance institutions and general government sector entities resident in Finland and selected by the Bank of Finland on the basis of a sample.

In addition, the Bank of Finland may also require an individual entity subject to the reporting obligation to report data on its subsidiaries resident in Finland.

2.2 When and how are the data reported?

Reports must be submitted to the Bank of Finland on the 10th banking day of the month following the reporting month, at the latest.

The data are submitted as an XML file sent to the Bank of Finland with the eReg system used by the Bank. The data can also be submitted with a web form or over an SFTP connection, where agreed on separately.

Instructions on how to log in to the eReg service are provided when a reporting entity is notified that it has been selected for the SAVE data collection. Instructions on how to create a SAVE data collection XML file and how to send the file via the eReg service are available in the validation instructions and description of electronic reporting provided on the Bank of Finland's website.

The data provider's contact details are not included in the actual report file, being managed instead through the eReg service.

The eReg service operator validates the technical correctness of the report file. Validation is performed in connection with data transfer and the reporting entity gets immediate feedback on possible errors. The Bank of Finland also conducts its own reviews of the content of technically correct files.

2.3 Reporting entity's obligation to retain reported data

Reporting entities are obliged to retain reports submitted for the Bank of Finland's SAVE data collection for five (5) years. This obligation refers to XML formatted report files and CSV files submitted to the previous system.

In developing their internal reporting systems, reporting entities should consider the possibility to create reports retrospectively for the purpose of correcting previously submitted data. The need for revision reports may concern the most recent reporting months, but the Bank of Finland may request revisions from a longer period in case of systematic and substantial errors.

2.4 Support and assistance

On technical questions concerning the system, please contact us by email at [ReportingSupport\(at\)bof.fi](mailto:ReportingSupport(at)bof.fi).



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Questions concerning contents of the data collection and other details, please contact arvopaperitilastot(at)bof.fi. Personal email addresses take the form firstname.surname(at)bof.fi.

3 DATA TO BE REPORTED

The data to be reported concern the entity to which the covering letter has been addressed (= entity subject to the reporting obligation). The Bank of Finland may also require reporting entities to report data on their Finnish subsidiaries. In such cases, data on other entities must be reported in a separate XML file.

In the SAVE data collection, data to be reported can be broken down conceptually in four parts presented in the table below.

Basic information on the report	For example, reporting period and data provider's VAT number
Securities-based liabilities	Security-by-security data on all marketable money market paper and bonds with and without an ISIN code issued by the reporting entity .
Securities-based assets	Security-by-security data on all marketable money market paper, bonds, shares, and fund shares with and without an ISIN code held by the reporting entity .
Securities underlying repo and securities lending contracts	Security-by-security data on ISIN-coded securities underlying repo and securities lending agreements entered into with non-residents .

Information reported in the above-mentioned parts and mandatory data to be submitted under security-by-security based reporting are described in sections 3.1 – 3.4. Section 3.5 gives instructions on the reporting of the individual attributes.

Derivatives contracts are not reported as securities-based liabilities or securities-based assets in the SAVE data collection. Derivatives include for example options, warrants, subscription rights, futures, forward rate agreements, swaps and leverage products.

3.1 Basic information on the report

Basic information on the report to be submitted includes information about the report in question (e.g., reporting period) and the data provider's and the actual reporting entity's VAT number. The data provider and the actual reporting entity (i.e., company or other entity subject to the reporting obligation) are usually the one and the same.



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The actual XML report does not include the contact information of the data provider and its contact person(s). This information is managed through the eReg service. Contact persons are the persons logging in the eReg service with a Suomi.fi identifier for reporting.

The first section of the report is a Header section, which always includes the mandatory basic information to be included in the report. The attributes contained in the Header section and their more detailed explanations are provided in the following table.

Attributes contained in the Header section:

Attribute name	Explanation
typeOfDataProviderIdentifier	Type of data provider's identifier, "VAT"
dataProviderIdentifier	Data provider's VAT number in format FI<NNNNNNNN>
typeOfReporterIdentifier	Type of reporter's identifier, "VAT"
reporterIdentifier	Reporter's VAT number in format FI<NNNNNNNN>
surveyCode	"SAVE"
reportingPeriodEnd	Last day of the reportable month, YYYY-MM-DD
frequency	"M"
creationDate	Creation date and time <YYYY>-<MM>-<DD>T<HH>:<MM>:<SS>
entitysComment	Possible short comment relating to the report.

3.2 Securities-based liabilities

Securities-based liabilities are all the following instruments¹ issued by the reporting entity domestically and abroad:

- **money market paper** (marketable debt securities, such as commercial paper, certificates of deposits and treasury bills, with an original maturity of up to 1 year) and
- **bonds** (marketable debt securities with an original maturity of over 1 year).

The table below presents the mandatory information to be reported on securities-based liabilities according to security type and ISIN code. The number in brackets following each heading on the left of the table denotes the section in this document for the actual attribute-specific reporting instructions.

¹ Investment products are also reported as short- or long-term securities according to their maturity. The classification of investment and leverage products according to EUSIPA is available at https://eusipa.org/wp-content/uploads/23_EUROPEAN-MAP_24_01.pdf.



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Mandatory attributes for securities issued by the reporting entity (securities-based liabilities) according to security type and ISIN code

Name of information attribute (section for attribute-specific reporting instructions denoted in brackets)	Money market paper (F.331)		Bonds (F.332)	
	ISIN	non-ISIN	ISIN	non-ISIN
Category (3.5.1)	x	x	x	x
Instrument / Security type (3.5.3)	x	x	x	x
Internal identification code (3.5.4)	x	x	x	x
ISIN code (3.5.5)	x		x	
Instrument's name (3.5.6)		x		x
Total nominal value (3.5.8)	x	x	x	x
Nominal currency (3.5.9)	x	x	x	x
Total market value (3.5.10)	x	x	x	x
Market currency (3.5.11)	x	x	x	x
Issue date (3.5.16)		x		x
Maturity date (3.5.17)		x ¹⁾		x ¹⁾
Next coupon date (3.5.18)		x ²⁾		x ²⁾
Coupon rate (3.5.19)		x		x
Coupon frequency (3.5.20)		x		x
Country of issuance (3.5.21)		x		x

1) = Mandatory only if the next coupon date has not been determined.

2) = Mandatory only if the maturity date has not been reported.

Securities covering investment-linked insurance are not reported as securities-based liabilities.

3.3 Securities-based assets

Securities-based assets are marketable securities² held by the reporting entity, i.e. **investments** into the following instruments:

- **bonds and money market paper** issued by Finnish residents and non-residents (including investment products³)
- **shares** (incl. quoted and unquoted shares, acquisitions of shares of domestic housing corporations and of domestic and foreign real estate corporations) issued by Finnish residents and non-residents
- **shares of investment funds** registered in Finland and abroad
- **shares of private equity and closed end real estate funds** registered in Finland and abroad
- securities issued by the reporting entity itself (**repurchased securities**)

² Marketable securities are often also referred to as "transferable securities".

³ The classification of investment and leverage products according to EUSIPA is available at https://eusipa.org/wp-content/uploads/23_EUROPEAN-MAP_24_01.pdf.



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and the following instruments:

- securities held by the reporting entity which have been sold or delivered temporarily on the basis of **repurchase (repo agreements) or securities lending agreements** entered into with Finnish residents or non-residents,
- **securities covering investment-linked insurance** offered by insurance corporations to their customers.

Derivatives contracts are not reported in the SAVE data collection as securities-based liabilities or securities-based assets. Derivatives include for example options, warrants, subscription rights, futures, forward rate agreements, swaps and leverage products.

The following table presents the mandatory information to be reported on securities-based assets according to security type and ISIN code. The number in brackets following each heading on the left of the table denotes the section in this document for the actual attribute-specific reporting instructions.

Mandatory attributes for securities held by the reporting entity (securities-based assets) according to security type and ISIN code								
Name of information attribute (section for attribute-specific reporting instructions denoted in brackets)	Money market paper (F.331)		Bonds (F.332)		Shares (F.51)		Fund shares (F.52)	
	ISIN	non-ISIN	ISIN	non-ISIN	ISIN	non-ISIN	ISIN	non-ISIN
Category (3.5.1)	x	x	x	x	x	x	x	x
Instrument / Security type (3.5.3)	x	x	x	x	x	x	x	x
Internal identification code (3.5.4)	x	x	x	x	x	x	x	x
ISIN code (3.5.5)	x		x		x		x	
Instrument's name (3.5.6)		x		x		x		x
Number of instruments (3.5.7)					x	x	x	x
Total nominal value (3.5.8)	x	x	x	x				
Nominal currency (3.5.9)	x	x	x	x				
Total market value (3.5.10)	x	x	x	x	x	x	x	x
Market currency (3.5.11)	x	x	x	x	x	x	x	x
Intra-group item (3.5.12)	x	x	x	x	x	x	x	x
Dividends (3.5.13)					x	x	x ¹⁾	x ¹⁾
Dividend currency (3.5.14)					x	x	x	x ¹⁾
Issue date (3.5.16)		x		x				
Maturity date (3.5.17)		x ²⁾		x ²⁾				
Next coupon date (3.5.18)		x ³⁾		x ³⁾				
Coupon rate (3.5.19)		x		x				
Coupon frequency (3.5.20)		x		x				
Issuer's sector (3.5.22)		x		x		x		x
Issuer's home country (3.5.23)		x		x		x		x

1) = Mandatory only for distribution funds.

2) = Mandatory only if the next coupon date is unknown or has not been determined.

3) = Mandatory only if the maturity date has not been reported.



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3.3.1 Private equity and closed end real estate funds

Investments in private equity and closed end real estate funds are reported with instrument code F.52 regardless the legal form of the fund. When no reasonable quantity can be reported, the originally invested nominal amount in euro is reported as quantity. Uncalled commitments are not reported until they are called.

Profit distribution is reported in Dividends attribute. Return of capital reduces the invested amount reported in the Quantity attribute. Returns cannot exceed the originally invested amount. The market value of investment should be re-evaluated at this point. If this is not possible due to different schedules can market value be reduced with the amount returned.

3.4 Securities underlying repo and securities lending agreements entered into with non-residents

The data collection covers **repurchase and reverse repurchase agreements (repo agreements) and securities lending agreements entered into with non-residents** which are valid at the end of the reporting month and where the underlying security has an ISIN code.

The data are reported on all contracts with non-residents regardless of whether the original issuer of the underlying security is a domestic or foreign economic entity.

Reporting of securities underlying repo and lending agreements is illustrated in the chart in Annex 2 in which securities are broken down into eight categories according to contracting party, security issuer and nature of the contract (purchase/acquisition or sale/delivery). The Annex specifies the reporting of securities in each of these cases. As the Annex shows, under repo and securities lending contracts, issuances of both Finnish residents and non-residents are reported.

If a security has been sold or delivered under a repo or securities lending agreement to a non-resident, it must be reported as both a repo and lending agreement (category R) and an asset (category A). If a security has been acquired under a repo or securities lending agreement from a non-resident, it is reported only as a repo and lending agreement (category R).

Repo contracts also include sell/buy-back and buy/sell-back arrangements. Securities lending agreements cover contracts that are collateralised by cash (deposits) and those collateralised by securities.

Actual borrowing (securities sales/deliveries) and lending (securities purchases/acquisitions) connected with repo agreements and cash-collateralised lending agreements entered into with non-residents are reported in the Statistics Finland's surveys "Monthly balance of payments survey on foreign financial assets and liabilities" (BOPM survey) or "Annual balance of



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payments survey on foreign financial assets and liabilities (BOPA survey). Data on such foreign borrowing or lending are reported as loans in the BOPM or BOPA survey.⁴

The table below presents the mandatory information to be reported on securities underlying repo and securities lending contracts. The number in brackets following each heading on the left of the table denotes the section in this document for the actual attribute-specific reporting instructions.

Mandatory attributes for securities underlying repo and securities lending agreements entered into with non-residents, according to type of security ¹⁾				
Name of information attribute (section for attribute-specific reporting instructions denoted in brackets)	Money market paper (F.331)	Bonds (F.332)	Shares (F.51)	Fund shares (F.52)
Category (3.5.1)	x	x	x	x
Contract type (3.5.2)	x	x	x	x
Instrument / Security type (3.5.3)	x	x	x	x
Internal identification code (3.5.4)	x	x	x	x
ISIN code (3.5.5)	x	x	x	x
Number of instruments (3.5.7)			x	x
Total nominal value (3.5.8)	x	x		
Nominal currency (3.5.9)	x	x		
Total market value (3.5.10)	x	x	x	x
Market currency (3.5.11)	x	x	x	x
Contracting party's home country (3.5.15)	x	x	x	x

1) Please note: a security delivered under a repo or lending agreement must also be reported as a securities-based asset (see section 2.3).

3.5 Attribute-specific reporting instructions for security-by-security reporting

3.5.1 Category

Securities-based liabilities are reported with code **L** (liability), **securities-based assets** with code **A** (asset) and **repo and securities lending contracts** with code **R**.

⁴ Here, the reporting obligation and principles only pertain to those SAVE reporting entities who have also been selected to report in the BOPM or BOPA survey.



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3.5.2 Contract type (only repo and lending agreements with non-residents)

Report in this attribute the contract type of repo or securities lending agreement which is valid at the end of the reporting period.

Repurchase agreements (repo purchases) are reported with code **RB**, **reverse repurchase agreements** (repo sales) with code **RS**, **acquisitions of securities** with code **LB** and **deliveries of securities** with code **LS**. If a security purchased/acquired (reported with code **RB** or **LB**) is resold via a repo agreement or lent to a non-resident, the security must **also** be reported as a security sold/delivered (with code **RS** or **LS**). If a security purchased/acquired is resold to a non-resident under a normal security trading, it is **not** reported as a security sold.

3.5.3 Instrument

For **money market paper** (marketable debt securities with an original maturity of up to 12 months), the code is **331**.

For **bonds** (marketable debt securities with an original maturity of over 1 year), the code is **332**.

Quoted shares are reported with code **511**.

Unquoted shares are reported with code **512**.

Investment funds shares are reported with code **52**.

Other equity are reported with code **513**.

Instrument codes conform with ESA95 instrument classification codes. The codes are provided in code list which is posted on the Bank of Finland's website.

3.5.4 Internal identification code

This attribute indicates the internal unchangeable code used by the issuer (= reporting entity) in its internal information system for security identification. Internal identifier is reported for **both securities with and without an ISIN code**. **A security's internal identifier code must remain unchanged throughout reporting periods**. In order to avoid changes in internal identifiers, it is recommended to enter in this attribute e.g., the accounting identifier instead of the security's name. Special characters should also be avoided.

For securities for which ISIN codes are available, the ISIN code can also be used as the internal identification code, but if the ISIN code of a security changes, the internal identifier must be kept unchanged.



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If data on the same security are reported in both securities-based liabilities (category L) and securities-based assets (category A)⁵, the security's internal identification code must be the same in both categories.

3.5.5 ISIN code (only ISIN securities)

The ISIN code must be reported for every security for which an ISIN has been officially issued. ISIN codes for publicly traded securities are assigned by the issuing country's national numbering agency, such as Euroclear Finland, or other corresponding institution authorised to assign ISIN codes. Officially assigned ISIN codes are formed in accordance with the international ISO 6166 standard. The structure of the ISIN code is presented in Annex 1.

Only an officially granted code may be reported as an ISIN code. Securities with e.g., a commercial data provider's artificial identifier resembling an ISIN code must be reported as securities without an ISIN code.

If a security for which an ISIN code is available has not been recorded in the European Central Bank's Centralised Securities Database and the volume of issue is significant, the Bank of Finland asks the reporting entity for the required information separately.

3.5.6 Instrument's name (only non-ISIN securities)

The name of a security for which no ISIN code is available is reported as entered in the debt security in connection with issuance and/or as registered in the reporting entity's information system.

3.5.7 Number of instruments (only shares and fund shares under assets, and repo and lending agreements)

Report in this attribute **the quantity of a share or fund shareholding** at the end of the reporting period.

For **investments in private equity funds**, report as number of instruments the amount of the original investment (purchase price). Unpaid investment commitments are not reported. However, if the number of shares is known, the number shall be reported. This is especially the case if the ISIN code is given.

For **repo and lending agreements entered into with non-residents**, report here the number of underlying securities.

3.5.8 Total nominal value

Report in this attribute the **nominal value (face value) of outstanding (unredeemed) bonds and money market paper** at the end of the reporting

⁵ Reporting entity's repurchases of own debt securities issued. See also section 3.4.



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period. Total nominal value is reported in the **original currency of issuance**⁶ which is, in turn, reported in the attribute *Nominal currency*.

The nominal value of **securities issued by the reporting entity** is reported in full without deducting possible repurchases by the reporting entity. Reporting entity's own repurchases are also reported separately as securities-based assets.

For **index-linked bonds**, report the total nominal value multiplied by the current index multiplier.

For **repo and lending agreements**, value data are reported on a gross basis, meaning that contracts in opposite directions with the same contracting party and security are not netted.

3.5.9 Nominal currency

Report in this attribute the ISO 4217 currency code of the item for which value data are reported in the attribute *Total nominal value*.

Currency codes are provided in code list which is posted on the Bank of Finland's website.

3.5.10 Total market value

Report in this attribute, for **all securities**, the market value at the end of the reporting period. Market value is reported in the currency that is reported in the attribute *Market currency*.

Market value refers to the actual market price at the end of the reporting period. If there is no actual market price, the best estimate is used, for example, the price at the most recent bilateral outright transaction (trade outside the stock exchange). If no market value is available at all, the nominal value is used for bonds and money market paper, and the reporting entity's book value is used for shares and fund shares.

For **shares and fund shares**, the currency in which market value is reported is the **quotation currency**.

Bonds and money market paper are reported at market value **excluding** accrued interest (clean price). If a currency other than the nominal one is used for reporting the debt security's market value, the market value is converted into the reported market value currency by using the mid-market rate (= mid-point between buy and sell rates) as at the last day of the reporting month.

The market value of **securities issued by the reporting entity** (= securities-based liabilities) is reported in full without deducting possible repurchases by

⁶ If the original currency of issuance is a national currency preceding the euro, eg. Deutsche Mark (DEM), the nominal value is nevertheless reported in euro. The conversion rates of these currencies to euro are available on the Bank of Finland's website.



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the issuer (= reporting entity). Reporting entity's own repurchases are reported as securities-based assets.

For **repo and lending agreements**, value data are reported on a gross basis, meaning that contracts in opposite directions with the same contracting party and security are not netted.

3.5.11 Market currency

Report in this attribute the ISO 4217 currency code of the item for which value data are reported in the attribute *Total market value*.

Currency codes are provided in code list which is posted on the Bank of Finland's website.

3.5.12 Intra-group items (only securities-based assets)

Report in this attribute, for **securities-based assets**, whether the counterparty (the issuer) is an economic entity belonging to the same enterprise group with the reporting entity or an economic entity outside the enterprise group.

Enterprise group refers to a whole comprising two or more economic entities, where one of the economic entities controls *directly* at least 10% or *indirectly* (through other entities) over 50% of votes in all other entities within the group. As a concept, enterprise group is close to the accounting term 'group', but in practice it may cover a more extensive pool of economic entities. For a more detailed definition, see Annex 3.

If the counterparty belongs to the same enterprise group, the code is **True**.

If the counterparty is an economic entity outside the enterprise group, the code is **False**.

Securities issued by the reporting entity itself (repurchased securities) are always reported with the code **False**.

3.5.13 Dividends (only shares, fund shares and other equity under assets)

For **shares, fund shares and other equity held by the reporting entity**, report gross dividends (pre-tax dividends) paid to the holder during the reporting month. Dividends are reported in the currency that is reported in the attribute *Dividend currency*.

3.5.14 Dividend currency (only shares, fund shares and other equity under assets)

Report in this attribute the ISO 4217 currency code of dividends reported in the attribute *Dividends*. Currency codes are provided in code list which is posted on the Bank of Finland's website.



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3.5.15 Contracting party's home country (only repo and lending agreements with non-residents)

The contracting party's home country is reported in the ISO 3166 format. Country codes are provided in code list on the Bank of Finland's website. International organisations are reported using the codes for international organisations provided. The codes are based on Eurostat's classification.

If a contract is made through an automatic trading system (ATS) and cleared centrally in a central clearing counterparty's (CCP) system⁷, the reporting entity may not know the actual contracting party's home country. In such cases the CCP's home country is reported as the contracting party's home country.

3.5.16 Issue date (only non-ISIN debt instruments)

The issue date is reported for **money market paper and bonds for which no ISIN codes are available**.

3.5.17 Maturity date (only non-ISIN debt instruments)

The maturity date is reported for **money market paper and bonds for which no ISIN codes are available only if the next coupon date has not been determined** (e.g., zero-coupon bonds).

If the maturity date is unknown, report as maturity date **9999-01-01**.

3.5.18 Next coupon date (only non-ISIN debt instruments)

Report for **money market paper and bonds for which no ISIN codes are available** either the next coupon date in this attribute or, alternatively, the security's maturity date in the attribute *Maturity date*.

Report here the date when the next coupon is due to be paid. If the coupon has been paid during the reporting period, report the following coupon date.

For example, if data are reported for January 2024 and the coupon of a debt security with one annual payment was paid on 15 January 2024, the date to be reported here is **15 January 2025**.

3.5.19 Coupon rate (only non-ISIN debt instruments)

The next coupon interest to be paid by the debt security issuer is reported for **money market paper and bonds for which no ISIN codes are available**. Coupon rate is the interest rate paid on the nominal amount stated on the debt security, and it is reported as a percentage of the nominal value (p.a.). If no interest is paid on the debt security, the coupon rate is reported as 0, as in the case of zero-coupon bonds. For money market paper, the coupon rate is 0 if no coupon interest is paid on it.

⁷ Central clearing counterparties for repo transactions are e.g., CC&G, LIFFE-Clearnet, MEFF and Eurex Clearing.



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The coupon rate of a **fixed-rate debt security** is the interest rate stated on the debt security. In the case of **floating-rate debt securities**, information is reported as follows: if the coupon rate has been confirmed for the interest payment period covering the reporting period (i.e., the last day of the reporting month), report the confirmed coupon rate; if no coupon rate has been confirmed, report the interest rate confirmed for the previous lapsed interest payment period.

3.5.20 Coupon frequency (only non-ISIN debt instruments)

Report in this attribute the number of interest payments made annually. If no interest is paid on the debt security, the coupon frequency is reported as 0.

3.5.21 Country of issue (only non-ISIN securities-based liabilities)

This attribute indicates the country in which a debt security for which no ISIN code is available has been issued by the reporting entity. The country of issue is reported in the ISO 3166 format. Country codes are provided in code list on the Bank of Finland's website.

3.5.22 Issuer's sector (only non-ISIN securities-based assets)

The sector of the issuer is reported for securities-based assets for which no ISIN codes are available. The issuer's sector is reported in accordance with Statistics Finland's Classification of Sectors 2023.

If the issuer is a non-resident, the sector code begins with 1. Sector codes are provided in code list on the Bank of Finland's website.

If the issuer is an international organisation, use the sector codes provided on the Bank of Finland's website.

3.5.23 Issuer's home country (only non-ISIN securities-based assets)

The issuer's home country is reported for **securities-based assets for which no ISIN codes are available**. The issuer's home country is reported in the ISO 3166 format. The country codes are provided in code list on the Bank of Finland's website.

For **international organisations**, use the codes for international organisations. The codes are based on Eurostat's classification.



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4 ANNEXES

4.1 ANNEX 1 Structure of the ISIN code in accordance with ISO 6166 standard

ISIN code: The International Securities Identification Number (ISIN) is a code which uniquely identifies a specific security or other financial instrument. It is based on the ISO 6166 standard and has been created in order to establish a global information network, which ensures that instrument specific information can be obtained worldwide and within a minimum time delay.

ISIN code consists of:

a prefix which is the alpha-2 country-code specified in ISO 3166

the basic number which is nine characters (letter or digits) in length. Where the existing national number consists of nine characters, this number shall be used. If the national number is less than nine characters, zeros shall be inserted in front of the national number. Where a national check digit exists, it shall be regarded as part of the basic number.

a check digit, computed using the modulus 10 “Double-Add Double” formula
For countries where a numbering agency exists, the responsible agency shall allocate the ISIN code following the above principles. If there is no numbering agency in a country, the designated substitute agency shall allocate the ISIN codes.

Reference: The Association of National Numbering Agencies (ANNA)



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4.2 ANNEX 2 Reporting of securities underlying repo and securities lending agreements

		Contracting party			
		Non-resident		Finnish resident	
		Sale/Delivery	Purchase/Acquisition	Sale/Delivery	Purchase/Acquisition
Security issuer	Non-resident	A and R	R	A	NO
	Finnish resident	A and R	R	A	NO

- A** = Security reported as a foreign security-based asset
R = Security reported as a repo or lending agreement
NO = Security not reported at all

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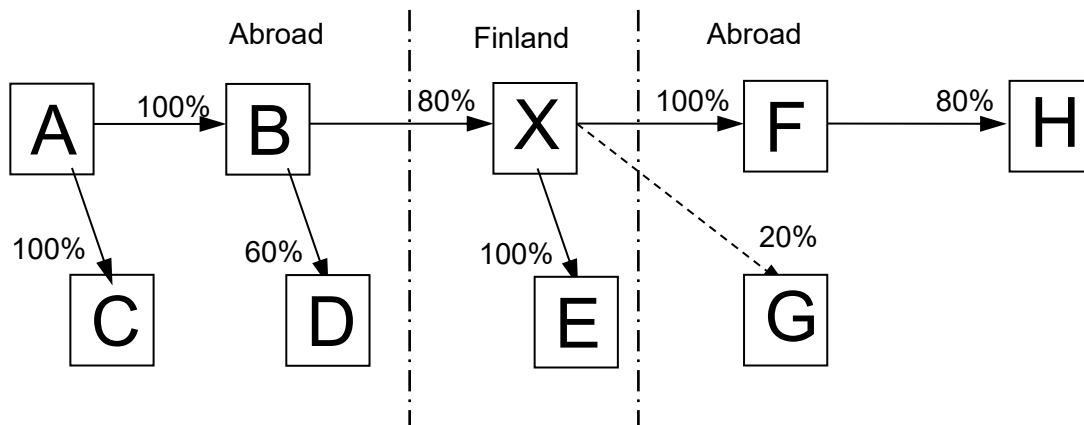
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4.3 ANNEX 3 Enterprise group

An enterprise group refers to a whole comprising two or more economic entities, where one of the economic entities controls *directly* at least 10% or *indirectly* (through other entities) over 50% of votes in all other entities within the group.

As a concept, enterprise group is close to the accounting concept *group*. An enterprise group covers at least economic entities belonging to the same group, but in some cases it may also include economic entities not belonging to the group as referred to in the company's accounts. A natural person may also be an economic entity belonging to the enterprise group of the reporting entity, if he/she holds directly at least 10% or indirectly more than 50% of the voting rights of the reporting entity.

The chart below presents an example of an enterprise group.



In the example, the boxes indicate economic entities. Among these, X is a Finnish entity reporting in the data collection. X and E are residents in Finland while others reside abroad. The arrows indicate decision/control power relations and the adjacent percentages their voting right proportions.

Within the enterprise group, the Finnish reporting entity (X) may have a relation with

- 1) **foreign parent enterprise**, ie a non-resident entity holding directly at least 10% or indirectly over 50% of votes in the reporting entity (in the example, entities A and B are parent enterprises of entity X)
- 2) **foreign subsidiary, associate or branch**, ie a non-resident economic entity 10% of whose voting rights are held directly, or 50% indirectly, by the Finnish reporting entity (in the example, F and H are X's foreign subsidiaries and G on the other hand is a foreign associate)
- 3) **foreign fellow enterprise**, ie a foreign economic entity belonging to the same enterprise group with the Finnish reporting entity which is not a parent enterprise, subsidiary or branch of the Finnish reporting entity. However, economic entities in a fellow relation have the same parent enterprise. In the example, entities C and D are X's foreign fellow enterprises.



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4.4 ANNEX 4

Changes to the document

Version	Date	Valid	Changes
1.94	18 Apr 2024	1 Aug 2024	- Instructions related to the reform of the reporting system revised, DCS2 -> eReg - Internal codes of an enterprise group changed, Y/N -> true/false. - 3.1. Basic information of the report updated - Annex 3 Code Lists updated
1.94	24 Jul 2024	1 Aug 2024	- Replaced the terms “record” and “field” with terms “section” and “attribute” - Amended wrong references to chapters in the tables - Updated links to Security Statistics website
2.0	14 Oct 2024	1 Aug 2024	- Links to Bank of Finland’s website deleted - Annexes 2,3 and 4 deleted
2.1	16 Jun 2026	1 Jan 2027	- Added leverage products to the list of derivatives examples in sections 3 and 3.3 - Added further clarification in sections 3.2 and 3.3 regarding the reporting of investment products