**MNB identification code: E24**

**Completion instructions**

**Daily data on holdings of securities owned by the credit institutions**

**I. General requirements**

**1.** **Range of securities to be included in the data supply**

a) The data supply – with the exception of column j*)* – must include the closing balance of the securities possessed by the reporting agent, stated in the accounting balance sheet for the reporting date; while column j) must also contain the stock of "physical securities" possessed by the reporting agent, arising as a result of securities settlements and transfers.

b) The data supply must include all securities issued in series other than equity securities and mutual fund shares not traded on the stock exchange, irrespective of whether they were issued by resident or non-resident issuers abroad or in Hungary.

The securities reported in the table must be shown by series; however, if the reporting agent holds securities as collateral within the scope of the pool concept (at the central bank or in any other case), the portfolios thus segregated must be reported in a separate row. (For example if portfolios made up of 100 papers from the same series are included in two different cover pools, 20 in “Pool 1” and 10 in “Pool 2”, the portfolios thus segregated must be reported in a separate row. So the 20 securities from the same series in “Pool 1” shall be reported in the same row, the 10 in “Pool 2” in a new row, and the remaining 70 shall be reported in another row. In other words, assuming consistent accounting treatment, the 100 securities from the same series are shown in three rows.)

c) The data supply must include both public and privately issued securities.

d) The full volume of the securities holding possessed by the reporting agent must be reported irrespective of the physical location of the securities (at KELER Zrt, third-party location or in own vault).

e) In the case of group-level data supply, the securities holding owned at individual level by all entities included in scope of consolidation in Hungary, as well as the securities holding owned at individual level by those foreign credit institutions and financial enterprises, the consolidated book value of the securities holding of which financial institutions – including the issuances by the group members – exceeded HUF 1 billion at the end of the quarter preceding the reporting period. Parent companies are not required to submit individual reports, their securities stock data shall be included in the group’s reporting.

**2.** **Identification of the securities and other issues**

The ISIN code shall be entered as security identifier.

As for the accurate name the type (ADR, EDR, GRD etc.) shall also be shown within the name in the case of depository receipts.

In the data supply the ISIN code of the depository receipt (ADR, EDR, GDR etc.) shall be recorded (and not the identification code of the underlying asset).

**3.** **Taking stock of the securities holdings**

a) The securities on the balance sheet of the scope of consolidation must be reported on columns g) and h) of the table, securities placed with the data provider during custody, safekeeping, or responsible safekeeping, or own-account repo transactions and all the items that are not recorded in the balance sheet of the data provider as a result of securities loan agreements are not to be included. The securities holdings must be reported as follows:

b) In the case of amortising bonds, the face value adjusted for the redemption must be reported in columns g), j), k) and l) of the table, in accordance with the cash settlements performed until the last day of the month. Thus, if a redemption is made on the last day of the month, already the reduced principal amount must be reported; however, if the due principal redemption is not fulfilled by the last day of the month, the data supply must contain the actually outstanding principal value, not reduced by the due but yet unpaid redemption.

**4.** For an explanation of the terms used in the tables and in these filling instructions, see point I. F. 2 of this Annex.

**5.** The codes (hereinafter: code list) are included in the technical manual specified in subsection 4.5 of Annex 3 published on the MNB's website, while the verification criteria are included in the technical manual specified in section 5 of Annex 3, also published on the MNB's website.

# II. Detailed instructions for the completion of the individual columns of the table

**c/** This column must contain the holding of trading or banking book portfolio owned by the reporting agent, defined on the basis of the code list.

**d/** This column must contain the accounting portfolio-based classification of the holding possessed by the reporting agent, defined on the basis of the code list.

**e/** This column must contain the valuation method corresponding to the accounting portfolio of the holding possessed by the reporting agent, reported in column d), based on the code list. When the reporting agent reports a specific item in accordance with the accounting rules applied by it, but in a category different from the accounting portfolios specified in this data supply, this item must be reported in this data supply in the "Other" category, corresponding to the applied accounting rules.

**f/** This column must contain the "DRB" (number of pieces) in the case of equity securities and certificates, and the currency ISO code of securities' denomination in the case of debt securities.

**g/** Out of the stock of securities on the balance sheet of the reporting agent with the ISIN code and designation specified in columns a) and b), this column must contain the holding with the attributes specified in columns c)-e) and o), expressed in the observation units specified in column f). Debt securities (bonds) must be reported at face value, in thousand units, in the reporting currency of the securities.

The debt securities holdings must be reported in number of pieces. Certificates must be also reported in number of pieces.

**h/** The fair value of the stock reported in column g) shall be shown here, irrespective of the valuation method, expressed in thousand forints.

**i/** Of the holding specified in column g), this column must contain the fair value of the unencumbered holding, expressed in thousand forints.

**j/** This column must contain – of the securities holding with ISIN code and designation specified in columns a) and b) – the "physical stock" possessed by the reporting agent, arising as a result of executed securities settlements and transfers, irrespective of whether or not it is included in the accounting balance sheet. That is, in the case of purchase transactions that stock must be reported which has been transferred to the possession of the reporting agent not only in legal terms (based on deal date), but also the settlement thereof has already taken place]. Column j) must also contain the securities that have already been sold and may no longer be included in the books from the deal date, until the completion of the settlement. The executed securities transfers must be taken into consideration in the physical stock also in the case of securities repo and lending transactions. (i.e. the securities received through delivery repos or lending must be shown in column j) in the "physical stock", while the securities transferred through delivery repo or lending, must not be shown in column j). (The data reported in column j) must be in line with the own holding reported in data supply with MNB ID code E21. The repurchased own-issued securities and the stock issued and possessed by the reporting agent shall not be taken into account.)

Debt securities (bonds) must be reported at face value, in thousand units, in the issuing currency of the securities.

The debt securities holdings must be reported in number of pieces. Certificates must be also reported in number of pieces.

**k/** The physical stock specified in column j) must be reduced by the holding blocked for the purpose of hold-in-custody repo transactions or for any other purpose. (The blocked stock held by the counterparty within the scope of reverse hold-in-custody repo or for any other reason does not increase the unencumbered physical stock of the reporting agent.)

Debt securities (bonds) must be reported at face value, in thousand units, in the issuing currency of the securities.

The debt securities holdings must be reported in number of pieces. Certificates must be also reported in number of pieces.

**l/** If it does not contain the impact of the already concluded but not yet settled securities spot transactions, the accounting stock reported in column g), must be taken into consideration here (at face value, purchases with positive, sales with negative sign). Furthermore, the impact of the forward transactions (sales contracts with negative sign, purchase contracts with positive sign) and other derivative transactions (e.g. futures, options, delta-equivalent value of total-return swaps) must be reported here. (If the reporting agent uses trade date accounting, the economic and accounting stock are basically identical, since for example when purchasing securities, the papers concerned are recognised on the trade date from an accounting perspective, and they are also owned by the reporting agent from an economic perspective. Differences can mostly occur in connection with the physical stock, since for example in the case of a spot transaction, the securities are still owned physically by the reporting agents, who, however, derecognise them from their books on the trade date, and the economic gains from the securities as well as the risks arising from holding the securities are also transferred. Essentially, accounting and economic stocks can also differ if a forward, futures or option transaction was concluded for the given securities.

**m/ and n/** These columns must contain the LEI codes of the owner and the issuer of the securities. If the owner or issuer of the given securities does not have a LEI code, the name of the institution concerned shall be shown in columns m) and n).

**o**/ This column must contain the type of the collateral that the holding specified in column g), possessed by the reporting agent, is used for, based on the code list. Values different from NUC can only be reported if the securities concerned are used as collateral for a transaction. For example the ownership requirements related to providing demand guarantees cannot be considered as encumbered asset in this reporting.

Stocks used as central bank collateral shall be reported with a CBC code (Used as Central Bank Collateral), irrespective of the aim of collateralisation.

In the case of delivery repo transactions, the securities concerned do not need to be reported on a separate row, as they are shown as the difference between the accounting and the physical stock on the NUC (Not Used as Collateral) row.