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424

DECREE

of 1 December 2017

on reporting duties of some entities operating on the capital market

The Czech National Bank stipulates, under Article 199(2) of Act No 256/2004, on Capital Market Undertakings, as amended by Act No 204/2017, for the implementation of Article 16(7), Article 47(5), Article 50(8), Article 63(5), Article 71(5), Article 73f(7), Article 77(3), Article 90c(4) of this act, and under Article 41(3) of Act No 6/1993, on the Czech National Bank, as amended by Act No 227/2013:

Article 1

Subject of regulation

This decree stipulates the content, form, frequency, deadlines and method of preparing and submitting reports to the Czech National Bank by some entities operating on the capital market, both reports in connection with directly applicable European Union regulations¹⁾ and other reports to handle tasks of the Czech National Bank, as well as the submission and publication of other information by such entities.

Article 2

Definition of terms

For the purposes of this Decree, the following definitions shall apply:

- a) a report is a structured set of data created by the reporting entity;
- b) a data file is a set of electronically-grouped data with defined data structures;
- c) a reporting entity is:
 1. an investment firm that is a bank;
 2. a foreign bank with a licence to provide investment services that provides services in the Czech Republic through its branch (hereinafter a “branch of a foreign bank”);
 3. an investment firm that is not a bank or branch of a foreign bank;
 4. a foreign entity with a licence to provide investment services that is not a bank and that provides services in the Czech Republic through its branch;

¹⁾ Article 26 of Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012.

Commission Delegated Regulation (EU) 2017/590 of 28 July 2016 supplementing Regulation (EU) No 600/2014 of the European Parliament and of the Council with regard to regulatory technical standards for the reporting of transactions to competent authorities.

Commission Implementing Regulation (EU) 2017/1093 of 20 June 2017 laying down implementing technical standards with regard to the format of position reports by investment firms and market operators.

Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012, as amended.

5. a management company and a foreign entity with a permit to perform managerial activities²⁾ that is not comparable to an investment fund, if it manages client assets that include an investment instrument, as it sees fit in accordance with a contractual arrangement (portfolio management)³⁾,
6. a management company from a country other than a European Union member state that, in the Czech Republic through a branch, manages client assets that include an investment instrument, as it sees fit in accordance with a contractual arrangement (portfolio management)³⁾,
7. an operator of a regulated market;
8. an operator of a multilateral trading facility;
9. an operator of an organised trading facility;
10. an operator of a settlement system;
11. a data reporting services provider.

Article 3

Reports under directly applicable European Union regulations

Reports under directly applicable European Union regulations governing the capital markets or prudential requirements of credit institutions and investment firms and under directly applicable European Union regulations implementing them¹⁾ are prepared and submitted in the manner under Article 9(1).

Article 4

Reports on provision of investment services, trading in trading venues and settlement of transactions and transfers

(1) Reporting entities under Article 2(c)(1), (3), (5) and (6) shall prepare for each trading day and, no later than by the end of the business day following this trading day, submit the following reports:

- a) FIM (CNB) 20-97 “Information on executed, settled and cancelled transactions and transfers”;
- b) FIM (CNB) 30-97 “Information on all instructions received”
- c) FIM (CNB) 11-97 “Supplementary information on executed, settled and cancelled transactions and transfers”;
- d) REF (CNB) 10-97 “Information on investment instruments affected by instructions, transactions and transfers” and
- e) REF (CNB) 30-97 “Information on persons”.

(2) Reporting entities under Article 2(c)(2) and (4) shall prepare for each trading day reports under paragraph (1) and submit them no later than within 7 days of this trading day.

(3) Reporting entities under Article 2(c)(7) to (9) shall prepare for each trading day and, no later than by the end of the business day following this trading day, submit the following reports:

²⁾ Article 481 of Act No 240/2013, on Management Companies and Investment Funds, as amended by Act No 336/2014.

³⁾ Article 11 of Act No 240/2013, as amended by Act No 336/2014 and Act No 148/2016.

- a) FIM (CNB) 12-97 “Information on transactions in investment instruments for trading venues”;
- b) FIM (CNB) 40-97 “Information on orders on the trading venue”;
- c) FIM (CNB) 60-97 “Information on prices and volumes of transactions”;
- d) FIM (CNB) 70-97 “Information on indexes”; and
- e) REF (CNB) 40-97 “Information on participants to trading venue and settlement system with settlement finality”.

(4) An operator of a settlement system shall prepare and submit

- a) no later than by the end of the business day after each operating day, the following reports:
 - 1. FIM (CNB) 50-97 “Information on settlement of transactions and transfers”; and
 - 2. REF (CNB) 40-97 “Information on participants to trading venue and settlement system with settlement finality”; and
 - b) no later than the end of the business day that precedes the day to which the data or a change to them applies, report REF (CNB) 20-97 “Information on instruments accepted for settlement”.
- (5) The content of reports under paragraphs (1) to (3) is stated in Annex 1 to this Decree.

Article 5

Reports on client assets, financial and economic situation, organisational structure and on persons with qualified holding

(1) Reporting entities under Article 2(c)(1) to (6), if they are entitled to accept client funds or investment instruments, shall prepare as of the last day of the calendar month and, within 20 days of the end of the calendar month in question, submit the following reports:

- a) MKT (CNB) 51-12 “Summary of securities held in client assets”;
- b) MKT (CNB) 52-12 “Summary of other investment instruments held in client assets”;
- c) MKT (CNB) 53-12 “Summary of funds held in client assets”;
- d) MKT (CNB) 54-12 “Summary of changes to the number of investment instruments held in client assets”; and
- e) MKT (CNB) 55-12 “Summary of changes in funds held in client assets”.

(2) Reporting entities under Article 2(c)(3) and (4), shall prepare as of the last day of a calendar quarter and, within 30 days of the end of the relevant calendar quarter to which they apply, submit the following reports:

- a) FIS (CNB) 10-12 “Balance sheet and off-balance sheet”;
- b) FIS (CNB) 20-12 “Statement of profit or loss”;
- c) FIS (CNB) 40-12 “Additional information relating to the balance sheet”; and
- d) OCP (CNB) 48-04 “Organisational structure and persons with a qualified holding”.

(3) The content of reports under paragraphs (1) and (2) is stated in Annex 1 to this Decree.

Article 6

Reports on structure of consolidated group and intra-group transactions of a mixed holding entity

(1) An investment firm that is not a bank or branch of a foreign bank, that is a responsible entity in the group of a financial holding entity, a responsible entity in the group of a foreign controlling credit institution, a responsible entity in the group of a mixed holding entity or a responsible entity controlled by a mixed holding entity, if the relevant provisions of the act governing supplementary supervision over financial conglomerates do not apply to such reporting entity, shall, each calendar year in accordance with the balance as of 1 January, prepare and, by 31 January, submit an OCP (CNB) 80-01 “Report on structure of consolidated group” report.

(2) An entity specified in paragraph (1) shall also submit an OCP (CNB) 80-01 “Report on structure of consolidated group” without undue delay after it becomes a responsible entity or stops being a responsible entity.

(3) In addition to a report under paragraph (1), a reporting entity shall submit the supplementary information specified in Annex 2 to this Decree. A reporting entity shall send such information to the Czech National Bank by a deadline identical to the deadline for submission of such report.

(4) An investment firm that is not a bank or branch of a foreign bank, that is a responsible entity in the group of a mixed holding entity, shall prepare as of the last day of a calendar six-month period and, within 30 days of the end of the calendar six-month period to which it applies, submits an OCP (CNB) 72-02 “Report on transactions inside group of mixed holding entity”. The content of the reports is stated in Annex 3 to this Decree.

Article 7

Submission of other information

(1) A reporting entity under Article 2(c)(7), (10) and (11) shall submit to the Czech National Bank, no later than 30 days after the expiry of the relevant calendar quarter, information of the scope and in the structure in accordance with a legal regulation governing accounting on the results of its financial management in the previous quarter and also, with the exception of an operator of regulated market, on its financial situation as of the last day of the relevant calendar quarter.

(2) If a reporting entity is obligated to submit to the Czech National Bank an annual report or consolidated annual report, it shall submit it in a manner under Article 9(3) and (4).

(3) The operator of a settlement system shall submit information under paragraph (2) within 6 months of the end of a fiscal year.

(4) Reporting entities under Article 2(c)(7) to (10) shall inform the Czech National Bank of:

- a) trading or operating days and changes thereto no later than 2 business days before the first day of the period to which the data and changes apply;
- b) classifiers and changes thereto used in reports under Article 4(3) and (4) no later than two business days before the trading or operating day to which the data and changes apply; and
- c) entities that had a qualified holding in them at the time the general meeting was held, within 30 days of the holding of a general meeting.

(5) If a settlement system operator has a sole shareholder, it shall hand over information about this shareholder under paragraph 4(c) within 30 days of a decision by a shareholder exercising the powers of the general meeting.

(6) Reporting entities under Article 2(c)(7) and (9) shall inform the Czech National Bank of the parameters of trading and changes thereto to the extent and in the structure in accordance with point 23 of Annex 1 to this Decree, no later than the end of the business day before the trading day to which the parameters and changes thereto apply. A change to the parameters that comes into effect during a trading day shall be reported without undue delay and the effective time of such change shall be stated.

(7) A data reporting services provider shall inform the Czech National Bank of the types and scope of the services provided by providing a remote access to the system for publishing data on transactions.

Article 8

Common provisions for preparing reports

(1) When preparing reports, a reporting entity shall proceed in accordance with the Accounting Act and regulations implementing it⁴⁾ or in accordance with international accounting standards, as set out by European Union law⁵⁾.

(2) A reporting entity shall convert data expressed in a foreign currency, if required, into data expressed in the Czech currency using the exchange rate announced by the Czech National Bank for the date of preparation of the report, unless legal regulations governing accounting or prudential requirements for credit institutions and investment companies provide otherwise. For data in currencies for which the Czech National Bank does not announce exchange rates, a reporting entity shall use for conversion the legal regulations governing accounting.

Article 9

Method and form of submitting information

(1) A reporting entity shall submit to the Czech National Bank reports under Article 3 to 5 in electronic form as data messages in the structure of data files.

(2) Data messages under paragraph (1) shall be handed over using equipment enabling access through an internet application or user interface of the collection system of the Czech National Bank.

(3) A data message under paragraph (1) shall be signed by the reporting entity using a recognized electronic signature of the contact person.

(4) Information under Articles 6 and 7 shall be submitted by the reporting entity in electronic form in the form of a data message to the Czech National Bank's data box or to the e-mail address of the Czech National Bank's registry with clear marking of the reporting duty. A data message sent to the e-mail address of the Czech National Bank's registry must bear the contact person's recognized electronic signature.

⁴⁾ For example, Act No. 563/1991 Coll., on Accounting, as amended, Decree No 501/2002, implementing certain provisions of Act No 563/1991, on Accounting, as amended, for accounting units that are banks and other financial institutions, as amended.

⁵⁾ Article 2 of Regulation (EC) 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of International Accounting Standards.

(5) If the size of the data message does not enable the submission of information under Article 7(2) in the manner under paragraph (4), it shall be sent by the reporting entity on a technical data medium to the Czech National Bank's address.

(6) A reporting entity that prepares and submits reports to the Czech National Bank in the manner under paragraph (1) shall state to the Czech National Bank the first names and surname, work address, telephone number and e-mail address of contact persons. The reporting entity shall notify the Czech National Bank of changes to such data without undue delay.

Article 10

Corrections and changes to information submitted

(1) If, after submitting information to the Czech National Bank, an error is detected or if a change is made to the data or the data are supplemented, the reporting entity shall submit to the Czech National Bank corrected, changed or supplemented information without undue delay. If the correction, change or supplementation of data affects data in other reports or reports for other time periods, a reporting entity shall also alter all such related reports.

(2) If, based on an audit of the financial statements at a reporting entity, there are changes to data in reports prepared as of 31 December, the reporting entity shall resubmit such reports with the corrected values within 30 days of such changes. If the correction affects data in other reports or reports for other time periods, the reporting entity shall also correct all such related reports.

(3) The corrected reports shall be submitted by the deadline according to paragraphs (1) and (2) in the manner determined in Article 9(1) and (2) together with information about the content and reason for the correction.

Article 11

Disclosure of information

An operator of a regulated market shall publish data about entities that had a qualified holding in it at the time of a general meeting or a decision of a sole shareholder exercising the powers of the general meeting, about entities controlling it and the size of their holdings in Czech in a manner enabling remote access, no later than 30 days after the day of a meeting or decision.

Article 12

Temporary provisions

The following shall be applied with regard to the duty to prepare and submit reports relating to the period before the date this Decree comes into effect:

- a) Decree No 235/2008, on reporting duties of the operator of a settlement system and the Central Securities Depository as amended before the effective date hereof;
- b) Decree No 236/2008, on reporting duties of the operator of a regulated market and the operator of a multilateral trading facility, as amended before the effective date hereof;
- c) Decree No 427/2013, on the submission of reports of an investment firms to the Czech National Bank, as amended before the effective date hereof.

Article 13

Cancellation provisions

The following are hereby cancelled:

1. Decree No 235/2008, on reporting duties of the operator of a settlement system and the Central Securities Depository.
2. Decree No 236/2008, on reporting duties of the operator of a regulated market and the operator of a multilateral trading facility.
3. Decree 427/2013, on the submission of reports by investment firms to the Czech National Bank.

Article 14

Effect

This Decree shall come into effect on 3 January 2018.

Governor:

per pro. **Hampl**, duly signed

Vice-Governor

Content of reports submitted by reporting entities to the Czech National Bank

1. FIM (CNB) 20-97 “Information on executed, settled and cancelled transactions and transfers”

The report shall contain information about transactions and transfers of investment instruments recorded in a trader’s log that were implemented or cancelled in the period in question. Transactions and transfers that are not part of a report on transactions submitted to the Czech National Bank shall be reported under a directly applicable European Union regulation governing the reporting of transactions. All facts concerning the identification of participating entities and the classification of investment instruments, as well as information characterizing a transaction or transfer, shall be stated.

2. FIM (CNB) 30-97 “Information on all instructions received”

The report shall contain information about instructions for arranging the purchase, sale or other transfer of investment instruments recorded in a trader’s log. All received instructions, including those not implemented, shall be reported, with a statement of all requisites of an accepted instruction related to the identification and classification of the instruction, the client, the entity placing the instruction, entities performing professional trading activities with the instruction and investment instrument, the time and the method of acceptance of the instruction and other orders with it, specifications of a requested transaction, fees for implementing an instruction.

3. FIM (CNB) 11-97 “Supplementary information on executed, settled and cancelled transactions and transfers”

The report shall contain supplementary data for recording transactions and transfers in investment instruments realised based on instructions accepted that concern transactions and transfers of investment instruments that were, in the period in question, made or cancelled and that are in a FIM (CNB) 20-97 report or a report under a directly applicable European Union regulation governing reporting of transactions. Data that is part of a trader’s log but is not reported as a part of a report under a directly applicable European Union regulation on reporting transactions shall be reported.

4. REF (CNB) 10-97 “Information on investment instruments affected by instructions, transactions and transfers”

The report shall contain data about investment instruments whose identification was used in FIM (CNB) 20-97, FIM (CNB) 30-97 and FIM (CNB) 11-97 reports or a report under a directly applicable European Union regulation on reporting transactions. Data about investment instruments that were not reported to the Czech National Bank by the day the report was prepared shall be reported. Changes to data about all investment instruments reported by the day the report is prepared shall also be reported. The report shall contain data concerning the identification and classification of instruments, their basic parameters and characteristics.

5. REF (CNB) 30-97 “Information on persons”

The report shall contain data about entities that are parties placing an instruction, clients, transaction counterparties, third parties that performed professional activities related to an instruction or transaction, or obligated representatives, and appear in the reports

FIM (CNB) 20-97, FIM (CNB) 30-97, FIM (CNB) 11-97 or a report under a directly applicable European Union regulation on reporting transactions. Data that was not reported to the Czech National Bank by the day the report was prepared, as well as changes to data about all entities reported by such date, shall be reported. The report shall contain data concerning the identification and classification of an entity.

6. FIM (CNB) 12-97 “Information on transactions in investment instruments for trading venues”

The report shall contain data about transactions in investment instruments concluded in a trading venue and changes to them and data about whether the reporting entity also provides the Czech National Bank with reports under Article 3 also for other reporting entities.

7. FIM (CNB) 40-97 “Information on orders on the trading venue”

The report shall contain data about the conditions and course of trading in all investment instruments accepted for trading on the market operated by the reporting entity.

8. FIM (CNB) 60-97 “Information on prices and volumes of transactions”

The report shall contain data about prices and volumes of transactions as of the end of the business day for each individual type of trading venue and market as a whole, identification and the name of an investment instrument, data about periodical auctions, open positions in derivatives and the state of trading in accordance with the classifier of the trading venue operator.

9. REF (CNB) 40-97 “Information on participants to trading venue and settlement system with settlement finality”

The report shall contain data about entities that became or stopped being a participant in a trading or settlement system or the reporting entity learned of a change to data provided about participants in a settlement system or on the trading venue.

10. FIM (CNB) 70-97 “Information on indexes”

The report shall contain data about indexes calculated by the operator of a trading venue, such as the name and identification of the index, the name and identification of the investment instrument, the quantity of the investment instrument in the index, the price notation, the date of the last update of the composition, the date and time of the calculation and value of the index.

11. FIM (CNB) 50-97 “Information on settlement of transactions and transfers”

The report shall contain data about transactions and transfers accepted for settlement on the operating day to which the report applies, on the method and state of settlement, on changes to all transactions accepted for settlement and on changes to the method and balance of settlement.

12. REF (CNB) 20-97 “Information on instruments accepted for settlement”

The report shall contain data about investment instruments accepted for settlement on the operating day to which the report applies. Data about investment instruments that were not reported to the Czech National Bank by the day the report was prepared shall be reported. Changes to data in all investment instruments reported by the day the report is prepared shall also be reported.

13. MKT (CNB) 51-12 “Summary of securities held in client assets”

The report shall contain data about all securities that are held by a client, covering all securities broken down by individual clients, residents and non-residents. Identification and classification data concerning a security, issuer and client, as well as data about the security and data about maturity, shall be reported.

14. MKT (CNB) 52-12 “Summary of other investment instruments held in client assets”

The report shall contain data about individual investment instruments other than securities recorded in the trading system of the reporting entity as client assets as of the last day of the reporting period broken down by clients, residents and non-residents. Identification and classification data concerning an investment instrument, issuer and client, and data about an investment instrument shall be reported.

15. MKT (CNB) 53-12 “Summary of funds held in client assets”

The report shall contain a summary of funds that is recorded by the reporting entity as client assets broken down by clients, residents and non-residents. It shall also contain supplementary information about credits provided in the sense of the provision of a supplementary investment service for the purpose of enabling a transaction in an investment instrument in which the credit provider participates. Identification and classification information concerning a client, as well as information about funds and loans, shall be reported.

16. MKT (CNB) 54-12 “Summary of changes to the number of investment instruments held in client assets”

The report shall contain information about all changes to the quantity of investment instruments owned by a client that are not shown in transaction reports. The report shall contain records of individual changes during the period in question. The reported changes shall not be netted out at any level (for example transactions, clients, time, currencies), each change shall be reported separately. In the event that a transaction leads, on the one hand, to a reduction in one instrument and an increase on the other, each of the changes shall be reported separately. Investment instruments shall be reported in the scope stipulated for such report.

17. MKT (CNB) 55-12 “Summary of changes in funds held in client assets”

The report shall contain data about all changes to the quantity of funds owned by a client that are not shown in transaction reports, over the period in question. The changes in funds shall not be netted out at any level (volume, clients, time, currencies), each change shall be reported separately.

18. OCP (CNB) 48-04 “Organisational structure and persons with a qualified holding”

The report shall contain basic identification and classification data about the reporting entity, the founder of a branch of a foreign investment firm, branches abroad, members of management bodies, contact persons for defined areas of activities. The report shall contain data about registered capital, voting rights, the number of their workers and organisational components. The report shall also contain basic identification and classification data about members with an interest in the registered capital or voting rights higher than 5%, including structured data about the size of the interest, basic identification and classification data about all entities with a qualified holding in the reporting entity, including structured data about the size of the interest and a qualified interest of the reporting entity in other legal entities.

19. OCP (CNB) 80-01 “Report on the structure of the consolidated group”

The report shall contain data on the consolidated group and entities included in it (data about the entity, data about the registered capital, basic identification and classification data about members of management bodies, data about qualified holdings and the methods of consolidation for the purposes of prudential requirements).

20. FIS (CNB) 10-12 “Balance sheet and off-balance sheet”

The report shall contain data about the financial situation of the reporting entity, about assets, liabilities and equity, broken down in accordance with international accounting standards, and promises and guarantees provided and accepted.

21. FIS (CNB) 20-12 “Statement of profit or loss”

The report shall contain a summary of revenues, costs and accounting profit or loss from the start of the year to the end of the period in question broken down in accordance with international accounting standards.

22. FIS (CNB) 40-12 “Additional information relating to the balance sheet”

The report shall contain supplementary data on the balance sheet, data about derivatives for trading and hedging derivatives broken down by risk and market, on impairment and the balance of and movements in adjustments and on financial assets provided as collateral and on financial obligations related to the transfer of financial assets.

23. Information about the parameters for trading shall contain data about price, quantity, time and other requirements for concluding transactions and inputting orders or quotes set by the administrator of a regulated market or the operator of a multilateral or organised trading venue based on trading rules, such as the standard size of a lot, the price spread or tick size for a quote in accordance with individual investment instruments or business groups.

Supplementary information submitted with OCP (CNB) 80-01 report

Together with the OCP (CNB) 80-01 report submitted for consolidated groups, the reporting entity shall submit the following information in text and graphical form:

1. text information about the controlling entity:
 - a) the line of business (activities) recorded in the Commercial Register;
 - b) summary of the activities actually performed;
2. text information about the controlled entities:
 - a) the line of business (activities) recorded in the Commercial Register;
 - b) a summary of the activities actually performed;
 - c) a summary of services provided by the controlled entity to the controlling entity;
 - d) a summary of services provided by the controlled entity to other entities in the consolidated group (this does not concern the group of a mixed holding entity);
 - e) a summary of services provided by the controlling entity to the controlled entity (this does not concern a mixed holding entity);
3. text information about affiliates:
 - a) the line of business (activities) recorded in the Commercial Register;
 - b) a summary of the activities actually performed;
 - c) a summary of services provided by the affiliate to the controlling entity;
 - d) a summary of services provided by the affiliate to other entities in the consolidated group (this does not concern the group of a mixed holding entity);
 - e) a summary of services provided by the controlling entity to the affiliate (this does not concern a mixed holding entity);
4. a graphical representation of the consolidated group from the viewpoint of ownership relations with the marking of entities included in the consolidated group for the purposes of prudential requirements;
5. a graphical representation of the consolidated group from the viewpoint of proceedings with the marking of entities included in the consolidated group for the purposes of prudential requirements.

Content of OCP (CNB) 72-02 report

1. The OCP (CNB) 72-02 report “Reporting of transactions inside group of mixed holding entity” contains a summary of selected transactions agreed in the period in question, including transactions, services and other agreements between the reporting entity on the one hand and a mixed holding entity or entities it controls on the other hand (hereinafter the “Counterparty” in this annex), including guarantees provided and accepted and other off-balance sheet transactions.
2. Data about individual reported transactions contain, at least, the total value of a transaction in CZK and also in the agreed currency, identification data about the counterparty with which the reporting entity performed the relevant transaction, the type of transaction in accordance with the classification of intra-group transactions and a designation of whether a transaction is material, that exceeds 5% of 8% of the total volume of risky exposures under a directly applicable European Union regulation governing prudential requirements of the reporting entity on an individual basis.
3. If less than five material transactions of the relevant type occur, the five transactions with the highest value will be reported, provided they have occurred in the relevant type and period in question. For the purposes of reporting, transactions of the same nature agreed with the same counterparty and in the same currency are regarded as one transaction.
4. At the same time, in an annex the reporting entity will state more detailed information about reported transactions and counterparties with which it has agreed intra-group transactions, broken down as follows:

Type 1 transactions whose result is a capital link between entities in the group of a mixed holding entity, i.e. monetary or non-monetary contributions to registered capital, reserve or equity funds and subordinate receivables;

Type 2 transactions realized as a consequence of a capital link between entities in the group of a mixed holding entity, i.e. the transfer of profit or part thereof, a transfer from a distribution of other equity;

Type 3 transactions in financial instruments, i.e. securities transactions, derivatives transactions, loans, contributions;

Type 4 off-balance sheet transactions, i.e. credit promises, insurance and reinsurance, guarantees, collateral;

Type 5 services, i.e. services concerning risk management, liquidity management, settlement of transactions, asset management, asset administration, advice;

Type 6 breaches of a contractual or statutory duty regarding the counterparty;

Type 7 performance for a counterparty that is performance without a legal reason, performance under an invalid act in law or performance for a legal reason that has passed, or performance of a duty that should properly have been performed by another person in the group of a mixed financial holding entity;

Type 8 other transactions not specified under types 1 to 7.