

DECREE No 13/2015
of Národná banka Slovenska
of 20 October 2015

**amending Decree No 16/2014 of Národná banka Slovenska on the disclosure of information by
banks and branches of foreign banks**

In accordance with Article 37(14)(c) to (e) of Act No 483/2001 Coll. on banks (and amending certain laws), as amended, Národná banka Slovenska stipulates as follows:

Section I

Decree No 16/2014 of Národná banka Slovenska on the disclosure of information by banks and branches of foreign banks (Notification No 237/2014 Coll.) is amended as follows:

1. In Article 1(2), the following point (g) is added:

“(g) information on encumbered and unencumbered assets^{5a} as required by the statement, whose template and production methodology are given in Annex 2 hereto.”.

Footnote No 5a shall read:

“5a) Annex XVII to Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014), as amended.”.

2. In Article 2, paragraphs 2 to 4 shall be replaced by the following:

“(2) Information under Article 1(1), (2)(g) and (3) to (7), and under a separate regulation⁶, shall be disclosed as at the last day of the respective calendar year. Information under Article 1(2)(a) to (f), and under a separate regulation⁹, shall be disclosed as at the last day of the respective calendar quarter.

(3) Information under Article 1(1),(2)(g) and (3) to (7), and under a separate regulation⁶, shall be disclosed within 90 days after the financial statements are approved.

(4) Information under Article 1(2)(a) to (f), and under a separate regulation⁹, shall be disclosed within 45 days after the last day of the respective first, second and third calendar quarter and within 90 days after the last day of the fourth calendar quarter.”.

3. The original Annex is renamed Annex 1 and there is added Annex 2, which is annexed to this Decree.

Section II

This Decree shall enter into force on 1 December 2015.

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Encumbered and unencumbered assets(Figures are in EUR thousands)
1/1**Part A - Assets**

	Carrying amount of encumbered assets	Fair value of encumbered assets	Carrying amount of unencumbered assets	Fair value of unencumbered assets
	010	040	060	090
010 Assets of the reporting institution				
030 Equity instruments				
040 Debt securities				
120 Other assets				

Part B - Collateral received

	Fair value of encumbered collateral received or own debt securities issued	Fair value of collateral received or own debt securities issued available for encumbrance
	010	040
130 Collateral received by the reporting institution		
150 Equity instruments		
160 Debt securities		
230 Other collateral received		
240 Own debt securities issued other than own covered bonds or ABSs		

Part C - Sources of encumbrance

	Matching liabilities, contingent liabilities or securities lent	Assets, collateral received and own debt securities issued other than covered bonds and ABSs encumbered
	010	030
010 Carrying amount of selected financial liabilities		

Part D - Information on the importance of asset encumbrance

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Methodology for producing Annex 2 on encumbered and unencumbered assets

1. All boxes of the statement are to be filled in except those shown in grey.

2. In Part D, the following information shall be given:

- (a) main sources and types of asset encumbrance, detailing, if applicable, encumbrance due to significant activities with derivatives, securities lending, repos, and covered bonds issuance and securitisation;
- (b) evolution of asset encumbrance over time and in particular after the last disclosure period;
- (c) structure of asset encumbrance between entities within a group;
- (d) information on over-collateralisation;
- (e) general description of terms and conditions of the collateralisation agreements entered into for securing liabilities;
- (f) general description of the proportion of items included in column 060 'Carrying amount of unencumbered assets' and in line 120 'Other assets' in Part A that the bank would not deem available for encumbrance in the normal course of its business (e.g. intangible assets, including goodwill, deferred tax assets, property, plant and other fixed assets, derivative assets, reverse repo and stock borrowing receivables);
- (g) other information that the bank considers relevant for the assessment of its asset encumbrance.

3. The information in Part D shall not include statements relating to the utilisation, or absence thereof, of liquidity assistance from Národná banka Slovenska.

4. The abbreviation 'ABS' refers to own covered bonds and asset-backed securities issued and not yet pledged.