

**6**  
**PROVISION**  
**of Národná banka Slovenska**  
**of 15 April 2008**

**on the submitting of statements, reports, summaries and other accounts  
 by reinsurance companies  
 and branches of foreign reinsurance companies**

In compliance with Article 43 paragraph 6 of the Act No. 8/2008 on Insurance and on amendments and supplements to certain laws (hereinafter referred to as the “Act on Insurance”) and Article 35 paragraph 2 of the Act No. 747/2004 Coll. on Supervision of Financial Market and on amendments and supplements to certain laws Národná banka Slovenska hereby lays down the following rules:

**Article 1**

(1) Statements submitted by reinsurance companies and by branches of foreign reinsurance companies shall be as follows:

Statement Mark	Name of the Statement
a) Za (BIL) 01-04	Statement of Assets and Liabilities,
b) Za (VZS) 02-04	Profit and Loss Statement,
c) Za (VOA) 05-04	Assets Statement,
d) Za (KML) 06-04	Report on Portfolio,
e) Za (ZOA) 07-04	Shareholders List,
f) Za (SUO) 16-99	Summary of Imposed Measure Fulfilment,
g) F (NBS) 24-04	Non-consolidated Statement of Financial Assets and Financial Liabilities - Balances,
h) F (NBS) 25-04	Non-consolidated Statement of Financial Assets and Financial Liabilities – Transactions.

(2) Specimen statements under paragraph 1 are presented in Annexes 1 through 8. Methodologies concerning the drawing up of the statements constitute part of the Annexes.

**Article 2**

(1) Statements under Article 1 paragraph 1 subparagraph a), c) and g) shall be drawn up on a quarterly basis, from actual data on the last day of the respective calendar quarter, from preliminary data and audited data on the last day of the accounting year for which they are drawn up.

(2) Statements under Article 1 paragraph 1 paragraph b) shall be drawn up on a quarterly basis, from actual data on the last day of the respective calendar quarter, always for the period from the beginning of the calendar year to the end of the respective calendar quarter, from preliminary data and audited data always for the entire accounting period for which the statement is drawn up.

(3) The statement under Article 1 paragraph 1 subparagraph h) shall be drawn up on a quarterly basis, from actual data, preliminary data and audited data on the last day of the respective calendar quarter, always for the period from the beginning of the respective calendar quarter to the end of the respective calendar quarter for which the statement is drawn up.

(4) Statements unlisted in paragraphs 1 through 3 shall be drawn up as follows:

- a) reports under Article 1 paragraph 1 subparagraphs d) and e) shall be drawn up on a quarterly basis, on the last day of the respective calendar quarter,
- b) the summary under Article 1 paragraph 1 subparagraph f) shall be drawn up on the date determined upon a valid decision to be the date of imposed measure fulfilment.

### Article 3

(1) Statements of reinsurance companies and branches of foreign reinsurance companies under Article 1 paragraph 1 shall be submitted electronically as follows:

- a) reports under Article 1 paragraph 1 subparagraphs a) through c), g) and h) drawn up from actual and preliminary data shall be submitted within thirty (30) days after the lapse of a calendar quarter and statements drawn up from audited data within three (3) months after the lapse of an accounting period,
- b) the report under Article 1 paragraph 1 subparagraph d) shall be submitted within five (5) working days after the lapse of a calendar quarter,
- c) the report under Article 1 paragraph 1 subparagraph e) shall be submitted within thirty (30) days after the lapse of a calendar quarter,
- d) the summary under Article 1 paragraph 1 subparagraph f) shall be submitted within ten (10) working days as of the date of the expiry of the period for the imposed measure fulfilment.

(2) The electronic submitting of statements under paragraph 1 shall mean the submitting of statements in the application system of Národná banka Slovenska “STATUS DFT – Zber, spracovanie a uchovávanie štatistických údajov subjektov finančného trhu Slovenskej republiky“ (STATUS DFT - Collection, processing and holding of statistical data of subjects on the Slovak Republic financial market.

### Article 4

This Provision shall come into effect on 1 May 2008.

**Ivan Šramko, in his own hand  
Governor**

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Statement of Assets  
and Liabilities

Name of the reinsurance company/the branch of a foreign reinsurance company

Company reg. No. Name and surname of the person responsible for the statement

Phone No. of the person responsible for the statement

Name and surname of the person who drew up the statement

Phone No. of the person who drew up the statement

State on the date

## 1. Statement of Assets and Liabilities

(data in thousands of SKK)

ASSETS	line No.	Balance (in gross amount)	Depreciations and rectifying items	Balance (in net amount)		
				Totally	LA	NL
a	b	1	2	3	4	5
<b>Property shares</b>	<b>1</b>					
Shares in subsidiary companies	2					
Shares in joint undertakings	3					
Shares in affiliated undertakings	4					
<b>Financial resources provided to branches abroad</b>	<b>5</b>					
<b>Lands and building structures</b>	<b>6</b>					
from that: investments in real estate	7					
non-operational	8					
<b>Financial instruments in real value in comparison with profit and loss</b>	<b>9</b>					
Non-derivate	10					
from that: stocks, allotment certificate and other equity holdings	11					
Derivate	12					
<b>Financial instruments for sale</b>	<b>13</b>					
from that: stocks, allotment certificate and other equity holdings	14					
<b>Financial instruments kept up to due date</b>	<b>15</b>					
<b>Positive real value of derivate operations for security</b>	<b>16</b>					
<b>Credits and other receivables</b>	<b>17</b>					
from that: time deposits in banks	18					
<b>Deposits with active security</b>	<b>19</b>					
<b>Receivables from reinsurance</b>	<b>20</b>					
Towards insurance companies	21					
Towards intermediaries	22					
Towards other reinsurers	23					
Other receivables from reinsurance	24					
<b>Shares of other reinsurers in technical reserves</b>	<b>25</b>					
Technical reserve for unearned premium	26					
Technical reserve for claim payments	27					
Technical reserve for insurance bonuses and discounts	28					
Technical reserve for life assurance	29					
Technical reserve for settlement of extraordinary risks	30					
Other technical reserves	31					
<b>Cash and money equivalents</b>	<b>32</b>					
Cash	33					
Time deposits in banks	34					
Others	35					
<b>Tangible movable property and inventory</b>	<b>36</b>					
from that: inventory	37					
<b>Intangible property</b>	<b>38</b>					
Reinsurance contracts acquisition costs	39					
Reinsurance contracts acquired within portfolio transfer	40					
Software	41					
Goodwill	42					
Others	43					
<b>Tax liens</b>	<b>44</b>					
from that: common tax lien	45					
deferred tax lien	46					
<b>Account accruals and deferrals</b>	<b>47</b>					
<b>Non-circulating assets intended for sale</b>	<b>48</b>					
<b>Other assets</b>	<b>49</b>					
from that: Advance payments provided	50					
<b>Assets totally</b>	<b>51</b>					

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

(data in thousands of SKK)

LIABILITIES	line No.	1	2	Balance		
				Totally	L	N
a	b			3	4	5
<b>Shareholders' equity</b>	<b>52</b>					
Basic capital	53					
from that: subscribed basic capital paid	54					
Treasury stock	55					
Share premium	56					
Financial resources provided to the branch of a foreign reinsurance	57					
Reserve funds and other funds created from profit	58					
from that: reserve funds	59					
Equalization reserve fund	60					
Other capital funds	61					
Differences in evaluation	62					
From conversion of security derivatives	63					
From evaluation of financial instruments for sale	64					
From evaluation of lands and building structures	65					
Others	66					
Operating result in preceding years	67					
Operating result in approval phase	68					
Operating result in current period	69					
<b>Liabilities</b>	<b>70</b>					
<b>Subordinated liabilities</b>	<b>71</b>					
<b>Credits and loans</b>	<b>72</b>					
from that: debt securities issued	73					
credits received from related persons	74					
credits from banks	75					
liabilities arising from financial leasing	76					
<b>Deposits with passive security</b>	<b>77</b>					
<b>Negative real value of derivative operations for trading</b>	<b>78</b>					
<b>Negative real value of derivative operations for security</b>	<b>79</b>					
<b>Technical reserves for reinsurance contracts</b>	<b>80</b>					
Technical reserve for unearned premium	81					
Technical reserve for claim payments	82					
Technical reserve for insurance bonuses and discounts	83					
Technical reserve for life assurance	84					
Other technical reserves	85					
<b>Non-technical reserves</b>	<b>86</b>					
from that: long-term loans granted to employees	87					
<b>Liabilities from reinsurance</b>	<b>88</b>					
Towards insurance companies	89					
Towards intermediaries	90					
Towards other reinsurers	91					
Other liabilities from reinsurance	92					
<b>Short-term loans granted to employees</b>	<b>93</b>					
Liabilities towards employees	94					
Settlement with Social Insurance Agency and health insurance	95					
Social Insurance Agency	96					
Health insurance companies	97					
Social fund	98					
Others	99					
<b>Tax obligations</b>	<b>100</b>					
from that: common tax obligation	101					
deferred tax obligation	102					
<b>Account accruals and deferrals</b>	<b>103</b>					
<b>Other liabilities</b>	<b>104</b>					
from that: advance payments received	105					
<b>Liabilities totally</b>	<b>106</b>					

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date


**2. Sub-balance-sheet assets and liabilities**

(data in thousands of SKK)

Mark of the sub-balance-sheet item	line No.	Balance	Sub-balance-sheet item characteristics
a	b	1	2
Financial assets with standard delivery term (spot operations)	1		
Values given as securities	2		
Values put into custody	3		
Values put into administration	4		
Values deposited	5		
Values received as securities	6		
Others	7		

## Methodology of drawing up of the statement Za (BIL) 01-04

**Person responsible for the statement** shall mean the person responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT, in which such person has assigned the role of a person responsible for the respective statement. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

**Person who drew up the statement** shall mean the person who entered the data in the statement and has assigned the role of an editor in relation to the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The boxes marked in grey colour shall not be filled.

The date, on which the statement is drawn up, shall be stated in the box **State on the date**.

The content of boxes is determined by International Accounting Standards IAS/IFRS in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ EC L 243, 11. 09. 2002) and Commission Regulation (EC) No. 1725/2003 of 29 September 2003 on the adoption of certain international accounting standards in compliance with the Council Regulation (EC) No. 1606/2002 (OJ L 261 of 13.10.2003) as amended.

Lands and building structures owned by the reinsurance company or the branch of a foreign reinsurance company used for purposes of making revenues from rental or capital yields shall be presented in the box **Investments in real estate** (line 7).

The box **Account accruals and deferrals** shall contain accrued receipts and accrued costs on the assets side, and accrued expenses and accrued revenues on the liabilities side.

The sum created as a technical reserve for settlement of extraordinary risks shall be given in the box **Equalization reserve fund** (line 60).

The aggregate of lines 71, 72, 77, 78, 79, 80, 86, 88, 93, 100, 103 and 104 shall be entered in the line 70.

Short description of the appropriate sub-balance-sheet item shall be presented in the box **Sub-balance-sheet item characteristics**.

### Used abbreviations:

**bank** – a legal person having its registered office in the territory of the Slovak Republic established as a joint-stock company, or the branch of a foreign bank being a structural unit of the foreign bank located in the territory of the Slovak Republic performing, in particular, direct bank activities.

**SKK** – Slovak koruna,

**LA** – reinsurance for life assurance,

**NLI** – reinsurance for non-life insurance.

**Profit and loss  
statement**

Name of the reinsurance company/the branch of a foreign reinsurance company

Company reg. No.

Name and surname of the person responsible for the statement

Phone No. of the person responsible for the statement

Name and surname of the person who drew up the statement

Phone No. of the person who drew up the statement

State on the date

(data in thousands of SKK)

a	line No.	Totally	Reinsurance for life assurance			Reinsurance for non-life insurance		
			Totally	PR	NPR	Totally	PR	NPR
	b	1	2	3	4	5	6	7
<b>Technical revenues totally</b>	<b>1</b>							
Net earned reinsurance premium	2							
Written reinsurance premium - gross amount	3							
Other reinsurer's share in written reinsurance	4							
Change of technical reserve for unearned premium balance – gross amount	5							
Other reinsurer's share in change of technical reserve for unearned premium balance	6							
Other technical revenues	7							
<b>Technical costs totally</b>	<b>8</b>							
Costs of reinsurance claim payments	9							
Costs of reinsurance claim payments – gross amount	10							
Other reinsurer's share in costs of reinsurance claim payments	11							
Change of technical reserve for insurance claim payments balance – gross amount	12							
Other reinsurer's share in change of technical reserve for insurance claim payments balance	13							
Change of other technical reserves balance	14							
Change of technical reserve for life assurance balance – gross amount	15							
Other reinsurer's share in change of technical reserve for life assurance balance – gross amount	16							
Change of balance of technical reserve for insurance bonuses and discounts – gross amount	17							
Other reinsurer's share in change of balance of technical reserve for insurance bonuses and discounts – gross amount	18							
Change of other technical reserves balance – gross amount	19							
Other reinsurer's share in change of other technical reserves balance	20							
Operational costs	21							
Reinsurance contracts acquisition costs	22							
Administrative expenses	23							

Other technical costs	24							
<b>Technical result</b>	25							
<b>Financial revenues totally</b>	26							
Revenues from financial and investment property covering technical reserves	27							
Revenues from financial and investment property uncovering technical reserves	28							
Other financial revenues	29							
<b>Financial costs totally</b>	30							
Costs of financial and investment property covering technical reserves	31							
Costs of financial and investment property uncovering technical reserves	32							
Other financial costs	33							
<b>Financial result</b>	34							
<b>Other revenues</b>	35							
<b>Other costs</b>	36							
<b>Pre-tax operating result</b>	37							
Tax due	38							
Tax deferred	39							
<b>After tax operating result</b>	40							



## **Methodology of drawing up of the statement Za (VZS) 02-04**

**Person responsible for the statement** shall mean the person responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT, in which such person has assigned the role of a person responsible for the respective statement. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

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The boxes marked in grey colour shall not be filled.

The date, on which the statement is drawn up, shall be stated in the box **State on the date**.

The content of boxes is determined by International Accounting Standards IAS/IFRS in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ EC L 243, 11. 09. 2002) and Commission Regulation (EC) No. 1725/2003 of 29 September 2003 on the adoption of certain international accounting standards in compliance with the Council Regulation (EC) No. 1606/2002 (OJ L 261 of 13.10.2003) as amended.

In boxes containing a change in the balance of technical reserves a positive sign (plus) shall be stated if creation of the reserve is higher than its dissolution and the negative sign (minus) shall be stated in cases that the dissolution of the reserve is higher than its creation.

### Used abbreviations:

**SKK** – Slovak koruna,

**PR** – proportional reinsurance,

**NPR** – non-proportional reinsurance.

















**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

(data in thousands of  
SKK)

line No.	Frequency of interest paid	Date - Interest payment 2	Variable rate paid	Interest rate paid	Interest running base 2	Current fixed interest rate paid
a	21	22	23	24	25	26
1						







**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**8. Shares**

(data in thousands of SKK)

line No.	Security name	ISIN	Issuer	Issuer reg. No.	Group ID	Issuer code	Share in issuer's basic capital	Currency
a	1	2	3	4	5	6	7	8
1	<b>Totally</b>							

**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

(data in thousands of SKK, numbers in pieces)

line No.	Listed / unlisted	SREV 1 piece S	NV 1 piece S	Number of S	Number of S covering TR within LA	Number of S covering TR within NLI	Number of S covering guarantee fund
a	9	10	11	12	13	14	15
1							



















**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**14. Loans and credits secured by bank guarantee**

(data in thousands of SKK)

line No.	Debtor	Debtor's reg. No.	Guarantor - bank	Bank reg. No.	Group ID	Contract of guarantee No.	Issuer code	Currency
a	1	2	3	4	5	6	7	8
1	<b>Totally</b>							





**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**15. Bills of exchange secured by a bank guarantee and bills of exchange issued by banks**

(data in thousands of SKK)

line No.	Drawee	Drawee's reg. No.	Group ID	Issuer code	Currency	Guarantor - bank	Bank reg. No.	Group ID
a	1	2	3	4	5	6	7	8
1	<b>Totally</b>							

**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

(data in thousands of SKK)

line No.	Bill of exchange due date	Date of issue	Bill amount	Amount covering TR within LA	Amount covering TR within NLI	Amount covering guarantee fund	Others
a	9	10	11	12	13	14	15
1	<b>Totally</b>						

**Za (VOA) 05-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date



**16. Others**

(data in thousands of SKK, numbers in pieces)

line No.	Asset type	Currency	AV	Amount covering guarantee fund	Others
a	1	2	3	4	5
1	<b>Totally</b>				

## Methodology of drawing up of the statement Za (VOA) 05-04

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**Person who drew up the statement** shall mean the person who entered the data in the statement and has assigned the role of an editor in relation to the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date, on which the statement is drawn up, shall be stated in the box **State on the date**.

All the dates shall be stated in the form day/month/year (d.m.yyyy).

**ISIN** is an identification number of security (International Securities Identification Number).

**Group ID** is a double-digit numerical code determined by the reinsurance company or the branch of a foreign reinsurance company for the group of subjects forming a consolidated group in accordance with the Act No. 8/2008 Coll. on Insurance and on amendments and supplements to certain laws.

**Reg. No.** shall mean a company registration number or another identification number of a subject (issuer, bank, fund administrator, debtor, and drawee).

The code of currency in compliance with the APS STATUS-DFT code lists shall be stated in the box **Currency, Put currency, Call currency**.

**Currency 1** in the part FX Time Instruments shall mean the main currency in the currency pair and in the part Interest Swaps it shall mean the currency in which the payments of interests from the swap adverse party are collected. The currency code in accordance with the APS STATUS-DFT code lists shall be entered in the respective column.

The transaction volume in main currency shall be stated in the box **Volume – Currency 1** in the part FX Time Instruments. In case of currency sale it shall be stated with a negative sign (minus).

**Currency 2** in the part FX Time Instruments shall mean the minor currency; i.e. the currency, in which the volume expresses the value of one unit of main currency at the rate quotation, and in the part Interest Swaps it shall mean the currency, in which the interests are paid to the swap adverse party.

The transaction volume in the minor currency shall be stated in the box **Volume – Currency 2** in the part FX Time Instruments; in case of currency sale it shall be entered in with a negative sign (minus). If the transaction is realized in Slovak koruna, the said box shall not be filled.

**Interest rate in % p.a.** shall mean the current amount of the interest rate in case of deposits or debt securities. In case of instruments with variable rate, the value of the interest rate, which is the sum of the variable rate value valid in the respective period and basis points, shall be stated.

If there are several time accounts or current accounts within one subject, particular accounts must be presented separately.

Interest rate and volatility shall be expressed in a numerical form with two decimal places, for instance “4.65”, without the sign “%”.

**Basis points to variable rate** shall be expressed in a numerical form with two decimal places, for instance in case of “3M BRIBOR+18” in the form “0.18”.

The interest rate shall be entered in the box **Variable rate**; for example „6M EURIBOR“, „3M LIBOR“, „9M BRIBOR“.

The marks “Act/360“, „Act/365“, „30/360“, „30E/360“ or „Act/Act“ shall be stated in the box **Interest running base**.

**Frequency** shall mean the frequency of repayment – weekly “W”, two-week “2W”, monthly “M”, bimonthly “2M”, quarterly “Q”, semi-annual “S”, yearly “Y”, a lump sum payment of a principal at the end shall be marked as “F”, irregular as “I”.

Four-digit codes consisting of two parts shall be entered in the box **Issuer code**:

The first part shall contain the following codes:

- 01 in case of issuer from Slovak Republic,
- 02 in case of issuer from another EU Member State,
- 03 in case of issuer from the OECD Member State, if not a member of the EU,
- 04 in case of other issuers.

The second part shall contain the following codes of issuers:

- 01 Member State of the EU or the OECD, the EU Member State central bank or the OECD Member State central bank,
- 02 European Investment Bank, European Bank for Reconstruction and Development, International Bank for Reconstruction and Development,
- 03 others.

The codes as follows shall be stated in the box **Bond code**:

- 01 mortgage bond,
- 02 bank bond,
- 03 government bond,
- 04 municipality bond,
- 05 others.

The following marks shall be entered in the box **Type**:

- in the part Interest Derivates FRA: 1 /one/ in case of purchase or 0 /zero/ in case of sale,
- in the part FX Time Instruments: 1 /one/ for FX spot or 0 /zero/ for FX forward,
- in the part Interest Swaps: 1 /one/ in case of interest swap or 0 /zero/ in case of currency interest swap,
- in the part Currency Options: for instance “plain vanilla”, „Double lock in“, „Up and In“, „Down and Out“, „Digital a

- in the part Interest Options: 1 /one/ in case of option buying or 0 /zero/ in case of option sale.

Fixed rate agreed in the time of making a deal shall be stated in the box **FRA rate** in the part Interests Derivates FRA.

Spot or forward rate shall be stated in the box **Rate** in the part FX Time Instruments.

The value used for calculation of interest payments collected from the swap adverse party shall be referred to in the box **Nominal 1** in the part Interest Swaps.

The date, on which the repayment of the Nominal 1 nominal value has commenced on counting, shall be stated in the box **Date - Nominal 1** in the part Interest Swaps. In case that the date is not stated, the date referred to in the box **Swap commencement** shall be taken into account.

**Nominal 2** in the part Interest Swaps shall mean the imaginary value used for calculation of interest payments realized to the benefit of the swap adverse party.

The date, on which the repayment of the Nominal 2 nominal value has commenced on counting, shall be stated in the box **Date - Nominal 2** in the part Interest Swaps.

The term “YES” in case of a change of nominals or the term “NO” in case that the swap was agreed without any change shall be entered in the box **Change of nominals** in the part Interest Swaps.

The date, on which the repayment of the interests in relation to the Nominal 1 has commenced on counting, shall be stated on the box **Date - Interest Payment 1** in the part Interest Swaps.

Interest rates received shall be entered in the box **Variable rate received** in the part Interest Swaps in the form such as „6M PRIBOR“, „3M BRIBOR“, „12M LIBOR“, etc.

In case that the variable interest rate is received, the pips - basis points shall be stated in the box **Interest rate received** in the part Interest Swaps; in case that a fixed rate is received, such rate shall be stated therein.

The convention of the interest running for calculation of interest payments from the Nominal 1 shall be stated in the box **Interest running base 1** in the part Interest Swaps.

Current interest rate fixed for the respective period shall be stated in the box **Current fixed interest rate received** in the part Interest Swaps. It shall be filled in only in case that the variable interest payment is received.

The date, on which the repayment of the interests in relation to the Nominal 2 has commenced on counting, shall be stated in the box **Date - Interest Payment 2** in the part Interest Swaps.

Interest rates paid shall be entered in the box **Variable rate paid** in the part Interest Swaps in the form such as „6M PRIBOR“, „3M BRIBOR“, „12M LIBOR“, etc.

In case that a variable interest rate is paid, the pips - basis points shall be stated in the box **Interest rate paid** in the part Interest Swaps; in case that a fixed rate is paid, such rate shall be stated therein.

The marks „Act/360“, „Act/365“, „30/360“, „30E/360“ or „Act/Act“ shall be stated in the box **Interest running base 2**. It is the convention of the interest running for calculation of interest payments from the Nominal 2.

Current interest rate fixed for the respective period shall be stated in the box **Current fixed interest rate paid** in the part Interest Swaps. It shall be filled in only in case that a variable interest is paid.

The mark “EU” in case of a European option or the mark “US” in case of an American option shall be entered in the box **Category** in the part Currency Options.

In the box **Operation category** in the part Currency Options the following marks shall be stated: 1 /one/ in case of the option purchase or 0 /zero/ in case of the option sale.

The **Currency pair** in the part Currency Options shall be given in the form such as ”EUR/CZK”.

The sum referred to in the box **Trade volume in call currency** in the part Currency Options shall be stated only as a positive number in the appropriate currency. The call currency shall mean the currency which is purchased.

The sum referred to in the box **Trade volume in put currency** in the part Currency Options shall be stated only as a positive number in the appropriate currency. The put currency shall mean the currency which is sold.

The option expire date shall be stated in the box **Expiration** in the part Currency Options.

The option price, at which the option was bought or sold, shall be entered in the box **Premium totally in SKK** in the part Currency Options and Interest Options.

In the box **Amortization** in the part Interest Options the following marks shall be stated: 1 /one/ in case that the nominal is amortized sequentially and 0 /zero/ if it is to the contrary.

The value of the currency pair top barrier in case of barrier options shall be stated in the box **Barrier up** in the part Currency Options. The top barrier shall mean such value of the currency pair that if the currency pair rate is higher than the top barrier value, a specific event stipulated by an option contract shall occur.

The value of the currency pair bottom barrier in case of barrier options shall be stated in the box **Barrier down** in the part Currency Options. The bottom barrier shall mean such value of the currency pair that if the currency pair rate is lower than the bottom barrier value, a specific event stipulated by an option contract shall occur.

The value of the delta option parameter shall be stated in the box **Option contract delta** in the part Currency Options. The parameter delta expresses the change of the option value with regard to the change of basic currency pair of the option.

The term “Cap” or the term “Floor” shall be entered in the box **Trade type**.

The period being the subject of the option such as „1M BRIBOR“, „3M LIBOR“, „6M EURIBOR“, etc., shall be given in the box **Time period** in the part Interest Options.

The following marks shall be entered in the box **Listed/unlisted**: 1 /one/ in case that the security was included in the listed securities market of the stock exchange or of a foreign stock exchange and 0 /zero/ if it is to the contrary.

The mark 1 /one/ shall be stated in the box **Embedded derivate** in case that the payment of the interest or the principal of the security is linked to the development of another basic asset, such as credit derivate or currency derivate. If it is to the contrary, the mark 0 /zero/ shall be entered therein.

**Drawee** shall mean the drawee of the bill.

The mark 1 /one/ shall be stated in the box **Investments/Operational real estate** in case that the real estate was acquired for investment purposes and the mark 0 /zero/ shall be stated therein in case that the real estate was acquired for operational purposes. The real estate being considered as one investment shall be expressed in the aggregate.

The value determined upon the Provision of Národná banka Slovenska setting the manner of evaluation of securities and real estate to which technical reserves means are placed within insurance industry shall be stated in the box **Amount covering TR within LA** in the part Real Estate and Bills of Exchange and the accounting value shall be entered in the respective boxes in the part Loans Granted to Policyholders, Loans and Credits Secured, and Others.

The value determined upon the Provision of Národná banka Slovenska setting the manner of evaluation of securities and real estate to which technical reserves means are placed within insurance industry shall be stated in the box **Amount covering TR within NLI** in the part Real Estate and Bills of Exchange and the accounting value shall be entered in the respective boxes in the part Loans Granted to Policyholders, Loans and Credits Secured, and Others.

Accounting value shall be given in the box **Amount covering guarantee fund** in the part Real Estate, Current Account, Time Account, Loans Granted to Policyholders, Loans and Credits Secured, Bills of Exchange, and Others.

Accounting value shall be given in the box **Others** in the part Real Estate, Current Account, Time Account, Loans Granted to Policyholders, Loans and Credits Secured, Bills of Exchange, and Others.

Financial instruments not included in the preceding parts shall be referred to in the part Others.

Used abbreviations:

<b>Bank</b>	a legal person with its registered office in the territory of the Slovak Republic established as a joint-stock company, or the branch of a foreign bank being a structural unit of the foreign bank located in the territory of the Slovak Republic performing, in particular, direct bank activities;
<b>TD</b>	time deposit,
<b>SREV</b>	security and real estate value determined upon the Provision of Národná banka Slovenska setting the manner of evaluation of securities and real estate to which technical reserves means are placed within insurance industry; it shall be entered in case of securities and real estate intended for technical reserves coverage;
<b>NV</b>	nominal value,
<b>AV</b>	accounting value,
<b>CIY</b>	current interest yield if charged but not credited yet,
<b>TR</b>	technical reserves,
<b>TIR</b>	technical interest rate,
<b>LA</b>	reinsurance for life assurance,
<b>NLI</b>	reinsurance for non-life insurance,



**p.a.** per annum,  
**S** security,  
**SKK** Slovak koruna.

Za (KML) 06-04

**Report on Portfolio**

Name of the reinsurance company/the branch of a foreign reinsurance company

Company reg. No.

Name and surname of the person responsible for the statement

Phone No. of the person responsible for the statement

Name and surname of the person who drew up the statement

Phone No. of the person who drew up the statement

Report on the date

**1. Basic data on the reinsurance company**

(data in thousands of SKK)

	line No.	Reinsurance company
a	b	1
<b>Registered office of the reinsurance company</b>		
Street and No.	1	
Postcode and town	2	
State	3	
<b>Correspondence address of the reinsurance company</b>		
Street and No.	4	
Postcode and town	5	
<b>Telecommunication connection</b>		
Phone No.	6	
Fax No.	7	
E-mail	8	
<b>Shares</b>		
Registered book shares (total value)	9	
from that: ordinary shares (number, nominal value)	10	
Financial resources provided by a foreign reinsurance company	11	
staff shares (number, nominal value)	12	
ISIN of shares:	13	
Reg. No. of the shares issuer:	14	
<b>Others</b>		
Subject of activity	15	
Performed activities	16	
Number of employees	17	
<b>Responsible actuary</b>		
Name and surname	18	
Phone No., fax No.	19	
<b>Person responsible for prevention of illegal income legalization</b>		
Name and surname	20	
Phone No., fax No.	21	

Za (KML) 06-04

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**2. Basic data on the branch of a foreign reinsurance company**

(data in thousands of SKK)

a	line	Branch of a foreign reinsurance company
	b	1
Name of the foreign reinsurance company	1	
Legal form of the foreign reinsurance company	2	
<b>Registered office of the foreign reinsurance company</b>		
Street and No.	3	
Postcode and town	4	
State	5	
<b>Telecommunication connection</b>		
Phone No.	6	
Fax No.	7	
E-mail	8	
<b>Registered office of the branch of the foreign reinsurance company</b>		
Street and No.	9	
Postcode and town	10	
Phone No.	11	
Fax No.	12	
<b>Head of the branch</b>		
Name and surname	13	
Position	14	
Phone No., fax No.	15	
<b>Deputy Head of the branch</b>		
Name and surname	16	
Position	17	
Phone No., fax No.	18	
<b>Others</b>		
Financial resources provided by a foreign reinsurance company	19	
Subject of activity	20	
Performed activities	21	
Number of employees	22	
<b>Head of the Internal Audit Department</b>		
Name and surname	23	
Phone No., fax No.	24	
<b>Responsible actuary</b>		
Name and surname	25	
Phone No., fax No.	26	
<b>Person responsible for prevention of illegal income legalization</b>		
Name and surname	27	
Phone No., fax No.	28	

**Za (KML) 06-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**3. Member of the reinsurance company statutory  
body**

line No.	Name and surname	Position	Date of entering into office	Phone No.
a	1	2	3	4

Za (KML) 06-04

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**4. Member of the reinsurance company Supervisory Board**

line No.	Name and surname	Position in the Supervisory Board	Date of entering into office	Employer	Phone No.
a	1	2	3	4	5

**Za (KML) 06-04**

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**5. Executive of the reinsurance company**

line No.	Name and surname	Position	Date of entering into office	Phone No.
a	1	2	3	4

Za (KML) 06-04

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**6. Proctor of the reinsurance company/the branch of a foreign reinsurance company**

line No.	Name and surname	Position	Date of entering into office	Phone No.
a	1	2	3	4

Za (KML) 06-04

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**7. Proceedings carried against the reinsurance company or the branch of a foreign reinsurance company by other subjects than Národná banka Slovenska**

(in thousands of SKK)

line No.	Date	Name of the competent body carrying the proceedings	Type of the proceedings	Sanction imposed	Description of proceedings
a	1	2	3	4	5



Za (KML) 06-04

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

**8. Proceedings carried against the reinsurance company or the branch of a foreign reinsurance company concerning the petitions and actions whose decision could lead to worsening of financial condition of the reinsurance company or the branch of a foreign reinsurance company**

line No.	Date	Petitioner	Description of proceedings or petition with relief	Amount of financial claim (in SKK)	Note
a	1	2	3	4	5

## Methodology of drawing up of the statement Za (KML) 06-04

**Person responsible for the statement** shall mean the person responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT, in which such person has assigned the role of a person responsible for the respective statement. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

**Person who drew up the statement** shall mean the person who entered the data in the statement and has assigned the role of an editor in relation to the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date, on which the report is drawn up, shall be stated in the box **Report drawn up on the date**.

The reinsurance company shall complete the parts 1 and 3 through 8.

The branch of a foreign reinsurance company shall complete the parts 2 and 6 through 8.

**Subject of activity** shall mean the activities for which the reinsurance company/the branch of a foreign reinsurance company have been granted an authorization.

**Performed activities** shall mean the activities performed by the reinsurance company/the branch of a foreign reinsurance company.

**Executive of the reinsurance company** shall mean the executive having direct competences of the Board of Directors.

The position other than Proctor within the organization structure of the reinsurance company/the branch of a foreign reinsurance company shall be stated in the box **Position** in the part Proctor of the reinsurance company/the branch of a foreign reinsurance company.

The date of the proceedings commencement shall be given in the box **Date** in the part 7 and 8.

### Used abbreviations:

Bank – a legal person with its registered office in the territory of the Slovak Republic established as a joint-stock company, or the branch of a foreign bank being a structural unit of the foreign bank located in the territory of the Slovak Republic performing direct bank activities, in particular;

**ISIN** - International Securities Identification Number,

**Reg. No. of the shares issuer** – identification number of the issuer,

**SKK** – Slovak koruna.

**Shareholders  
list**

Name of the reinsurance company/the branch of a foreign reinsurance company

Name and surname of the person responsible for the statement

Phone No. of the person responsible for the statement

Name and surname of the person who drew up the statement

Phone No. of the person who drew up the statement

Company reg.  
No.

State on the date

**Shareholders of the reinsurance company/the branch of a foreign reinsurance company having a share exceeding 1% of the subscribed basic capital**

line No.	Name and legal form / Surname, name, title of the shareholder	Registered office/Permanent residence of shareholder			Number of shares owned  (in pieces)	Share in basic capital (in thousands of SKK)	Share in basic capital (in %)	Share in voting rights (in %)
		Street and No.	Town	State code				
a	1	2	3	4	5	6	7	8

Name of the reinsurance company/the branch of a foreign reinsurance company

State on the date

line No.	Commercial name of shareholder's main parent company	Registered office			Indirect share in basic capital (in %)	Indirect share in voting rights (in %)
		Street and No.	Town	State code		
a	9	10	11	12	13	14

## **Methodology of drawing up of the statement Za (ZOA) 07-04**

**Person responsible for the statement** shall mean the person responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT, in which such person has assigned the role of a person responsible for the respective statement. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

**Person who drew up the statement** shall mean the person who entered the data in the statement and has assigned the role of an editor in relation to the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date, on which the report is drawn up, shall be stated in the box **Report drawn up on the date.**

Commercial name of the last parent company of the consolidated group, to which the shareholder of the reinsurance company/the branch of a foreign reinsurance company belongs, shall be given in the box **Commercial name of the main parent company of the reinsurance company/the branch of a foreign reinsurance company shareholder.**

Used abbreviations:

**SKK** – Slovak koruna

**Summary of imposed measure fulfilment**

Name of the reinsurance company/the branch of a foreign reinsurance company

Company reg. No.

Name and surname of the person responsible for the drawing up of the statement

Phone No. of the person responsible for the drawing up of the statement

Name and surname of the person who drew up the statement

State on the date

Phone No. of the person who drew up the statement

line No.	Subject of the measure imposed	Information about fulfilment or non-fulfilment of the measure imposed
a	1	2

## **Methodology of drawing up of the statement Za (SUO) 16-99**

**Person responsible for the statement** shall mean the person responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT, in which such person has assigned the role of a person responsible for the respective statement. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

**Person who drew up the statement** shall mean the person who entered the data in the statement and has assigned the role of an editor in relation to the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date, on which the statement is drawn up, shall be stated in the box **State on the date**.

**Subject of the measure imposed** shall contain the wording of the measure for remedy so as stated in the decision of Národná banka Slovenska. In case that there are several measures imposed, each individual measure shall be given in a separate line.

**Information about fulfilment or non-fulfilment of the measure imposed** shall contain the reason of the measure non-fulfilment. In case that the measure has been fulfilled, the manner in which the measure in question was fulfilled shall be stated.

Annex 7 to the Provision No. 6/2008



## Methodology of drawing up of the statement F (NBS) 24-04

Items of assets and liabilities shall be placed in the sectors and sub-sectors according to the Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. setting the Classification of Assets, Balance-Sheet Items of Transactions and Other Flows in the Slovak Republic National Accounts as well as the Classification of Institutional Sectors and Sub-Sectors in the System of Slovak Republic National Accounts following the Council Regulation (EC) No. 2223/96 of 25 June 1996 on the European System of National and Regional Accounts in the Community.

In case that the reinsurance company or the branch of a foreign reinsurance company do not have the financial assets or financial liabilities placed in the sectors or sub-sectors according to this Annex, zero shall be entered in the appropriate box of the statement.

The term “balances” in the name of the statement shall mean the property consisting of assets and liabilities in a certain time point.

**Person responsible for the statement** shall mean the person being responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT and having assigned the role of a person responsible for the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date, on which the statement is drawn up, shall be given in the box **State on the date**.

Financial asset, which has not a contra item in liabilities within the system, shall be stated in the financial instrument **Monetary gold and special drawing rights**. Monetary gold shall mean the gold kept by Národná banka Slovenska as a foreign exchange reserve. Special drawing rights shall mean international reserve resources created by the International Monetary Fund and allocated to its members to replenish existing monetary reserves.

The circulation medium being in circulation and all kinds of deposits in Slovak as well as in foreign currency shall be stated in the financial instrument **Circulating medium and deposits**.

Financial assets and financial liabilities marketable as well as bearer instruments shall be presented in the financial instrument **Securities, except for shares**. They are marketable on secondary markets and do not provide their holder with a proprietary right to their issuing institutional unit.

Financial assets and financial liabilities created by financial resources lending by creditors to debtors directly or by means of intermediaries shall be stated in the financial instrument **Credits/loans**. The said financial assets shall be supported either by unmarketable documents or no documents.

Financial assets and financial liabilities proving proprietary rights to entrepreneurs shall be given in the financial instrument **Shares and other interests**. The said financial assets entitle their holders, in general, to a share in entrepreneurs' profits and to the share in their net capital in case of their liquidation.

Technical reserves created by reinsurance companies and branches of foreign reinsurance companies shall be given in the financial instrument **Mathematical reserves**.

Financial assets and financial liabilities created as contra items of financial transactions or non-financial transactions in case that there is a time shift between such transactions and corresponding payment shall be stated in the financial instrument **Other receivables and liabilities**.

The difference between financial assets and liabilities shall be entered in the box **Net financial assets**.

Used abbreviations:

**f.i. code** – code of financial instrument in compliance with the European System of Accounts (ESA95),

**S.** – sector/sub-sector,

**AF.** – state of a financial instrument on a certain date,

**SKK** – Slovak koruna.

Annex 8 to the Provision No. 6/2008

## Methodology of drawing up of the statement F (NBS) 25-04

Items of assets and liabilities shall be placed in the sectors and sub-sectors according to the Decree of the Statistical Office of the Slovak Republic No. 449/2000 Coll. setting the Classification of Assets, Balance-Sheet Items of Transactions and Other Flows in the Slovak Republic National Accounts as well as the Classification of Institutional Sectors and Sub-Sectors in the System of Slovak Republic National Accounts following the Council Regulation (EC) No. 2223/96 of 25 June 1996 on the European System of National and Regional Accounts in the Community.

In case that the reinsurance company or the branch of a foreign reinsurance company do not have the financial assets or financial liabilities placed in the sectors or sub-sectors according to this Annex, zero shall be entered in the appropriate box of the statement.

The term “transactions” in the name of the statement shall mean the net accrual of financial assets or net changes of financial liabilities for each type of a financial instrument.

**Person responsible for the statement** shall mean the person being responsible for the correctness of the data referred to in the statement, sending the statement to Národná banka Slovenska by means of the application program system STATUS DFT and having assigned the role of a person responsible for the respective statement in the application program system STATUS DFT. If there are several such persons, only one of them shall be stated in compliance with internal regulations of the reinsurance company or the branch of a foreign reinsurance company.

The date of the end of the period, for which the statement is drawn up, shall be stated in the box **On the date**.

Financial asset, which has not a contra item in liabilities within the system, shall be given in the financial instrument **Monetary gold and special drawing rights**. Monetary gold shall mean the gold kept by Národná banka Slovenska as a foreign exchange reserve. Special drawing rights shall mean international reserve resources created by the International Monetary Fund and allocated to its members to replenish existing monetary reserves.

The circulation medium being in circulation and all kinds of deposits in Slovak as well as in foreign currency shall be stated in the financial instrument **Circulating medium and deposits**.

Financial assets and financial liabilities marketable as well as bearer instruments shall be presented in the financial instrument **Securities, except for shares**. They are marketable on secondary markets and do not provide their holder with a proprietary right to their issuing institutional unit.

Financial assets and financial liabilities created by financial resources lending by creditors to debtors directly or by means of intermediaries shall be stated in the financial instrument **Credits/loans**. The said financial assets are supported either by unmarketable documents or no documents.

Financial assets and financial liabilities proving proprietary rights to legal persons – entrepreneurs and natural persons – entrepreneurs shall be presented in the financial instrument **Shares and other interests**. The said financial assets entitle their holders, in general, to a share in profits of legal persons – entrepreneurs and natural persons - entrepreneurs and to the share in their net capital in case of their liquidation.

Technical reserves created by reinsurance companies and branches of foreign reinsurance companies shall be given in the financial instrument **Mathematical reserves**.

Financial assets and financial liabilities created as contra items of financial or non-financial transactions in case that there is a time shift between such transactions and corresponding payment shall be stated in the financial instrument **Other receivables and liabilities**.

The difference between financial assets and liabilities shall be entered in the box **Net loans/borrowings**.

Used abbreviations:

**f.i. code** – code of financial instrument in compliance with the European System of Accounts (ESA95),

**S.** – sector/sub-sector,

**SKK** – Slovak koruna,

**F.** – transaction with financial instrument.