

# Basic indicators – collective investment funds

## I. Definition and content

This overview of basic aggregate data on collective investment funds includes information on all collective investment funds active in the Czech Republic as of the given date. Information on management companies is published separately. In the presentations until 30 September 2017 foreign funds managed by Czech managers were also included in the aggregates, since the presentation as of 31 December 2017 these foreign funds are not included (in the whole time series).

## II. Sources and method of determination

The published data are based on statements submitted pursuant to CNB Decree No. 267/2020 Coll., on reporting by a manager and an administrator of an investment fund or foreign fund to the Czech National Bank. The structure of financial statements from 30 June 2021 onwards reflects the requirement laid down in Decree No. 501/2002 Coll. for accounting units that are banks and other financial institutions for the valuation of financial instruments in compliance with international accounting standards (IFRS). With the exception of a few individual items (e.g. total assets), the time series cannot be linked owing to a different methodology. The content of most of the indicators in the datasets is clear from their names. The text below provides methodological notes on the individual tables. In addition, information is given to clarify any ambiguity or to explain the content of specific indicators.

When working with the data, attention must be paid to the following:

### Numbers of entities

- Data on the number of investment funds at the end of the given period cover investment funds entered in the list maintained by the Czech National Bank in accordance with Article 108 of Act No. 240/2013, on Management Companies and Investment Funds, as amended, regardless of whether they have already issued units or shares.
- “Collective investment funds” means standard funds and special funds.

### Assets (in CZK thousands), liabilities and equity (in CZK thousands) and profit and loss statement (in CZK thousands)

- All data refer to book values. Where relevant, net values are given, i.e. the data are adjusted for any allowances and accumulated depreciation.

### Selected indicators of collective investment funds harmonised with EU law (in CZK thousands)

#### Selected indicators according to the risk of collective investment fund assets (in CZK thousands)

- The datasets contain data characterising a selected group of funds in different units of measurement and time periods. It is therefore necessary to pay close attention to the information given in the indicators’ names, which always specify the unit of measurement and whether the data refer to stocks or flows.
  - “Fund capital” means the net assets of holders of investment securities in funds.
  - “Net profit” means profit for the current accounting period reported as of the given date.
- Note: In the funds section, the business year is not the calendar year.

### **III. Breakdown**

The datasets of selected indicators provide information on collective investment funds broken down into standard and special funds or according to the risk of assets, i.e. bond funds, equity funds, mixed funds, funds of funds, real estate funds and other funds incl. money market funds. The balance sheet and profit and loss statement are presented only on an aggregate basis for all collective investment funds.

The basic structure of the financial statements is based primarily on the requirement for the valuation of financial instruments under IFRS in accordance with Decree No. 501/2002 Coll.

### **IV. Method of calculation**

All data are only aggregations of data contained in the statements submitted by a management company for the funds it manages. The data are not adjusted in any way.

### **V. Reporting population**

The reporting population comprises investment fund managers submitting statements individually for the investment funds they manage. The data in this section are for these funds; data for management companies are published separately. Management companies and autonomous investment funds with legal personality may operate only on the basis of a licence granted by the Czech National Bank under Act No. 240/2013 Coll., on Management Companies and Investment Funds, as amended. The list of management companies and their funds is published on the CNB website under *Supervision, regulation / Lists and registers* ([https://apl.cnb.cz/apljerrsdad/JERRS.WEB07.INTRO\\_PAGE?p\\_lang=en](https://apl.cnb.cz/apljerrsdad/JERRS.WEB07.INTRO_PAGE?p_lang=en)).