

**OFFICIAL INFORMATION
OF THE CZECH NATIONAL BANK**
of 21 April 2011

regarding the prudential rules for banks, credit unions and investment firms

Disclosure of Information

The Czech National Bank hereby provides the following information with regard to Articles 206 to 213 of Decree No. 123/2007 Coll., stipulating the prudential rules for banks, credit unions and investment firms, as amended (hereinafter the “Decree”):

1. Banks, credit unions, investment firms, branches of foreign banks that do not enjoy the benefits of a uniform licence under the European Union law, and organizational units of foreign entities that have their registered office in a country other than a Member State, that are authorized to provide investment services in the Czech Republic under a licence granted by the Czech National Bank and that are not branches of foreign banks shall notify the Czech National Bank of their exact website address pursuant to Article 210 or Article 211 of the Decree, and of any update of such an address, by electronic mail to the address *uverejnovani@cnb.cz*.
2. Annex No. 1 to this Official Information sets out:
 - a) the structure of information about the financial situation of banks pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree;
 - b) the structure of information about the capital of banks pursuant to Article 206 and paragraph 2 (b) to (f) of Annex No. 25 and paragraph 1 (b) to (f) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 1 (b) to (f) of Annex No. 30 to the Decree; and
 - c) the structure of information about the capital requirements of banks pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree.
3. Annex No. 2 to this Official Information sets out:
 - a) the structure of information about the financial situation of credit unions pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree;
 - b) the structure of information about the capital of credit unions pursuant to Article 206 and paragraph 2 (b) to (f) of Annex No. 25 and paragraph 1 (b) to (f) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 1 (b) to (f) of Annex No. 30 to the Decree; and
 - c) the structure of information about the capital requirements of credit unions pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree.
4. Annex No. 3 to this Official Information sets out:

- a) the structure of information about the financial situation of investment firms pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree;
 - b) the structure of information about the capital of investment firms pursuant to Article 206 and paragraph 2 (b) to (f) of Annex No. 25 and paragraph 1 (b) to (f) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 1 (b) to (f) of Annex No. 30 to the Decree; and
 - c) the structure of information about the capital requirements of investment firms pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree.
5. Annex No. 4 to this Official Information sets out the structure of information about the volume of transactions¹ undertaken by banks pursuant to Article 206 and paragraph 4 (d) of Annex No. 24 to the Decree that are authorized to provide investment services pursuant to the Act on Capital Market Undertakings, or undertaken by investment firms.
 6. The Official Information of the Czech National Bank of 4 March 2010 regarding the prudential rules for banks, credit unions, investment firms and electronic money institutions – Disclosure of Information (published in Bulletin No. 7 of the Czech National Bank under number 6/2010) is hereby repealed.
 7. This Official Information shall be followed from the day of its promulgation, except for the disclosure of any information as at 31 December 2010 which shall be disclosed as per the Official Information of the Czech National Bank of 4 March 2010 regarding the prudential rules for banks, credit unions, investment firms and electronic money institutions – Disclosure of Information (published in Bulletin No. 7 of the Czech National Bank under number 6/2010).

Vice-Governor: prof. PhDr. Ing. Vladimír Tomšík, Ph.D., signed

Annexes

- No. 1 Structure of information about the financial situation, capital and capital requirements of banks
- No. 2 Structure of information about the financial situation, capital and capital requirements of credit unions
- No. 3 Structure of information about the financial situation, capital and capital requirements of investment firms
- No. 4 Structure of information about the volume of transactions undertaken within the scope of providing investment services

¹ Article 16b of Act No. 256/2004 Coll., on capital market undertakings.

Section for Regulation and Financial Market Analyses
Responsible:
Ing. Svobodová, tel. 224 412 383

Structure of information about the financial situation, capital and capital requirements of banks

a) Structure of information about the financial situation of banks (pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree)

1. Quarterly balance sheet

Disclosed in the structure used in statement RISIFE15, data fields RIS15_01 and RIS15_03.

The disclosed information is for all currencies, residents and non-residents in total; the value of assess is compensated for allowances and accumulated depreciation.

2. Quarterly profit and loss account

Disclosed in the structure used in statement VISIFE10.

3. Information about any non-defaulted and defaulted financial receivables

Disclosed in the structure used in statement DISIFE40.

4. Information about any receivables without and with impairment

Selected items from statement RISIFE19 are disclosed, for example as follows:

| <i>As at the last day of the reporting period (in CZK thousand)</i> | <i>Information element</i> | <i>Value before impairment</i> | | <i>Allowances</i> | <i>Cumulative losses due to valuation by applying the fair value</i> | <i>Book value (net)</i> | |
|---|----------------------------|--|---|--|--|--|---|
| | | <i>Receivables valued at accrued value</i> | <i>Receivables valued at fair value</i> | <i>Receivables valued at accrued value</i> | <i>Receivables valued at fair value</i> | <i>Receivables valued at accrued value</i> | <i>Receivables valued at fair value</i> |
| Receivables without impairment | <i>ABD0370</i> | | | | | | |
| Receivables with impairment | <i>ABD0375</i> | | | | | | |

Similar tables would follow giving data as at the last day of the 1st preceding quarter, as at the last day of the 2nd preceding quarter and as at the last day of the 3rd preceding quarter.

5. Information about restructured receivables

| <i>in CZK thousand</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|---|---|---|---|---|
| Restructured receivables for the accounting period ¹⁾ at value before impairment | | | | |
| Receivables valued at accrued value | | | | |
| Receivables valued at fair value | | | | |

¹⁾ When disclosing information

- a) as at 31 March of a calendar year, the value of the receivables that were restructured from 1 January to 31 March of the calendar year shall be given;
- b) as at 30 June of a calendar year, the value of the receivables that were restructured from 1 January to 30 June of the calendar year shall be given;
- c) as at 30 September of a calendar year, the value of the receivables that were restructured from 1 January to 30 September of the calendar year shall be given;
- d) as at 31 December of a calendar year, the value of the receivables that were restructured from 1 January to 31 December of the calendar year shall be given.

6. Information about derivatives

Selected items from statement RISIFE19 are disclosed, for example as follows:

| in CZK thousand | <i>Information element</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|---------------------------------------|------------------------------------|---|---|---|---|
| Derivatives for trading – assets | <i>ABD0476</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Derivatives for trading – liabilities | <i>PBD0300</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Hedging derivatives – assets | <i>ABD0503</i> <i>+ ABD0530</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Hedging derivatives – liabilities | <i>PBD0390</i> <i>+ PBD0354</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |

7. Ratio indicators

Stipulated on the basis of statements DISIFE20, RISIFE15, VISIFE10 and DISIFE60.

| | <i>Information elements</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|--|---|---|---|---|---|
| Capital adequacy | <i>EBD 1538</i> | | | | |
| Return on average assets (ROAA) | <i>EZZ1019 Net profit or loss¹⁾ / ABD0001 Total assets^{2) 3)} x 100%</i> | | | | |
| Return on average original capital – Tier 1 (ROAE) | <i>EZZ1019 Net profit or loss¹⁾ / EBD 1440 Original capital (Tier 1)³⁾ x 100%</i> | | | | |
| Assets per one employee | <i>ABD0001 Total assets²⁾ / EVD0013 Registered number of employees⁴⁾</i> | | | | |
| Administrative expenses per one employee | <i>ENB0964 Administrative expenses¹⁾ / EVD0013 Registered number of employees⁴⁾</i> | | | | |
| Net profit or loss per one employee | <i>EZZ1019 Net profit or loss¹⁾ / EVD0013 Registered number of employees⁴⁾</i> | | | | |

1) Value converted to a yearly basis as follows:

$Y_N / N \times 12$, where Y_N is the value of the profit and loss account item in the N^{th} month and N is the order number of the month under scrutiny.

2) Value of assets compensated for allowances and accumulated depreciation.

3) Total value of the item calculated as follows:

$$\frac{\sum_{j=0}^N Y_j}{N + 1}$$

, where N is the order number of the month under scrutiny and Y_j is the value of the item in month j (from December of the previous year to the month under scrutiny inclusive, i.e. $j=0$ corresponds to December of the previous year).

⁴⁾ Column 1 from the Report on the bank's organizational structure and qualified holdings DISIFE 60, data field DIS60_04.

b) Structure of information about the capital of banks (pursuant to Article 206 and paragraph 2 (b) to (f) of Annex No. 25 and paragraph 1 (b) to (f) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 1 (b) to (f) of Annex No. 30 to the Decree)

1. Information about capital on an individual basis

Disclosed in the structure used in statement DISIFE20, data field DIS20_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount; for each deductible item, it is sufficient to state merely a shortfall in the coverage of expected credit losses in the case of the IRB Approach, if this item is relevant to the bank.

Capital for the coverage of market risk (Tier 3) may be given in its aggregate amount.

2. Information about capital on a consolidated basis

Disclosed in the structure used in statement KISIFE20, data field KIS20_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount; for each deductible item, it is sufficient to state merely a shortfall in the coverage of expected credit losses in the case of the IRB Approach, if this item is relevant to the bank.

Capital for the coverage of market risk (Tier 3) may be given in its aggregate amount.

c) Structure of information about the capital requirements of banks (pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree)

1. Information about capital requirements on an individual basis

Disclosed in the structure used in statement DISIFE20, data field DIS20_02; in the case of banks authorized to use the IRB Approach for equity exposures also in statement DISIFE20, data fields DIS20_85 and DIS20_87.

Capital requirements not relevant to the bank need not be stated.

2. Information about capital requirements on a consolidated basis

Disclosed in the structure used in statement KISIFE20, data field KIS20_02; in the case of banks authorized to use the IRB Approach for equity exposures also in statement KISIFE20, data fields KIS20_85 and KIS20_87.

Capital requirements not relevant to the bank need not be stated.

Structure of information about the financial situation, capital and capital requirements of credit unions

a) Structure of information about the financial situation of credit unions (pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree)

1. Quarterly balance sheet

Disclosed in the structure used in statement ROZAS10, data fields ROZA10_01 and ROZA10_02.

The disclosed information is for all currencies, residents and non-residents in total; the value of assets is compensated for allowances and accumulated depreciation.

2. Quarterly profit and loss account

Disclosed in the structure used in statement VYZAS20.

3. Information about any non-defaulted and defaulted financial receivables

Disclosed in the structure used in statement DOZAS41.

4. Information about any receivables without and with impairment

Selected items from statement ROZAS11 are disclosed, for example as follows:

| <i>As at the last day of the reporting period (in CZK thousand)</i> | <i>Information element</i> | Value before impairment | | Allowances | Cumulative losses due to valuation by applying the fair value | Book value (net) | |
|---|----------------------------|-------------------------------------|----------------------------------|-------------------------------------|---|-------------------------------------|----------------------------------|
| | | Receivables valued at accrued value | Receivables valued at fair value | Receivables valued at accrued value | Receivables valued at fair value | Receivables valued at accrued value | Receivables valued at fair value |
| Receivables without impairment | <i>AZA0033</i> | | | | | | |
| Receivables with impairment | <i>AZA0039</i> | | | | | | |

Similar tables would follow giving data as at the last day of the 1st preceding quarter, as at the last day of the 2nd preceding quarter and as at the last day of the 3rd preceding quarter.

5. Information about restructured receivables

| <i>in CZK thousand</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|---|---|---|---|---|
| Restructured receivables for the accounting period ¹⁾ at value before impairment | | | | |
| Receivables valued at accrued value | | | | |
| Receivables valued at fair value | | | | |

¹⁾ When disclosing information

- e) as at 31 March of a calendar year, the value of receivables that were restructured from 1 January to 31 March of the calendar year shall be given;
- f) as at 30 June of a calendar year, the value of receivables that were restructured from 1 January to 30 June of the calendar year shall be given;
- g) as at 30 September of a calendar year, the value of receivables that were restructured from 1 January to 30 September of the calendar year shall be given;
- h) as at 31 December of a calendar year, the value of receivables that were restructured from 1 January to 31 December of the calendar year shall be given.

6. Information about derivatives

| <i>in CZK thousand</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|---------------------------------------|---|---|---|---|
| Derivatives for trading – assets | | | | |
| fair value | | | | |
| nominal (notional) value | | | | |
| Derivatives for trading – liabilities | | | | |
| fair value | | | | |
| nominal (notional) value | | | | |
| Hedging derivatives – assets | | | | |
| fair value | | | | |
| nominal (notional) value | | | | |
| Hedging derivatives – liabilities | | | | |
| fair value | | | | |
| nominal (notional) value | | | | |

7. Ratio indicators

Stipulated on the basis of statements DOZAS30, ROZAS10, VYZAS20 and DOZAS50.

| | <i>Information elements</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|--|---|---|---|---|---|
| Capital adequacy | <i>DZA0052</i> | | | | |
| Return on average assets (ROAA) | <i>ZZA0017 Net profit or loss¹⁾ / AZA0001 Total assets^{2) 3)} x 100%</i> | | | | |
| Return on average original capital – Tier 1 (ROAE) | <i>ZZA0017 Net profit or loss¹⁾ / DZA0004 Original capital (Tier 1)³⁾ x 100%</i> | | | | |
| Assets per one employee | <i>AZA0001 Total assets²⁾ / EZA0027 Registered number of employees⁴⁾</i> | | | | |
| Administrative expenses per one employee | <i>NZA0005 Administrative expenses¹⁾ / EZA0027 Registered number of employees⁴⁾</i> | | | | |
| Net profit or loss per one employee | <i>ZZA0017 Net profit or loss¹⁾ / EZA0027 Registered number of employees⁴⁾</i> | | | | |

1) Value converted to a yearly basis as follows:

$Y_N / N \times 12$, where Y_N is the value of the profit and loss account item in the N^{th} month and N is the order number of the month under scrutiny.

2) Value of assets compensated for allowances and accumulated depreciation.

3) Total value of the item calculated as follows:

$$\frac{\sum_{j=0}^N Y_j}{N + 1}$$

, where N is the order number of the month under scrutiny and Y_j is the value of the item in month j (from December of the previous year to the month under scrutiny inclusive, i.e. $j=0$ corresponds to December of the previous year).

⁴⁾ Column 1 from the Report on the credit union's organizational structure DOZAS50, data field DOZA50_03.

b) Structure of information about the capital of credit unions (pursuant to Article 206 and paragraph 2 (b) to (f) of Annex No. 25 and paragraph 1 (b) to (f) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 1 (b) to (f) of Annex No. 30 to the Decree)

1. Information about capital on an individual basis

Disclosed in the structure used in statement DOZAS30, data field DOZA30_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount.

2. Information about capital on a consolidated basis

Disclosed in the structure used in statement KOZAS75, data field KOZA75_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount.

c) Structure of information about the capital requirements of credit unions (pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree)

1. Information about capital requirements on an individual basis

Disclosed in the structure used in statement DOZAS30, data field DOZA30_02.

Capital requirements not relevant to the credit union need not be stated.

2. Information about capital requirements on a consolidated basis

Disclosed in the structure used in statement KOZAS75, data field KOZA75_02.

Capital requirements not relevant to the credit union need not be stated.

Structure of information about the financial situation, capital and capital requirements of investment firms

a) Structure of information about the financial situation of investment firms (pursuant to Article 206 and paragraph 5 of Annex No. 24 to the Decree, pursuant to Article 213 and paragraph 3 of Annex No. 30 to the Decree)

1. Quarterly balance sheet

Disclosed in the structure used in statement ROCOS10, data fields RIS15_01 and RIS15_03.

The disclosed information is for all currencies, residents and non-residents in total; the value of assets is compensated for allowances and accumulated depreciation.

2. Quarterly profit and loss account

Disclosed in the structure used in statement VYCOS20.

3. Information about derivatives

Selected items from statement ROCOS11 are disclosed, for example as follows:

| <i>in CZK thousand</i> | <i>Information element</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|---------------------------------------|------------------------------------|---|---|---|---|
| Derivatives for trading – assets | <i>ABD0476</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Derivatives for trading – liabilities | <i>PBD0300</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Hedging derivatives – assets | <i>ABD0503</i> <i>+ ABD0530</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |
| Hedging derivatives – liabilities | <i>PBD0390</i> <i>+ PBD0354</i> | | | | |
| fair value | | | | | |
| nominal (notional) value | | | | | |

4. Ratio indicators

Stipulated on the basis of statements ROCOS10, VYCOS20, DOCOS40 and DOCOS48.

| | <i>Information elements</i> | <i>as at the last day of the reporting period</i> | <i>as at the last day of the 1st preceding quarter</i> | <i>as at the last day of the 2nd preceding quarter</i> | <i>as at the last day of the 3rd preceding quarter</i> |
|--|---|---|---|---|---|
| Capital adequacy | <i>EBD1538</i> | | | | |
| Indebtedness I | <i>100 % x (PBD0243 Total liabilities – Customers' property⁴⁾² – Customers' property⁵⁾</i> | | | | |
| Indebtedness II | <i>100 % x (PBD0243 Total liabilities – Customers' property⁴⁾</i> | | | | |
| Return on average assets (ROAA) | <i>100 % x EZZ1019 Net profit or loss¹⁾ / (ABD0001 Total assets² – Customers' property⁵⁾)³⁾</i> | | | | |
| Return on average original capital – Tier 1 (ROAE) | <i>100 % x EZZ1019 Net profit or loss¹⁾ / EBD1440 Tier 1³⁾</i> | | | | |
| Return on revenues | <i>100 % x EZZ1019 Net profit or loss / EVB0940 Revenues from fees and commissions</i> | | | | |
| Administrative expenses per one employee | <i>ENB0964 Administrative expenses¹⁾ / EVD0013 Registered number of employees⁶⁾</i> | | | | |

¹⁾ Value converted to a yearly basis as follows:

$4 \times Y_N / N$, where Y_N is the value of the profit and loss account item in the N^{th} quarter and N is the order number of the quarter under scrutiny.

²⁾ Value of assets compensated for allowances and accumulated depreciation.

³⁾ Value of the item calculated as follows:

$$\frac{\sum_{j=0}^N Y_j}{N + 1}$$

, where N is the order number of the quarter under scrutiny (admissible values: 1, 2, 3, 4) and Y_j is the value of the item in quarter j (from December of the previous year to the month under scrutiny inclusive, i.e. $j=0$ corresponds to December of the previous year).

⁴⁾ Total volume of customers' property registered as liabilities in the investment firm's balance sheet as at the last day of the quarter under scrutiny (expressed in CZK thousand).

⁵⁾ Total volume of customers' property registered as assets in the investment firm's balance sheet as at the last day of quarter under scrutiny (expressed in CZK thousand).

⁶⁾ DOCOS48, DO DIS60-04, as at the last day of the quarter under scrutiny.

b) Structure of information about the capital of investment firms

1. Information about capital on an individual basis

Disclosed in the structure used in statement DOCOS40, data field DIS20_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount; for each deductible item, it is sufficient to state merely a shortfall in the coverage of expected credit losses in the case of the IRB Approach, if this item is relevant to the investment firm.

Capital for the coverage of market risk (Tier 3) may be given in its aggregate amount.

2. Information about capital on a consolidated basis

Disclosed in the structure used in statement KOCOS72, data field KIS20_01.

Additional capital (Tier 2) may be given in its aggregate amount.

Deductible items from original and additional capital (Tier 1 + Tier 2) may be given in their aggregate amount; for each deductible item, it is sufficient to state merely a shortfall in the coverage of expected credit losses in the case of the IRB Approach, if this item is relevant to the investment firm.

Capital for the coverage of market risk (Tier 3) may be given in its aggregate amount.

c) **Structure of information about the capital requirements of investment firms** (pursuant to Article 206 and paragraph 3 (b) of Annex No. 25 and paragraph 2 (b) of Annex No. 27 to the Decree, pursuant to Article 213 and paragraph 2 of Annex No. 30 to the Decree)

1. Information about capital requirements on an individual basis

Disclosed in the structure used in statement DOCOS40, data field DIS20_02; in the case of investment firms authorized to use the IRB Approach for equity exposures also in statement DOCOS40, data fields DIS20_85 and DIS20_87.

Capital requirements not relevant to the investment firm need not be stated.

2. Information about capital requirements on a consolidated basis

Disclosed in the structure used in statement KOCOS72, data field KIS20_02; in the case of investment firms authorized to use the IRB Approach for equity exposures also in statement KOCOS72, data fields KIS20_85 and KIS20_87.

Capital requirements not relevant to the investment firm need not be stated.

Structure of information about the volume of transactions undertaken within the scope of providing investment services

| | <i>Parameter P0088 – Type of security¹</i> | for ... quarter of 201. (in CZK thousand) |
|---|--|--|
| Total volume of transactions in securities | | |
| transactions for clients | | |
| transactions for clients within the scope of portfolio management | | |
| investment securities – shares and similar securities | <i>211/212/219/27/29/8</i> | |
| investment securities – bonds and similar securities | <i>111/112/12/13/141/142/149/ 15/17/19/311/312/36/37</i> | |
| investment securities – other | <i>23/24</i> | |
| collective investment securities | <i>217/226</i> | |
| money market instruments | <i>218/225</i> | |
| other transactions for clients | | |
| investment securities – shares and similar securities | <i>211/212/219/27/29/8</i> | |
| investment securities – bonds and similar securities | <i>111/112/12/13/141/142/149/ 15/17/19/311/312/36/37</i> | |
| investment securities – other | <i>23/24</i> | |
| collective investment securities | <i>217/226</i> | |
| money market instruments | <i>218/225</i> | |
| transactions on own account | | |
| investment securities – shares and similar securities | <i>211/212/219/27/29/8</i> | |
| investment securities – bonds and similar securities | <i>111/112/12/13/141/142/149/ 15/17/19/311/312/36/37</i> | |
| investment securities – other | <i>23/24</i> | |
| collective investment securities | <i>217/226</i> | |
| money market instruments | <i>218/225</i> | |

¹ Admissible values as per domain D_S_CPSBS_1 above code set BA0088; this domain is used in statements DEOCP and JISIFE51.

| | for ... quarter of 201. (in CZK thousand) |
|--|--|
| Total volume of transactions in derivatives² | |
| transactions for clients | |
| transactions for clients within the scope of management | |
| share derivatives | |
| interest derivatives | |
| currency derivatives | |
| commodity derivatives | |
| credit derivatives | |
| other derivatives ³ | |
| other transactions for clients | |
| share derivatives | |
| interest derivatives | |
| currency derivatives | |
| commodity derivatives | |
| credit derivatives | |
| other derivatives ³ | |
| transactions on own account | |
| share derivatives | |
| interest derivatives | |
| currency derivatives | |
| commodity derivatives | |
| credit derivatives | |
| other derivatives ³ | |

² The volumes of transactions in derivatives shall be given at the value of the underlying instrument.

³ Other derivatives shall be understood as instruments pursuant to Article 3 (1) (e), (f) and (k) of the Act on Capital Market Undertakings.