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**REGULATION
OF THE MINISTER OF FINANCE¹⁾**
of 23 October 2009

on the provision of the National Bank of Poland with data necessary to compile the
balance of payments and the international investment position

Pursuant to Article 30 (3) of the Act of 27 July 2002 – Foreign Exchange Law (Dz.U. (Journal of Laws) No 141, item 1178, as amended²⁾), it is hereby ordered as follows:

§ 1. The Regulation shall determine:

- 1) method, scope and dates of fulfilling the obligation by residents involved in foreign exchange and entrepreneurs performing bureau de change activities to provide the National Bank of Poland (hereinafter referred to as the NBP) with data necessary to prepare the balance of payments and the international investment position, hereinafter referred to as the "data";
- 2) amounts the exceeding of which results in the obligation referred to in § 1 (1), hereinafter referred to as the "reporting obligation".

§ 2.1. The reporting periods specified in the Regulation (month, quarter, year) shall correspond to the calendar periods.

2. The data submitted to the NBP pursuant to the Regulation and the data used for the calculation of the total amount of assets, liabilities and equity capital, the exceeding of which results in the occurrence of reporting obligations, hereinafter referred to as the "reporting threshold", should result from:

- 1) company's accounts or registers kept pursuant to separate provisions, or from source documents presenting the actual state of affairs, in the case of entities keeping account books;
- 2) source documents presenting the actual state of affairs, in the case of other entities not referred to in § 2.2. (1).

3. Data adopted to calculate the reporting threshold at the end of year or quarter expressed in foreign currencies shall be converted into PLN by applying average exchange rates of the currencies announced by the NBP on the last working day of the given year or quarter, respectively. In case when the exchange rate of the currency was not announced on the given date, the last announced exchange rate should be applied.

4. Data concerning balances of assets, liabilities, and equity capital included in reports at the end of the given reporting period expressed in foreign currencies shall be converted into PLN by applying average exchange rates of the currencies announced by the NBP on the last business day of the given reporting period. In

¹⁾ The Minister of Finance manages the section of government administration – public finance based on § 1 (2) (2) of the Prime Minister Regulation of 16 November 2007 on detailed scope of activities of the Minister of Finance (Dz. U. No 216, item 1592).

²⁾ The amendments to the Act were published in Dz. U. of 2003 No 228, item 2260, of 2004 No 91, item 870 and No 173, item 1808, of 2006 No 157, item 1119, of 2007 No 61, item 410, of 2008 No 228, item 1506 and of 2009 No 18, item 97 and No 69, item 589.

case when the exchange rate of the currency was not announced on the given date, the last announced exchange rate should be applied.

5. Residents covered by the reporting obligation, and entrepreneurs performing bureau de change activities, hereinafter referred to as the "reporting entities", shall submit the relevant form or a package of forms, hereinafter referred to as the "report", to the NBP.

6. The forms shall be filled in according to the attached explanatory notes and general explanatory notes in Annex 1 to the Regulation.

§ 3. The balance of payments and the international investment position are prepared using the data submitted to the NBP by investment funds pursuant to the Regulation issued pursuant to Article 23 (2c) of the Act on the National Bank of Poland of 29 August 1997 (Dz.U. of 2005, No 1, item 2, as amended³⁾).

§ 4. 1. Public finance sector units with the total of assets, liabilities and equity specified in the forms, whose templates constitute Annexes 2-8, 10-20 and 22 to the Regulation, amounting to PLN 500 million or more at the end of the year shall provide the NBP with data on those forms, monthly reports, for each month of the following year, within 20 days after the end of the month.

2. The units referred to in § 4 (1), with the total amount of assets and liabilities specified in the forms referred to in § 4 (1) higher than PLN 26 million and lower than PLN 500 million at the end of the year, shall provide the NBP with data on those forms, quarterly reports, for each quarter of the following year, within 20 days after the end of the quarter.

§ 5. Investment firms within the meaning of the Polish securities law of 29 July 2005 (Dz.U. No 183, item 1538, as amended⁴⁾) which keep securities accounts, are involved in foreign exchange operations with abroad or act as intermediaries in such operations, shall provide the NBP with the data on the forms, whose templates constitute Annexes 2-22 and 25-31 to the Regulation, for each month, within 20 days after the end of the month.

§ 6. Natural persons having receivables and liabilities unrelated to the economic activity and specified in the forms whose templates constitute Annexes 2-4, 6, 8, 11, 13-20 and 22 to the Regulation, to the total amount of PLN 7 million or more at the end of the year, shall provide the NBP with data on those forms, monthly reports, for each quarter of the following year, within 20 days after the end of the quarter.

§ 7. 1. Residents not listed in § 4–6, whose total amount of assets, liabilities and equity capital specified on the forms whose templates constitute Annexes 2-22 to the Regulation, is greater or equal to PLN 300 million or more at the end of the year shall provide the NBP with data on those forms, monthly reports, for each month of the following year, within 20 days after the end of the month.

2. Residents referred to in § 7(1), whose total amount of assets, liabilities and equity capital specified in the forms referred to in § 7 (1) is higher than PLN 10 million

³⁾ The amendments to the Act were published in Dz. U. of 2005 No 167, item 1398, of 2006 No 157, item 1119 of 2007 No 25, item 162 and No 61, item 410 of 2008 and No 209, item 1315 and 1317, and of 2009 No 69, item 589 and No 143, item 1164.

⁴⁾ The amendments to the Act were published in Dz. U. of 2006 No 104, item 708 and No 157, item 1119 and of 2008 No 171, item 1056, and of 2009 No 13, item 69, No 42 item 341, No 77 item 649, No 78 item 659, No 165 item 1316, No 166 item 1317, No 168, item 1323.

and lower than PLN 300 million at the end of the year, shall provide the NBP with data on those forms, quarterly reports, for each quarter of the following year, within 20 days after the end of the quarter.

§ 8. Residents, referred to in § 4 and § 7,

1. that at the end of the year, or at the end of the respective quarter of the following year did not achieve the reporting thresholds laid down in the Regulation in § 4 and § 7 respectively and
2. those who have receivables or liabilities concerning in foreign trade operations, to the amount of PLN 3 million or more at the end of the year,

shall provide the NBP quarterly with data on receivables and liabilities referred to in in § 8 (2) on the forms, whose templates constitute Annexes 5 and 10 to the Regulation, for each quarter of the following year, within 20 days after the end of the quarter.

§ 9. Irrespective of the reporting obligations laid down in § 4, § 5, and § 7, residents referred to in abovementioned regulations having long-term loans from non-residents and long-term liabilities towards non-residents stemming from financial leasing whose total amount at the end of the quarter amounts to PLN 3 million or more:

1. shall submit quarterly reports to the NBP using the form whose specimen constitutes Annex 34 to this Regulation within 20 days since the quarter ends;
2. shall submit quarterly reports to the NBP using the form whose specimen constitutes Annex 35 to this Regulation within 20 days since the end of quarter.

§ 10. Entrepreneurs performing bureau de change activities, irrespective of the reporting obligation laid down in § 7, shall submit to the NBP quarterly reports on the turnover and balance of foreign banknotes and coins on the form whose template constitutes Annex 36 to the Regulation, within 10 days after the end of the quarter.

§ 11. Irrespective of the reporting obligations laid down in § 5 and § 7 the residents referred to in § 5 and § 7 that at the beginning or at the end of the year have at least 10% of the voting power in the decision making body of the company having its registered seat abroad or having a branch with a registered seat abroad and the residents in whose decision making bodies a non-resident holds at least 10% of the voting power at the beginning or at the end of the year, as well as the branches of foreign companies having their registered seat in the country, shall submit to the NBP annual reports on the forms whose templates constitute Annexes 32 and 33 to the Regulation, by 31 May after the end of the year.

§ 12. Irrespective of the reporting obligations laid down in § 4 and § 6, the residents referred to in § 4 and § 6 that at the beginning or at the end of the year hold at least 10% of the voting power in the decision making body of a company having its registered seat abroad, shall submit to the NBP annual reports on the form whose template constitutes Annex 32 to the Regulation, by 31 May after the end of the year.

§ 13. Irrespective of the reporting obligations laid down in § 4–7, residents that issued securities or money market instruments other than securities and the issue

was at least partly acquired by a non-resident are obliged to submit to the NBP the information about:

- 1) the issue, on the form whose template constitutes Annex 23 to the Regulation, within 20 days from the date of the sale of securities or money market instruments other than securities to non-residents;
- 2) the change of the data concerning the issue, on the form whose template constitutes Annex 24 to the Regulation, within 20 days following the change.

§ 14. The residents referred to in § 4, § 6 and § 7, who at the end of the year did not achieve the reporting thresholds specified in § 4, 6 – 8 and within the following year achieved such a threshold at the end of a given quarter, shall submit to the NBP the data for that and each following quarter of that year a quarterly report on the appropriate forms and on the appropriate dates for those forms, specified in § 4, 6 – 8.

§ 15. 1. Residents submitting the reports to the NBP electronically shall submit them to the reporting portal: *sprawozdawczosc.nbp.pl.*

2. The reporting portal shall be accessed by means of a certificate issued free of charge by the NBP.

§ 16. For the reports for 2009 the current reporting requirements remain.

§ 17. 1. The provisions of the § 9 (1) shall apply for the last time for the reports specified therein for the fourth quarter of 2010.

2. The provisions of the § 9 (2) shall apply for the first time to the reports specified therein for the first quarter of 2011.

§ 18. The Minister of Finance Regulation of 17 September 2007 on the method, scope and dates of performing the obligation by residents involved in foreign exchange and entrepreneurs performing bureau de change activities to provide the National Bank of Poland with data necessary to prepare the balance of payments and the international investment position (Dz. U. No 183, item 1308) shall become invalid, excluding the § 14 in the way it is applicable to investment funds, which shall become invalid from 21 April 2010.

§ 19. The Regulation shall enter into force on 1 January 2010.

Minister of Finance

Annexes to the **Regulation of the Minister of Finance**
of 23 October 2009 (item 1437)

Annex 1

Explanatory notes to the forms

I. General explanatory notes

1. The data in the reports, with prejudice to the form PZ-KAN (Annex 36), shall be presented in the Polish currency in full zlotys, without decimal places. The amount should be rounded up to full zlotys, by omitting values suffixes smaller than 50 groszy and rising values suffixes of 50 grosz or more to the full zloty.
2. For each combination of parameters in columns preceding the *As of the beginning of the period* column (e.g. Currency, Type of capital relationship, or Country), one line of the given form shall be filled in.
3. Negative amounts in the following columns: *Valuation changes, Exchange rate changes, Other changes* shall be preceded by “-“.
4. The columns in grey colour shall not be filled in.
5. In case of a change in data concerning the reporting entity or the person who drafts the report, the data shall be updated not later than at the time of submitting the next report.

II. Explanatory notes to the columns

1. Column – Original maturity

The maturity of a given financial instrument should be provided in this column by means of an appropriate letter:

D - for long-term instruments, i.e. with the original maturity of over one year;

K - for short-term instruments, i.e. with the original maturity of one year or less.

Original maturity of a contractual financial instrument is the validity period of the contract calculated from the day of its conclusion to the deadline for settlement of liabilities/receivables resulting from the contract.

In the case of debt securities, original maturity is the period from their issue until redemption or cancellation.

In the case of liabilities/receivables, original maturity should be understood as the period after the expiry of which the liabilities/receivables become due. If the payments are divided into instalments, the date of payment of the final instalment shall be taken into account.

Instruments payable on demand should be classified as short-term. If original maturity is not specified, then, depending on the type of the financial instrument, it should be classified as short or long-term, in accordance with explanatory notes to the individual forms.

If, according to the agreement, a short-term financial instrument is converted into a long-term instrument, the change shall be reported as follows: the column *Transactions – increase* shall indicate the increase in the value of the long-term instrument, while the column: *Transactions – decrease* shall indicate the decrease in the value of the short-term instrument. This rule shall apply accordingly to the conversion of a long-term instrument into a short-term instrument.

2.1. Columns: Transaction partner/Non-resident company/Issuer

The columns should provide the information about the non-resident, such as the type of capital relationship, institutional sector to which it belongs, as well as the country where its seat is located. Depending on the financial instrument, the following columns shall appear on the relevant forms:

- 1) *Non-resident company* – in AZ-UDZ form (Annex 4);
- 2) *Issuer* - in PW-AIN, PW-ADN, PW-AUN and PW-AFN forms (Annexes 17-20);
- 3) *Transaction partner* – in other forms.

2.2. Column – Type of capital relationship

The column should identify the type of capital relationship with the non-resident with the use of a letter:

- IB** – for a direct investor;
- PI** – for a direct investment enterprise;
- IG** – for fellow enterprises;
- NP** – for a not related enterprise.

A direct investor is an entity which, directly or indirectly, with its subsidiaries combined own at least 10% of the voting power in the decision making body of another entity.

A direct investment enterprise is an entity in whose decision making body, a direct investor, directly or indirectly, as an individual or in combination with its subsidiaries, owns at least 10% of the voting power. A direct investment enterprise is also an enterprise controlled by another direct investment enterprise.

Fellow enterprises are at least two entities which are in the same group of affiliated entities and are not direct investment entities or direct investors for one another (the voting power in the decision making bodies of those entities, both indirect and direct, is less than 10%, if any).

Not related entities are the entities which do not belong to the group of affiliated entities to which the reporting entity belongs.

A parent entity is an entity influencing other entities, in particular an entity controlling other entities. “Control” means having, directly and/or indirectly, over 50% of the voting power in the decision making body of another entity. “Influence” means having, directly and/or indirectly, over 10% of the voting power in the decision making body of another entity.

A group of affiliated entities consists of a parent entity along with the entities in which it is a direct investor. Those entities are in a direct investment relationship.

In case the entity has votes in the decision-making body of another entity via the entity it controls, it shall be assumed that it has all votes in the intermediary entity.

The above definitions are compliant with international standards adopted to compile the statistics of foreign direct investment and are different than the definitions in the Accounting act.

A detailed description of capital relationship with foreign entities is presented in explanatory notes to AZ-IB form (Annex 32).

2.3. Column – Institutional sector

The column should be filled in with a letter code identifying the sector of the non-resident.

F - for the financial sector, excluding insurance and reinsurance companies and pension funds;

N - for the non-financial sector, including insurance and reinsurance companies and pension funds.

The **financial sector, excluding insurance and reinsurance companies and pension funds**, includes central banks, the European Central Bank, credit institutions, foreign banks, international financial organisations, e.g. the International Bank for Reconstruction and Development, the European Bank for Reconstruction and Development, the European Investment Bank and other financial institutions, such as financial lease enterprises, factoring companies, brokerage companies, investment funds, financial institutions in a capital group and companies created for assets securitization.

The **non-financial sector, including insurance and reinsurance companies and pension funds**, includes all entities not included in the financial sector, i.e. ministries and other central institutions, local government institutions, social insurance funds, higher education institutions and health care centres, production and service entities, natural persons, non-commercial institutions, such as social organisations, political parties, foundations, as well as insurance and reinsurance companies and pension funds.

2.4. Column – Country

The column should be filled in with a letter code of the country where the seat of the non-resident is located, according to ISO 3166-1 standard. The list of countries according to ISO standards, as well as the list of international organisations and international financial institutions, along with 2-character codes (e.g. AU - Australia), is presented on the NBP website (sprawozdawczosc.nbp.pl).

3. Column – Currency

The column should be filled in with a letter code identifying the currency according to the ISO 4217 standard. The list of currencies according to ISO standards along with 3-character codes (e.g. AUD – Australian dollar) is presented on the NBP website (sprawozdawczosc.nbp.pl).

4.1. Column – Transactions – Increase

The column refers to transactions resulting in the increase in the financial assets, liabilities or equity capital of the reporting entity within the reporting period.

4.2. Column – Transactions – Decrease

The column refers to transactions resulting in the decrease in the financial assets, liabilities or equity capital of the reporting entity within the reporting period.

A balance of payments transaction is an interaction between two institutional units that by mutual agreement or through the operation of the law and involves exchange of value or a transfer.

5. Column – Exchange rate changes

The column should be filled in with exchange rate changes as the differences between the value calculated using the exchange rate on the day of the transaction or the day of the previous valuation and the value calculated using the exchange rate on the reporting day or the transaction settlement date (arising in the whole reporting period).

6. Column – other changes

The column should be filled in with the amounts resulting from the increase or decrease in the value of financial assets, liabilities or equity capital, arising from other changes than those resulting from the transaction, new valuation or exchange rate changes. Other changes include:

- 1) reclassification of the receivables resulting from the change of the country of the registered seat of the foreign partner to the transaction;
- 2) reclassification of liabilities resulting from the change in the type of capital relationship with the partner to the transaction;
- 3) receivables revaluation write-off;

7.1. Column – Interest – stock at the beginning of the period

The column should be filled in with the value of accrued interest not paid in previous periods.

7.2. Column – Interest – accrued interest

The column should be filled in with the value of accrued interest in the reporting period.

7.3. Column – Interest – received/paid interest

The column should be filled in with the value of interest received or paid in the reporting period.

If, according to the contract, the interest is capitalized, it should be reported both in the *Interest - Received/paid interest* and in the *Transactions - Increase* column.

7.4. Column – Interest – exchange rate changes

The column should be filled in with exchange rate changes resulting from the use of different exchange rates at different times to convert the interest expressed in foreign currencies into PLN.

7.5. Column – Interest – other changes

The column should be filled in with the changes in the value of interest in the reporting period, resulting from other changes than the accrual and payment of interest or the application of different interest rates.

7.6. Column – Interest – stock at the end of the period

The column should be filled in with the value of the interest accrued and not paid out by the end of the reporting period. The value of capitalized interest should be provided along with the equity in the column: *Stock at the end of the period*.

8. Column – Share in profit/Dividends

In the forms concerning foreign assets, the column should be filled in with the value of the dividend allocated in the reporting period to the resident, the share in the profit attributable to the resident or the paid out profit of a branch located abroad. In the forms concerning equity capitals being the share of non-residents, the column should be filled in with the value of the dividend allocated in the reporting period to the non-resident, the share in the profit attributable to the non-resident or the paid out profit of a branch located in Poland and owned by the non-resident.

The date of the dividend allocation should be the day of establishing the rights to dividend (dividend day). If the dividend day is unknown, the day of the payment of the dividend may be adopted for that purpose.

If the dividend was paid out from undistributed profit for previous years (from reserve capital), then the amount of the dividend shall be only the amount of the payment from the net profit generated in the year for which the profit is distributed. The value of funds paid out from the reserve capital should be entered into the column *Transactions – Decrease*.

The advance payments made to foreign partners on account of the dividend or share in profit should not be included under this heading until the dividend day or the date of the profit distribution, but as the receivables from affiliated entities should be reported on AZ-POZ form (Annex 8).

The advance payments on account of the dividend received from affiliated entities by the dividend day or the day of the profit payout should be reported accordingly on PZ-POZ form (Annex 13).

9. Column – Stock at the beginning of the period

The columns should be filled in with the value of the instrument as of the beginning of the reporting period, which should equal its value at the end of the previous reporting period (month, quarter or year, respectively).

If at the end of the previous reporting period the instrument existed but its value was zero, than the value "0" should also be entered at the beginning of the following reporting period for that instrument. In the case of some instruments occurring within the reporting period (e.g. derivative financial instruments) and equal to zero at the beginning or the end of the reporting period, the value "0" should also be entered at the beginning or the end of the period.

10. Column – Stock at the end of the period

The column should be filled in with the value of the instrument at the end of the reporting period, also with value "0". If a given instrument is not present at the end of the period, then the "0" should be entered.

III. Explanatory notes on securities and participation units in collective investment institutions

1. Equity securities include:

- 1) ordinary shares and stocks;
- 2) preference shares, excluding the shares granting their holders the right to constant income, irrespective of the company's financial result;
- 3) depository receipts – e.g. ADR (American Depositary Receipts) or GDR (Global Depositary Receipts);
- 4) rights to shares.

2. Debt securities include:

- 1) long-term debt securities (with an original term to maturity of more than one year) issued by central and local governments, banks and enterprises, including:
 - a) bonds with fixed or floating coupon;
 - b) zero-coupon bonds;
 - c) bonds convertible into shares, bonds with optional earlier redemption and other types of bonds with embedded derivative instruments (i.e. such derivatives which cannot be traded on their own);
 - d) zero-coupon bonds arising as a result of a transformation of bonds into a series of zero-coupon bonds, with the range of maturities matching the coupon payment dates (the so-called strips);
 - e) bonds without a specified maturity (perpetual bonds);
 - f) mortgage bonds;
 - g) long-dated bills;
- 2) money market instruments (money market debt instruments with original term to maturity of one year or less) issued by the central and local governments, banks and enterprises, e.g.:
 - a) bank securities (certificates of deposit);
 - b) NBP bills,
 - c) Treasury bills;
 - d) short-term debt securities issued by enterprises (commercial papers);
 - e) short-term debt securities issued under the debt securities issue schemes, also when such a scheme lasts more than one year;
 - f) short-dated bills;
- 3) preference shares which do not grant their holders the right to participate in the distribution of the company's liquidation proceeds.

3. Participation units in collective investment institutions include:

- 1) all types of participation units sold by open-ended investment funds (meeting the UCITS criteria and others), i.e. with no limit to the number of sold participation units (e.g. in Poland they include the participation units of open-ended investment funds and abroad, depending on the country, they include units issued by Unit Trusts, Open-Ended Investment Companies or SICAV);
- 2) all types of shares and investment certificates issued by closed-ended investment funds, i.e. with a fixed number of participation units on issue (e.g. in Poland they include the participation units of closed-ended investment funds, including portfolio funds, and abroad, depending on the country, they include share of Investment Trusts or SICAF).

IV. Explanatory notes to the columns in forms concerning securities

1. Column – ISIN code

The columns should be filled in with the code identifying the security in accordance with the International Securities Identification Number - ISIN (12 characters; ISO 6166 standard).

2. Column – Name of security

The column should be filled in with a full name of the security, e.g. Cypress Semiconductor – bonds 6% USD 15/12. The name of the security should include the name of the issuer.

3. Column – Country of issuer

The column should be filled in with a letter code of the country where the seat of the issuer is located, according to the international ISO 3166-1 standard. The list of countries according to ISO standards, as well as the list of international organisations and international financial institutions, along with 2-character codes is presented on the NBP website (sprawozdawczosc.nbp.pl).

4. Column – Currency of issue

The column should be filled in with a letter code of the currency of the security, according to the international ISO 4217 codes. The list of currencies according to the ISO standards is presented on the NBP website (sprawozdawczosc.nbp.pl).

The explanatory notes of Annex 1 apply to all forms accordingly.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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AZ-DEP form

Assets – current accounts and deposits with foreign banks and credit institutions

Report for month/quarter (delete as appropriate)

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year

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in PLN, without decimal places

No.	Original maturity	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest				Stock at the end of the period		
		Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					Stock at the beginning of the period	Accrued interest	Received interest	Exchange rate changes		Other changes	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	Sum of lines 1 to n																		
1																			
2																			
...																			
n																			

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity

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Explanatory notes to AZ-DEP form

The form is for reporting amounts on current accounts with non-resident foreign banks and credit institutions, deposits of the reporting enterprise with those institutions and revenues (interest) generated therefrom.

The form presents the funds on current accounts with credit institutions and foreign banks which, at the request and without any restrictions, may be paid out in cash and/or used to regulate payments by means of a cheque, payment order, payment card, etc.

Deposits include overnight deposits and term deposits which cannot be withdrawn before the contractual date or whose withdrawal results in restrictions, such as a significant decrease in interest due.

Column 1. Original maturity

The original maturity of a given instrument should be provided in this column. If it is not specified, the instrument should be classified as a short-term.

Column 6. Stock at the beginning of the period

The column should include the nominal value of reporting entity's financial assets held on current accounts or deposits with foreign banks and credit institutions.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 11. Other changes

The column should include the amounts resulting from the changes occurring in the reporting period, other than transactions or exchange rate changes.

Column 12. Stock at the end of the period

The column should include the nominal value of reporting entity's financial assets held on current accounts or deposits with foreign banks and credit institutions according to the balance at the end of the reporting period.

After filling in the form, the data on interest should be verified arithmetically:

Column 13 + 14 – 15 + 16 + 17 = 18

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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AZ-NZR form
Assets – real estate abroad

Report for
month/quarter (delete
as appropriate)

--

year

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in PLN, without decimal places

No.	Country (ISO code)	Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period
				Acquisition	Disposal				
	1	2	3	4	5	6	7	8	9
	Sum of lines 1 to n								
1									
2									
...									
n									

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

--

Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-NZR form

The value of real estate located abroad and owned by the reporting entity should be reported in the form. The reported amounts should not include the fees and taxes paid in relation to the purchase or sale of real estate.

If the value of the real estate according to the market price or otherwise determined fair price is not available, the value of the real estate should be provided according to the purchase price or the cost of generation, decreased by depreciation or amortisation write-offs and impairment write-offs.

Column 3. Stock at the beginning of the period

The column should include the value of real estate located abroad in accordance with the balance at the end of the previous reporting period.

Column 4. Transactions – acquisition

The column should present the value of real estate located abroad and acquired within the reporting period.

Column 5. Transactions – disposal

The column should present the value of real estate located abroad and disposed of within the reporting period.

Column 6. Valuation changes

The column should present the value of the changes in the valuation of real estate in the reporting period.

Column 8. Other changes

The column should present the changes in the value of real estate which do not result from the transactions in the reporting period or valuation changes, but e.g. from fortuitous events.

Column 9. Stock at the end of the period

The column should include the value of real estate located abroad at the end of the reporting period.

After filling in the form, the data should be verified arithmetically:

$$\text{Column 3} + 4 - 5 + 6 + 7 + 8 = 9$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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AZ-UDZ form

Assets – shares in non-resident companies

Report for

month/quarter (delete
as appropriate)

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year

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in PLN, without decimal places

No.	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Share in profits / Dividends
	Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12
	Sum of lines 1 to n											
1												
2												
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n												

Name, surname, phone
number and electronic
address of the person who
drafted the report

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Date of
drafting the
report
(yyyy-mm-dd)

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Name stamp and
signature of the person
acting on behalf of the
reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-UDZ form

The form should present the financial assets of the reporting entity including all forms of equity other than securities in enterprises and non-resident institutions. The assets may include shares in limited liability companies with their seat abroad, capital invested in foreign partnerships, separate funds in a foreign branch along with retained profit attributable to those funds.

Equity securities should be reported on the following forms:

- 1) equity securities with ISIN code – PW-AIN;
- 2) equity securities without ISIN code – PW-AUN.

Column 5. Stock at the beginning of the period

This column should present the market value of equity owned by the resident or, if the market value is not known, the value of equity capital attributable to the resident. In the case of foreign branches, the value of the branches' funds and the unpaid profit from previous periods should be provided.

The stock at the beginning of the period should be compliant with the stock at the end of the previous reporting period.

Column 6. Transactions – Increase

The column should present the value of transactions resulting in the increases in the value of equity of the resident, in the reporting period, as a result of e.g.:

- 1) acquisition of new shares;
- 2) takeover of shares;
- 3) purchase of shares;
- 4) conversion of the share in profit into shares;
- 5) conversion of other receivables into shares;
- 6) increase in the funds of branches.

Column 7. Transactions – Decrease

The column should present the value of transactions resulting in the decreases in the value of equity interest of the resident in the reporting period, as a result of e.g.:

- 1) sale of shares;
- 2) redemption of shares – the value of the shareholder's remuneration redeemed with his consent (voluntary redemption) or without his consent (obligatory redemption) should be provided;
- 3) payments from redistribution of the profit from previous years – if both the profit from the last accounting year and from previous years is paid out in the reporting period, the column should include only this part of payment from the profit or dividend attributable to the resident which is paid out from the profits from previous years;
- 4) decrease in the funds of branches.

Column 8. Valuation changes

This column should include the changes in the value of equity attributable to the resident which result from the revaluation of the held equity and take place in the reporting period. The valuation changes resulting from registering net financial result in the books of the nonresident should also be included in this column.

Column 10. Other changes

This column should present the changes in the value of equity interest which occurred in the reporting period and do not result from the transactions performed, valuation changes or exchange rate changes, but from e.g. reclassification related to the change in capital relationship, conversion of shares into stocks related to the transformation of the company in which the reporting entity holds shares.

Column 11. Stock at the end of the period

This column should present the market value of equity interest held by the resident or, if the market value is not known, the value of equity attributable to the resident at the end of the period. In the case of foreign branches, the value of the branches' funds and the retained profit from the current and previous reporting periods should be provided.

Column 12. Share in profit/Dividends

The column should present the value of receivables from the dividends and shares in profit declared by non-residents in the reporting period, as well as the profit paid out by the branches of the reporting entity located abroad.

If, by the end of the reporting period, the distributed profit/dividend is not paid out, the unpaid amount should be reported on AZ-POZ form in the column *Transactions – increase*.

Example:

The company, in which the reporting entity holds shares, divided its net financial profit on 25 May, while the payment was made on 14 June. As regards the report for May, the amount of allocated share in profit should be reported in AZ-UDZ form in the column *Share in profits/Dividends* and in AZ-POZ form in the column: *Transactions-increase*, since the profit unpaid as of 31 May increased the receivables of the reporting period.

After filling in the form, the data should be verified arithmetically:

$$\text{Column } 5 + 6 - 7 + 8 + 9 + 10 = 11$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat of the reporting entity

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AZ-KRH form

Assets – trade receivables from non-residents and advance payments made to non-residents

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period
	Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease				
	1	2	3	4	5	6	7	8	9	10	11
	Sum of lines 1 to n										
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n											

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-KRH form

The form should present the data concerning the balance of trade credits from the sale of goods, materials and other movables or services to non-residents and the advance payments made to non-residents in relation to their purchase. The form should present the amounts due directly from non-residents and not from Polish commercial intermediaries.

The trade credits purchased by the residents within the framework of factoring and forfaiting services should not be taken into account.

Trade receivables should be understood as receivables from trade credits granted, i.e. receivables related to the delivery of goods, materials and other movables, as well as advance payments made to non-residents in relation to such a delivery.

Negative amounts should not be reported in the form in the following columns: *Stock at the beginning of the period* and *Stock at the end of the period*.

If trade credits are converted into other financial assets, they should decrease the balance at the end of the period in AZ-KRH form and should at the same time be reported in e.g. AZ-KRE form in the column *Transactions - Increase*, or in the case of conversion into shares - in AZ-UDZ form in the column *Transactions - Increase*.

Column 5. Stock at the beginning of the period

The column should include the data on the balance of credits from the sale of goods, materials and other movables or services to non-residents and the advance payments made to non-residents at the beginning of the reporting period.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 10. Other changes

The column should present the value of all other changes in trade credits in the reporting period, which do not result from the transactions performed but are the result of e.g. change in the type of capital relationship with the counterparty, the remission of a receivable.

Column 11. Stock at the end of the period

The column should present the data concerning the balance of trade receivables from the sale of goods, materials and other movables or services to non-residents and the advance payments made to non-residents at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat of the reporting entity or name, surname and place of residence of a natural person

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AZ-KRE form

**Assets – loans granted to non-residents
and receivables from non-residents in relation to financial lease**

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Original maturity	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					
		Type of capital relationship	Institutional sector	Country (ISO code)			Increase	decrease					Stock at the beginning of the period	Accrued interest	Received interest	Exchange rate changes	Other changes	Stock at the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Sum of lines 1 to n																	
1																		
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Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-KRE form

The form should include the following:

- 1) amounts of financial assets according to their face value arising from loans granted to non-residents (only those amounts which were actually used by a non-resident should be reported);
- 2) receivables from a non-resident due to financial lease understood as the transfer of the ownership right to the leased object to the user after the expiry of the period specified in the agreement;
- 3) value of foreign financial assets purchased by a resident from Polish enterprises in relation to the economic activity they pursue (the so-called factoring or forfaiting);
- 4) amounts of guarantees or warranties performed by the guarantor or warrantor.

The form should not include trade credits reported in AZ-KRH form.

Column 1: Original maturity

If the date of repayment for a given financial instrument is not specified, the instrument should be classified as long-term.

Column 6. Stock at the beginning of the period

This column should include the balance of the assets defined above at the beginning of the reporting period, including the value of interest capitalized in the previous reporting periods.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 7. Transactions – Increase

The column should present the following:

- 1) amounts of loans granted to non-residents in the reporting period in cash or by means of an account in a domestic bank, credit institution or an account in a foreign bank;
- 2) amount of loans granted in goods, materials or other movables or services under the agreements signed;
- 3) rolled loan amounts;
- 4) amounts of interest capitalized in the reporting period;
- 5) amounts of shares in profits (dividend) converted into loans;
- 6) amounts related to refinancing or restructuring of loans;
- 7) value of trade receivables and other financial assets converted into loans (please, remember about reporting the decrease in the value of converted financial assets in the relevant forms).

Column 8. Transactions – Decrease

The column should include the following:

- 1) amounts of loan repayments made by non-residents in the reporting period in cash or by means of an account in a domestic bank, credit institution or an account in a foreign bank;
- 2) amounts of loan repayments made by means of delivery of goods, materials or other movables or services;
- 3) rolled loan amounts;

- 4) amounts related to the conversion of the loans granted into shares or the conversion into other financial receivable (please, remember about reporting the increase in the value of converted financial assets in the relevant forms);
- 5) value of amounts repaid in the case of guarantees or warranties performed by the guarantor or warrantor.

Loan repayments should be reported in the currency in which they were used, i.e. if the repayment of principal instalments or interest is made in a different currency than the currency of the loan granted, the received amounts should be converted into PLN and entered into the line with a code of the currency of the loan granted.

Column 11. Other changes

The column should include the value of changes in financial assets in the reporting period, which do not result from the transactions performed or exchange rate changes but are the result of e.g. change in the type of capital relationship with the counterparty, the remission of the loan granted.

Column 12. Stock at the end of the period

The column should include the value of financial assets at the end of the reporting period, including the value of capitalized interest.

Column 15. Interest – Received interest

If the agreement provides for capitalization of interest, the relevant amounts should be reported both in the column *Received interest* and the column *Transactions – increase*.

After filling in the form, the data should be verified arithmetically:

- 1) $\text{Column } 6 + 7 - 8 + 10 + 11 = 12$
- 2) $\text{Column } 13 + 14 - 15 + 16 + 17 = 18$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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AZ-REP form

Assets – receivables from securities purchased from a non-resident with a repurchase agreement

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					
	Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					Stock at the beginning of the period	Accrued interest	Received interest	Exchange rate changes	Other changes	Stock at the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Sum of lines 1 to n																
1																	
2																	
...																	
n																	

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-REP form

The form should present the receivables of the reporting entity from the securities purchased from non-residents with a commitment to repurchase them at a fixed price and after the expiry of the period specified in the agreement.

The transactions of the purchase of securities with a commitment to repurchase are the transactions where the securities are purchased for cash, along with a commitment of the other party to repurchase the same or equivalent securities for a price fixed in advance and after the expiry of the period specified in the agreement. The ownership of securities is temporarily transferred to the purchasing entity, but the entity selling the securities and making a commitment to repurchase them reports them in its assets since it does not lose control over those securities (it retains the risk and benefits related to those securities). Such transactions include reverse repo and buy-sell-back transactions.

This item should also include amounts receivable for cash collateral operations paid out to non-residents within the framework of loans of securities.

Column 5. Stock at the beginning of the period

This column should include the face value of receivables for securities purchased from non-residents with a commitment to repurchase (in reverse repo and buy-sell-back transactions) and cash collaterals paid out to non-residents within the framework of loans of securities.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 6. Transactions – Increase

This column should include the value of transactions in the reporting period concerning the purchase of securities (increase in cash receivables from non-residents) under the reverse repo and buy-sell-back transactions and the transfer of cash collaterals paid out within the framework of securities lending to non-residents.

Column 7. Transactions – Decrease

This column should include the value of transactions in the reporting period concerning the sale of securities (repayment of cash receivables by non-residents) under the reverse repo and buy-sell-back transactions and the repayment of cash collaterals paid out within the framework of securities lending by non-residents.

Column 10. Other changes

The column should include the value of other changes made in the reporting period which do not result from the performed transactions, exchange rate changes or valuation changes, e.g. value of receivables from the securities which were not repurchased by a non-resident within a specific period of time.

Column 11. Stock at the end of the period

The column should include the face value of receivables for securities purchased from non-residents with a commitment to repurchase (in reverse repo and buy-sell-back transactions) and cash collaterals paid out to non-residents within the framework of loans of securities, according to the balance at the end of the reporting period.

After filling in the form, the data should be verified arithmetically:

- 1) Column $5 + 6 - 7 + 9 + 10 = 11$
- 2) Column $12 + 13 - 14 + 15 + 16 = 17$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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AZ-POZ form

Assets – other financial assets and receivables from non-residents

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Original maturity	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					
		Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					Stock at the beginning of the period	Accrued interest	Received interest	Exchange rate changes	Other adjustments	As of the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Sum of lines 1 to n																	
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Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-POZ form

The form should present the remaining financial assets and receivables from non-residents (excluding cash in the form of foreign coins and banknotes) which were not reported in other reporting forms. Those assets are the result of the time gap between a transaction and a corresponding payment, e.g. receivables from share in profits or dividend which were declared but not paid out yet or not converted into some other financial instrument.

In addition, the form should present the funds deposited on current accounts with the other institutions, i.e. other than foreign banks and credit institutions.

The entities participating in the joint financial liquidity management system (e.g. cash management, cash-pooling) report the receivables from cash and interest related to the participation in the system on the form.

The form should also present the receivables from repayable margin deposits (original deposits) for financial derivative instruments.

The form should not include trade receivables and advance payments reported in AZ-KRH form.

Column 1. Original maturity

If the original maturity of a given instrument is not specified, the instrument should be classified as long-term.

Column 6. Stock at the beginning of the period

The column should present the nominal value of other financial assets and receivables which were not reported in other forms.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 7. Transactions – Increase

The column should include the increases in the value of financial assets and receivables which result from transactions, took place in the reporting period and were not reported on other forms.

Column 8. Transactions – Decrease

The column should present the decreases in the value of financial assets and receivables which result from transactions, took place in the reporting period and were not reported on other forms.

Column 11. Other changes

The column should present the value of other changes in the reporting period which do not result from the transactions performed, valuation changes and exchange rate changes.

Column 12. Stock at the end of the period

The column should include the nominal value of other financial assets and receivables which were not reported on other forms, according to the balance at the end of the reporting period.

After filling in the form, the data should be verified arithmetically:

- 1) Column $6 + 7 - 8 + 10 + 11 = 12$
- 2) Column $13 + 14 - 15 + 16 + 17 = 18$

TEMPLATE

NATIONAL BANK OF POLAND*
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-UDZ form

Liabilities – share of non-residents in the reporting entity's equity

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Transaction partner			Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Share in profit / Dividends
	Type of capital relationship	Institutional sector	Country (ISO code)		Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11
	Sum of lines 1 to n										
1											
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...											
n											

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-UDZ form

The form should present the share of non-residents in the equity of the reporting entity, excluding shares. The equity interests of non-residents include, among others, equity of non-residents in the domestic limited liability companies, capital invested by non-residents in domestic partnerships, separate funds of foreign branches of enterprises with their registered seat in Poland and their retained profit.

Column 4. Stock at the beginning of the period

The column should present the market value of equity held by a non-resident or, if the market value is not known, the book value of the equity of the reporting entity attributable to the non-resident. The reporting entities being the branches of enterprises with their seat abroad should report the value of separate funds of the branch and its undistributed profit from the previous periods.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 5. Transactions – Increase

The column should present the increase in the value of a non-resident's equity (i.e. all forms of equity other than stocks) in the reporting period, as a result of e.g.:

- 1) acquisition of new shares by a non-resident;
- 2) takeover of shares;
- 3) purchase of shares;
- 4) conversion of dividends into shares;
- 5) conversion of other liabilities into shares;
- 6) increase in the funds of a branch.

Column 6. Transactions – Decrease

The column should include the decrease in the value of a non-resident's equity interests, i.e. all forms of equity interest other than stocks, in the reporting period, as a result of e.g.:

- 1) sale of shares;
- 2) redemption of shares – the value of the shareholder's remuneration for shares redeemed with his consent (voluntary redemption) or without his consent (obligatory redemption) should be provided;
- 3) payments from the distribution of the profit from previous years – if both the profits from the last accounting year and from previous years are paid out in the reporting period, the column should include only this part of payout from the profit or dividend attributable to the resident which is paid out from the undistributed profits from previous years;
- 4) decrease in the funds of a branch.

Column 7. Valuation changes

The columns should present the changes in the value of shares held by non-residents in the reporting period which result from their revaluation. The valuation changes resulting from registering net result in the books of the resident should also be included in this column.

Column 9. Other changes

The column should present the changes in the value of equity interests in the reporting period, which do not result from transactions, valuation changes or exchange rate changes, such as e.g. reclassification of liabilities related to the change of the type of capital relationship or reclassification of liabilities related to the change of legal form of the reporting entity (e.g. the transformation of a limited liability company into a joint-stock company).

Column 10. Stock at the end of the period

The column should present the market value of equity interests held by a non-resident at the end of the period or, if the market value is not known, the value of the equity of the reporting entity attributable to the non-resident. The reporting entities being the branches of enterprises with their registered seat abroad should report the value of separate funds of the branch and its undistributed profit from the previous periods.

Column 11. Share in profit/Dividends

The column should present the value of liabilities from the payments from the profit declared by the reporting entity in the reporting period or the amount of the profit paid out.

If by the end of the reporting period the dividend is not paid out, the unpaid amount should be reported on PZ-POZ form in the column: *Transactions – Increase*.

Example:

A reporting entity with a foreign shareholder distributed the financial net profit on 25 May and the profit was paid out on 14 June. As regards the report for May, the amount of share in the profit should be reported in PZ-UDZ form in the column *Share in profit/Dividends* and in PZ-POZ form in the column *Transactions - Increase*, since the profit unpaid as of 31 May increased the financial liabilities due to the shareholder.

After filling the form in, the data should be verified arithmetically:

$$\text{Column } 4 + 5 - 6 + 7 + 9 = 10$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-KRH form

Liabilities - trade related liabilities to non-residents and advance payments received from non-residents

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period
	Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease				
	1	2	3	4	5	6	7	8	9	10	11
	Sum of lines 1 to n										
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Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-KRH form

The form should present the data on the trade credits due to the purchase of goods, materials or other movables or services from non-residents and the balance of advance payments received from non-residents in relation to their sale. The form should include the amounts due directly to non-residents and not to Polish commercial intermediaries.

Negative amounts should not be reported in the form in the following columns: *Stock at the beginning of the period* and *Stock at the end of the period*.

If trade credits are converted into other financial liabilities or capital, they should decrease the stock at the end of the period in PZ-KRH form and should at the same time be reported in e.g. PZ-KRE form (Annex 11) in the column *Transactions - Increase*, and in the case of conversion into shares - in PZ-UDZ form (Annex 9) in the column *Transactions - Increase*.

Column 5. Stock at the beginning of the period

The column should present the balance of trade liabilities due to the purchase of goods, materials or other movables or services from non-residents and the balance of advance payments received from non-residents as of the beginning of the reporting period.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 10. Other changes

The column should present the value of all other changes in trade liabilities in the reporting period, which do not result from the transactions performed but are the result of e.g. change in the type of capital relationship with the counterparty or remission of liabilities by a non-resident.

Column 11. Stock at the end of the period

The column should present the balance of trade liabilities due to the purchase of goods, materials or other movables or services from non-residents and the balance of advance payments received from non-residents at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PZ-KRE form

Liabilities - loans from non-residents and financial lease liabilities to non-residents

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Original maturity	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	As of the end of the period	Interest					
		Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					As of the beginning of the period	Accrued interest	Paid interest	Exchange rate changes	Other changes	As of the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Sum of lines 1 to n																	
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...																		
n																		

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-KRE form

The form should present the following:

- 1) amount of liabilities according to their nominal value which occurred as a result of loans received from non-residents (only the amounts actually used);
- 2) liabilities to non-residents in relation to financial lease understood as the transfer of the ownership right to the leased object to the user after the expiry of the period specified in the agreement;
- 3) value of exceeded balance on accounts with credit institutions, foreign banks or an account with the company providing financial services to the capital group.

The form should not include trade liabilities reported in PZ-KRH form (Annex 10).

If the reporting entity concludes a joint loan agreement on equal conditions (syndicated loan agreement) with at least two entities (e.g. banks) with at least one being a non-resident, the form should include only the part of the loan which comes from a non-resident being a participant of the consortium. Tranches of the loan should be presented by country, in accordance with the seat of the consortium participant.

Column 1. Original maturity

If the date of repayment for a given financial instrument is not specified, the instrument should be classified as long-term.

Column 6. Stock at the beginning of the period

The column should present the face value of liabilities stock at the beginning of the reporting period, along with the amount of exceeded balance on the accounts with credit institutions, foreign banks or on an account with the company providing financial services for the capital group. The value of interest capitalized in previous reporting periods should also be included.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 7. Transactions – Increase

The column should present the following:

- 1) amounts of loans received from a non-resident in the reporting period in cash or as funds transferred to an account with a domestic bank, credit institution or an account with a foreign bank;
- 2) amount of received loans used in goods, materials (other movables) or services financed by a loan under the agreements signed;
- 3) rolled amounts of a loan;
- 4) amounts of interest capitalized in the reporting period;
- 5) amount of share in profits (dividend) converted into a loan;
- 6) amounts related to refinancing or restructuring of a loan;
- 7) amounts of credit on current account or amounts which in the reporting period exceed the balance on accounts held with credit institutions, foreign banks or an entity providing financial services for the capital group;
- 8) value of trade liabilities and other financial liabilities converted into loans (please, remember about reporting the decrease in the value of converted liabilities in the relevant forms);

- 9) amount of the tranche of a loan taken over (purchased) by a non-resident from a resident being the previous lender.

Column 8. Transactions – Decrease

The column should present the following:

- 1) amounts of repayments of loans from non-residents made in the reporting period in cash or by means of the payment of funds to an account with a domestic bank, credit institution or a foreign bank;
- 2) amounts of loan repayments made by means of delivery of goods, materials (other movables) or services;
- 3) rolled loan amounts;
- 4) amounts related to the conversion of a loan into shares;
- 5) amounts of repayments made by the guarantor in the case of guarantees and warranties used;
- 6) value of loans converted into other liabilities (the increase in the value of other liabilities reported in the relevant forms should be included);
- 7) amount of the tranche of a loan acquired (purchased) by a resident from a non-resident being the previous creditor.

Loan repayments should be reported in the currency in which they were used, i.e. if the repayment of principal instalments or interest is made in a different currency than the currency of the loan granted, the paid amount should be converted into PLN and entered into the line with a code of the currency of the loan granted.

Column 11. Other changes

The column should present the value of changes in liabilities which do not result from transactions performed or exchange rate changes but from e.g. change in the type of capital relationship with the counterparty or the remission of loans received.

Column 12. Stock at the end of the period

The column should present the nominal value of liabilities at the end of the reporting period, along with the amount of exceeded balance on the accounts with credit institutions, foreign banks or on an account with the company providing financial services for the capital group, including the value of capitalized interest.

Column 15. Interest – Paid interest

If the agreement provides for capitalization of interest, the amount of capitalized interest should be reported both in the column *Paid interest* and the column *Transactions - Increase*.

After filling in the form, the data should be verified arithmetically:

- 1) $\text{Column 6} + 7 - 8 + 10 + 11 = 12$
- 2) $\text{Column 13} + 14 - 15 + 16 + 17 = 18$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-REP form

Liabilities to non-residents arising from securities sold with a repurchase agreement

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					
	Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					Stock at the beginning of the period	Accrued interest	Paid interest	Exchange rate changes	Other changes	Stock at the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Sum of lines 1 to n																
1																	
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n																	

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-REP form

The form should present the liabilities of the reporting entity arising from the securities sold to non-residents with a commitment to repurchase them at a fixed price and after the expiry of the period specified in the agreement.

The transactions of the sale of securities with a commitment to repurchase are the transactions where the securities are sold for cash, along with a commitment of the other party to repurchase the same or equivalent securities for a price fixed in advance and after the expiry of the period specified in the agreement. The ownership of securities is temporarily transferred to the purchasing entity (non-resident), but the entity selling the securities and making a commitment to repurchase them still reports them in its assets since it does not lose control over those securities (it retains the risk and benefits related to those securities). Such transactions include repo and sell-buy-back transactions.

This item should also include liabilities arising from cash securities received from non-residents within the framework of securities lending.

Column 5. Stock at the beginning of the period

This column should present the nominal value of liabilities arising from securities sold to non-residents with a commitment to repurchase (in repo and sell-buy-back transactions) and cash securities received from non-residents within the framework of securities lending.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 6. Transactions - Increase

This column should present the value of transactions in the reporting period concerning the purchase of securities (increase in cash liabilities to non-residents) under the repo and sell-buy-back transactions and received from non-residents within the framework of securities lending and cash securities.

Column 7. Transactions - Decrease

This column should present the value of transactions in the reporting period concerning the purchase of securities (repayment of cash liabilities to non-residents) under the repo and sell-buy-back transactions and the return of cash received as a collateral within the framework of securities lending to non-residents.

Column 10. Other changes

The column should present the value of all other changes which do not result from the performed transactions or exchange rate changes, e.g. value of liabilities arising from the securities which were not repurchased by a non-resident within a specific period of time. The liabilities arising from the failure to fulfil the commitment to repurchase should be reported on PZ-POZ form (Annex 13).

Column 11. Stock at the end of the period

The column should present the nominal value of liabilities arising from securities sold to non-residents with a commitment to repurchase (in repo and sell-buy-back transactions) and cash received as a collateral from non-residents within the framework of securities lending, according to the balance at the end of the reporting period.

After filling in the form, the data should be verified arithmetically:

- 1) Column $5 + 6 - 7 + 9 + 10 = 11$
- 2) Column $12 + 13 - 14 + 15 + 16 = 17$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PZ-POZ form

Liabilities - other financial liabilities to non-residents

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Original maturity	Transaction partner			Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					As of the end of the period
		Type of capital relationship	Institutional sector	Country (ISO code)			Increase	Decrease					Stock at the beginning of the period	Accrued interest	Paid interest	Exchange rate changes	Other changes	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Sum of lines 1 to n																		
1																		
2																		
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n																		

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-POZ form

The form should present the remaining financial liabilities to non-residents i.e. those which were not reported in other reporting forms. It concerns the financial liabilities arising from transactions with a time gap between a transaction and a corresponding payment (e.g. dividends declared but not paid out or not converted into other financial instruments).

The form should present the liabilities of a reporting entity operating within a capital group related to the joint financial liquidity management, i.e. the so-called cash-pooling, both when the reporting entity is a participant of the agreement and a non-resident is the leading participant and when the reporting entity is the leading participant and the non-resident is a participant of the agreement.

The form should not include trade credits and advance payments received which should be reported in PZ-KRH form (Annex 10).

Column 1. **Original maturity**

If the date of repayment of a given financial instrument is not specified, the instrument should be classified as long-term.

Column 6. **Stock at the beginning of the period**

The column should present the face value of the remaining financial assets i.e. those which were not reported on other reporting forms.

The balance at the beginning of the period should be compliant with the balance at the end of the previous reporting period.

Column 7. **Transactions – Increase**

The column should present the increases in the value of financial liabilities which result from transactions, took place in the reporting period and were not reported in other forms.

Column 8. **Transactions – Decrease**

The column should present the decreases in the value of financial liabilities which result from transactions, took place in the reporting period and were not reported on other forms.

If a dividend, the right to which was granted in previous reporting periods, was paid out, its value should be provided in this column.

Column 11. **Other changes**

The column should present the value of all other changes in the reporting period which do not result from the transactions performed, valuation changes and exchange rate changes.

Column 12. **Stock at the end of the period**

The column should present the nominal value of other financial liabilities which were not included in other items, at the end of the reporting period.

After filling in the form, the data should be verified arithmetically:

1) $\text{Column 6} + 7 - 8 + 10 + 11 = 12$

2) $\text{Column 13} + 14 - 15 + 16 + 17 = 18$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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IP-ASA form

Financial derivatives with asymmetrical risk (options) – assets

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Derivative type	Options (Call/Put)	Country (ISO code)	Settlement currency (ISO code)	Base currency (ISO code)	Stock at the beginning of the period (face value)	Stock at the beginning of the period (market value)	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (face value)	Stock at the end of the period (market value)
								Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sum of lines 1 to n													
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...														
n														

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to IP-ASA form

This form should present the information on the value of positions which emerged as a result of transactions on derivatives with an asymmetrical risk profile (forward transactions) purchased by a reporting entity and sold by a non-resident and information on contractual values of liabilities and payables (contractual values of a base instrument to be provided or received) resulting from the positions.

Derivatives with asymmetrical risk profile are option-like contracts which include: foreign exchange options, equity options, option warrants, subscription rights, index options and commodity options.

For every combination of parameters: *Derivative type, Options (call/put), Country, Settlement currency, Base currency* (if applicable) one line of a form is to be filled in.

To calculate the amounts referred to in § 4 and § 6-8 of the Regulation, the value from column 14 of the form must be used.

In case of options strategies, data on specific component instruments need to be filled in separately.

Data on derivatives embedded in other financial instruments (e.g. securities or loans), i.e. such derivatives which cannot be isolated, or purchased or sold independently of the type of the instrument in which they are embedded, need not be included in the form. For example, data on a bond convertible into shares which includes an embedded option of share purchase and the option may not be traded independently, should be included in reports appropriate for securities. Data on the instrument may not be provided on the IP-ASA form.

Column 1. **Derivative type**

The column needs to be filled in with the type of a derivative with the use of the following markings:

- W** – for other foreign exchange instruments;
- P** – for instruments linked with interest rates;
- U** – for instruments linked with the equity market;
- T** – for commodity instruments;
- K** – for credit instruments;
- O** – for other derivatives.

Foreign exchange derivatives are all derivative financial instruments for which currencies constitute an underlying instrument, whose value depends on foreign exchange rates.

The most popular foreign exchange derivatives with asymmetrical risk profile are **foreign exchange options** i.e. instruments which give the buyer the right (not an obligation) to purchase or sell a fixed amount of currency before the expiry of a set deadline or on a fixed future date at an exchange rate fixed in advance. Contrary to the buyer, the issuer of an option has an obligation to exercise it (asymmetrical risk).

Interest rate derivatives are all derivative financial instruments whose value depends on interest rates.

The most popular interest rate derivatives with an asymmetrical risk profile are as follows:

- 1) **caps** – instruments whose buyer receives from the issuer, at the end of agreed periods, the payments equivalent to the base amount multiplied by the difference between the floating interest rate (e.g. 3-month LIBOR) and an agreed fixed interest rate, only when the reference rate is higher than the agreed fixed rate;
- 2) **floors** – instruments constructed according to the similar rule as caps-type instruments. In this case, the buyer receives from the issuer the payments equivalent to the base amount multiplied by the difference between the agreed fixed interest rate and a floating reference interest rate, only when the reference rate is lower than the agreed fixed rate.

Derivatives linked with the equity market are all derivative financial instruments whose value depends on prices of equity (most frequently shares) or on the value of indices of stock exchange.

The most popular equity derivatives with an asymmetrical risk profile are as follows:

- 1) **share options** – instruments which give the buyer the right (not the obligation) to purchase or sell before or on a specified date in future the agreed number of shares of a given company at a specified price. Contrary to the buyer, the issuer of an option has an obligation to exercise it (asymmetrical risk);
- 2) **warrants** – instruments similar to share options but contrary to them are issued by the issuer in series specified in advance;
- 3) **index options** – instruments which give the buyer the right (not the obligation) to purchase or sell before or on a specified date in future the portfolio of shares whose composition is determined by a given index, at an agreed price (value of the index). In practice, such transactions are settled differentially (by applying appropriate conversion rates to the index) and not by the supply of shares. Contrary to the buyer, the issuer of an option has an obligation to exercise it (asymmetrical risk);
- 4) **subscription rights** – instruments which give the holder the right (not the obligation) to purchase on a specified future date a specified number of shares from the new issue carried out by a given company. Contrary to the holder, the issuer of a new share series has the obligation to exercise the subscription right.

Commodity derivatives are all financial derivatives whose value depends on prices of all kinds of commodities (e.g. energy resources, metals, foodstuffs) or on the value of commodity market indices.

The most popular commodity derivatives with an asymmetrical risk profile are **commodity options**, i.e. instruments which give the buyer the right (not an obligation) to purchase or sell before or on a specified future date the agreed quantity of commodity at a specified price. Contrary to the buyer, the issuer of an option has an obligation to exercise it (asymmetrical risk).

Credit derivatives are all derivative financial instruments whose value depends on the level of risk related to solvency (credit rating) of a given entity (borrower, bond issuer) which usually is not a party to the transaction.

The most popular credit derivatives with an asymmetrical risk profile are **CDSO** (credit default swap options) which give the buyer the right (not the obligation) to purchase or sell on a specified future date the **CDS** contract (credit default swap described in explanatory notes to IP-SYM form) concerning a given entity.

Other derivatives are all derivative financial instruments with an asymmetrical risk profile which cannot be classified in any of the above listed categories, i.e. instruments whose value and basic risk are not directly linked to foreign exchange rates, interest rates, changes in prices of equity, equity securities market indices or commodity prices or credit risk level.

Column 2. **Call/put option**

This column should state if the position concerns a “call” or a “put” option. Call options furnish their purchasers with the right to actual or contractual purchase of an underlying instrument. Put options furnish their purchasers with the right to actual or contractual sale of an underlying instrument.

Column 4. **Settlement currency**

This column should provide the marking of the currency used to settle positions in financial derivatives.

Column 5. **Base currency**

The column is intended for foreign exchange instruments only. The column should be filled in with the marking of the base currency (underlying instrument) for the derivative instrument. In case of single currency instruments, this column must not be filled in. The marking of the clearing currency must be filled in the *Settlement currency* column.

Column 6. **Stock at the beginning of the period – nominal value**

The column should be filled in with the nominal value of the derivative at the end of the previous reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated in line with the agreement).

The value as of the beginning of the reporting period should be the same as the value at the end of the preceding period.

Column 7. **Stock at the beginning of the period – market value**

The column should present the value of the derivative at the end of the previous reporting period calculated “at arm’s length,” i.e. the current value of an option premium at the end of the previous period.

The current value of an option premium should be calculated according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger. In line with its definition, the value must never be negative.

The report should not state the intrinsic value of the option, i.e. the contractual profit/loss on the given position.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, valuations performed by a non-resident which constitutes the other party to the transaction should be used, if possible.

Column 8. Transactions – Increase

The column should be filled in with the value of transactions which result in an increase in a position in derivative financial instruments.

The transactions include, inter alia:

- 1) Option premiums paid to non-residents in the framework of purchase transactions of options sold by non-residents. It also concerns the payments made as a result of the purchase of options issued by non-residents from other residents on the secondary market;
- 2) Payments and withdrawals from non-repayable variation margins for options purchased by the reporting entity, whose issuer is a non-resident;
- 3) Other payments, if any, executed at the time of execution of held options. In case an option is executed by the supplier of an underlying instrument without cash settlement at expiry, the current premium value at the time of option expiry must be entered with a “-“ sign in the *Other changes* column.

Column 9. Transactions – Decrease

The column should be filled in with the value of transactions which result in a decrease in a position in derivative financial instruments.

The transactions include, inter alia:

- 1) Option premiums obtained from non-residents in the framework of sale transactions of options issued by non-residents on the secondary market;
- 2) Payments from non-returnable margins for options purchased by the reporting entity, whose issuer is a non-resident;
- 3) Other income received upon the execution of held options. In case an option is executed by the supply of an underlying instrument without cash settlement at expiry, the current premium value at the time of option expiry must be entered with a “-“ sign in the *Other changes* column.

Payments and withdrawals concerning repayable initial margins should be classified as deposits and their data should be presented in AZ-POZ form.

Column 13. Stock at the end of the period – nominal value

The column should present the nominal value of the derivative at the end of the reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated).

Column 14. Stock at the end of the period – market value

The column should present the value of the derivative at the end of the reporting period calculated “at arm’s length”, i.e. the current value of an option premium (additional explanations as in the description concerning column 7).

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 7} + 8 - 9 + 10 + 11 + 12 = 14$$

TEMPLATE

NATIONAL BANK OF POLAND*
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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IP-ASP form

Financial derivatives with an asymmetrical risk profile (options) – liabilities

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Derivative type	Call/put option	Country (ISO code)	Settlement currency (ISO code)	Base currency (ISO code)	Stock at the beginning of the period (nominal value)	Stock at the beginning of the period (market value)	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (nominal value)	Stock at the end of the period (market value)
								Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sum of lines 1 to n														
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...														
n														

Name, surname, phone number and electronic address of the person who drafted the report Date of drafting the report (yyyy-mm-dd) Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to IP-ASP form

This form should be filled in with information on the value of positions which emerged as a result of transactions on derivatives with an asymmetrical risk profile (forward transactions) sold by a reporting entity and purchased by a non-resident, and information on contractual values of liabilities and payables (contractual values of a base instrument to be provided or received) resulting from the positions.

Derivatives with an asymmetrical risk profile are option-like contracts which include: foreign exchange options, equity options, option warrants, drawing rights, index options, and commodity options.

For every combination of parameters: *Derivative type, Options (call/put), Country, Settlement currency, Base currency* (if applicable) one line of a report is to be filled in.

To calculate the amounts referred to in § 4 and § 6-8 of the Regulation, the value from column 14 of the form must be used.

In case of options strategies, data on specific component instruments need to be filled in separately.

Data on derivatives embedded in other financial instruments (e.g. securities or loans), i.e. such derivatives which cannot be isolated, or purchased or sold independently of the type of the instrument in which they are embedded, need not be included in the report. For example, data on a bond convertible into shares which includes an embedded option of share purchase and the option may not be traded independently, should be included in reports appropriate for securities. Data on the instrument may not be provided on the IP-ASP form.

Column 1. Derivative type

Explanatory notes to column 1 of IP-ASA (Annex 14) form apply accordingly.

Column 2. Call/put option

This column should state if the position concerns a call or a put option. Call options furnish their purchasers with the right to actual or contractual purchase of an underlying instrument. Put options furnish their purchasers with the right to actual or contractual sale of an underlying instrument.

Column 4. Settlement currency

This column should state the marking of the currency used to settle positions in derivatives.

Column 5. Base currency

This column is intended for foreign exchange instruments only. This column should be filled in with the marking of the base currency (underlying instrument) for the derivative financial instrument. In case of single currency instruments, this column

must not be filled in. The marking of the settlement currency must be filled in the *Settlement currency* column.

Column 6. Stock at the beginning of the period – nominal value

This column needs to be filled in with the nominal value of the derivative at the end of the previous reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated in line with the agreement).

The value as of the beginning of the reporting period should equal the value at the end of the preceding period.

Column 7. Stock at the beginning of the period – market value

This column should be filled in with the value of the derivative at the end of the previous reporting period calculated “at arm’s length,” i.e. the current value of an option premium at the end of the preceding period.

The current value of an option premium should be calculated according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger. In line with its definition, the value must never be negative.

The report should not state the intrinsic value of the option, i.e. the contractual profit/loss on the given position.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, valuations performed by a non-resident which constitutes the other party to the transaction should be used, if plausible.

Column 8. Transactions – Increase

This column should be filled in with the value of transactions which result in an increase in a position in derivative financial instruments, expressed in PLN.

The transactions cover, *inter alia*:

- 1) Option premiums obtained from non-residents in the framework of purchase transactions of options sold by a reporting entity;
- 2) Withdrawals from non-repayable variation margins for options issued by the reporting entity, purchased by non-residents;
- 3) Other income, if any, executed at the time of execution of options. In case an option is executed by the supplier of an underlying instrument without cash settlement at expiry, the current premium value at the time of option expiry must be entered with a “-“ sign in the *Other changes* column.

Column 9. Transactions – Decrease

This column should be filled in with the value of transactions which result in a decrease in a position in derivative financial instruments, expressed in PLN.

The transactions cover, *inter alia*:

- 1) Option premiums paid out to non-residents in the framework of a sale/purchase transaction of options sold by the reporting entity and purchased by non-residents on the secondary market;
- 2) Payments and supplementary payments to non-repayable variation margins for options issued by the reporting entity, purchased by non-residents;
- 3) Amounts paid out to non-residents at the time of execution of sold options. In case an option is executed by the supplier of an underlying instrument without

cash settlement at expiry, the current premium value at the time of option expiry must be entered with a “-“ sign in the *Other changes* column.

Payments and withdrawals concerning repayable initial margins should be classified as deposits and their data should be filled into the AZ-POZ form (Annex 13).

Column 13. Stock at the end of the period – nominal value

This column should be filled in with the nominal value of the derivative at the end of the reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated).

Column 14. Stock at the end of the period – market value

This column should be filled in with the value of the derivative at the end of the reporting period calculated “at arm’s length”, i.e. the current value of an option premium (additional explanations as in the description concerning column 7).

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 7} + 8 - 9 + 10 + 11 + 12 = 14$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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IP-SYM form

Financial derivatives with a symmetrical risk profile (other)

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Derivative type	Country (ISO code)	Settlement currency/Currency to buy (ISO code)	Currency to sell (ISO code)	Stock at the beginning of the period (nominal value)	Stock at the beginning of the period (market value) – assets	Stock at the beginning of the period (market value) – liabilities	Transactions		Valuation changes	Exchange rate changes	Other adjustments	Stock at the end of the period (nominal value)	As of the end of the period (market value) - assets	Stock at the end of the period (market value) – liabilities
								Increase	Decrease						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	Sum of lines 1 to n														
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Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to IP-SYM form

This form should be filled in with information on the value of positions which emerged as a result of transactions on derivatives with a symmetrical risk profile concluded with non-residents and information on contractual values of liabilities and payables (contractual values of an underlying instrument to be provided or received) resulting from the positions.

Derivatives with a symmetrical risk profile are all derivatives which are not option contracts, i.e. those where both parties to the contract bear equal risk, such as: foreign exchange futures, foreign exchange forwards, foreign exchange swaps, cross-currency swaps, FRA contracts, interest rate swaps, equity futures, index futures, commodity futures, commodity forwards, CDS, TRS, etc.

To calculate the amounts referred to in § 4 and § 6-8 of the Regulation, the value from column 14 of the form must be used.

Data on derivatives embedded in other financial instruments (e.g. securities or loans), i.e. such derivatives which cannot be isolated, or purchased or sold independently of the type of the instrument in which they are embedded, need not be included in the report. For example, data on a loan whose conditions described in the agreement stipulate additional security against foreign exchange risk with the use of a derivative – a cross-currency swap – and the security constitutes an integral part of the loan agreement, should be included in reports appropriate for loans obtained or extended. Data on the instrument may not be provided on the IP-SYM form.

Column 1. **Derivative type**

The column needs to be filled in with the type of a derivative with the use of the following markings:

- SW – for foreign exchange swaps;
- CS – for cross-currency swaps;
- IW – for other foreign exchange instruments;
- P – for instruments linked with interest rates;
- U – for instruments linked with the equity market;
- T – for commodity instruments;
- K – for credit instruments;
- O – for other derivatives.

Foreign exchange swaps – transactions where parties undertake to perform an initial currency exchange on the set date (most frequently until the end of the second business day since the date of concluding the transaction), at the exchange rate as of the time of concluding the transaction, and to perform a final (return) exchange (the so-called forward leg) of the same amount of the base currency on the pre-established future date and at the exchange rate agreed upon concluding the transaction (different from the initial exchange rate). This category also includes forward/forward foreign exchange swaps where both the initial exchange and the return exchange of currencies takes place later than on the second business day since the date of concluding the transaction.

Cross-currency swaps (currency swaps, CIRS – currency interest rate swaps) – contracts concerning mutual multiple exchange of interest payment flows on

contractual amounts (notional amounts) expressed in two different currencies which takes place during a pre-established period. Usually, actual exchange of notional amounts takes place between parties to the contract at the beginning and at the end of the contract period. Interest rates on interest paid out are different for the two parties to the contract (e.g. fixed and variable interest rate or two different variable rates). Interest is also paid out in two different currencies.

Other foreign exchange derivatives are all derivative financial instruments which are not foreign exchange swaps or cross-currency swaps for which currencies constitute an underlying instrument or, to put it differently, whose value depends on foreign exchange rates.

The most popular other foreign exchange derivatives with a symmetrical risk profile are as follows:

- 1) **Foreign exchange futures** – contracts whose one party undertakes to sell and whose other party undertakes to purchase a pre-established amount of a given currency at a pre-established exchange rate and at a pre-established date (symmetrical risk profile). Trade in futures takes place on regulated markets. Settlement of positions is usually conducted daily by payments to and withdrawals from non-repayable variation margins . Contract parameters (expiry date, quantity of an underlying instrument per contract) are standardised.
- 2) **Foreign exchange forwards** – contracts similar to futures but concluded outside regulated markets and settled usually upon expiry. Contract parameters are not standardised and discretionary to parties to the given contract. The category also includes cash-settled foreign exchange futures (NDF, CDF).

Interest rate derivatives are all financial derivatives whose value depends on interest rates.

The most popular interest rate derivatives with a symmetrical risk profile are as follows:

- 1) **FRA** (forward rate agreements) – contracts concerning mutual single exchange of interest payment flows on contractual amounts (notional amounts) which takes place on a pre-established future date. Parties to the contract undertake to make interest payments on a pre-established nominal amount in the same currency, for a period starting in the future and calculated for one of the parties of the transaction according to the interest rate determined on the date when the contract is concluded (FRA rate) and for the other party of the transaction according to a reference rate in force two business days before the date of transaction settlement. In practice, these are cash-settled contracts. Parties to such transactions settle the interest gap which is proportional to the nominal amount of the contract and to the difference between the FRA rate (the forward rate on the date of transaction conclusion) and the reference rate in force two business days before settlement date;
- 2) **interest rate swaps** (IRS) – contracts concerning mutual multiple exchange of interest payment flows on contractual amounts (notional amounts) which takes place during a pre-established period. Interest payments are expressed in the same currency and calculated according to an interest rate established separately for each of the parties (one interest may be fixed and the other – variable; one pre-established reference rate; or two variable rates – different reference rates). Settlement of interest payments usually takes place by way of a payment of

the difference (balance) of interest by one of the parties on subsequent pre-established dates.

Derivatives linked with the equity market are all derivative financial instruments whose value depends on prices of equity securities (most frequently shares) or on the value of indices of stock exchanges.

The most popular participation derivatives with a symmetrical risk profile are as follows:

- 1) **Equity futures** – contracts whose one party undertakes to sell and whose other party undertakes to purchase a pre-established amount of shares in a given company at a pre-established rate and at a pre-established date (symmetrical risk profile). Trade in equity futures takes place on regulated markets. Settlement of positions is usually conducted daily by payments to and withdrawals from non-repayable variation margins . Contract parameters (expiry date, quantity of shares per contract) are standardised.
- 2) **Index futures** – contracts whose one party undertakes to sell and whose other party undertakes to purchase a portfolio of shares whose composition is defined by the given index for a pre-established price (value of the index) and at a pre-established date (symmetrical risk profile). Trade in *futures* takes place on regulated markets. Settlement of positions is usually conducted daily by payments to and withdrawals from non-repayable variation margins with the use of appropriate conversion rates to the value of contract listings. Contract parameters (expiry date, multiplier) are standardised.

Commodity derivatives – all derivative financial instruments whose value depends on prices of all kinds of commodities (e.g. energy resources, metals, foodstuffs) or on the value of commodity market indices.

The most popular commodity derivatives with a symmetrical risk profile are as follows:

- 1) **Commodity futures** – contracts whose one party undertakes to sell and whose other party undertakes to purchase a pre-established quantity of a given commodity at a pre-established price and at a pre-established date (symmetrical risk profile). Trade in futures takes place on regulated markets. Settlement of positions is usually conducted daily by payments to and withdrawals from non-repayable variation margins . Contract parameters (expiry date, quantity of commodities per contract) are standardised. Usually, the actual delivery of the commodity which constitutes the underlying instrument does not take place.
- 2) **Commodity forwards** – contracts similar to futures but concluded outside regulated markets and settled usually upon expiry, most frequently by way of an actual delivery of the commodity which constitutes the underlying instrument. Contract parameters are not standardised and discretionary to parties to the given contract.

Credit derivatives – all derivative financial instruments whose value depends on the level of risk connected with solvency (credit rating) of the given entity (borrower, bond issuer) which usually is not a party to the transaction.

The most popular credit derivatives with a symmetrical risk profile are as follows:

- 1) **Credit default swaps** (CDS) – instruments ensuring the so-called protection buyer a single payment of an amount set forth in the contract, made by the protection seller, if a credit event provided for in the contract takes place which

influences the solvency of the entity set forth in the contract. Credit events may consist in e.g. bankruptcy, default on repayment of interest on debt set forth in the contract (a loan or a bond issue), failure to repay the debt in time or debt restructuring. During the contract period, the protection buyer pays the seller fees set forth in the contract at appropriate intervals;

- 2) **Total return swaps (TRS)** – contracts concerning mutual multiple exchange of payment flows on contractual assets (e.g. extended loans or bonds held) that constitute an underlying instrument which takes place during a pre-established period. One of the parties to the contract – protection seller – receives total return on the underlying instrument (interest payments as well as profit and loss resulting from a change in the value of the instrument), while the other party to the contract – protection buyer – receives certain interest payments (fixed or variable) which do not depend on assessment of credit risk stemming from the underlying instrument.

Other derivatives – all derivative financial instruments with a symmetrical risk profile which may not be qualified to the above categories, i.e. whose value and basic risk are not directly linked with exchange rates, interest rates, the prices of equity, equity market indices, commodity prices or the level of credit risk.

Column 3. Settlement currency/Currency to buy

1. For the derivative financial instruments whose value and basic risk are not directly linked with exchange rate changes, i.e. those for whom in Column 1 the derivative type was marked with: P, U, T, K or O, this column should be filled in with a letter code of the currency used to settle the position in derivative financial instruments
2. For the foreign exchange derivative financial instruments, i.e. those for whom in Column 1 the derivative type was marked with: SW, CS or IW, this column should be filled in with a letter code of the currency used to denominate actual or contractual future currency flows received by the reporting entity. For foreign exchange swaps this should be the currency, that will be received by the reporting entity from nonresidents on closing of positions (when “far leg” is executed). For cross-currency interest rate swaps this should be the currency of the interest received by the reporting entity from the nonresidents. For futures and forwards this should be the currency which will be received by reporting entity on termination of the contract.

Column 4. Currency to sell

This column is to be filled in for foreign exchange derivative financial instruments, i.e. those for whom in Column 1 the derivative type was marked with: SW, CS or IW. This column should be filled in with a letter code of the currency used to denominate actual or contractual future currency flows paid by the reporting entity. For foreign exchange swaps this should be the currency, that will be paid by the reporting entity to nonresidents on closing of positions (when “far leg” is executed). For cross-currency interest rate swaps this should be the currency of the interest paid by the reporting entity to the nonresidents. For futures and forwards this should be the currency which will be paid by reporting entity on termination of the contract.

For foreign exchange derivative financial instruments involving only one currency, whose value and basic risk are not directly linked with exchange rate changes, i.e. those for whom in Column 1 the derivative type was marked with: P, U, T, K or O, this column should be left blank. The marking of the settlement currency is to be filled in in the column *Settlement currency/Currency to buy*.

Column 5. Stock at the beginning of the period – nominal value

This column should be filled in with the nominal value of the derivative at the end of the reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated). The value as of the beginning of the reporting period should equal the value at the end of the preceding period.

Column 6. Stock at the beginning of the period – market value – assets

This column should be filled in with the value of the derivative at the end of the previous reporting period calculated “at arm’s length” according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger.

In case the value for instruments with a certain combination of parameters from columns 1-4: *Derivative type, Country, Settlement currency/Currency to buy, Currency to sell* (if applicable) is positive, it should be entered into column 6. If, for the given combination of parameters featured in columns 1-4, there are no instruments with a positive value, column 6 should be filled in with “0”

If, for the given combination of parameters featured in columns 1-4, a part of the instruments feature a positive value and a part – a negative value, netting should not be conducted, i.e. column 6 should feature data on positive positions and column 7, in the same line, should feature data on negative positions.

The value should be “0” for instruments settled on a daily basis (e.g. futures).

In case of foreign exchange swaps, the valuation of the end (return) exchange operation (the so-called forward leg) should be stated.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, one should use valuations performed by a non-resident who is the other party to the transaction, if plausible.

Column 7. Stock at the beginning of the period – market value – liabilities

This column should be filled in with the value of the derivative at the end of the previous reporting period calculated “at arm’s length” according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger.

In case the value for instruments with a certain combination of parameters from columns 1-4: *Derivative type, Country, Settlement currency/Currency to buy, Currency to sell* (if applicable) is less than zero, it should be entered into column 7 with a positive symbol. If, for the given combination of parameters featured in columns 1-4, there are no instruments with a negative value, column 7 should be filled in with “0.”

If, for the given combination of parameters featured in columns 1-4, a part of the instruments feature a positive value and a part – a negative value, netting should not

be conducted, i.e. column 6 should feature data on positive positions and column 7, in the same line, should feature data on negative positions.

The value should be "0" for instruments settled on a daily basis (e.g. futures).

In case of foreign exchange swaps, the valuation of the end (return) exchange operation (the so-called forward leg) should be stated.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, one should use valuations performed by a non-resident who is the other party to the transaction, if plausible.

Column 8. **Transactions - Increase**

This column should be filled in the value of transactions which result in an increase in the position in derivative financial instruments expressed in PLN.

The transactions include, *inter alia*:

- 1) Payments and supplementary payments to non-repayable variation margins for futures for which a non-resident is a party to the contract;
- 2) Other payments effected when futures contracts expire;
- 3) Purchase of foreign currencies from non-residents connected with settlement of the initial currency exchange and the final (return) exchange of currencies in a foreign exchange swap transaction for which a non-resident is a party to the contract;
- 4) Payments to non-residents in the framework of exchange of amounts expressed in two different currencies, which constitute notional amounts for calculating periodic interest payments, performed between a resident and a non-resident at the beginning and at the end of a cross-currency swap;
- 5) Periodic interest payments to non-residents as a result of settlement of interest rate swaps and cross-currency swaps where a non-resident is a party to the contract;
- 6) Payments of interest to non-residents resulting from settlement of FRA contracts where a non-resident is a party to the contract.

Column 9. **Transactions – Decrease**

This column should be filled in the value of transactions which result in a decrease in the position in derivative financial instruments expressed in PLN.

The transactions include, *inter alia*:

- 1) Withdrawals from non-repayable variation margins for futures contracts for which a non-resident is a party to the contract;
- 2) Other withdrawals effected when futures contracts expire;
- 3) Sale of foreign currencies to non-residents connected with settlement of the initial currency exchange and the final (return) exchange of currencies in a foreign exchange swap transaction for which a non-resident is a party to the contract;
- 4) Amounts received from non-residents in the framework of exchange of amounts expressed in two different currencies, which constitute notional amounts for calculating periodic interest payments, performed between a resident and a non-resident at the beginning and at the end of a cross-currency swap;
- 5) Periodic interest payments received from non-residents as a result of settlement of interest rate swaps and cross-currency swaps where a non-resident is a party to the contract;

- 6) Payments of interest received from non-residents resulting from settlement of FRA contracts where a non-resident is a party to the contract.

Payments and withdrawals concerning repayable initial margins should be classified as deposits and depending on whether these are assets or liabilities their data should be filled into the AZ-POZ (annex 8) and PZ-POZ (annex 13) forms accordingly.

Column 13. Stock at the end of the period – nominal value

This column should be filled in with the nominal value of the derivative at the end of the previous reporting period, i.e. the value of contractual liabilities and receivables (the nominal value of future actual or, in case of instruments settled without delivery, potential gross deliveries of the underlying instrument or the value of the nominal amount on the basis of which flows on the given position are calculated). The value as of the beginning of the reporting period should equal the value at the end of the preceding period.

Column 14. Stock at the end of the period – market value – assets

This column should be filled in with the value of the derivative at the end of the previous reporting period calculated “at arm’s length” according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger.

In case the value for instruments with a certain combination of parameters from columns 1-4: *Derivative type, Country, Settlement currency/Currency to buy, Currency to sell* (if applicable) is positive, it should be entered into column 14. If, for the given combination of parameters featured in columns 1-4, there are no instruments with a positive value, column 14 should be filled in with “0.”

If, for the given combination of parameters featured in columns 1-4, a part of the instruments feature a positive value and a part – a negative value, netting should not be conducted, i.e. column 14 should feature data on positive positions and column 15, in the same line, should feature data on negative positions.

The value should be “0” for instruments settled on a daily basis (e.g. futures).

In case of foreign exchange swaps, the valuation of the end (return) exchange operation (the so-called forward leg) should be stated.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, one should use valuations performed by a non-resident who is the other party to the transaction, if plausible.

Column 15. Stock at the end of the period – market value – liabilities

This column should be filled in with the value of the derivative at the end of the previous reporting period calculated “at arm’s length” according to the model defined in accounting principles or any other model applied by entities which do not keep a general ledger.

In case the value for instruments with a certain combination of parameters from columns 1-4: *Derivative type, Country, Settlement currency/Currency to buy, Currency to sell* (if applicable) is less than zero, it should be entered into column 15 with a positive symbol. If, for the given combination of parameters featured in columns 1-4, there are no instruments with a negative value, column 15 should be filled in with “0.”

If, for the given combination of parameters featured in columns 1-4, a part of the instruments feature a positive value and a part – a negative value, netting should not be conducted, i.e. column 14 should feature data on positive positions and column 15, in the same line, should feature data on negative positions.

The value should be “0” for instruments settled on a daily basis (e.g. futures).

In case of foreign exchange swaps, the valuation of the end (return) exchange operation (the so-called forward leg) should be stated.

In case the valuation of positions for accounting or other purposes is performed less frequently than required for the report, one should use valuations performed by a non-resident who is the other party to the transaction, if plausible.

After filling in the form, the conformity of data in columns should be verified arithmetically:

Column 6 - 7 + 8 - 9 + 10 + 11 + 12 = 14 - 15

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-AIN form

Securities with the ISIN code issued by non-residents held by a reporting entity

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Issuer – type of capital relationship	ISIN	Stock at the beginning of the period (number / nominal value)	Stock at the beginning of the period (market value)	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (number / nominal value)	At the end of the period (market value)
					Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11
	Sum of lines 1 to n										
1											
2											
...											
n											

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AIN form

This form should be filled in with information on securities, money market instruments which are not securities and participation units in collective investment institutions held by the reporting entity, which possess the ISIN code and have been issued by non-residents outside or within the territory of the Republic of Poland.

Forms concerning securities with the ISIN code should be filled in with values divided into specific securities ("security by security").

Reporting entities which are not natural persons fill the report in with information on securities, money market instruments and participation units purchased both through the agency and without the agency of domestic entities (domestic investment companies). Natural persons only state information on securities, money market instruments and participation units which have not been registered in accounts maintained by investment companies featured in the list of investment companies kept by the Polish Financial Supervision Authority (KNF).

The form also covers securities issued by non-residents traded on the domestic regulated market.

The form should feature information on depositary receipts (e.g. American Depositary Receipts - ADR or Global Depositary Receipts - GDR) issued by non-residents. It should not feature information on depositary receipts issued by residents. The country of the depositary receipts' issuer is the country where the seat of the issuer of securities constituting the basis for the issue of depositary receipts is located (e.g. for ADR representing shares of a Korean company Samsung issued in the United States the issuer's country is Korea; for ADR representing shares in PKN Orlen issued in the United States the issuer's country is Poland and thus information on the shareholding should be featured in the form PW-RIN).

The form should be filled in with information on securities which have been transferred to other entities for a fixed period but the reporting entity has not lost control over them (it retained the risk and benefits connected with the securities, i.e. it retained the right to receive funds derived thereof such as interest or dividends and bears the risk of price changes of the securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The form should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time (which still have control over them and include them in their balance sheets), and then sold to third entities (so called short sale) should be filled in the form with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Examples of securities which should be filled into PW-AIN form are as follows:

- 1) Shares in Microsoft Corporation, ISIN code – US5949181045;
- 2) German Government bonds, ISIN code – DE0001141414;
- 3) Shares in Amrest, ISIN code – NL0000474351;
- 4) Shares in Mol, ISIN code – HU0000068952.

Examples of securities which should not be filled into PW-AIN form are depositary receipts representing shares in a Polish bank issued in the United States, Bank PEKAO S.A. GDR REG-S, ISIN code - US0644512065.

Column 3. Stock at the beginning of the period – number/nominal value

For participation securities, the form should be filled in with the number of equities expressed in items at the end of the previous reporting period.

For debt securities, state the nominal value of the portfolio of securities held (e.g. in case one owns 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 at the end of the previous reporting period).

Column 4. Stock at the beginning of the period – market value

The column should state the market value (or its closest approximation) of the portfolio of securities in possession, as of the beginning of the reporting period.

Column 5. Transactions – increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 6. Transactions – decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 9. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Examples of operations resulting in other changes are as follows:

- 1) Purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio).;
- 2) Purchase of shares in one company in exchange for shares in other company taking place as a result of an acquisition or merger of the entities.

Column 10. Stock at the end of the period – number/nominal value

For participation securities, the column should be filled in with the number of equities expressed in items at the end of the recent reporting period.

For debt securities, state the nominal value of held portfolio of securities(e.g. when one holds 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 at the end of the reporting period).

Column 11. **Stock at the end of the period – market value**

This column should state the market value (or its closest approximation) of the held portfolio of securities, at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-ADN form

Securities without the ISIN code issued by non-residents held by a reporting entity

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Issuer		Name of security	Initial term	Issuer's country (ISO code)	Issue currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest				Stock at the end of the period		
	Type of capital relationship	Institutional sector						Increase	Decrease					Stock at the beginning of the period	Accrued interest	Interest paid	Exchange rate changes		Other changes	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
	Sum of lines 1 to n																			
1																				
2																				
...																				
n																				

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-ADN form

This form should be filled in with information on debt securities, money market instruments which are not securities, which do not possess the ISIN code and have been issued by non-residents outside or within the territory of the Republic of Poland. Reporting entities which are not natural persons fill the report in with information on debt securities and money market instruments which are not securities purchased both through the agency and without the agency of domestic entities (domestic investment companies). Natural persons only state information on debt securities and money market instruments which have not been registered in the deposit register or in accounts maintained by investment companies featured in the list of investment companies kept by the Polish Financial Supervision Authority (KNF).

The form should be filled in with information on securities which have been transferred to other entities for a fixed period but the reporting entity has not lost control over them (it retained the risk and benefits connected with the securities, i.e. it retained the right to receive funds derived thereof such as interest and bears the risk of price changes of the securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The form should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time (which still have control over them and include them in their balance sheets), and then sold to third entities (so called short sale) should be filled in the report with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Column 7. Stock at the beginning of the period

This column should state the market value (or its closest approximation) of the held portfolio of securities, at the end of the previous reporting period. The valuation should take into account the interest accrued but not paid out.

Column 8. Transactions – increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. The prices should include the interest accrued but not paid out.

Column 9. Transactions – decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. The prices should include the interest accrued but not paid out.

Column 10. Valuation changes

This column should be filled in with the value of an increase or a decrease (during the reporting period) in the value of the held portfolio of securities which meet the criteria set forth in the given line of the report as a result of the change in their market value.

Column 12. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

An example of an operation which results in emergence of other changes is the purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio).

Column 13. Stock at the end of the period

This column should state the market value or its closest approximation of the held portfolio of securities, at the end of the reporting period. The valuation should take into account the interest accrued but not paid out.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 7} + 8 - 9 + 10 + 11 + 12 = 13$$

$$\text{Column 14} + 15 - 16 + 17 + 18 = 19$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-AUN form
**Participation securities without the ISIN code,
issued by non-residents held by a reporting entity**

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Issuer		Name of security	Issuer's country (ISO code)	Issue currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Dividend
	Type of capital relationship	Institutional sector					Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Sum of lines 1 to n												
1													
2													
...													
n													

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AUN form

This form should be filled in with information on participation securities which do not possess the ISIN code and have been issued by non-residents outside or within the territory of the Republic of Poland.

Reporting entities which are not natural persons fill the form in with information on participation securities purchased both through the agency and without the agency of domestic entities (domestic investment companies). Natural persons only state information on participation securities which have not been registered in the deposit register or in accounts maintained by investment companies featured in the list of investment companies kept by the Polish Financial Supervision Authority (KNF).

The form should be filled in with information on securities which have been transferred to other entities for a fixed period but the reporting entity has not lost control over them (it retained the risk and benefits connected with the securities, i.e. it retained the right to receive funds derived thereof such as dividend and bears the risk of price changes of the securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The report should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time (which still have control over them and include them in their balance sheets), and then sold to third entities (so called short sale) should be filled in the form with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Column 6. Stock at the beginning of the period

This column should state the market value (or its closest approximation) of the held portfolio of securities, at the end of the previous reporting period.

Column 7. Transactions – increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 8. Transactions – decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 9. Valuation changes

This column should be filled in with the value of an increase or a decrease, during the reporting period, in the value of the held portfolio of securities which meet the criteria set forth in the given line of the report as a result of the change in their market value.

Column 11. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Examples of operations resulting in other changes are as follows:

- 1) Purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) Purchase of shares in one company held in exchange for shares in other company being a result of an acquisition or merger of the entities.

Column 12. Stock at the end of the period

This column should state the market value (or its closest approximation) of the held portfolio of securities, at the end of the reporting period.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 6} + 7 - 8 + 9 + 10 + 11 = 12$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-AFN form

Participation units in collective investment institutions without the ISIN code, issued by non-residents and held by a reporting entity

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	Issuer - Type of a capital link	Name of security	Country of the issuer (ISO code)	Issue currency (ISO code)	As of the beginning of the period	Transactions		Valuation changes	Currency exchange differences	Other adjustments	As of the end of the period	Dividend
						Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12
	Sum of lines 1 to n											
1												
2												
...												
n												

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AFN form

This form should be filled in with information on participation units in collective investment institutions held by the reporting entity which do not possess the ISIN code and have been issued by non-residents outside or within the territory of the Republic of Poland.

Reporting entities which are not natural persons fill the report in with information on participation units purchased both through the agency and without the agency of domestic entities (domestic investment companies). Natural persons only state information on participation units which have not been registered in the deposit register or in accounts maintained by investment companies featured in the list of investment companies kept by the Polish Financial Supervision Authority (KNF).

Column 5. **Stock at the beginning of the period**

This column should state the market value (or its closest approximation) of the held portfolio of participation units, at the end of the previous reporting period.

Column 6. **Transactions – increase**

The column should include the total value of participation units purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 7. **Transactions – decrease**

The column should include the total value of participation units sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 8. **Valuation changes**

This column should be filled in with the value of an increase or a decrease (during the reporting period) in the value of the held portfolio of participation units which meet the criteria set forth in the given line of the report as a result of the change in their market value.

Column 10. **Other changes**

The column should state the adjustments to the value of the participation units' portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 11. **Stock at the end of the period**

This column should state the market value (or its closest approximation) of the held portfolio of participation units, at the end of the previous reporting period.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 5} + 6 - 7 + 8 + 9 + 10 = 11$$

Explanatory notes to PW-PAN form

This form should be filled in with information on shares which do not possess the ISIN code and have been issued by the reporting entity outside or within the territory of the Republic of Poland, held by non-residents.

Column 5. **Stock at the beginning of the period**

This column should be filled in with the market value of shares held by a non-resident or, when the market value is not known, with book value of shares held by the non-resident. Stock at the beginning of the period should be compliant with the stock at the end of the previous reporting period.

Column 6. **Transactions – increase**

The column should include the total value of shares purchased by a non-resident during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 7. **Transactions – decrease**

The column should include the total value of shares sold by a non-resident during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 8. **Valuation changes**

This column should be filled in with the value of an increase or a decrease, during the reporting period, in the value of the portfolio of shares held by a non-resident which meet the criteria set forth in the given line of the report as a result of the change in their market value. The valuation changes resulting from registering net result in the books of the resident should also be included in this column.

Column 10. **Other changes**

The column should state the adjustments to the value of the share portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 11. **Stock at the end of the period**

This column should be filled in with market value of shares held by the non-resident or, if the market value is not known, with the book value of shares held by the non-resident at the end of the reporting period.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 5} + 6 - 7 - 8 + 10 = 11$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number or PESEL personal identification number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-RIN form

**Securities with the ISIN code issued by residents,
purchased outside the domestic market and held by a reporting entity**

Report for month/quarter (delete as appropriate) year

in PLN, without decimal places

No.	ISIN	Stock at the beginning of the period (number / nominal value)	Stock at the beginning of the period (market value)	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (number / nominal value)	Stock at the end of the period - market value
				Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10
	Sum of lines 1 to n									
1										
2										
...										
n										

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-RIN form

This form should be filled in with information on securities, money market instruments which are not securities and participation units in collective investment institutions which possess the ISIN code and have been issued by residents and purchased by the reporting entity outside the territory of the Republic of Poland through the agency of an entity with its registered seat outside the territory of the Republic of Poland.

Forms concerning securities with the ISIN code should be filled in with values divided into specific securities ("security by security").

Reporting entities which are not natural persons fill the form in with information on securities, money market instruments and participation units purchased both through the agency and without the agency of domestic entities (domestic investment companies). Natural persons only state information on securities, money market instruments and participation units purchased which have not been registered in the deposit register or in accounts maintained by investment companies featured in the list of investment companies kept by the Polish Financial Supervision Authority (KNF).

The form should feature information on depositary receipts, e.g. American Depositary Receipts - ADR or Global Depositary Receipts - GDR issued by residents. It should not feature information on depositary receipts issued by non-residents. The country of the depositary receipts' issuer is the country where the seat of the issuer of securities constituting the basis for the issue of depositary receipts is located (e.g. for ADR representing shares in PKN Orlen issued in the United States the issuer's country is Poland, while for ADR representing shares of a Korean company Samsung issued in the United States the issuer's country is Korea; and thus information on the shareholding should be featured in the PW-AIN report).

The form should be filled in with information on securities which have been transferred to other entities for a fixed period but the reporting entity has not lost control over them (it retained the risk and benefits connected with the securities, i.e. it retained the right to receive funds derived thereof such as interest or dividends and bears the risk of prices changes of the securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The form should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time (which still have control over them and include them in their balance sheets), and then sold to third entities (so called short sale) should be filled in the form with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Examples of securities which should be filled into PW-RIN form are as follows:

- 1) Treasury Eurobonds issued on foreign markets, e.g. with ISIN code – XS0109070986 or DE0006101652;
- 2) Depositary receipts representing shares in a Polish bank, issued in the United States, e.g. Bank PEKAO S.A. GDR REG-S, ISIN code - US0644512065.

Examples of securities which should not be filled into PW-RIN form are as follows:

- 1) Shares in Microsoft Corporation, ISIN code – US5949181045;
- 2) German Government bonds, ISIN code – DE 0001141414.

Column 2. Stock at the beginning of the period – number/nominal value

For participation securities, the column should be filled in with the number of securities expressed in items at the end of the previous reporting period.

For debt securities, state the nominal value of the portfolio of securities held in PLN (e.g. when one owns 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 at the end of the previous reporting period).

Column 3. Stock at the beginning of the period – market value

This column should state the market value (or its closest approximation) of the held portfolio of securities, as of the beginning of the reporting period.

Column 4. Transactions – increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 5. Transactions – decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 8. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Examples of operations resulting in other changes are as follows:

- 1) Purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) Purchase of shares in one company in exchange for shares in another company as a result of an acquisition or merger of the entities.

Column 9. Stock at the end of the period – number/nominal value

For participation securities, the column should be filled in with the number of securities expressed in items at the end of the recent reporting period.

For debt securities, state the nominal value of the portfolio of securities held in PLN (e.g. in case one owns 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 at the end of the reporting period).

Column 10. **Stock at the end of the period – market value**

This column should state the market value (or its closest approximation) of the held portfolio of securities, at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-EMI form

Issue of own securities by the reporting entity, intended for a foreign market or purchased by non-residents, at least in part

Part I.

Part II.

in PLN, without decimal places

Name of security	1		Type of capital relationship with the purchaser	Non-resident's sector	Non-resident's country	Nominal value
ISIN code	2		1	2	3	4
Issue date	3					
Issue country	4					
Issue type	5					
Maturity date	6					
Issue agent	7					
Issue depository	8					
Issue currency	9					
Issue price	10					
Total issue value	11					
CFI code	12					
Type of security	13					
Repurchase type	14					
Repurchase price	15					
Repurchase currency	16					
Repurchase frequency	17					
Coupon type	18					
Coupon payment frequency	19					
Coupon rate	20					
Reference rate	21					
Coupon premium	22					
Coupon currency	23					
Issue's legal basis	24					
Rating Fitch	25					
Rating Moody's	26					
Rating S&P	27					
Embedded derivatives	28					

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-EMI form

This form must be filled in with information on the issue of debt securities or money market instruments that are not securities which have not been registered in the securities depository maintained by the Polish National Depository for Securities nor in the system registering securities maintained by the NBP, performed by the reporting entity and intended for a foreign market or, in case of the domestic market, taken over by a non-resident or non-residents, at least in part. This form should be filled in with information on issues performed both outside and within the territory of the Republic of Poland. Information on issues for which a domestic bank plays the role of the depository should not be revealed here.

Part I.

- Line 1. This line should be filled in with the full name of the securities, e.g. convertible bonds of Elektrim 05/2012.
- Line 2. Concerns securities admitted to trading on regulated markets. This line should be filled in with the code of the securities in line with the ISIN standard (12 characters, ISO standard 6166) issued by the institution which codes securities in the country where the given securities have been admitted to trading on the regulated market.
- Line 3. This line should feature the issue date in the following format: yyyy-mm-dd.
- Line 4. This line should be filled in with the letter marking of the country where the issue took place, according to international ISO codes.
- Line 5. This line should be filled in with the marking of the type of issue using the following letter markings:
P – for securities admitted to trading on a foreign regulated market;
N – for securities not admitted to trading on foreign regulated markets.
- Line 6. This line should feature the maturity date in the following format: yyyy-mm-dd.
- Line 9. This line must be filled in with the letter code of the currency in which the security is denominated, according to international ISO codes.
- Line 10. This line must feature the issue price as the fraction of the nominal price (e.g. if the issue price amounts to 99% of the nominal price, the value to fill in would be 0.99).
- Line 11. This line must be filled in with the nominal value of issued securities expressed in units of the issue currency (e.g. if 1,000 bonds were issued at the nominal price of USD 500, the value to be filled in is USD 500,000).

- Line 12. This line should be filled in with the six-character CFI code compliant with the ISO 10962 norm.
- Line 13. This line must be filled in with the letter marking of the type of securities:
DK – for short-term debt securities (money market instruments);
DD – for long-term debt securities.
- Line 14. This line must be filled in with the digit marking of the type of repurchase – using the following digit markings:
01 – lack of a repurchase date (the so-called perpetual bond);
02 – single repurchase upon maturity;
99 – other repurchase type.
- Line 15. This line must feature the repurchase price as the fraction of the nominal price (e.g. if the issue price amounts to 102% of the nominal price, the value to fill in would be 1.02).
- Line 16. This line must be filled in with the letter code of the currency in which the repurchase is settled, according to international ISO 4217 codes.
- Line 17. This line must state the repurchase frequency with the use of the following digit markings:
41 – single repurchase;
00 – securities without a repurchase date (perpetual bonds);
01 – annual;
02 – semi-annual;
03 – quarterly;
04 – monthly;
06 – every two years;
09 – other fixed frequency;
99 – other.
- Line 18. This line must state the type of coupon with the use of the following digit markings:
01 – fixed;
02 – fixed whose value changes in a pre-established way (e.g. 3% for the first two years following the issue and subsequently 3.5% until the repurchase date);
03 – variable;
04 – zero-coupon security;
05 – coupon linked with economic indices;
99 – other.
- Line 19. This line must state the coupon frequency (payment of interest) with the use of the following digit markings:

- 00 – zero coupon;
- 01 – annual;
- 02 – semi-annual;
- 04 – quarterly;
- 06 – two-month;
- 12 – monthly;
- 24 – two-week;
- 97 – irregular payments;
- 99 – other.

- Line 20. In case the security has a fixed coupon (value 01 in field 18) or its value changes in a pre-established way (value 02 in field 18), the line must be filled in with the value of the fixed interest rate according to the status as of the date of issue, expressed as a percentage.
- Line 21. In case the security has a variable coupon (value 03 in field 18), the line should be filled in with the marking of the reference rate (e.g. if the security has a coupon which equals LIBOR 3m + 0.25%, the LIBOR 3m must be stated).
- Line 22. In case the security has a variable coupon (value 03 in field 18), the line should be filled in with the premium exceeding the reference rate expressed as a percentage (e.g. if the security has a coupon which equals LIBOR 3m + 0.25%, the 0.25% must be stated).
- Line 23. This line must be filled in with the letter code of the currency in which interest is paid out, according to international ISO codes.
- Line 24. This line should be filled in with the legal basis for the issue using the following letter markings:
- O – the Act on bonds;
 - W – the Act on bills of exchange;
 - Z – foreign legislation;
 - I – other.
- Lines 25, 26, and 27. The lines are to be filled in with ratings (if any) applied to the issue by the following agencies: Moody's, Fitch and Standard & Poor's.
- Line 28. The line is to be filled in with the description of embedded derivatives (if any), e.g. the early repurchase option or the option of swapping into shares.

Part II.

Column 1. Type of capital relationship with the purchaser

This column is to be filled in with the marking of the type of capital relationship the reporting entity has with the non-resident which purchases securities, with the use of the following letter markings:

IB – for a direct investor;

PI – for a direct investment enterprise;

IG – for fellow enterprise;

NP – for a nonlinked entity.

Column 2. **Non-resident's sector**

This column should be filled in with the marking of the sector of the non-resident which purchased the securities.

Column 3. **Non-resident's country**

This column should be filled in with the marking of the country of the non-resident which purchased the securities.

Column 4. **Nominal value**

In this column one must state the nominal value of securities purchased by non-residents with features stated in columns 1-3, expressed in PLN (e.g. in case non-residents purchased 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 as of the issue date). .

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat or name, surname and place of residence of the reporting entity

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PW-ZME form

Amendments of data concerning issue of own securities by the reporting entity, intended for a foreign market or purchased by non-residents, at least in part

Part I.

Part II.

in PLN, without decimal places

Name of security	1		Type of capital relationship with the purchaser	Non-resident's sector	Non-resident's country	Nominal value
ISIN code	2		1	2	3	4
Issue date	3					
Amendment date	4					
Issue type	5					
Maturity date	6					
Issue agent	7					
Issue depository	8					
Issue currency	9					
Issue price	10					
Total issue value	11					
CFI code	12					
Type of security	13					
Repurchase type	14					
Repurchase price	15					
Repurchase currency	16					
Repurchase frequency	17					
Coupon type	18					
Coupon payment frequency	19					
Coupon rate	20					
Reference rate	21					
Coupon premium	22					
Coupon currency	23					
Rating Fitch	24					
Rating Moody's	25					
Rating S&P	26					
Embedded derivatives	27					

Name, surname, phone number and electronic address of the person who drafted the report		Date of drafting the report (yyyy-mm-dd)		Name stamp and signature of the person acting on behalf of the reporting entity*	
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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-ZME form

The form must be filled in with information on changes to characteristics of securities provided in the PW-EMI form previously. The report must feature information on changes to characteristics of the issue, including such events as: an additional issue (another tranche), early repurchase, change to the size of the part of issue held by non-residents, changes to interest rates, etc.

Part I.

- Line 1. This line should be filled in with the full name of the securities, e.g. convertible bonds of Elektrim 05/2012. The name must be identical as the name of the security stated in the PW-EMI form.
- Line 2. Concerns securities admitted to trading on regulated markets. This line should be filled in with the code of the securities in line with the ISIN standard (12 characters, ISO standard 6166) issued by the institution which codes securities in the country where the given securities have been admitted to trading on the regulated market.
- Line 3. This line should feature the issue date in the following format: yyyy-mm-dd.
- Line 4. This line should feature the date of the change in the characteristics in the following format: yyyy-mm-dd.
- Line 5. This line should be filled in with the marking of the type of issue using the following letter markings:
P – for securities admitted to trading on a foreign regulated market;
N – for securities not admitted to trading on foreign regulated markets.
- Line 6. This line should feature the maturity date in the following format: yyyy-mm-dd.
- Line 9. This line must be filled in with the letter code of the currency in which the security is denominated, according to international ISO codes.
- Line 10. This line must feature the issue price as the fraction of the nominal price (e.g. if the issue price amounts to 99% of the nominal price, the value to fill in would be 0.99).
- Line 11. This line must be filled in with the total nominal value of issued securities expressed in units of the issue currency (e.g. if 1,000 bonds were issued at the nominal price of USD 500, the value to be filled in is USD 500,000).

- Line 12. This line should be filled in with the six-character CFI code compliant with the ISO 10962 norm.
- Line 13. This line must be filled in with the letter marking of the type of securities:
DK – for short-term debt securities (money market instruments);
DD – for long-term debt securities.
- Line 14. This line must be filled in with the digit marking of the type of repurchase:
01 – in case of lack of a repurchase date (the so-called perpetual bond);
02 – a single repurchase upon maturity;
99 – other type of repurchase.
- Line 15. This line must feature the repurchase price as the fraction of the nominal price (e.g. if the issue price amounts to 102% of the nominal price, the value to fill in would be 1.02).
- Line 16. This line must be filled in with the letter code of the currency in which the repurchase of the security is settled, according to international ISO codes.
- Line 17. This line must state the repurchase frequency with the use of the following digit markings:
41 – single repurchase;
00 – securities without a repurchase date (the so-called perpetual bonds);
01 – annual;
02 – semi-annual;
03 – quarterly;
04 – monthly;
06 – every two years;
09 – other fixed frequency;
99 – other.
- Line 18. This line must state the type of coupon with the use of the following digit markings:
01 – fixed;
02 – fixed whose value changes in a pre-established way (e.g. 3% for the first two years following the issue and subsequently 3.5% until the repurchase date);
03 – variable;
04 – zero-coupon security;
05 – coupon linked with economic indices;
99 – other.

- Line 19. This line must state the coupon frequency (payment of interest) with the use of the following digit markings:
00 – zero coupon;
01 – annual;
02 – semi-annual;
04 – quarterly;
06 – two-month;
12 – monthly;
24 – two-week;
97 – irregular payments;
99 – other.
- Line 20. Concerns debt securities. In case the security has a fixed coupon (value 01 in field 18) or its value changes in a pre-established way (value 02 in field 18), the line must be filled in with the value of the fixed interest rate according to the status as of the date of preparing the report, expressed as a percentage.
- Line 21. In case the security has a variable coupon (value 03 in field 18), the line should be filled in with the marking of the reference rate (e.g. if the security has a coupon which equals LIBOR 3m + 0.25%, the LIBOR 3m must be stated).
- Line 22. In case the security has a variable coupon (value 03 in field 18), the line should be filled in with the premium exceeding the reference rate expressed as a percentage (e.g. if the security has a coupon which equals LIBOR 3m + 0.25%, the 0.25% must be stated).
- Line 23. This line must be filled in with the letter code of the currency in which interest is paid out, according to international ISO codes.
- Lines 24,
25 and 26. The lines are to be filled in with ratings (if any) applied to the issue by the following agencies: Moody's, Fitch and Standard & Poor's.
- Line 27. The line is to be filled in with the description of embedded derivatives (if any), e.g. the early repurchase option or the option of swapping into shares.

Part II.

Column 1. **Type of capital relationship with the purchaser**

This column is to be filled in with the marking of the type of capital relationship the reporting entity has with the non-resident which purchases securities, with the use of the following letter markings:

- IB** – for a direct investor;
PI – for a direct investment enterprise;
IG – for fellow enterprise;
NP – for a not linked entity.

Column 2. **Non-resident's sector**

This column should be filled in with the marking of the sector of the non-resident which purchased the securities.

Column 3. **Non-resident's country**

This column should be filled in with the marking of the country of the non-resident which purchased the securities.

Column 4. **Nominal value**

In this column one must state the nominal value of securities held by non-residents with features stated in columns 1-3 as of the date of drafting the report, expressed in PLN (e.g. in case non-residents held 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000 as of the date of drafting the report).

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-AIM form
(to be filled in by custodians only)
**Securities with the ISIN code, issued by non-residents,
held by natural persons – residents**

Report for month year

in PLN, without decimal places

No.	ISIN	Stock at the beginning of the period (number / nominal value)	Stock at the beginning of the period - market value	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (number / nominal value)	Stock at the end of the period - market value
				Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10
	Sum of lines 1 to n									
1										
2										
...										
n										

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AIM form

This form should be filled in with information on securities, money market instruments which are not securities and participation units in collective investment institutions held by natural persons who are residents and entered into accounts of securities maintained by the reporting entity, which possess the ISIN code and have been issued by non-residents outside the territory of the Republic of Poland.

Forms concerning securities with the ISIN code should be filled in with values for each specific security separately ("security by security").

The form also covers securities issued by non-residents traded on the domestic regulated market.

The form should be filled in with information on depositary receipts (e.g. American Depositary Receipts – ADR or Global Depositary Receipts – GDR) issued by non-residents. Yet information on depositary receipts issued by residents should not be filled in. A country where there is a registered office of an issuer of securities which are the basis for issuing depositary receipts should be considered as a country of receipts' issuer (e.g. for ADR representing shares of the Korean company Samsung, issued in the United States, the issuer's country is Korea, whereas for ADR representing shares of PKN Orlen, issued in the United States, the issuer's country is Poland and information on their ownership should not be mentioned in any of the reports referred to in this Regulation).

Examples of securities which should be mentioned in the PW-AIM form are as follows:

- 1) Shares in Microsoft Corporation, ISIN code US5949181045;
- 2) German Government bonds, ISIN code DE0001141414.

Examples of securities which should not be filled into PW-AIM form are depositary receipts representing shares in a Polish bank issued in the United States, Bank PEKAO S.A. GDR REG-S, ISIN code - US0644512065.

Column 2. Stock at the beginning of the period – number/nominal value

For equity securities, the column should be filled in with the number of securities expressed in items at the end of the previous reporting period.

For debt securities, state the nominal value of the portfolio of securities held in PLN (e.g. in case one owns 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000).

Column 3. Stock at the beginning of the period – market value

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Column 4. Transactions – Increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 5. Transactions – Decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other

charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 8. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Examples of operations resulting in other changes are as follows:

- 1) purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) Purchase of shares as a result of an exchange of shares in one company held in exchange for shares in other company as a result of an acquisition or merger of the entities.

Column 9. Stock at the end of the period – number/nominal value

For equity securities, the column should be filled in with the number of securities expressed in items at the end of the recent reporting period.

For debt securities, state the nominal value of the portfolio of securities held in PLN (e.g. in case one owns 1,000 bonds whose nominal value amounts to USD 500, state the PLN equivalent of USD 500,000).

Column 10. Stock at the end of the period – market value

This column should state the market value, or its closest approximation, of the held portfolio of securities, at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-ADM form
(to be filled in by custodians only)
**Debt securities without the ISIN code, issued by non-residents,
held by natural persons – residents**

Report for month year

in PLN, without decimal places

No.	Name of security	Issuer's sector	Original maturity	Country (ISO code)	Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest				
							Increase	Decrease					Stock at the beginning of the period	Calculated interest	Paid interest	Exchange rate changes	Other changes
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Sum of lines 1 to n																	
1																	
2																	
...																	
n																	

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-ADM form

This form should be filled in with information on debt securities and money market instruments which are not securities held by natural persons who are residents and entered into accounts maintained by the reporting entity or held in the deposit register maintained by the reporting entity, which do not possess the ISIN code and have been issued by non-residents outside the territory of the Republic of Poland.

Column 6. **Stock at the beginning of the period**

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Column 7. **Transactions – Increase**

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 8. **Transactions – Decrease**

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 9. **Valuation changes**

The column should include the value by which the value of the portfolio of possessed securities which meet the criteria provided in a given line of the report during the reporting period increased or decreased, as a result of the change of their market value.

Column 11. **Other changes**

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 12. **Stock at the end of the period**

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the reporting period. The valuation should take into account interest accrued but not paid out.

An example of an operation which results in other changes is the purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio).

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 6} + 7 - 8 + 9 + 10 + 11 = 12$$

$$\text{Column 13} + 14 - 15 + 16 + 17 = 18$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-AUM form

(to be filled in by custodians only)

Participation securities without the ISIN code, excluding participation units in collective investment institutions, issued by non-residents, held by natural persons – residents

Report for month

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year

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in PLN, without decimal places

No.	Name of security	Issuer's sector	Issuer's country (ISO code)	Issue currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Dividend
						Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11	12
	Sum of lines 1 to n											
1												
2												
...												
n												

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AUM form

This form should be filled in with information on participation securities without the ISIN code held by natural persons who are residents and entered into accounts maintained by the reporting entity or held in the deposit register maintained by the reporting entity, which have been issued by non-residents outside or within the territory of the Republic of Poland.

The report should also be filled in with information on depositary receipts (e.g. American Depositary Receipts – ADR or Global Depositary Receipts – GDR) issued by non-residents. Yet information on depositary receipts issued by residents should not be filled in. A country where there is a registered office of an issuer of securities which are the basis for issuing depositary receipts should be considered as a country of receipts' issuer (e.g. for ADR representing shares of the Korean company Samsung, issued in the United States, the issuer's country is Korea, whereas for ADR representing shares of PKN Orlen, issued in the United States, the issuer's country is Poland and information on their ownership should not be mentioned in any of the reports referred to in this Regulation).

Column 5. Stock at the beginning of the period

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Column 6. Transactions – Increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 7. Transactions – Decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 8. Valuation changes

The column should include the value by which the value of the portfolio of possessed securities which meet the criteria provided in a given line of the report during the reporting period increased or decreased, as a result of the change of their market value.

Column 10. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 11. Stock at the end of the period

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Examples of operations resulting in other changes are as follows:

- 1) purchase of securities as a result of executing the exchange option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) Purchase of shares as a result of an exchange of shares in one company held into shares in other company being a result of an acquisition or merger of the entities.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column } 5 + 6 - 7 + 8 + 9 + 10 = 11$$

NOT FOR OFFICIAL USE

Annex 28

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-AFM form

(to be filled in by custodians only)

**Participation units in collective investment institutions without the ISIN code,
issued by non-residents, held by natural persons – residents**

Report for month

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year

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in PLN, without decimal places

No.	Name of security	Country (ISO code)	Currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Dividend
					Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10	11
	Sum of lines 1 to n										
1											
2											
...											
n											

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-AFM form

This form should be filled in with information on participation units in collective investment institutions held by natural persons who are residents and entered into accounts of participation units in collective investment institutions maintained by the reporting entity or held in the deposit register maintained by the reporting entity, which do not possess the ISIN code and have been issued by non-residents outside or within the territory of the Republic of Poland.

Column 4. Stock at the beginning of the period

The column should include the market value (or its best approximation) of possessed participation units in accordance with the situation at the end of the previous reporting period.

Column 5. Transactions – Increase

The column should include the total value of participation units purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 6. Transactions – Decrease

The column should include the total value of participation units sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 7. Valuation changes

The column should include the value by which the value of the portfolio of possessed participation units which meet the criteria provided in a given line of the report during the reporting period increased or decreased, as a result of the change of their market value.

Column 9. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 10. Stock at the end of the period

The column should include the market value (or its best approximation) of possessed participation units in accordance with the situation at the end of the previous reporting period.

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 4} + 5 - 6 + 7 + 8 + 9 = 10$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-PIM form

(to be filled in by custodians only)

**Securities with the ISIN code, excluding Treasury bonds,
issued by residents, held by non-residents**

Report for month

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year

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in PLN, without decimal places

No.	ISIN	Stock at the beginning of the period (number / nominal value)	Stock at the beginning of the period (market value)	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period (number / nominal value)	Stock at the end of the period - market value
				Increase	Decrease					
	1	2	3	4	5	6	7	8	9	10
	Sum of lines 1 to n									
1										
2										
...										
n										

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-PIM form

This form should be filled in with information on securities and money market instruments which are not securities held by non-residents and recorded in accounts maintained by the reporting entity, which possess the ISIN code and have been issued by residents other than the State Treasury outside or within the territory of the Republic of Poland.

Forms concerning securities with the ISIN code should be filled in with values divided into specific securities ("security by security").

The form should feature information on depositary receipts, e.g. American Depositary Receipts – ADR or Global Depositary Receipts – GDR issued by residents. It should not feature information on depositary receipts issued by non-residents. A country where there is a registered office of an issuer of securities which constitute the basis for issuing depositary receipts should be considered as a country of receipts' issuer (e.g. for ADR representing shares of PKN Orlen, issued in the United States, the issuer's country is Poland, whereas for ADR representing shares of the Korean company Samsung, issued in the United States, the issuer's country is Korea and information on their ownership should not be mentioned in any of the reports referred to in this Regulation; this is the non-resident – non-resident transaction, which is not included in balance of payments statistics).

The form should be filled in with information on securities which have been transferred to other entities for a fixed period but the non-resident has not lost control over them (it retained the risk and benefits connected with the securities, i.e. it retained the right to receive funds derived thereof such as interest or dividends and bears the risk of price changes of the securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The form should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time (which still have control over them and include them in their balance sheets), and then sold to third entities (so called short sale) should be filled in the report with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Examples of securities which should be filled into PW-PIM form are as follows:

- 1) Shares in KGHM, ISIN code – PLKGHM000017;
- 2) Depositary receipts representing shares in a Polish bank, issued in the United States, e.g. Bank PEKAO S.A. GDR REG-S, ISIN code – US0644512065.

Examples of securities which should not be filled into the PW-PIM form are as follows:

- 1) Shares in Bank Austria Creditanstalt, listed on the WSE, ISIN code – AT0000995006;
- 2) German Government bonds, ISIN code – DE0001141414.

Column 2. Stock at the beginning of the period – number/nominal value

For participation securities, the column should be filled in with the number of securities expressed in items at the end of the previous reporting period.

For debt securities, state the nominal value of the portfolio of securities held, expressed in PLN (e.g. in case one owns 1,000 bonds whose nominal value amounts to PLN 100, state the value of PLN 100,000).

Column 3. Stock at the beginning of the period – market value

This column should state the market value (or its closest approximation) of the held portfolio of securities expressed in units of the issue currency, as of the beginning of the reporting period.

Column 4. Transactions – Increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 5. Transactions – Decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. In case of debt securities, the price should include accrued interest which has not been paid out yet.

Column 8. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Examples of operations resulting in other changes are as follows:

- 1) purchase of securities as a result of executing the exchange option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) Purchase of shares in one company held in exchange for shares in other company as a result of an acquisition or merger of the entities.

Column 9. Stock at the end of the period – number/nominal value

For participation securities, the column should be filled in with the number of securities expressed in items at the end of the recent reporting period.

For debt securities, state the nominal value of the portfolio of securities held, expressed in PLN (e.g. in case one owns 1,000 bonds whose nominal value amounts to PLN 100, state the value of PLN 100,000).

Column 10. **Stock at the end of the period – market value**

This column should state the market value, or its closest approximation, of the held portfolio of securities expressed in units of the issue currency, at the end of the reporting period.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PW-PDM form

(to be filled in by custodians only)

**Debt securities without the ISIN code, excluding Treasury bonds,
issued by residents, held by non-residents**

Report for month

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year

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in PLN, without decimal places

No.	Name of security	Issuer's sector	Original maturity	Issue currency (ISO code)	Stock at the beginning of the period	Transactions		Valuation changes	Exchange rate changes	Other changes	Stock at the end of the period	Interest					
						Increase	Decrease					Stock at the beginning of the period	Calculated interest	Paid interest	Exchange rate changes	Other changes	Stock at the end of the period
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Sum of lines 1 to n																
1																	
2																	
...																	
n																	

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to PW-PDM form

This form should be filled in with information on debt securities and money market instruments which are not securities held by non-residents and recorded in accounts or held in the deposit register maintained by the reporting entity, which do not possess the ISIN code and have been issued by residents other than the State Treasury outside or within the territory of the Republic of Poland.

The form should be filled in with the information on securities which were transferred to other entities for a specified period of time, yet the reporting entity did not lose control over them (it retained the risk and benefits related to these securities – i.e. it retained right to receive benefits, such as interest, and it bears the risk of a change in prices of these securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities loans.

The report should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time which still have control over them and include them in their balance sheets, and then sold to third entities (so called short sale) should be filled in the report with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Column 5. Stock at the beginning of the period

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Column 6. Transactions – Increase

The column should include the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges. The price should include interest accrued but not paid out.

Column 7. Transactions – Decrease

The column should include the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges. The price should include interest accrued but not paid out.

Column 8. Valuation changes

The column should include the value by which the value of the portfolio of possessed securities which meet the criteria provided in a given line of the report during the reporting period increased or decreased, as a result of the change of their market value.

Column 10. Other changes

The column should state the adjustments to the value of the securities portfolio during the reporting period which had not been the effect of transactions, valuation adjustments or currency exchange differences. Valuation should be conducted according to market prices (or according to prices most approximate to them) when events that imply other changes arise.

Column 11. Stock at the end of the period

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period. The valuation should take into account interest accrued but not paid out.

An example of an operation which results in other changes is the purchase of securities as a result of executing the swap option embedded in other securities held (the latter cease to exist and are not included in the portfolio).

After filling in the form, the conformity of data in columns should be verified arithmetically:

$$\text{Column 5} + 6 - 7 + 8 + 9 + 10 = 11$$

$$\text{Column 12} + 13 - 14 + 15 + 16 = 17$$

Explanatory notes to PW-PUM form

This form should be filled in with information on equity securities held by non-residents and recorded in accounts run by a reporting entity or held in the deposit register maintained by the reporting entity, which do not possess the ISIN code and which have been issued by residents other than the State Treasury outside or within the territory of the Republic of Poland.

The form should be filled in with information on depositary receipts (e.g. American Depositary Receipts – ADR or Global Depositary Receipts – GDR) issued by non-residents. Yet information on depositary receipts issued by residents should not be included. A country where there is a seat of an issuer of securities which are the basis for issuing depositary receipts should be considered as a country of the receipts' issuer (e.g. for ADR representing shares of the Korean company Samsung, issued in the USA, the issuer's country is Republic of Korea, whereas for ADR representing shares of PKN Orlen, issued in the USA, the issuer's country is Poland. Information on holding them by non-residents should not be included in any reports referred to in this Regulation.)

The form should be filled in with the information on securities which were transferred to other entities for a specified period of time, yet the non-resident did not lose control over them (it retained the risk and benefits related to these securities – *i.e.* it retained the right to receive benefits, such as dividends and it risks the change in prices of these securities). It refers specifically to securities sold within reverse transactions (repo and sell-buy-back transactions) or lent by the reporting entity to other entities within contracts on securities' loans.

The form should not be, however, filled in with information on securities received for a specified period of time from other entities which still have control over them and include them in their balance sheets, e.g., purchased within reverse repo transactions (reverse repo and buy-sell-back transactions) or borrowed from other entities within contracts on securities' loans.

Securities which had been received from other entities for a specified period of time which still have control over them and include them in their balance sheets, and then sold to third entities (so called short sale) should be filled in the report with negative value. Data on as of the beginning and the end of the reporting period for specified securities which were subject to the short sale should be netted with data of long position in the same securities.

Column 4. **Stock at the beginning of the period**

The column should be filled in with the market value (or its best approximation) of possessed securities in accordance at the end of the previous reporting period.

Column 5. **Transactions – Increase**

The column should be filled in with the total value of securities purchased during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 6. Transactions – Decrease

The column should be filled in with the total value of securities sold during the reporting period, calculated according to transaction prices, excluding commissions and other charges.

Column 7. Changes in valuation

The column should be filled in with the value by which the value of the portfolio of possessed securities, which meet the criteria provided in a given line of the report during the reporting period, increased or decreased as a result of the change of their market value.

Column 9. Other changes

The column should be filled in with the value of changes in securities portfolio during the reporting period which were not the result of transactions, valuation changes or exchange rate changes. Valuation should be conducted according to market prices or according to prices most approximate to them when events that imply other changes arise.

Column 10. Stock at the end of the period

The column should include the market value, or its best approximation, of possessed securities in accordance with the state at the end of the previous reporting period.

Exemplary operations which imply other changes are as follows:

- 1) purchase of securities as a result of executing the exchange option embedded in other securities held (the latter cease to exist and are not included in the portfolio);
- 2) purchase of shares in one company in exchange for shares of other company as a result of an acquisition or merger of the entities.

After filling in the form, the data included in the columns should be verified arithmetically:

$$\text{Column 4} + 5 - 6 + 7 + 8 + 9 = 10$$

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat or name, surname and place of residence of the reporting entity

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AZ-IB form
Non-resident's stocks and shares held by the reporting entity

Report for

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Part I.

in PLN, without decimal places

No.	Non-resident's name	Country of the non-resident's seat (ISO code)	Country of the entity's seat in which the reporting entity is a shareholder directly or via the special purpose entity (ISO code)	Country of a seat of a parent entity in an international group of affiliated entities (ISO code)	Type of capital relationship	Type of economic activity of the non-resident
	1	2	3	4	5	6
1						
2						
...						
n						

Part II.

No.	Value of equity or shares at the beginning of the year	Subscription of new shares or equity; supply with capital	Purchase of stocks or shares of the non-resident as a result of which the shareholder holds 10-50% of votes in a decision making body	Purchase of stocks or shares of the non-resident as a result of which the shareholder holds over 50% of votes in a decision making body	Liquidation of an entity, capital withdrawal	Sale of stocks or shares of the non-resident if the shareholder held 10-50% of votes in a decision making body before the transaction	Sale of stocks or shares of the non-resident if the shareholder held more than 50% of votes in a decision making body before the transaction	Valuation changes	Exchange rate changes	Other changes	Value of shares or equity at the end of the year	Value of shares or equity at the end of the year according to book value	Profit (loss) from current activity	Share in profit / Dividends
	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1														
2														
...														
n														

Name, surname, phone number and electronic address of the person who drafted the report

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Date of drafting the report (yyyy-mm-dd)

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Name stamp and signature of the person acting on behalf of the reporting entity*

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* Concerns reporting entities submitting reports on paper.

Explanatory notes to AZ-IB form

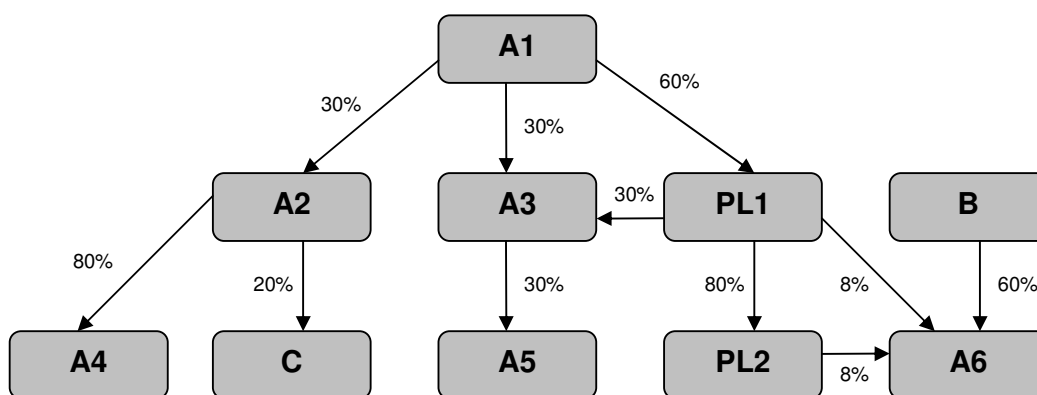
This form should be filled in with information on shares and equity securities held directly by the reporting entity in non-resident entities from the group of affiliated entities and information on the reporting entity's foreign branches.

1. Direct investment relationship - group of affiliated entities

Annex 1 includes definitions of a direct investor, direct investment enterprise, dominating entity, group of affiliated entities or fellow enterprises in the group of affiliated entities.

Example 1.

A group of related entities with an exemplary classification of non-residents by the type of capital relationship.



The above diagram distinguishes a few groups of related entities. Assuming A1 company to be a parent entity, A1, A2, A3, A4, A5 and A6 together with PL1 and PL2 should be included into the group of affiliated entities. Other groups of related entities are e.g.: A2, A4, and C, as well as PL1, PL2, and A6. When establishing the type of capital relationship for a foreign entity, one must take into account all groups of related entities to which the reporting entity may belong.

PL1 and PL2 companies are residents, whereas the other companies – non-residents.

The following table presents the division of non-resident entities by the type of capital relationship.

Entity	Direct investor	Direct investment enterprises	Fellow enterprises	Non-related entities
PL1	A1	A3, A6	A2, A4, A5	B, C
PL2	A1	-	A2, A3, A4, A5, A6	B, C

For PL1 and PL2 the only direct investor is A1 which has directly 60% of votes in PL1 and indirectly (via controlled PL1) 80% of votes in PL2.

For PL1 direct investment enterprises are A3 (PL1 has 30% of votes directly) and A6 (PL1 has 16% of votes – 8% directly and 8% indirectly via controlled by itself PL2).

All entities from the group of related entities which are not direct investors nor direct investment enterprises are fellow enterprises from the group of affiliated entities. For PL1 and PL2 a group of related entities consists of A1,

A2, A3, A4, A5, A6 and PL1 and PL2 themselves, so fellow enterprises in the group are A2 and A5 for PL1 and A2, A3, A4, A5, and A6 for PL2.

Other non-residents that are outside the group of related entities will be classified as not related entities.

In the above example, on the PZ-IB form PL1 should provide information on shares held by A1, whereas on the AZ-IB it should provide information on shares held directly by it in A3 and A6. PL2, on the other hand, should send a "blank" PZ-IB form since it does not have a foreign shareholder from the group of affiliated entities, and on AZ-IB form it should provide information on shares held in A6.

2. Special Purpose Entities (SPEs)

2.1. Special Purpose Entities are entities that conduct financial activity for other enterprises from capital group. Very often they do not employ staff nor they conduct any activity within the country in which they are. Functions that are most frequently performed by these entities include holding activity and acquiring capital for and on behalf of other entities from the capital group. In case of the first function, a special purpose company is an owner of other enterprises within the group and transactions in which such company participates are related mostly to all shares in subsidiaries. The second function is connected with acquiring capital from the issue of securities, taking loans and obtaining capital from other sources, and then transferring so acquired capital to other companies within the group.

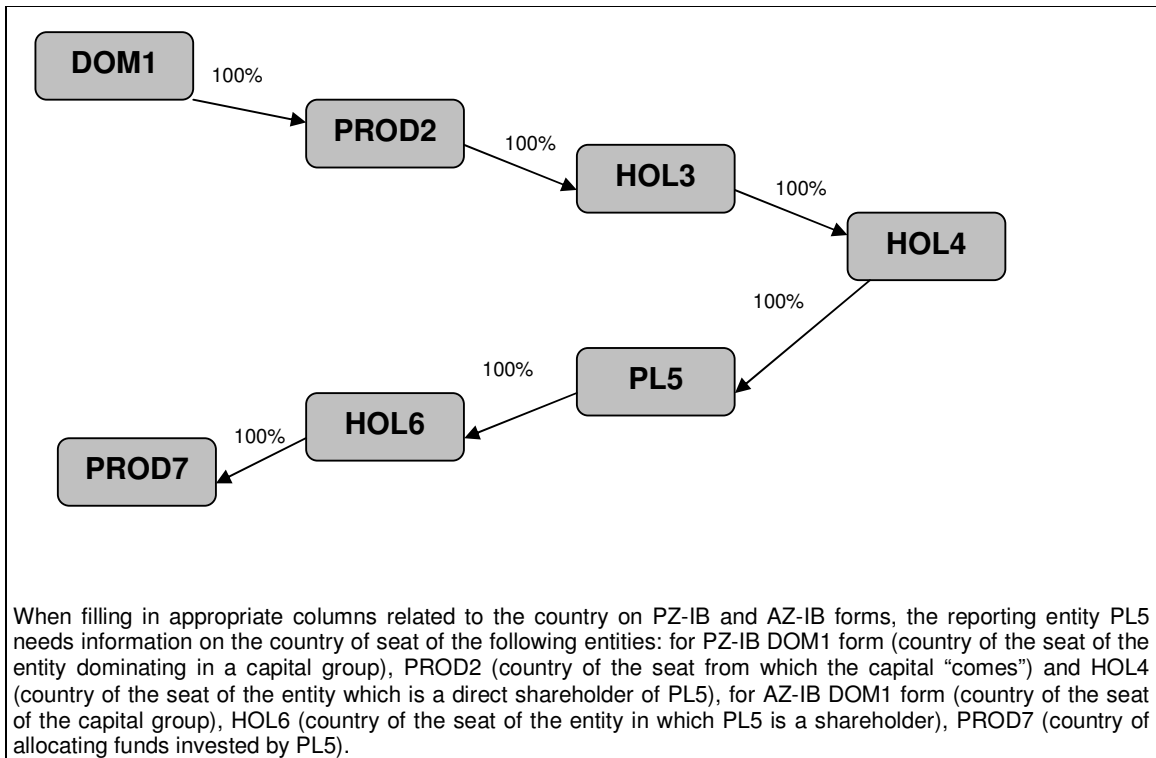
2.2. The column entitled **Country of the entity's seat** in which the reporting entity is a shareholder directly or via the SPE (AZ-IB) should include these countries to which the capital is allocated, *i.e.* countries of seat of these entities which are "behind" the SPE. If one owns shares in a holding, entities held via this holding should be included.

The column entitled Country of the entity which is a shareholder directly or via the SPE (PZ-IB), the countries from which the capital comes and which are "behind" the SPE should be included. If a holding is a shareholder, the owners of the holding should be included.

2.3. In a group of affiliated entities, chains of SPEs may occur, one after another. In such case information on entities on both ends of the chain is needed. Information on the country of the seat of entities "behind" the SPEs, *i.e.*, information on where the capital flowing within direct investments comes from and goes to should be included for more detailed view of geographical structure.

Example 2.

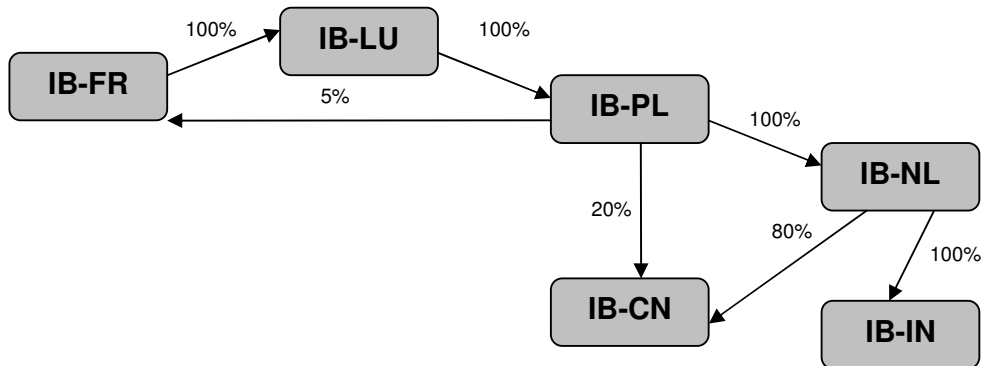
The group of affiliated entities is presented below. Each entity is in a different country. DOM1 is a dominating entity in the group. While PROD2 and PROD7 run a production activity, HOL3, HOL4 and HOL6 are holdings that we may classify as SPEs.



3. Geographical division of direct investments

Countries to which the capital involved in the investment is related should be provided for each non-resident on AZ-IB or PZ-IB forms. The column entitled *Country of non-resident's seat (AZ-IB)* should include the country of the seat of the non-resident in which the reporting entity is a shareholder. The column entitled *Country of non-resident's seat (PZ-IB)* – country of the seat of the reporting entity's shareholder. The column entitled *Country of the entity's seat in which the resident is a direct shareholder or via the SPE (AZ-IB)* should include the country to which the capital is allocated, whereas the column entitled *Country of the entity's seat (PZ-IB)* should include the country of the entity's seat from which the capital comes. The column entitled *Country of the seat of the parent entity in an international group of affiliated entities (AZ-IB and PZ-IB)* should include the country of the entity dominating in a group of affiliated entities. If the capital is transferred to different countries via SPE, the SPE should be included as many times as to many countries the capital is transferred. The way of distribution balances and transactions in such situation is presented further in the Annex, in subsection 4.1.

Example 3.



Each entity is in a different country, according to letter codes given. Companies in Luxembourg (LU) and in the Netherlands (NE) act as SPEs.

IB-PL should send *i.a.* the following information:

PZ-IB form

No.	Non-resident's name	Country of the non-resident's seat	Country of the seat of the entity which is a shareholder directly or via the SPE	Country of the seat of the parent entity in an international group of affiliated entities
1	IB-LU	LU	FR	FR

AZ-IB form

No.	Non-resident's name	Country of the non-resident's seat	Country of the seat of the entity in which the reporting entity is a shareholder directly or via the SPE	Country of the seat of the parent entity in an international group of affiliated entities
1.	IB-FR	FR	FR	FR
2.	IB-NL	NL	CN	FR
3.	IB-NL	NL	IN	FR
4.	IB-CN	CN	CN	FR

4. Structure of forms

4.1. Information on each of entities from the group of affiliated entities should be included in separate lines. Balances and transactions in respect of SPEs should be divided by countries of the seat of entities which are “after” SPEs, dividing them by the ratio of value of equity capital attributable to SPE in enterprises which are after the SPE.

Example 4.

Referring to example 3, we assume that the value of 100% of shares in IB-IN that are held by IB-NL amounts to EUR 40 million, whereas the value of 80% of shares in IB-CN held by the same entity is EUR 10 million. The value of IB-PL shares in IB-NL is EUR 100 million. The value of IB-PL positions and transactions should be divided in respect of IB-NL as follows: EUR 20 million should be included in line 2, whereas EUR 80 million in line 3.

4.2. AZ-IB and PZ-IB forms consist of two parts. In the first part each non-resident should be characterised. In the second part information including *i.a.* the values of shares and transactions concluded by them should be included. In the second part each entity should be referred to by the no. which has been assigned to this entity in the first part.

5. Valuation of shares and equity securities

If shares or equity securities included in forms related to direct investments are traded with in securities markets, the values that should be included in columns entitled: *Value of shares or equity as of the beginning of the year* and *Value of shares or equity at the end of the year* should be values in accordance to market valuation, respectively at the beginning and at the end of the year. In other cases where shares and equity securities are not traded with in securities markets, then value of equity capital attributable to the reporting entity should be included in columns entitled *Value of shares or equity as of the beginning of the year* and *Value of shares or equity at the end of the year*.

6. Verifying arithmetic correctness of the form

After filling in the form, data should be verified arithmetically:

- Value of shares or equity as of the beginning of the year (column 7)
- + Subscription of new shares or equity, supply with capital (column 8)
- + Purchase of stocks or shares of the non-resident as a result of which the shareholder holds 10-50% of votes in a decision making body (column 9)
- + Purchase of stocks or shares of the non-resident as a result of which the shareholder holds over 50% of votes in a decision making body (column 10)
- Liquidation of an entity, capital withdrawal (column 11)
- Sale of stocks or shares of the non-resident if the shareholder held 10-50% of votes in a decision making body before the transaction (column 12)
- Sale of stocks or shares of the non-resident if the shareholder held more than 50% of votes in a decision making body before the transaction (column 13)
- + Changes in valuation (column 14)
- + Exchange rate changes (column 15)
- + Other changes (Column 16)
- = Value of shares or equity at the end of the year (column 17)

Part I – Characteristics of entities from the group of affiliated entities

Column 1. Non-resident's name

The column should be filled in with the name of the non-resident in which the reporting entity holds shares or the name of a foreign branch of the reporting entity.

Column 2. Country of non-resident's seat

The column should be filled in with the name of the non-resident in which the reporting entity holds shares or the country of the seat of a foreign branch of the reporting entity. The form should be filled in with letter designation of the country according to the ISO-3166-1 standard. The list of countries according to ISO standards and the list of international organisations and international financial institutions with two-digit codes may be found on the NBP website (sprawozdawczosc.nbp.pl).

Column 3. Country of the seat of the entity in which the reporting entity is a shareholder directly or via the SPE

The column should be filled in with the country of the seat of the entity in which the reporting entity is a shareholder directly or via the SPE. If the entity in which the reporting entity holds shares is not a SPE, then the country of its seat should be included. If the entity in which the resident is a direct shareholder is a SPE, the column should be filled in with the country of the seat of a subsidiary which is not a SPE. If a country of such subsidiary is not known, the column should be filled in with the country from *Country of non-resident's seat*. The form should be filled in with letter designation of the country according to the ISO-3166-1 standard. The list of countries according to ISO standards and the list of international organisations and international financial institutions with two-digit codes may be found on the NBP website (sprawozdawczosc.nbp.pl).

Example 5.

The country of the entity's seat in which the reporting entity is a shareholder directly or via the SPE is a country of PROD7 from example 2. If shares in the SPE (example 3 – shares in IB-NE) are characterised, countries of the seat of IB-IN and IB-CN should be included as countries of the seat of the entity in which the reporting entity is a shareholder directly or via SPE.

Column 4. Country of the seat of the parent entity in an international group of affiliated entities

The column should be filled in with the country of the seat of the parent entity in an international group of affiliated entities. If the country of the seat of the dominating entity is not known, the column should include the country – Poland. The form should be filled in with letter designation of the country according to the ISO-3166-1 standard extended by the list of international organisations. The list of countries according to ISO standards and the list of international organisations and international financial institutions with two-digit codes may be found on the National Bank of Poland website (sprawozdawczosc.nbp.pl).

Example 6.

The country of the seat of the entity dominating in an international group of affiliated entities is a country of the seat of A1 from example 1, the country of the seat of DOM1 from example 2 and the country of IB-FR from example 3.

Column 6. Type of the non-resident's economic activity

The column should be filled in with the symbol of the economic activity type of a foreign entity according to PKD 2007.

Part II.

Column 7. Value of shares or equity as of the beginning of the year

The column should be filled in with the value of shares or equity attributable to the reporting entity as of the beginning of a calendar year. In the case of a non-resident

whose shares are listed in securities markets the market value of shares attributable to the reporting entity should be provided. For other non-residents it should be the value of equity capital attributable to the reporting entity. In case of foreign branches, the value of the branches' funds and the retained profit from previous years should be provided.

Column 8. Subscription of new shares or equity, supply with capital

The column should be filled in with the value of transactions increasing the value of shares during the year from subscription of new shares (new issue of shares) in non-resident and also from increasing its funds. The column should in particular include transactions related to establishing and supplying new entities that are non-residents.

Column 9. Purchase of stocks and shares of the non-resident as a result of which the shareholder holds 10-50% of votes in a decision making body.

The column should be filled in with the value of transactions increasing the value of shares during the year from the purchase of stocks and shares of the non-resident not derived from a new issue as a result of which the shareholder holds 10-50% of votes in a decision making body.

The column should also feature shares purchased in a public offering.

Column 10. Purchase of stocks or shares of the non-resident as a result of which the shareholder holds over 50% of votes in a decision making body.

The column should be filled in with the value of transactions increasing the value of shares during the year from the purchase of stocks not derived from a new issue or shares of the non-resident as a result of which the shareholder holds over 50% of votes in a decision making body.

The column should also feature shares purchased in a public offering.

Column 11. Liquidation of an entity, capital withdrawal

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from the liquidation of the entity which is the non-resident or from withdrawing capital from it (also by withdrawing profit from redistribution from previous years).

Column 12. Sale of stocks or shares of the non-resident if a shareholder held 10-50 of votes in a decision making body before the transaction

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from the sale of stocks or shares of the non-resident if the shareholder held 10-50% of votes in a decision making body before the transaction.

Column 13. Sale of stocks or shares of the non-resident if a shareholder held more than 50% of votes in a decision making body before the transaction

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from the sale of stocks or shares of the non-resident if the shareholder held more than 50% of votes in a decision making body before the transaction.

Column 14. Changes in valuation

The column should be filled in with the changes in market value of held shares or capital equity value (for entities which are not listed in securities markets) attributable to the reporting entity. For example, changes in valuation will be a consequence of change in price of a security – an enterprise shares, or revaluation of book value of held shares.

Column 16. Other changes

The column should be filled in with other changes of shares' value which do not result from transactions, changes in valuation and exchange rate, e.g. shares' value in the entity which during the year which is referred to in the report was included into the group of affiliated entities, *i.e.* there was a change of capital relationship type.

Column 17. Value of shares or equity at the end of the year

The column should be filled in with the value of shares or equity attributable to the reporting entity at the end of a calendar year. In case of non-resident whose shares are listed in securities markets the market value of shares attributable to the reporting entity should be provided. For other nonresidents it should be the value of the attributable to the resident own funds at the book value. In case of foreign branches, the value of the branches' funds and the retained profit from previous years should be provided.

Column 18. Value of shares or equity at the end of the year according to book value

The column should be filled in with the book value of the own funds attributable to the reporting entity. In case of foreign branches, the value of the branches' funds and the retained profit from previous years should be provided.

Column 19. Profit (loss) from current activity

The column should be filled in with the amount of net operating surplus attributable to the reporting entity during the year which is referred to in the report, increased by the net interest receivable, dividend income receivable and shares in profits. The amount should be increased by the attributable to the nonresident undivided profits of the entities who are direct investment enterprises of the nonresident. The amount should be decreased by the attributable to the nonresident losses of the entities who are direct investment enterprises of the nonresident.

Column 20. Share in profit/Dividends

The column should be filled in with dividends declared during the year which is referred to in the report, payments of profit attributable to the reporting entity and profit of the reporting entity's foreign branches which is paid in a given year. A day of establishing right to dividend (day of dividend) should be considered as the day of declaring dividends.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-IB form

Stocks and shares in the reporting entity held by non-residents

Report for

Part I.

in PLN, without decimal places

No.	Non-resident's name	Percentage share in equity capital	Country of the non-resident's seat (ISO code)	Country of a seat of the entity which is a shareholder directly or via the SPE (ISO code)	Country of a seat of a parent entity in an international group of affiliated entities (ISO code)	Type of capital relationship	Type of the non-resident's economic activity
	1	2	3	4	5	6	7
1							
2							
...							
n							

Part II.

No.	Value of shares or equity at the beginning of the year	Subscription of new shares or equity; supply with capital	Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds 10-50% of votes in a decision making body	Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds more than 50% of votes in a decision making body	Liquidation of an entity, capital withdrawal	Purchase of stocks or shares in the reporting entity if the shareholder held 10-50% of votes in a decision making body before the transaction	Sale of stocks or shares in the reporting entity if the shareholder held more than 50% of votes in a decision making body before the transaction	Valuation changes	Other changes	Value of shares or equity at the end of the year	Value of shares or equity at the end of the year according to book value	Profit (loss) from current activity	Share in profit / Dividends
	8	9	10	11	12	13	14	15	16	17	18	19	20
1													
2													
...													
n													

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-IB form

This form should be filled in with information on shares and equity securities in the reporting entity which are directly held by non-residents from the group of affiliated entities. The information on the form is provided also by a non-resident's branch which is a reporting entity.

1. Verifying the arithmetic correctness of the form

After filling in the form, data should be verified arithmetically:

- Value of shares or equity at the beginning of the year (column 8)
- + Subscription of new shares or equity, supply with capital (column 9)
- + Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds 10-50% of votes in a decision making body (column 10)
- + Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds more than 50% of votes in a decision making body (column 11)
- Liquidation of an entity, capital withdrawal (column 12)
- Purchase of stocks or shares in the reporting entity if the shareholder held 10-50% of votes in a decision making body before the transaction (column 13)
- Sale of stocks or shares in the reporting entity if the shareholder held more than 50% of votes in a decision making body before the transaction (column 14)
- + Changes in valuation (column 15)
- + Other changes (column 16)
- = Value of shares or equity at the end of the year (column 17)

Part I – Characteristics of entities from the group of affiliated entities

Column 1. **Non-resident's name**

The column should be filled in with the name of the non-resident which is a shareholder of the reporting entity or the name of the entity whose Polish branch submits the report.

Column 2. **Percentage share in equity capital**

The column should include the non-resident's share in equity capital (per cent) of the reporting entity at the end of the year which is referred to in the report. In case of non-resident's Polish branches, 100% should be assumed as a percentage share in equity capital.

Column 3. **Country of the non-resident's seat**

The column should be filled in with the country of the seat of the non-resident which is a shareholder of the reporting entity or the country of the seat of the non-resident whose Polish branch submits the report. The form should include letter designation of the country according to ISO-3166-1 standard. The list of countries according to ISO standards and the list of international organisations and international financial

institutions with two-digit codes may be found on the NBP website (sprawozdawczosc.nbp.pl).

Column 4. Country of the entity's seat in which it is a shareholder of the reporting entity directly or via the special purpose vehicle

The column should be filled in with the country of the seat of the entity which is a shareholder of the reporting entity directly or via the special purpose vehicle. If the entity which is a direct shareholder of the reporting entity is not a SPE, the country of its seat should be included. If a direct foreign shareholder is a SPE, then the country of the seat of the entity which controls this entity and which is not a SPE should be included in the column. If a country of such an entity is not known, the column should include the country from the *Country of non-resident's seat* column. The form should include letter designation of the country according to ISO-3166-1 standard. The list of countries according to ISO standards and the list of international organisations and international financial institutions with two-digit codes may be found on the National Bank of Poland website (sprawozdawczosc.nbp.pl).

Example 5.

The country of the entity which is a shareholder directly or via the SPE is a country of PROD2 from example 2 or a country of the IB-FR seat from example 3 (the examples are included in Annex 32).

Column 5. Country of the seat of the parent entity in an international group of affiliated entities

The column should include the country of the seat of the parent entity in an international group of affiliated entities. If a country of a dominating entity is not known, the column should include the country from the Country of the seat of the entity which is a shareholder directly or via the SPE column. The form should include letter designation of the country according to ISO-3166-1 standard. The list of countries according to ISO standards and the list of international organisations and international financial institutions with two-digit codes may be found on the NBP website (sprawozdawczosc.nbp.pl).

Example 6.

The country of a dominating entity in an international group of affiliated entities is a country of the seat of A1 from example 1, a country of DOM1 from example 2 and a country of the seat of IB-FR from example 3 (the examples are included in Annex 32).

Column 7. Type of non-resident's economic activity

The column should include the symbol of the economic activity type of a foreign shareholder according to PKD 2007.

Part II.

Column 8. Value of shares or equity at the beginning of the year

The column should be filled in with the value of shares or equity attributable to the non-resident as of the beginning of a calendar year. In case of the reporting entity whose shares are listed in securities markets, the market value of shares attributable to the non-resident should be included. For other shareholders it should be the value of equity capital attributable to a foreign shareholder. In case of foreign branches, the value of the branches' separated funds and the retained profit from the previous years should be provided.

Column 9. Subscription of new shares or equity, supply with capital

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from subscription of new shares (new issue of shares) in the reporting entity or increasing capital in the reporting entity. The column should in particular include transactions related to establishing and supplying by the capital of the reporting entity.

Column 10. Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds 10-50% of votes in a decision making body.

The column should be filled in with the value of transactions increasing the value of shares or equity during the year from purchase of new stocks or shares not derived from a new issue in the reporting entity as a result of which the shareholder holds 10-50% of votes in a decision making body. The column should also feature shares purchased in a public offering.

Column 11. Purchase of stocks or shares in the reporting entity as a result of which the shareholder holds more than 50% of votes in a decision making body.

The column should be filled in with the value of transactions increasing the value of shares or equity during the year from subscription of stocks or shares not derived from a new issue in the reporting entity as a result of which the shareholder holds more than 50% of votes in a decision making body. The column should also feature shares purchased in a public offering.

Column 12. Liquidation of an entity, capital withdrawal

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from the liquidation of the reporting entity or withdrawing capital from it (also by withdrawing profit from re-distribution from previous years).

Column 13. Sale of stocks or shares in the reporting entity if the shareholder held 10-50% of votes in a decision making body before the transaction

The column should be filled in with the value of transactions decreasing the value of shares or equity during the year from subscription of new stocks or shares in the reporting entity if the shareholder held 10-50% of votes in a decision making body before the transaction.

Column 14. Sale of stocks or shares in the reporting entity if the shareholder held more than 50% of votes in a decision making body before the transaction

The column should be filled in with the value of a transaction decreasing the value of shares or equity during the year from the sale of stocks or shares in the reporting entity if the shareholder held more than 50% of votes in a decision making body before the transaction.

Column 15. Changes in valuation

The column should be filled in with changes in market value of held shares or capital equity value attributable to the non-resident (for entities which are not listed in securities markets). For example, changes in valuation will be a consequence of change in price of a security (enterprise shares) or revaluation of book value of held shares.

Column 16. Other changes

The column should be filled in with other changes of shares' or equity value which do not result from transactions, changes in valuation and exchange rate, e.g. shares' value in the entity which during the year which is referred to in the report was included into the group of affiliated entities, i.e. there was a change of capital relationship type.

Column 17. Value of shares or equity at the end of the year

The column should include value of shares or equity attributable to the non-resident at the end of a calendar year. In case of a reporting entity whose shares are listed in securities markets, the market value of shares attributable to the non-resident should be provided. For other entities it should be the own funds at book value of shares or equity. In case of foreign branches, the value of the branches' funds and the retained profit from previous years should be provided.

Column 18. Value of shares or equity at the end of the year according to book value

The column should be filled in with the own funds at book value of shares or equity attributable to the non-resident. In case of foreign branches, the value of the branches' funds and the retained profit from previous years should be provided.

Column 19. Profit (loss) from current activity

The column should be filled in with the amount of net operating surplus attributable to the foreign shareholder during the year which is referred to in the report, increased by the net interest receivable, dividend income receivable and shares in profits. The amount should be increased by the attributable to the reporting entity undivided profits of the entities who are direct investment enterprises of the reporting entity. The amount should be decreased by the attributable to the reporting entity losses of the entities who are direct investment enterprises of the reporting entity.

Column 20. **Share in profit/Dividends**

The column should be filled in with dividends declared by the reporting entity during the year which is referred to in the report which are attributable to the non-resident, profit of the reporting entity attributable to the foreign shareholder and profit of the foreign entity's Polish branch which is paid in a given period. A day of establishing rights to dividend (day of dividend) should be considered as the day of declaring dividends.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-KRD form

Liabilities – long-term loans obtained from non-residents and long-term payables to non-residents due to financial leasing with maturity of up to 1 year inclusive

Report for quarter

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year

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in PLN, without decimal places

Number	Transaction partner		To be repaid within 1 year (inclusive)	
	Type of capital relationship	Institutional sector	Capital	Interest
	2	3	4	5
1				
2				
...				
n				

Explanatory notes to PZ-KRD form

This form should be filled in with information on long-term payables towards non-residents featured in the PZ-KRE form (Annex 11) whose repayment is required within one year running since the end of the reporting period for which the report is submitted.

Column 4. Capital – to be repaid within one year (inclusive)

The columns should be filled in with information on capital payables indicated in column 12 of form PZ-KRE whose repayment is due within one year running since the end of the reporting period for which the report is submitted.

Column 5. Interest - to be repaid within one year (inclusive)

The column should be filled in with the value of interest payables whose repayment is due within one year running since the end of the reporting period for which the report is submitted. Interest payables should be reported in line with the repayment schedule or according to the best estimates of the reporting entity.

NOT FOR OFFICIAL USE

Annex 35

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat of the reporting entity

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PZ-KRN form

Liabilities – long-term loans obtained from non-residents and long-term payables to non-residents due to financial leasing

Report for quarter

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year

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in PLN, without decimal places

Number	Transaction partner		to be repaid within							
			12 months		13 to 24 months		25 to 36 months		after 36 months	
	Type of capital relationship	Institutional sector	Capital	Interest	Capital	Interest	Capital	Interest	Capital	Interest
	1	2	3	4	5	6	7	8	9	10
1										
2										
...										
n										

Explanatory notes to PZ-KRN form

This form should be filled in with information on long-term payables capital and interest towards non-residents featured in the PZ-KRE form (Annex 11).

For the purpose of the form, in the column 3: **Transaction partner – institutional sector** fill in a letter code identifying the sector of the non-resident, using letter codes provided below:

F - for the financial sector, excluding insurance and reinsurance companies, pension funds and international financial organisations;

The **financial sector, excluding insurance and reinsurance companies, pension funds and international financial organisations**, includes central banks, the European Central Bank, credit institutions, foreign banks and other financial institutions, such as financial lease enterprises, factoring companies, brokerage companies, investment funds, financial institutions in a capital group and companies created for assets securitization.

J – for the international financial organisations

The **international financial organisations** includes e.g. the International Bank for Reconstruction and Development, the European Bank for Reconstruction and Development, the European Investment Bank

N - for the non-financial sector, including insurance and reinsurance companies and pension funds.

The **financial sector, excluding insurance and reinsurance companies and pension funds**, includes central banks, the European Central Bank, credit institutions, foreign banks, international financial organisations, e.g. the International Bank for Reconstruction and Development, the European Bank for Reconstruction and Development, the European Investment Bank and other financial institutions, such as financial lease enterprises, factoring companies, brokerage companies, investment funds, financial institutions in a capital group and companies created for assets securitization.

Columns 3-10. **Capital and interest to be repaid within:**

The columns should be filled in with information on capital payables and interest payables which are due within:

- 12 months running since the end of the reporting period for which the report is submitted;
- 13 to 24 months running since the end of the reporting period for which the report is submitted;
- 25 to 36 months running since the end of the reporting period for which the report is submitted.
- after 36 months running since the end of the reporting period for which the report is submitted.

TEMPLATE

NATIONAL BANK OF POLAND
territorially competent regional branch

REGON statistical ID number

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Name and seat or name, surname and place of residence of the reporting entity

PZ-KAN form

Foreign means of payment in the form of banknotes and coins in bureaux de change

Report for quarter year

in currency, without decimal places

Currency code		Purchase of currency	Sale of currency	Cash balance in the bureau de change at the end of the reporting period
		1	2	3
EUR	1			
USD	2			
GBP	3			
CHF	4			
Equivalent of other currencies in PLN	5			

Name, surname, phone number and electronic address of the person who drafted the report

Date of drafting the report (yyyy-mm-dd)

Name stamp and signature of the person acting on behalf of the reporting entity*

* Applies to reporting entities submitting reports on paper

* Concerns reporting entities submitting reports on paper.

Explanatory notes to PZ-KAN form

This form should be filled in with the amounts of foreign currencies purchased or sold by the reporting entity pursuing currency exchange operations according to the terms stipulated in the Act – Foreign exchange law. The form should not be filled in with the purchase or sale of foreign currencies to other bureaux de change and banks.

If the currency exchange operations are pursued via more than one bureau de change within the territory of each voivodship, a collective report covering bureaux de change operating in the voivodships should be drawn up.

The form should be filled in with original currencies given without decimal places.

Line 5. Equivalent of other currencies in PLN

The line should be filled in with the total amount of foreign currencies not listed in the form converted into PLN.

Columns 1 and 2. Purchase of currency and sale of currency

The columns should be filled in with the amounts of foreign currencies purchased/sold by the reporting entity during the reporting period for each of the listed foreign currencies separately, and for other not listed foreign currencies - their total equivalent in PLN.

Column 3. Cash balance in the bureau de change as at the end of the reporting period

The column should be filled in with cash balance in the bureau de change for each listed foreign currency at the end of the reporting period, and for other foreign currencies – their total equivalent in PLN.