

14 September 2017  
Rīga

Regulation No. 154

## **Regulation for Compiling the 'Quarterly Financial Report (1-FP)'**

Issued pursuant to  
the Law "On Latvijas Banka"  
Paragraph 2 of Article 39

### **I. General issues**

1. The Regulation shall establish the procedure for compiling and submitting the 'Quarterly Financial Report (1-FP)' (Appendix 1; hereinafter, the Report) and the timeframe for submitting the Report applicable to a company registered in the Republic of Latvia and a branch, registered in the Republic of Latvia, of a company registered in another country, provided that it meets the criteria listed in Paragraph 6 of this Regulation. (hereinafter, reporting entity).

2. The following terms have been used in the present Regulation:

2.1. insurance corporation: a financial corporation that is mainly engaged in financial intermediation as a consequence of the pooling of risks, primarily in the form of direct insurance or reinsurance;

2.2. alternative investment fund: a collective investment undertaking raising capital from a number of investors with the objective of investing it for the benefit of the above investors pursuant to the investment policy. An alternative investment fund is not an investment fund for the purposes of the Law on Investment Management Companies;

2.3. foreign fellow enterprise: a non-resident classified in the same direct investment group as the reporting entity, other than the reporting entity's direct investor or direct investment enterprise;

2.4. other financial intermediaries, except insurance corporations and pension funds: financial corporations that are principally engaged in financial intermediation by incurring liabilities in forms other than currency, deposits or investment fund shares or units of customers other than monetary financial institutions, or related to insurance, pension and standardised guarantee schemes (inter alia corporations engaged in lending (e.g. financial leasing companies, factoring companies, export/import financing companies), investment brokerage companies, financial vehicle corporations, financial holding corporations, central counterparties or venture capital corporations);

2.5. financial auxiliary: a financial corporation which is primarily engaged in auxiliary financial activities, i.e. activities that are closely related to financial intermediation but are not financial intermediation themselves, e.g. investment brokers who do not engage in financial intermediation services on their own behalf, a corporation that provides infrastructure for financial markets, an institution that supervises monetary financial

institutions, financial institutions and the financial market (e.g. the Financial and Capital Market Commission, JSC Nasdaq Riga, JSC Latvian Central Depository, insurance brokerage companies, currency exchange companies, as well as investment management corporations);

2.6. investment funds other than money market funds: all collective investment undertakings other than money market funds that invest in financial and/or non-financial assets, to the extent that their objective is investing capital raised from the public;

2.7. household:

2.7.1. a natural person or group of natural persons in the capacity of a consumer and a producer of goods and a provider of non-financial services exclusively for its own final consumption;

2.7.2. a sole proprietor which is an economic unit established by a natural person or a group of natural persons; this natural person or group of natural persons is liable for the settlement of the obligations of the economic unit with its entire property and the unit's accounting is organised in accordance with the single-entry system;

2.8. non-profit institution serving households: a legal entity in its own right that provides goods and services to natural persons or groups of natural persons and that derives resources mainly from voluntary contributions in cash or kind, from payments made by the general government and from property income, e.g., trade unions, professional or educational associations, consumer associations, political parties, churches, religious communities, as well as culture, recreation and sports clubs, charity, support and aid organisations;

2.9. money market fund: an open-end investment fund meeting the following criteria:

2.9.1. the investment management company managing the fund shall make investments, preserving the open-end investment fund's principal amount and ensuring a rate of return approaching the interest rate on money market instruments, calculate the open-end investment fund's net asset value and the price of its units on a daily basis, as well as sell and repurchase its units;

2.9.2. its investments shall be made in financial instruments with a residual maturity up to and including 2 years (for a short-term money market fund – up to and including 397 days), and time to the next interest rate reset date – up to and including 397 days;

2.9.3. the weighted average maturity of its investment portfolio shall be up to and including 6 months (for a short-term money market fund – up to and including 60 days) and the weighted average residual maturity shall be up to and including 12 months (for a short-term money market fund – up to and including 120 days);

2.10. non-financial corporation: an institutional unit whose principal activity is producing goods and providing non-financial services, including an economic unit established by a natural person or a group of natural persons; this natural person or group of natural persons is liable for the settlement of the obligations of the economic unit with its entire property and the unit's accounting is organised in accordance with the single-entry system;

2.11. non-residents: all institutional units registered abroad and natural persons whose households are located outside the Republic of Latvia or who are staying in Latvia for a period of time of less than one year (excluding students), as well as foreign diplomatic and consular representative offices, those of international institutions and other representative offices in the Republic of Latvia;

2.12. deposit-taking corporations: monetary financial institutions other than money market funds and central bank, i.e. credit institutions, credit unions and other financial institutions, whose business is to receive deposits and for their own account to grant loans and make investments in securities;

- 2.13. pension funds: financial corporations that insure social risk of their members by accruing and investing voluntary contributions made by members themselves or for their benefit to provide such members with extra old age or disability pension capital. This sector comprises private pension funds and the state-funded pension scheme assets;
- 2.14. captive financial institutions and money lenders: financial institutions which are neither engaged in financial intermediation nor in providing financial auxiliary services, and where most of their assets and liabilities are not transacted on open markets. This sector includes institutional units that own a controlling level of equity in a group of subsidiary corporations and whose principal activity is owning the group without providing any other service to the businesses in which this institutional unit holds equity, that is, they do not administer or manage other units;
- 2.15. residents: all institutional units, including foreign ones, registered and operating in the Republic of Latvia, and natural persons whose households are located in the Republic of Latvia and who do not leave the Republic of Latvia for a period of time exceeding one year (excluding students), as well as the diplomatic, consular and other representative offices of the Republic of Latvia abroad;
- 2.16. direct investor: a non-resident having directly or indirectly (through fellow enterprises or associated companies) acquired a holding covering at least 10% of the reporting entity's share capital as well as a non-resident when the branch represented by that non-resident in the Republic of Latvia is the reporting entity;
- 2.17. direct investment enterprise: a non-resident in which the reporting entity has directly or indirectly (through fellow enterprises or associated companies) acquired a holding covering at least 10% of the entity's share capital as well as a foreign branch of the reporting entity;
- 2.18. general government: public institutional units engaged in production of goods or provision of services intended for individual or collective consumption free of charge or at economically insignificant prices, primarily financed from the compulsory payments (taxes and duties) imposed on economic agents, as well as institutional units engaged in redistribution of national income or wealth. General government in the Republic of Latvia includes central government, local governments and social security funds.

3. A list of resident institutional units, following the requirements of Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union, is available on the website of the Central Statistical Bureau of Latvia.

4. The information provided in the Report is necessary to ensure statistical reporting in compliance with the requirements of Regulation (EU) No 184/2005 of the European Parliament and of the Council of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment, Guideline of the European Central Bank of 9 December 2011 on the statistical reporting requirements of the European Central Bank in the field of external statistics (recast) (ECB/2011/23), Guideline of the European Central Bank of 25 July 2013 on the statistical reporting requirements of the European Central Bank in the field of quarterly financial accounts (recast) (ECB/2013/24), Guideline of the European Central Bank of 4 April 2014 on monetary and financial statistics (recast) (ECB/2014/15), as well as reporting financial stability statistics in compliance with Article 39 of the Law on Latvijas Banka.

5. Latvijas Banka may disclose the information provided in the Report to the institutions referred to in Paragraph 2 of Article 40 of the Law on Latvijas Banka subject to the provisions stipulated in the above Law.

## **II. Procedure for Compiling and Submitting the Report and Submission Timeframe**

6. The Report shall be compiled and submitted by a company registered in the Republic of Latvia and a branch, registered in the Republic of Latvia, of a company registered in another country, provided that it is included in sub-sector "Other financial intermediaries, except insurance corporations and pension funds", "Financial auxiliaries" or "Captive financial institutions and money lenders" on the list of institutional units maintained by the Central Statistical Bureau of Latvia and that it falls under code 6420, 6430, 6491, 6492, 6499, 6611, 6612, 6619, 6621, 6622, 6629, 6630 or 7010 according to Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains, if it is not obliged to submit the Report's data to the Financial and Capital Market Commission.

7. The Report shall be compiled for the following reporting quarters – the first quarter (1 January to 31 March), the second quarter (1 April to 30 June), the third quarter (1 July to 30 September) and the fourth quarter (1 October to 31 December) – and submitted to Latvijas Banka by the 15th date of the month following the end of the respective reporting quarter as a paper document or electronically in accordance with the Latvijas Banka's regulation stipulating the procedure for electronic exchange of information with Latvijas Banka.

8. Where an error has occurred in any of the previous Reports, the Report for the respective reporting quarter shall be submitted anew, comprising all information.

## **III. Procedure for Filling In the Report**

9. Amounts shall be reported in whole euro at the values disclosed in the balance sheet and the profit or loss statement of the reporting entity.

10. If item "Loans (including financial leasing) of Section 1.1 "Assets" of the Report contains data, Section 2.1 "Explication of asset item 'Loans (including financial leasing)'" shall be filled in.

11. If item "Borrowing (including financial leasing)" of Section 1.2 "Liabilities" of the Report contains data, Section 2.2 "Explication of liabilities item 'Borrowing (including financial leasing)'" shall be filled in.

12. Non-residents other than the direct investors, foreign fellow enterprises and direct investment enterprises of the reporting entity shall be reported as other non-residents.

13. Accrued interest shall be reported under the asset or liability item that discloses the respective assets or liabilities (for example, time deposits, debt securities).

14. The two-letter code in accordance with the international standard ISO 3166 "Codes for the representation of names of countries and their subdivisions" shall be indicated in column "Country code". The code of an international organisation shall be indicated in accordance with the list of codes and sectors for international organisations maintained by Latvijas Banka.

15. Sector code of the counterparty in accordance with Appendix 2 of this Regulation shall be indicated in column "Counterparty's sector code".

16. Columns "Country code" and "Counterparty's sector code" of item "Financial instrument accounts abroad" shall indicate the country and sector codes of the issuer of the respective financial instrument.

17. Column "Other changes" shall report changes within the reporting quarter other than those resulting from transaction, price changes or exchange rate movements (for example, reclassifications, loan write-offs).

18. Column "Maturity band code" shall report the maturity band code based on the original maturity of the loan or borrowing in accordance with Appendix 2 of this Regulation.

19. Column "Loan purpose code" shall indicate the code designating the purpose of the loan when the counterparty sector is a "Household" or a "Non-profit institution serving households", in accordance with Appendix 2 of this Regulation.

20. When impossible to report full information in the requested breakdown in Sections 1 and 2 of the Report, such remaining information shall be reported at the end of each Section, in Column "Line code", stating the respective five-digit line code of the Report.

21. The item "Trust assets" shall report the assets managed by the reporting entity for the benefit of its customer, where the reporting entity has obtained legally enforceable rights which represent ownership of such assets, and obligations arising from the assets are not reported on the reporting entity's balance sheet.

22. The item "Off-balance sheet liabilities" shall include both contingent liabilities (guarantees, warranties, endorsements, acceptances (except own acceptances), liabilities for issued and irrevocable letters of credit and similar contingent liabilities) as well as liabilities to customers (liabilities arising from an asset sale with an option to repurchase; liabilities arising from granting loans, agreements on future purchase of assets, agreements on future placement of deposits, liabilities for letters of credit issued and other similar liabilities).

#### **IV. Final Provisions**

23. The Regulation shall take effect on 1 January 2018.

24. The reporting entity shall submit the first Report for the first quarter of 2018 to Latvijas Banka by 15 April 2018.



### Quarterly financial report 1–FP

\_\_\_\_\_ quarter of 20\_\_\_\_

\_\_\_\_\_  
Name of reporting entity

\_\_\_\_\_  
Registration number

\_\_\_\_\_  
Registered address

\_\_\_\_\_  
Postal address

## 1. FINANCIAL POSITION REPORT

### 1 1. ASSETS

(in whole euro)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<b>Cash in hand</b>	10100	total	total			x		x
<b>Demand deposits</b>	10200	total	total			x		
	10201		SK122			x		
	10201		SK122			x		
<b>Time deposits</b>	10300	total	total			x		
	10301		SK122			x		
	10301		SK122			x		
<b>Debt securities and other fixed-income securities</b>	10400	total	total			x	x	x
<i>Financial instrument accounts in Latvia</i>	10410	total	total			x	x	x
<i>Financial instrument accounts abroad</i>	10420	total	total					
	10421							
	10421							

(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<b>Loans (including financial leasing)<sup>1</sup></b>	10500	total	total			x	x	x
<i>Loan principal</i>	10510	total	total			x	x	x
<i>Interest accrued on loans</i>	10520	total	total			x	x	x
<b>Investment fund shares or units and alternative investment fund shares or units</b>	10600	total	total			x	x	x
<i>Financial instrument accounts in Latvia</i>	10610	total	total			x	x	x
<i>Financial instrument accounts abroad</i>	10620	total	total					
	10621							
	10621							
<b>Quoted shares</b>	10700	total	total					
<i>Residents</i>	10710	LV	total					
	10711	LV						
	10711	LV						
<i>Non-residents, direct investors</i>	10720	total	total					
	10721		total					
	10721		total					
<i>Non-residents, foreign fellow enterprises</i>	10730	total	total					
	10731		total					
	10731		total					
<i>Non-residents, direct investment enterprises</i>	10740	total	total					
	10741		total					
	10741		total					
<i>Non-residents, other</i>	10750	total	total					
	10751		total					
	10751		total					
<b>Unquoted shares</b>	10800	total	total					
<i>Residents</i>	10810	LV	total					
	10811	LV						
	10811	LV						

<sup>1</sup> A detailed explication of this item shall be provided in Section 2.1 "Explication of asset item 'Loans (including financial leasing)'" of the Report.



(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<i>Non-residents, direct investors</i>	10820	total	total					
	10821		total					
	10821		total					
<i>Non-residents, foreign fellow enterprises</i>	10830	total	total					
	10831		total					
	10831		total					
<i>Non-residents, direct investment enterprises</i>	10840	total	total					
	10841		total					
	10841		total					
<i>Non-residents, other</i>	10850	total	total					
	10851		total					
	10851		total					
<b>Other participating interest in corporations</b>	10900	total	total					
<i>Residents</i>	10910	LV	total					
	10911	LV						
	10911	LV						
<i>Non-residents, direct investors</i>	10920	total	total					
	10921		total					
	10921		total					
<i>Non-residents, foreign fellow enterprises</i>	10930	total	total					
	10931		total					
	10931		total					
<i>Non-residents, direct investment enterprises</i>	10940	total	total					
	10941		total					
	10941		total					
<i>Non-residents, other</i>	10950	total	total					
	10951		total					
	10951		total					

(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<b>Own shares or units</b>	11000	total	total			x		x
<b>Unpaid share capital</b>	11100	total	total			x		x
<i>Residents</i>	11110	total	total			x		x
	11111		total			x		x
	11111		total			x		x
<i>Non-residents, direct investors</i>	11120	total	total			x		x
	11121		total			x		x
	11121		total			x		x
<i>Non-residents, foreign fellow enterprises</i>	11130	total	total			x		x
	11131		total			x		x
	11131		total			x		x
<i>Non-residents, direct investment enterprises</i>	11140	total	total			x		x
	11141		total			x		x
	11141		total			x		x
<i>Non-residents, other</i>	11150	total	total			x		x
	11151		total			x		x
	11151		total			x		x
<b>Financial derivatives</b>	11200	total	total					x
	11201		total					x
	11201		total					x
<b>Trade receivables</b>	11300	total	total			x		
<i>Residents</i>	11310	LV	total			x		
<i>Non-residents, direct investors</i>	11320	total	total			x		
	11321		total			x		
	11321		total			x		
<i>Non-residents, foreign fellow enterprises</i>	11330	total	total			x		
	11331		total			x		
	11331		total			x		
<i>Non-residents, direct investment enterprises</i>	11340	total	total			x		
	11341		total			x		

	11341		total			x		
(Appendix 1 continued)								
Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<i>Non-residents, other</i>	11350	total	total			x		
	11351		total			x		
	11351		total			x		
<b>Advance payments</b>	11400	total	total			x		
<i>Residents</i>	11410	LV	total			x		
<i>Non-residents, direct investors</i>	11420	total	total			x		
	11421		total			x		
	11421		total			x		
<i>Non-residents, foreign fellow enterprises</i>	11430	total	total			x		
	11431		total			x		
	11431		total			x		
<i>Non-residents, direct investment enterprises</i>	11440	total	total			x		
	11441		total			x		
	11441		total			x		
<i>Non-residents, other</i>	11450	total	total			x		
	11451		total			x		
	11451		total			x		
<b>Intangible assets (other than advance payments)</b>	11500	total	total			x		x
<b>Fixed assets (other than advance payments)</b>	11600	total	total			x		x
<b>Inventories (other than advance payments)</b>	11700	total	total			x		x
<b>Deferred tax assets</b>	11800	total	total			x		x
<b>Other assets</b>	11900	total	total			x		
<i>Residents</i>	11910	LV	total			x		
	11911	LV				x		
	11911	LV				x		



## 1.2 Liabilities

(Appendix 1)

continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<b>Shares and equity holdings (share capital; to be reported for each investor separately)</b>	20100	total	total			x		
<i>Residents</i>	20110	LV	total			x		x
	20111	LV				x		x
	20111	LV				x		x
<i>Non-residents, direct investors</i>	20120	total	total			x		x
	20121		total			x		x
	20121		total			x		x
<i>Non-residents, foreign fellow enterprises</i>	20130	total	total			x		x
	20131		total			x		x
	20131		total			x		x
<i>Non-residents, direct investment enterprises</i>	20140	total	total			x		x
	20141		total			x		x
	20141		total			x		x
<i>Non-residents, other</i>	20150	total	total			x		x
	20151		total			x		x
	20151		total			x		x
<b>Share premium</b>	20200	total	total			x		x
<b>Long-term investment revaluation reserve</b>	20300	total	total			x		x
<b>Fair value reserve for financial instruments</b>	20400	total	total			x		x
<b>Reserves</b>	20500	total	total			x		x
<b>Retained profit or loss (-) for the previous years</b>	20600	total	total			x		x
<b>Profit or loss (-) for the reporting year</b>	20700	total	total			x		x
<b>Savings</b>	20800	total	total			x	x	x
<b>Debt securities outstanding</b>	20900	total	total			x	x	x

(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<b>Borrowing (including financial leasing)<sup>2</sup></b>	21000	total	total			x	x	x
<i>Borrowed principal</i>	21010	total	total			x	x	x
<i>Interest accrued on borrowing</i>	21020	total	total			x	x	x
<b>Financial derivatives</b>	21100	total	total					x
	21101		total					x
	21101		total					x
<b>Trade payables</b>	21200	total	total			x		
<i>Residents</i>	21210	LV	total			x		
<i>Non-residents, direct investors</i>	21220	total	total			x		
	21221		total			x		
	21221		total			x		
<i>Non-residents, foreign fellow enterprises</i>	21230	total	total			x		
	21231		total			x		
	21231		total			x		
<i>Non-residents, direct investment enterprises</i>	21240	total	total			x		
	21241		total			x		
	21241		total			x		
<i>Non-residents, other</i>	21250	total	total			x		
	21251		total			x		
	21251		total			x		
<b>Prepayments received from customers</b>	21300	total	total			x		
<i>Residents</i>	21310	LV	total			x		

<sup>2</sup> A detailed explication of this item shall be provided in Section 2.2 "Explication of liabilities item 'Borrowing (including financial leasing)'" of the Report.

(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<i>Non-residents, direct investors</i>	21320	total	total			x		
	21321		total			x		
	21321		total			x		
<i>Non-residents, foreign fellow enterprises</i>	21330	total	total			x		
	21331		total			x		
	21331		total			x		
<i>Non-residents, direct investment enterprises</i>	21340	total	total			x		
	21341		total			x		
	21341		total			x		
<i>Non-residents, other</i>	21350	total	total			x		
	21351		total			x		
	21351		total			x		
<b>Deferred tax liabilities</b>	21400	total	total			x	x	x
<b>Other liabilities</b>	21500	total	total			x		
<i>Residents</i>	21510	LV	total			x		
	21511	LV				x		
	21511	LV				x		
<i>Non-residents, direct investors</i>	21520	total	total			x		
	21521		total			x		
	21521		total			x		
<i>Non-residents, foreign fellow enterprises</i>	21530	total	total			x		
	21531		total			x		
	21531		total			x		
<i>Non-residents, direct investment enterprises</i>	21540	total	total			x		
	21541		total			x		
	21541		total			x		

(Appendix 1 continued)

Item	Line code	Country code	Counterparty's sector code	At the end of the previous quarter	At the end of the reporting quarter	Changes in the reporting quarter (negative changes marked with a "-")		Calculated interest and dividends in the reporting quarter
						Price changes	Other changes	
A	B	C	D	1	2	3	4	5
<i>Non-residents, other</i>	21550	total	total			x		
	21551		total			x		
	21551		total			x		
<b>TOTAL LIABILITIES</b>	20000	total	total			x	x	x
<b>Additional information if it was impossible to accommodate all the required information within the specified lines of this Section.</b>								

**1.3 OFF-BALANCE SHEET ITEMS**

(Appendix 1 continued)

Item	Line code	At the end of the previous quarter	At the end of the reporting quarter
A	B	1	2
<b>Trust assets</b>	30100		
<b>Off-balance sheet liabilities</b>	30200		



**2. EXPLICATION OF SELECTED FINANCIAL POSITION REPORT ITEMS**  
**2.1 EXPLICATION OF ASSET ITEM "LOANS (INCL. FINANCIAL LEASING)"**  
 continued)

(Appendix 1)

Item	Line code	Country code	Currency code	Counterparty's sector code	Maturity band code	Loan purpose code <sup>3</sup>	Principal (accrued interest excluded)					Accrued interest		Interest calculated in the reporting quarter
							At the end of the previous quarter	Principal granted in the reporting quarter	Principal repaid in the reporting quarter	At the end of the reporting quarter	Other changes in the reporting quarter	At the end of the previous quarter	At the end of the reporting quarter	
A	B	C	D	E	F	G	1	2	3	4	5	6	7	8
<b>Loans (including financial leasing)</b>	40100	total	total	total	total	total								
<i>Residents</i>	40110	LV	total	total	total	total								
	40111	LV												
	40111	LV												
<i>Non-residents, direct investors</i>	40120	total	total	total	total	total								
	40121													
	40121													
<i>Non-residents, foreign fellow enterprises</i>	40130	total	total	total	total	total								
	40131													
	40131													
<i>Non-residents, direct investment enterprises</i>	40140	total	total	total	total	total								
	40141													
	40141													
<i>Non-residents, other</i>	40150	total	total	total	total	total								
	40151													
	40151													
<b>Additional information if it was impossible to accommodate all the required information within the specified lines of this Section.</b>														

<sup>3</sup> Loan purpose code shall be provided as per Appendix 2 of this Regulation, if the counterparty sector is "Household" (SK14) or "Non-profit institution serving households" (SK15).







**3. INFORMATION FROM PROFIT AND LOSS STATEMENT (Appendix 1 continued)**

Item	Line code	Reporting quarter
A	B	I
<b>Net turnover</b>	60100	
<b>Production costs of goods sold, cost of acquisition of goods sold or services supplied</b>	60200	
<b>Cost of sales</b>	60300	
<b>Administrative costs</b>	60400	
<b>Additional information from the profit or loss statement</b>	60500	
<i>Commissions and other similar income</i>	60510	
<i>Income from purchase and sale of securities and foreign currency</i>	60520	

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### Codes used

Name	Code	Explanation
1	2	3
Counterparty's sector code	SK11	Non-financial corporations
	SK122	Deposit-taking corporations
	SK123	Money market funds
	SK124	Investment funds other than money market funds, and alternative investment funds
	SK125	Other financial intermediaries, except insurance corporations and pension funds
	SK126	Financial auxiliaries
	SK127	Captive financial institutions and money lenders
	SK128	Insurance corporations
	SK129	Pension funds
	SK13	Government
	SK14	Households
	SK15	Non-profit institutions serving households
Maturity band code	00M12M	Up to one year (inclusive)
	01G02G	From one year (exclusive) to two years (inclusive)
	02G99G	Over 2 years
Loan purpose code	MM18	Consumer credit
	MM19	Loans for house purchase
	MM22	Other loans

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