

### ORD 3.19 Bank's Open Foreign Exchange Position

bank code

**ORD0319**  
Form code

#### ORD 3.19A Bank's foreign exchange assets as of \_\_\_\_\_20\_\_\_\_

(001-MDL)

Compartment	Article	Sub-article	Name of indicators	Euro	U.S.Dollar	Other free convertible currencies	Russian Ruble	Romanian Leu	Ukrainian Hryvnia	Other foreign currencies	Total of foreign currencies
A	B	C	D	1	2	3	4	5	6	7	8
1	0	0	<b>Total balance-sheet assets in foreign currency (1.1.0+1.2.0)</b>								
1	1	0	<b>Balance-sheet assets in foreign currency (1.1.1+...+1.1.14 - 1.1.15)</b>								
1	1	1	Cash								
1	1	2	„Nostro” accounts opened abroad								
1	1	3	Placements abroad of licensed bank								
1	1	4	Overnight placements and loans to non-residents								
1	1	5	„Nostro” accounts opened with the banks from the Republic of Moldova								
1	1	6	Placements of the licensed bank with the banks from the Republic of Moldova								
1	1	7	Overnight placements and loans to residents								
1	1	8	Required reserves placed with the NBM								
1	1	9	Loans granted to government								
1	1	10	Loans granted to residents								
1	1	11	Loans granted to non-residents								
1	1	12	Financial leasing								
1	1	13	Securities								
1	1	14	Other assets								
1	1	15	Adjustments and allowances for impairment losses								
1	2	0	Regulatory position on assets in foreign currency								
2	0	0	<b>Total assets indexed to the foreign currency exchange rate (2.1.0+2.2.0 - 2.3.0)</b>								
2	1	0	Granted indexed loans								
2	2	0	Other indexed assets								
2	3	0	Adjustments and allowances for impairment losses								
3	0	0	<b>Total contingent assets in foreign currency,</b>								



Compartment	Article	Sub-article	Name of indicators	Euro	U.S.Dollar	Other free convertible currencies	Russian Ruble	Romanian Leu	Ukrainian Hryvnia	Other foreign currencies	Total of foreign currencies
A	B	C	D	1	2	3	4	5	6	7	8
1	0	0	<b>Total balance-sheet liabilities in foreign currency (1.1.0+1.2.0)</b>								
1	1	0	<b>Balance-sheet liabilities in foreign currency 1.1.1+...+1.1.26 - 1.1.27)</b>								
1	1	1	„Loro” accounts of foreign banks								
1	1	2	Deposits of foreign banks								
1	1	3	Overnight deposits and loans from non-residents								
1	1	4	„Loro” accounts of the banks from the Republic of Moldova								
1	1	5	Deposits of the licensed banks from the Republic of Moldova								
1	1	6	Overnight deposits and loans from residents								
1	1	7	Sight deposits of government								
1	1	8	Current accounts of resident legal entities								
1	1	9	Current accounts of non-resident legal entities								
1	1	10	Current accounts of resident individuals								
1	1	11	Current accounts of non-resident individuals								
1	1	12	Term deposits received from government								
1	1	13	Term deposits of resident legal entities								
1	1	14	Term deposits of non-resident legal entities								
1	1	15	Term deposits of resident individuals								
1	1	16	Term deposits of non-resident individuals								
1	1	17	Various deposits of resident legal entities								
1	1	18	Various deposits of non-resident legal entities								
1	1	19	Various deposits of resident individuals								
1	1	20	Various deposits of non-resident individuals								
1	1	21	Loans received from residents								
1	1	22	Loans received from non-residents with the maturity up to 1 year (inclusively)								
1	1	23	Loans received from non-residents with the maturity exceeding 1 year								
1	1	24	Other loans from residents								
1	1	25	Other loans from non-residents								
1	1	26	Other liabilities								
1	1	27	Adjustments								
1	2	0	Regulatory position of liabilities in foreign currency								
2	0	0	<b>Total liabilities indexed to foreign currency exchange rate (2.1.0+2.2.0 - 2.3.0)</b>								
2	1	0	Received indexed loans								
2	2	0	Other indexed liabilities								
2	3	0	Adjustments								
3	0	0	<b>Total contingent liabilities in foreign currency, which are included in the calculation of open foreign exchange position (3.1.0+3.2.0.+3.3.0)</b>								
3	1	0	<b>Sales – spot operations (3.1.1+...+3.1.4)</b>								

3	1	1	Sales – spot operations with banks from the Republic of Moldova								
3	1	2	Sales – spot operations with banks from abroad								
3	1	3	Sales – spot operations with residents								
3	1	4	Sales – spot operations with non-residents								
<b>3</b>	<b>2</b>	<b>0</b>	<b>Sales – term operations (3.2.1+...+3.2.12)</b>								
3	2	1	Sales – forward transactions with banks from the Republic of Moldova								
3	2	2	Sales – forward transactions with banks from abroad								
3	2	3	Sales – forward transactions with residents								
3	2	4	Sales - forward transactions with non-residents								
3	2	5	Sales – foreign exchange swap transactions with banks from the Republic of Moldova								
3	2	6	Sales – foreign exchange swap transactions with banks from abroad								
3	2	7	Sales – foreign exchange swap transactions with residents								
3	2	8	Sales – foreign exchange swap transactions with non-residents								
3	2	9	Other sales – term operations with banks from the Republic of Moldova								
3	2	10	Other sales – term operations with banks from abroad								
3	2	11	Other sales – term operations with residents								
3	2	12	Other sales – term operations with non-residents								
3	3	0	Granting of loans/ sale of financial instruments								
<b>4</b>	<b>0</b>	<b>0</b>	<b>Total foreign exchange liabilities, which are included in the calculation of open foreign exchange position (1.0.0+2.0.0+ 3.0.0)</b>								

Executor and telephone number \_\_\_\_\_

NOTE: The report is compiled in accordance with:

1. Regulation on bank's open foreign exchange position, Attachment no.1 (Decision of the NBM no.126 of November 28, 1997, Official Monitor of the Republic of Moldova, 1999, no.112-114, Art.198, with further amendments and completions).

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**ORD 3.19C Indicators of the bank's open foreign exchange position**  
as of \_\_\_\_\_20\_\_

No.	Name of indicators	Euro	U.S.Dollar	Other free convertible currencies	Russian Ruble	Romanian Leu	Ukrainian Hryvnia	Other foreign currencies	Total of foreign currency
A	B	1	2	3	4	5	6	7	8
1	Ratio between balance-sheet foreign	x	x	x	x	x	x	x	

	exchange assets and balance-sheet foreign exchange liabilities (%)								
2	Total regulatory capital (lei)	x	x	x	x	x	x	x	
3	The value of the long open foreign exchange position (lei)								
4	The value of the short open foreign exchange position (lei)								
5	Long open foreign exchange position ratio (%)								
6	Short open foreign exchange position ratio (%)								

Executor and telephone number \_\_\_\_\_

NOTE: The report is compiled in accordance with:

1. Regulation on bank's open foreign exchange position, Attachment no.1 (Decision of the NBM no.126 of November 28, 1997, Official Monitor of the Republic of Moldova, 1999, no.112-114, Art.198, with further amendments and completions).

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**ORD 3.19 D „Contingent assets/liabilities in foreign currency, which are not included in the calculation of open foreign exchange position”**

as of \_\_\_\_\_ 20\_\_

(001-MDL)

No.	Category of transaction /operation (C/V)	Foreign currency code	Type of transaction/operation	Amount
A	B	C	D	1

Executor and telephone number \_\_\_\_\_

NOTE: The report is compiled in accordance with:

1. Regulation on bank's open foreign exchange position, Attachment no.1 (Decision of the NBM no.126 of November 28, 1997, Official Monitor of the Republic of Moldova, 1999, no.112-114, Art.198, with further amendments and completions).

*(Attachment no.1 amended by the Decision of the NBM no.185 of 09.07.2015)*  
*(Attachment no.1 in the wording of the Decision of the NBM no.184 of 25.09.2014)*  
*(Attachment no.1 amended by the Decision of the NBM no.194 of 23.08.2012)*  
*(Attachment no.1 in the wording of the Decision of the NBM no.266 of 24.11.2011)*  
*(Attachment no.1 in the wording of the Decision of the NBM no.33 of 05.02.2009)*  
*(Attachment no.1 amended by the Decision of the NBM no.133 of 17.07.20008)*  
*(Attachment no.1 in the wording of the Decision of the NBM no.145 of 08.06.2006)*  
*(Attachment no.1 in the wording of the Decision of the NBM no.97 of 31.03.2005)*

*(Attachment no.1 in the wording of the Decision of the NBM no.142 of 17.06.2004)*  
*(Attachment no.1 amended by the Decision of the NBM no.7 of 10.01.2002)*  
*(Attachment no.1 amended by the Decision of the NBM no.430 of 29.12.1998)*

*(Attachment no.2 excluded by the Decision of the NBM no.145 of 08.06.2006)*  
*(Attachment no.2 in the wording of the Decision of the NBM no.97 of 31.03.2005)*  
*(Attachment no.2 in the wording of the Decision of the NBM no.142 of 17.06.2004)*  
*(Attachment no.2 in the wording of the Decision of the NBM no.37 of 19.02.2004)*  
*(Attachment no.2 amended by the Decision of the NBM no.7 of 10.01.2002)*  
*(Attachment no.2 amended by the Decision of the NBM no.430 of 29.12.1998)*

**The procedure of compiling  
the report "Bank's open foreign exchange position"**

1. Information included in the report shall be divided into 4 parts:
  - a) table A „Bank's foreign exchange assets”;
  - b) table B „Bank's foreign exchange liabilities”;
  - c) table C „Indicators of the bank's open foreign exchange position”,
  - d) table D “Contingent assets/liabilities in foreign currency, which are not included in the calculation of open foreign exchange position”.
2. Tables A-C shall contain the respective information for the following foreign currencies and groups of foreign currencies:
  - a) column 1 - Euro;
  - b) column 2 – U.S.Dollar;
  - c) column 3 – other free convertible currencies;
  - d) column 4 – Russian ruble;
  - e) column 5 – Romanian leu;
  - f) column 6 – Ukrainian hryvnia;
  - g) column 7 – other foreign currencies;
  - h) column 8 - total of foreign currencies.
3. All data in the report shall be reflected in integers, except for the indicator “Bank's foreign exchange position ratio” and the indicator “Ratio between the balance-sheet foreign exchange assets and the balance-sheet foreign exchange liabilities”, which shall be indicated with two decimals.
4. Data of tables A,B and C shall represent the equivalent in Moldovan Lei of balances in foreign currencies of the balance-sheet and off-balance-sheet accounts, as well as the equivalent in Moldovan Lei of balances of the assets and liabilities indexed to the foreign currency exchange rate. For the purpose of this report, the equivalent in Moldovan Lei of the mentioned balances (including balances of the assets and liabilities in Moldovan Lei indexed to the foreign currency exchange rate) shall be calculated by applying the official exchange rate of Moldovan Lei valid for the day, at the end of which the open foreign exchange position is calculated.
5. Data of tables A and B for filling out the columns 1-7 shall be selected from the analytical bookkeeping and the data for filling out the column 8 shall be obtained by summing the data of columns 1-7.

Data for compiling table D shall be selected from the analytical bookkeeping.
6. Information of table A „Bank's foreign exchange assets” shall be reflected as follows:

No. of line

  - 1.0.0. Total balance-sheet assets in foreign currency. This indicator shall be determined by summing the data of lines 1.1.0 and 1.2.0.
    - 1.1.0. Balance-sheet assets in foreign currency. This indicator shall be determined by summing the data of lines 1.1.1 – 1.1.14 minus the amount of line 1.1.15.
      - 1.1.1. Cash. This line shall include the equivalent in Moldovan Lei of balances of cash in foreign currency and of traveler's checks in foreign currency, accounting of which is kept on the respective

accounts of the following group of the Chart of Accounts of the bookkeeping within licensed banks from the Republic of Moldova, approved by the Decision of the Council of Administration of the National Bank of Moldova no.15 of March 26, 1997 (Official Monitor of the Republic of Moldova, 1997, no.33-34, Art.54), with further amendments and completions (hereinafter – Chart of Accounts):

*1000.*

1.1.2. „Nostro” accounts open abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the “Nostro” accounts opened abroad, accounting of which is kept on the respective accounts of the following group of the Chart of Accounts:

*1030.*

1.1.3. Placements abroad of the licensed bank. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of licensed bank’s placements abroad, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts:

*1070, 1090.*

1.1.4. Overnight placements and loans to non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the overnight placements abroad and overnight loans granted to banks from abroad, of which refund/reimbursement period shall not exceed the term stipulated in the legal act concluded between the parties, and accounting is kept on the respective accounts of the following groups of the Chart of Accounts:

*1060, 1330.*

1.1.5. „Nostro” accounts opened with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of „Nostro” accounts opened with the banks from the Republic of Moldova, accounting of which is kept on the respective accounts of the following group of the Chart of Accounts:

*1030.*

1.1.6. Placements of licensed bank with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the placements with the banks from the Republic of Moldova (except for the required reserves placed with the National Bank of Moldova), accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts:

*1070, 1090.*

1.1.7. Overnight placements and loans to residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the overnight placements with the banks from the Republic of Moldova and of overnight loans granted to the banks from the Republic of Moldova, of which refund/reimbursement period shall not exceed the term stipulated in the legal act concluded between the parties, and accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts:

*1060, 1330.*

1.1.8. Required reserves placed with the National Bank of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the required reserves placed with the National Bank of Moldova, accounting of which is kept on the respective accounts of the following group of the Chart of Accounts:

*1090.*

1.1.9. Loans granted to government. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to the adjustment of the respective assets value to the amortized cost and the counter-accounts related to allowances for impairment losses of the respective assets):

*1360, 1370, 1380, 1390.*

1.1.10. Loans granted to residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans granted to residents, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and the counter-accounts related to allowances for impairment losses of the respective assets):

*1060* (the overnight placements, of which refund period exceeds the term stipulated in the legal act concluded between the parties, shall be reflected); *1230, 1240, 1260, 1290, 1310, 1320; 1330* (the granted overnight loans, of which reimbursement period shall exceed the term stipulated in the legal act concluded between the parties, shall be reflected), *1340, 1350, 1410, 1420, 1430, 1440, 1450, 1460, 1470, 1490, 1510.*

1.1.11. Loans granted to non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of loans granted to non-residents, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and the counter-accounts related to allowances for impairment losses of the respective assets):

*1060* (the overnight placements, of which refund period exceeds the term stipulated in the legal act concluded between the parties, shall be reflected); *1230, 1240, 1260, 1290, 1310, 1320; 1330* (the granted overnight loans, of which reimbursement period exceeds the term stipulated in the legal act concluded between the parties, shall be reflected); *1340, 1350, 1410, 1420, 1430, 1440, 1450, 1460, 1470, 1490, 1510.*

1.1.12. Financial leasing. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the following group of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and counter-accounts related to allowances for impairment losses of the respective assets):

*1530.*

1.1.13. Securities. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to allowances for impairment losses of the respective assets):

*1150, 1160, 1180, 1220, 1560.*

1.1.14. Other assets. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of groups of accounts from the class “Assets” of the Chart of Accounts, which are not included in lines 1.1.1 – 1.1.13 and in line 1.2.0 (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and counter-accounts related to allowances for impairment losses of the respective assets).

1.1.15. Adjustments and allowances for impairment losses. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the following counter-accounts of the groups of accounts from the class “Assets” of the Chart of Accounts:

- a) counter-accounts related to adjustment of the respective assets value to the amortized cost;
- b) counter-accounts related to allowances for impairment losses of the respective assets.

This line shall also include the balances of counter-accounts related to adjustments and allowances for impairment losses accounted for in Moldovan Lei on assets in foreign currency.

1.2.0. Regulatory position on assets in foreign currency. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the following groups of accounts of the Chart of Accounts:

*1840, 1850, 1860.*

2.0.0. Total of assets indexed to foreign currency exchange rate. This indicator shall be determined by summing the data of lines 2.1.0 and 2.2.0 minus the amount of line 2.3.0.

2.1.0. Indexed granted loans. This line shall include the equivalent in Moldovan Lei of balances of the granted loans, indexed to the foreign currency exchange rate, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and counter-accounts related to allowances for impairment losses of the respective assets):

1060 (the overnight placements, of which the refund period exceeds the term stipulated in legal act concluded between the parties, shall be reflected); 1230, 1240, 1260, 1290, 1310, 1320, 1330 (the granted overnight loans, of which the reimbursement period exceeds the term stipulated in legal act concluded between the parties, shall be reflected); 1340, 1350, 1360, 1370, 1380, 1390, 1410, 1420, 1430, 1440, 1450, 1460, 1470, 1490, 1510.

2.2.0. Other indexed assets. This line shall include the equivalent in Moldovan Lei of balances of the assets (other than those included in line 2.1.0) indexed to foreign currency exchange rate (except for the counter-accounts related to adjustment of the respective assets value to the amortized cost and counter-accounts related to allowances for impairment losses of the respective assets).

2.3.0. Adjustments and allowances for impairment losses. This line shall include the equivalent in Moldovan Lei of balances of the following counter-accounts (indexed to foreign currency exchange rate) of the groups of accounts from the class “Assets” of the Chart of Accounts:

- a) counter-accounts related to adjustment of the respective assets value to the amortized cost;
- b) counter-accounts related to allowances for impairment losses of the respective assets.

This line shall also include the balances of counter-accounts related to adjustments and allowances for impairment losses accounted for in Moldovan Lei on foreign currency-linked assets.

3.0.0. Total contingent assets in foreign currency, which shall be included in the calculation of open foreign exchange position This indicator shall be determined by summing the data of lines 3.1.0, 3.2.0 and 3.3.0. The amount of this line and the amounts of lines 3.1.0-3.2.12 shall be reduced by the amounts of the respective transactions/operations of purchase of foreign currency indicated in item 6.2<sup>2</sup> of the Regulation.

3.1.0. Purchases – spot operations. This indicator shall be determined by summing the data of lines 3.1.1 - 3.1.4.

3.1.1. Purchases – spot operations with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to other banks from the Republic of Moldova to purchase foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

6101.

3.1.2. Purchases – spot operations with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to banks from abroad to purchase foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

6101.

3.1.3. Purchases – spot operations with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to residents (other than banks) to purchase foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

6101.

3.1.4. Purchases – spot operations with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to non-residents (other than banks) to purchase foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

6101.

3.2.0. Purchases – term operations. This indicator shall be determined by summing the data of lines 3.2.1 - 3.2.12.

3.2.1. Purchases – forward transactions with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to other banks from the Republic of Moldova to purchase foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.2. Purchases – forward transactions with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to purchase foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.3. Purchases – forward transactions with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (other than banks) to purchase foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.4. Purchases - forward transactions with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (others than banks) to purchase foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.5. Purchases – foreign exchange swap transactions with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to other banks from the Republic of Moldova to purchase foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.6. Purchases – foreign exchange swap transactions with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to purchase foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.7. Purchases – foreign exchange swap transactions with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to residents (other than banks) to purchase foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.8. Purchases – foreign exchange swap transactions with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (other than banks) to purchase foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6102.

3.2.9. Other purchases - term operations with banks of the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to other banks from the Republic of Moldova to purchase foreign currency through foreign

exchange term transactions (other than those indicated in lines 3.2.1 and 3.2.5), accounting of which is kept on the following account of the Chart of Accounts:

*6102.*

3.2.10. Other purchases – term operations with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to purchase foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.2 and 3.2.6), accounting of which is kept on the following account of the Chart of Accounts:

*6102.*

3.2.11. Other purchases – term operations with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to residents (other than banks) to purchase foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.3 and 3.2.7), accounting of which is kept on the following account of the Chart of Accounts:

*6102.*

3.2.12. Other purchases – term operations with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (other than banks) to purchase foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.4 and 3.2.8), accounting of which is kept on the following account of the Chart of Accounts:

*6102.*

3.3.0. Receipt of loans / purchase of financial instruments. This line shall reflect information on those (debit) bank's commitments to receive loans /purchase securities and other financial instruments that shall be paid in a currency other than that in which loans/financial instruments are denominated. This line shall include the equivalent in Moldovan Lei of the respective balances in foreign currency of the respective accounts of the following group of the Chart of Accounts:

*6200.*

4.0.0. Total foreign exchange assets, which shall be included in the calculation of open foreign exchange position. This indicator shall be determined by summing the data of lines 1.0.0, 2.0.0 and 3.0.0.

7. Information of table B shall be reflected as follows:

1.0.0. Total balance-sheet liabilities in foreign currency. This indicator shall be determined by summing the data of lines 1.1.0 and 1.2.0.

1.1.0. Balance-sheet liabilities in foreign currency. This indicator shall be determined by summing the data of lines 1.1.1 – 1.1.26 minus the amount of line 1.1.27.

1.1.1. „Loro” accounts of the banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of „Loro” accounts of the banks from abroad, accounting of which is kept on the respective accounts of the following group of the Chart of Accounts:

*2030.*

1.1.2. Deposits of the banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the deposits received from the banks from abroad, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts:

*2070, 2340.*

1.1.3. Overnight deposits and loans from non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of overnight deposits and loans received from non-

residents, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts:

2060, 2330.

1.1.4. „Loro” accounts of the banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of „Loro” accounts of the banks from the Republic of Moldova, accounting of which is kept on the respective accounts of the following group of the Chart of Accounts:

2030.

1.1.5. Deposits of the banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the deposits received from the banks of the Republic of Moldova, accounting of which is kept on the respective accounts of the following groups of Chart of Accounts:

2070, 2340.

1.1.6. Overnight deposits and loans from residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of overnight deposits and loans received from residents, accounting of which is kept on the respective accounts of the following groups of Chart of Accounts:

2060, 2330.

1.1.7. Sight deposits of government. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the following accounts of the Chart of Accounts:

2263, 2264, 2266, 2267, 2268, 2269, 2271, 2272.

1.1.8. Current accounts of resident legal entities. This line shall include the equivalent in Moldovan Lei of balances of current accounts in foreign currency of the resident legal entities and of resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2224, 2226, 2231, 2251, 2258, 2291.

1.1.9. Current accounts of non-resident legal entities. This line shall include the equivalent in Moldovan Lei of balances of current accounts in foreign currency of the non-resident legal entities and of non-resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2224, 2226, 2231, 2251, 2258, 2291.

1.1.10. Current accounts of resident individuals. This line shall include the equivalent in Moldovan Lei of balances of current accounts in foreign currency of the resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2225, 2226, 2252, 2259, 2291.

1.1.11. Current accounts of non-resident individuals. This line shall include the equivalent in Moldovan Lei of balances of current accounts in foreign currency of the non-resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2225, 2226, 2252, 2259, 2291.

1.1.12. Term deposits received from government. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the following accounts of the Chart of Accounts:

2211, 2212, 2213, 2214, 2215, 2216, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2541, 2542, 2544, 2545, 2561, 2562, 2563.

1.1.13. Term deposits of resident legal entities. This line shall include the equivalent in Moldovan Lei of balances of term deposits in foreign currency of the resident legal entities and of

resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2371, 2372, 2373, 2381, 2382, 2383, 2411, 2412, 2413, 2414, 2415, 2416, 2421, 2422, 2423, 2424, 2425, 2426, 2431, 2432, 2433, 2434, 2435, 2436.

1.1.14. Term deposits of non-resident legal entities. This line shall include the equivalent in Moldovan Lei of balances of term deposits in foreign currency of the non-resident legal entities and of non-resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2371, 2372, 2373, 2381, 2382, 2383, 2411, 2412, 2413, 2414, 2415, 2416, 2421, 2422, 2423, 2424, 2425, 2426, 2431, 2432, 2433, 2434, 2435, 2436.

1.1.15. Term deposits of resident individuals. This line shall include the equivalent in Moldovan Lei of balances of term deposits in foreign currency of the resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2374, 2375, 2376, 2384, 2385, 2386.

1.1.16. Term deposits of non-resident individuals. This line shall include the equivalent in Moldovan Lei of balances of term deposits in foreign currency of the non-resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2374, 2375, 2376, 2384, 2385, 2386.

1.1.17. Various deposits of resident legal entities. This line shall include the equivalent in Moldovan Lei of deposits balances in foreign currency of the resident legal entities and of resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2232, 2234, 2235, 2254, 2256, 2261, 2265, 2273, 2312, 2313, 2314, 2315.

1.1.18. Various deposits of non-resident legal entities. This line shall include the equivalent in Moldovan Lei of deposits balances in foreign currency of the non-resident legal entities and non-resident individuals performing an entrepreneurial activity or other type of activity, accounting of which is kept on the following accounts of the Chart of Accounts:

2232, 2235, 2254, 2256, 2261, 2312, 2313, 2314, 2315.

1.1.19. Various deposits of resident individuals. This line shall include the equivalent in Moldovan Lei of deposits balances in foreign currency of the resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2233, 2236, 2255, 2257, 2262, 2311.

1.1.20. Various deposits of non-resident individuals. This line shall include the equivalent in Moldovan Lei of deposits balances in foreign currency of the non-resident individuals (except for those performing an entrepreneurial activity or other type of activity), accounting of which is kept on the following accounts of the Chart of Accounts:

2233, 2236, 2255, 2257, 2262, 2311.

1.1.21. Loans received from residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans received from resident creditors (including of the overdrafts on „Nostro” accounts opened by the bank from the Republic of Moldova with other banks from the Republic of Moldova), accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

2030, 2090, 2100, 2120.

1.1.22. Loans received from non-residents with the maturity up to 1 year (inclusively). This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans with the maturity up to 1 year (inclusively) received from non-resident creditors (including of the overdrafts with the maturity up to 1 year (inclusively) allowed on „Nostro” accounts opened by the bank from the Republic of Moldova with banks from abroad), accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

*2030, 2090, 2110, 2120.*

1.1.23. Loans received from non-residents with the maturity exceeding 1 year. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans with the maturity exceeding 1 year received from non-resident creditors (including of the overdrafts with the maturity exceeding 1 year allowed on „Nostro” accounts opened by the bank from the Republic of Moldova with banks from abroad), accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

*2030, 2090, 2110, 2120.*

1.1.24. Other loans from residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans (such as REPO agreements and lombard facilities, issued/sold securities, financial leasing, subordinated debts) received from residents, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

*2150, 2180, 2530, 2820.*

1.1.25. Other loans from non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the loans (such as REPO agreements and lombard facilities, issued/sold securities, financial leasing, subordinated debts) received from non-residents, accounting of which is kept on the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

*2150, 2180, 2530, 2820.*

1.1.26. Other liabilities. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the groups of accounts from the class “Liabilities” of the Chart of Accounts that are not included in lines 1.1.1 – 1.1.25 and in line 2.2.0 (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost).

1.1.27. Adjustments. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the counter-accounts related to adjustment of the respective liabilities value to the amortized cost, reflected in the groups of accounts from the class “Liabilities” of the Chart of Accounts.

This line shall also include the balances of counter-accounts related to adjustments accounted for in Moldovan Lei on foreign currency liabilities.

1.2.0. Regulatory position of liabilities in foreign currency. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the respective accounts of the following accounts groups of the Chart of Accounts:

*2840, 2850, 2860.*

2.0.0. Total liabilities indexed to foreign currency exchange rate. This indicator shall be determined by summing the data of lines 2.1.0 and 2.2.0 minus the amount of line 2.3.0.

2.1.0. Received indexed loans. This line shall include the equivalent in Moldovan Lei of balances of received loans indexed to foreign currency exchange rate, accounting of which is kept

on in the respective accounts of the following groups of the Chart of Accounts (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost):

*2090, 2100, 2110, 2120.*

2.2.0. Other indexed liabilities. This line shall include the equivalent in Moldovan Lei of balances of liabilities (other than those included in line 2.1.0) indexed to foreign currency exchange rate (except for the counter-accounts related to adjustment of the respective liabilities value to the amortized cost).

2.3.0. Adjustments. This line shall include the equivalent in Moldovan Lei of balances of counter-accounts (indexed to foreign currency exchange rate) related to adjustment of the respective liabilities value to the amortized cost, of the groups of accounts from the class “Liabilities” of the Chart of Accounts.

This line shall also include the balances of counter-accounts related to adjustments for in Moldovan Lei on foreign currency-linked liabilities.

3.0.0. Total contingent liabilities in foreign currency, which shall be included in the calculation of open foreign exchange position. This indicator shall be determined by summing the data of lines 3.1.0, 3.2.0 and 3.3.0. The amount of this line and the amount of lines 3.1.0-3.2.12 shall be reduced by amounts of respective transactions/operations of purchase of foreign currencies indicated in item 6.2<sup>2</sup> of the Regulation.

3.1.0. Sales – spot operations. This indicator shall be determined by summing the data of lines 3.1.1 - 3.1.4.

3.1.1. Sales – spot operations with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to other banks from the Republic of Moldova to sale foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

*6401.*

3.1.2. Sales – spot operations with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to banks from abroad to sale foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

*6401.*

3.1.3. Sales – spot operations with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to residents (other than banks) to sale foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

*6401.*

3.1.4. Sales - spot operations with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to non-residents (other than banks) to sale foreign currency through spot transactions, accounting of which is kept on the following account of the Chart of Accounts:

*6401.*

3.2.0. Sales – term operations. This indicator shall be determined by summing the data of lines 3.2.1 - 3.2.12.

3.2.1. Sales - forward transactions with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank’s commitments to other banks from the Republic of Moldova to sale foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

*6402.*

3.2.2. Sales - forward transactions with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to sale foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.3. Sales - forward transactions with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to residents (other than banks) to sale foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.4. Sales - forward transactions with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (other than banks) to sale foreign currency through forward transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.5. Sales – foreign exchange swap transactions with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to other banks from the Republic of Moldova to sale foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.6. Sales – foreign exchange swap transactions with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to sale foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.7. Sales – foreign exchange swap transactions with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to residents (other than banks) to sale foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.8. Sales – foreign exchange swap transactions with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (other than banks) to sale foreign currency through foreign exchange swap transactions, accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.9. Other sales – term operations with banks from the Republic of Moldova. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to other banks from the Republic of Moldova to sale foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.1 and 3.2.5), accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.10. Other sales – term operations with banks from abroad. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to banks from abroad to sale foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.2 and 3.2.6), accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.11. Other sales – term operations with residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to residents to sale foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.3 and 3.2.7), accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.2.12. Other sales – term operations with non-residents. This line shall include the equivalent in Moldovan Lei of balances in foreign currency of the bank's commitments to non-residents (others than banks) to sale foreign currency through foreign exchange term transactions (other than those indicated in lines 3.2.4 and 3.2.8), accounting of which is kept on the following account of the Chart of Accounts:

6402.

3.3.0. Granting of loans/ sale of financial instruments. This line shall reflect information on those (credit) liabilities of the bank to grant loans /to sell securities and other financial instruments, which shall be paid in a currency other than that in which the loans/financial instruments are denominated. This line shall include the equivalent in Moldovan Lei of respective balances in foreign currency of the relevant accounts of the following group of the Chart of Accounts:

6600.

4.0.0. Total foreign exchange liabilities, which shall be included in the calculation of open foreign exchange position. This indicator shall be determined by summing the data of lines 1.0.0, 2.0.0 and 3.0.0.

8. Information of table C shall be reflected as follows:

a) Line 1 „Ratio between balance-sheet foreign exchange assets and balance-sheet foreign exchange liabilities” column 8 shall indicate the ratio between the sum of data of lines 1.0.0 and 2.0.0 column 8 from table A and the sum of data of lines 1.0.0 and 2.0.0 column 8 from table B, multiplied by 100 and minus 100;

b) Line 2 „Total regulatory capital” column 8 shall indicate the value in Moldovan Lei of total regulatory capital of the licensed bank, as in accordance with the provision of the sub-item A item 6.2 of the regulation;

c) In lines 3 „The value of long open foreign exchange position” and 4 „The value of short open foreign exchange position” columns 1-7, the indicators on the value of open foreign exchange position for each foreign currency shall represent the difference between the indicators “Total foreign exchange assets” (line 4.0.0 of table A) and “Total foreign exchange liabilities” (line 4.0.0 of table B) for each foreign currency.

If the balance of this difference is positive, the result shall be indicated in table C line 3 “The value of long open foreign exchange position”. If the balance of this difference is negative, the result shall be marked with symbol "-" in line 4 „ The value of short open foreign exchange position”.

Data of columns 3 “Other free convertible currencies” and 7 “Other foreign currencies” shall be determined by summing the values of open foreign exchange positions for each foreign currency which is part of that category, separately for the positive values of long open foreign exchange positions and for the negatives values of short open foreign exchange positions. Thus, the data in respective columns may be reflected both in line 3 and in line 4.

Data in column 8 shall be determined by summing the respective data of columns 1-7;

d) In lines 5 „Long open foreign exchange position ratio” and 6 „Short open foreign exchange position ratio” columns 1 – 8, the indicators on open foreign exchange position ratio shall be determined as quotients (ratios) of data from lines 3 and 4 to data from line 2 „Total regulatory capital” column 8.

In column 8 these indicators may also be determined as the amount of long (short) open foreign exchange position ratios from columns 1-7.

Lines 5 and 6 shall not be filled out if the total regulatory capital value is equal to zero or negative.

9. Information of table D shall be reflected as follows:

a) Table shall reflect the information on transactions/operations of purchase/sale of foreign currencies recorded in off-balance sheet accounts, which have not been included in the calculation of open foreign exchange position on the reporting date, according to item 6.2<sup>2</sup> of the Regulation.

b) Information in the table shall be reflected for each foreign currency in which the bank performs transactions/operations specified in paragraph a) of this item.

c) Column A “No.” shall indicate the number of order of each completed line in the table.

d) Column B “Category of transaction/operation” shall indicate the following codes, which reflect the category of transaction/operation:

C - for transactions/operations of purchase of foreign currency;

V – for transactions/operations of sale of foreign currency.

e) Column C “Code of foreign currency” shall indicate the numeric codes of the foreign currencies under ISO 4217.

f) Column D “Type of transaction/operation” shall indicate the codes, which reflect the type of transactions/operations of purchase/sale, as follows:

3.1.1 – Sight operations with banks from the Republic of Moldova

3.1.2 – Sight operations with banks from abroad

3.1.3 – Sight operations with residents

3.1.4 – Sight operations with non-residents

3.2.1 – Forward transactions with banks from the Republic of Moldova

3.2.2 – Forward transactions with banks from abroad

3.2.3 - Forward transactions with residents

3.2.4 - Forward transactions with non-residents

3.2.5 - Foreign exchange swap transactions with banks from the Republic of Moldova

3.2.6 - Foreign exchange swap transactions with banks from abroad

3.2.7 - Foreign exchange swap transactions with residents

3.2.8 - Foreign exchange swap transactions with non-residents

3.2.9 – Other term operations with banks from the Republic of Moldova

3.2.10 - Other term operations with banks from abroad

3.2.11 - Other term operations with residents

3.2.12 - Other term operations with non-residents

g) Column 1 “Amount” shall indicate the equivalent in Moldovan Lei of balances in foreign currency of contingent assets and liabilities in foreign currency (which are recorded in the following accounts of the Chart of Accounts: 6101, 6102, 6401, 6402) which have not been included in the calculation of open foreign exchange position on the reporting date, according to item 6.2<sup>2</sup> of the Regulation.

*(Attachment no.2 amended by the Decision of the NBM no.185 of 09.07.2015)*

*(Attachment no.2 in the wording of the Decision of the NBM no.184 of 25.09.2014)*

*(Attachment no.2 amended by the Decision of the NBM no.194 of 23.08.2012)*

*(Attachment no.2 amended by the Decision of the NBM no.266 of 24.11.2011)*

*(Attachment no.2 amended by the Decision of the NBM no.33 of 05.02.2009)*

*(Attachment no.2 amended by the Decision of the NBM no.208 of 15.08.2007)*

*(Attachment no.2 amended by the Decision of the NBM no.145 of 08.06.2006)*  
*(Attachment no.2 amended by the Decision of the NBM no.97 of 31.03.2005)*  
*(Attachment no.2 amended by the Decision of the NBM no.142 of 17.06.2004)*  
*(Attachment no.2 amended by the Decision of the NBM no.37 of 19.02.2004)*  
*(Attachment no.2 amended by the Decision of the NBM no.7 of 10.01.2002)*  
*(Attachment no.2 amended by the Decision of the NBM no.248 of 22.09.1999)*  
*(Attachment no.2 amended by the Decision of the NBM no.430 of 29.12.1998)*  
*(Attachment no.2 amended by the Decision of the NBM no.196 of 16.07.1998)*