

The content of Financial derivatives, transactions to be reported and the method of reporting data

Content	Transactions to be reported	Method of reporting data
Financial derivatives transactions, concluded with non-residents for and on behalf and on the account of the data supplier: swap, options, futures, forward and other derivatives transactions	<ul style="list-style-type: none">• the (opening and closing) positions of the derivative transactions• derivative transactions (income and expenses)• other changes• revaluation: to be calculated on residual basis on the basis of above listed data	<ul style="list-style-type: none">• Based on the results of the evaluation made at market prices transaction by transaction (both the positions and the transactions), separately in the tables of assets and liabilities• positions and changes during the reference period converted into HUF• Grouping: by basic types of derivatives and by country