

BOSNIA AND HERZEGOVINA  
FEDERATION OF BOSNIA AND HERZEGOVINA  
SECURITIES COMMISSION OF THE FEDERATION  
OF BOSNIA AND HERZEGOVINA

Pursuant to the provisions of Article 35 and 36 of the Law on Voluntary Pension Funds (Official Gazette of FBH, 104/16), and Article 12 of the Law on Securities Commission (Official Gazette of FBH, 39/98, 36/99, 33/04, 92/13 and 6/17), the Securities Commission of the Federation of Bosnia and Herzegovina, at its 545<sup>th</sup> session held on November 23, 2017, adopted the following

**Rulebook  
on the Contents, Deadlines and Form of Reports of Voluntary Pension Funds and  
Management Companies**

**I – General provisions**

**Article 1**

This Rulebook regulates the compulsory contents, deadlines and methods of reporting on business operations of voluntary pension funds (hereinafter: funds) and voluntary pension management companies (hereinafter: management companies), and the compulsory contents of reports on the audit of financial statements of funds and management companies, and the chart of accounts and fund reporting forms.

**Article 2**

(1) Mandatory reports on business operations submitted to the Securities Commission of the Federation of Bosnia and Herzegovina (hereinafter: the Commission) shall mean supervisory and statistical reports.

(2) Supervisory reports as referred to in this Rulebook shall mean reports generated by the Commission for the purpose of the supervision.

(3) Statistical reports as referred to in this Rulebook shall mean general financial statements and special reports by funds and management companies (hereinafter: reporting entities).

(4) General financial statements shall include:

- Balance Sheet – the financial status report (Annex 1),
- Profit and Loss Statement – business report (Annex 2),
- Cash Flow Statement – cash flow report (Annex 3),
- Fund Net Asset Value Fluctuation Report (Annex 4), and
- Notes on Financial Statements,

pursuant to the Law on Accounting and Audit in the Federation of Bosnia and Herzegovina (hereinafter: LAA) and to this Rulebook.

(4) Special reports on the business operations of reporting entities shall mean reports whose contents, drawing-up deadlines, form and method are regulated by this Rulebook.

**II – Financial statement drawing-up obligation**

**Article 3**

(1) Accounting of changes in business operations, drawing up and publication of general financial statements shall be performed by reporting entities in accordance with the Law on Voluntary Pension Funds (Official Gazette of FBiH, 104/16 – hereinafter: the Law), accounting standards and financial reporting standards prescribed by the LAA, and with this Law.

(2) The audit report on general financial statements of reporting entities (hereinafter: the audit report) shall be drawn up in accordance with the audit standards, the code, instructions, explanations and guidelines prescribed by the LAA.

#### **Article 4**

(1) Management companies shall draw up and deliver to the Commission annual and semi-annual financial statements for each fund under their management, and the annual, semi-annual and monthly statements of the management company.

(2) In addition to statements referred to in paragraph (1), management companies shall also draw up and deliver to the Commission annual business reports for each fund under their management and for the management company.

#### **Article 5**

(1) The annual financial statement of the management company and the annual financial statement of the fund must be audited by an independent certified auditor who meets the requirements prescribed by the Rulebook of the Commission regulating the conditions for performing the audit of financial statements of investment funds.

(2) The management company shall provide that the general financial statements of the management company and funds, as well as the audit reports, be permanently available on the Internet site of the management company.

### **III – Mandatory report contents**

#### **Article 6**

(1) The chart of accounts and the account contents in the chart of accounts, as well as the contents and form of general financial statements of funds and management companies shall be an integral part hereof.

(2) The annual business report referred to in Article 4, paragraph (2), in addition to the contents as set out in the LAA, shall also contain a report of the management of the management company, with an explication of business results of the voluntary pension fund, portfolio changes and future investment strategy plans.

(3) The audit report shall also contain a report stating whether the financial statement contains the identity of related persons, types of relations, legal and other basis for related person transactions, the type and value of transactions executed, and an opinion on the effects of related person transactions material to financial statements, especially to business results of the reporting entities.

(4) The management of the management company shall be responsible for identifying and disclosing information on related parties and business events involving said persons.

#### **Article 7**

(1) The audit report on financial statements of fund shall contain information on the following:

- securities that comprise fund's assets, according to the type and issuer,
- real estate that comprises fund's assets, according to the type and location,
- cash deposits that comprise the fund's assets,
- broker fees, depositary and custodian bank's fees, fees of authorized real estate appraiser and other transaction related costs,
- fund asset value, number of investment units issued and their individual value as of the last business day of the reporting period,
- harmonization of the fund's investment structure with the criteria defined by the Law.

- (2) The auditor shall provide appropriate audit proof that enables drawing well-grounded conclusions on which the opinion shall be based.
- (3) The Commission may request that audit proof be submitted corroborating statements made in the audit report.

#### **Article 8**

- (1) In case that there are any reasons to doubt the truthfulness, accuracy or completeness of audit reports, the Commission may, during the control of reporting entities referred to in Article 2, paragraph 3 of this Rulebook, request that the audit report be supplemented, that the audit report submitted by examined by another independent auditor, or dismiss the report as unsuitable.
- (2) Provisions of this Rulebook relating to the contents of the audit report on financial statements of funds shall constitute contractual terms contained in the audit engagement letter or another appropriate form of contract.

#### **Article 9**

- (1) Special reports of the voluntary pension fund, as referred to in this Rulebook, shall mean:
  - a) General information on the fund (Annex A),
  - b) Report on securities that comprise the assets of the voluntary pension fund (Annex B),
  - c) Report on real estate that comprises the assets of the voluntary pension fund (Annex C),
  - d) Report on cash deposits that comprise the assets of the voluntary pension fund (Annex D),
  - e) Report on the value of fund transactions of the voluntary pension fund executed by a professional intermediary and commission calculated (Annex E),
  - f) Report on the amount of costs charged to voluntary pension fund assets (Annex F),
  - g) Report on voluntary pension fund net asset value calculation and investment unit net value (Annex G),
  - h) Report on voluntary pension fund's financial indicators (Annex H),
  - i) Report on members and termination of membership in the voluntary pension fund (Annex I),
  - j) Report on the membership structure of the voluntary pension fund (Annex J),
  - k) Report on state subsidies (Annex K).
- (2) Standardized forms of special reports are provided in the Annex that makes up an integral part of this Rulebook.

### **IV – Reporting deadlines and methods**

#### **Article 10**

- (1) The management company shall submit to the Commission the general financial statements of funds, the audit report and the annual business report referred to in Article 4, paragraphs 1 and 2 of this Rulebook within four months from the end of the accounting year, and the semi-annual financial statements within two months from the end of the semi-annual accounting period, and the monthly reports within 15 days from the end of the quarter.
- (2) The management company shall submit to the Commission its general financial statements, audit report and annual business report referred to in Article 4, paragraphs 1 and 2 of this Rulebook within four months from the end of the accounting year, the semi-annual financial statements within two months from the end of the semi-annual accounting period, and the monthly reports within 15 days from the end of the quarter.

(3) Special reports from Article 9, paragraph 1, items a), b), c), d), e), f) and g) of this Rulebook shall be prepared and submitted to the Commission by the reporting parties monthly, within the deadlines as set out in paragraph 1 of this Article.

(4) The special reports, annual and semi-annual, as set out in Article 9, paragraph 1, items h), i), j) and k) of this Rulebook shall be drawn-up and submitted to the Commission in accordance with the deadlines as set out in paragraph 1 of this Article.

(5) Reports set out in Articles 4 and 9 of this Rulebook shall be delivered to the Commission electronically.

(6) Audited annual financial statements and independent auditor's opinions of funds and management companies shall also be delivered to the Commission in written.

#### **Article 11**

Having in mind the requirements of protecting the confidentiality of information, the Commission, as a rule, uses the information contained in statistical reports for the purpose of control, and in special events, additional reports whose contents, form, submission deadlines and methods are determined as necessary.

### **V – Final provisions**

#### **Article 12**

This Rulebook shall come into force on the eighth day from the date of its publication in the Official Gazette of the Federation of Bosnia and Herzegovina.

Ref. No.: 01-02-2487/17

In Sarajevo, November 23, 2017

President  
of the Securities Commission  
of the Federation of Bosnia and Herzegovina

Hasan Čelam

## **Annex: CHART OF ACCOUNTS FOR VOLUNTARY PENSION FUNDS**

### **1 – Cash**

- 10 - Cash and cash equivalents
- 100 - Business account, local currency
- 101 - Business account, foreign currency
- 102 - Cash equivalents

### **2 – Fund investments**

- 20 - Fund investments in financial assets at fair value via the profit and loss statement and value adjustment
- 200 - Investments in common and preferred stock of domestic legal persons, closed-end investment funds and stakes of open-end investment funds and value adjustments
- 201 - Investments in common and preferred stock of foreign legal persons, foreign closed-end investment funds and stakes of foreign open-end investment funds and value adjustments
- 202 - Other securities of domestic issuers (treasury bills and other securities in accordance with the IAS 39, which are not included in Account 101) and value adjustments
- 203 - Other securities of foreign issuers (treasury bills and other securities in accordance with the IAS 39, which are not included in Account 101) and value adjustments
- 204 - Balance and value adjustment of financial derivatives
- 209 - Other financial assets recognized at fair value as per profit and loss and value adjustments
- 21 - Fund investments in available-for-sale financial assets
- 210 - Investments in common and preferred stock of domestic legal persons, closed-end investment funds and stakes of open-end investment funds and value adjustments
- 211 - Investments in common and preferred stock of foreign legal persons, foreign closed-end investment funds and stakes of foreign open-end investment funds and value adjustments
- 212 - Other securities of domestic issuers (treasury bills and other securities in accordance with the IAS 39, which are not included in Account 110) and value adjustments
- 213 - Other securities of foreign issuers (treasury bills and other securities in accordance with the IAS 39, which are not included in Account 111) and value adjustments
- 219 - Other available-for-sale financial assets which are not included in other accounts of this group and value adjustments
- 22 - Fund investments in financial assets held to maturity
- 220 - Short-term deposits held to maturity and value adjustments
- 221 - Long-term deposits held to maturity and value adjustments
- 222 - Short-term debt securities held to maturity and value adjustments
- 223 - Long-term debt securities held to maturity and value adjustments
- 224 - Investments in reverse repurchase agreements and value adjustments
- 229 - Other investments which are not included in other accounts of this group and value adjustments
- 23 - Deposits and investments (loans and receivables)

- 230 - Non-derivative financial assets with fixed or identifiable payments not traded in an active market, stating the balance and changes of value of non-derivative financial assets with fixed or identifiable payments not traded in an active market and value adjustments
- 231 - Investments in reverse repurchase agreements, stating the balance and changes of investments in reverse repurchase agreements and value adjustments
- 232 - Deposits in domestic banks and value adjustments
- 233 - Deposits in foreign banks and value adjustments
- 239 - Other financial assets included in the deposit and investment portfolio and value adjustments
- 24 - Fund investments in real estate for profit from lease and value adjustments
- 240 - Land
- 241 - Commercial buildings
- 242 - Residential buildings
- 243 - Commercial and residential buildings
- 249 - Other real estate not included in previous accounts
- 25 - Fund investments in real estate for increase in lease market value and value Adjustments
- 251 - Land
- 252 - Commercial buildings
- 253 - Residential buildings
- 254 - Commercial and residential buildings
- 259 - Other real estate not included in previous accounts
- 26 - Fund investments in real estate intended for sale and value adjustments
- 261 - Land
- 262 - Commercial buildings
- 263 - Residential buildings
- 264 - Commercial and residential buildings
- 265 - Other real estate not included in previous accounts
- 266 - Other fund investments in real estate and value adjustment
- 267 - Investment in real estate companies
- 269 - Other assets
- 27 - Other investments
- 270 - Investments not included in Accounts 200-269

### **3 – Receivables**

- 31 - Receivables from fund activities
- 310 - Receivables from sale of securities
- 311 - Receivables from sale of real estate
- 312 - Receivables from lease of real estate
- 313 - Receivables from interest on deposits and debt securities
- 314 - Receivables from dividend, cash deposits and bond payments
- 315 - Receivables from advance payments
- 319 - Other receivables from fund activities not included in accounts of this group, nor related to the company
- 32 - Receivables from management company
- 320 - Receivables from excess fee paid
- 321 - Receivables for cost reimbursement
- 329 - Other receivables from the company not included in accounts of this group

|     |   |   |
|-----|---|---|
| 34  | - | Deferred tax funds                                  |
| 340 | - | Deferred tax funds                                  |
| 35  | - | Prepayments   |
| 350 | - | Costs paid in advance in current calculation period |
| 351 | - | Unpaid income that could not be invoiced            |

#### **4 – Current liabilities, deferrals and reserves**

|     |   |  |
|-----|---|--|
| 40  | - | Liabilities from investments   |
| 400 | - | Liabilities from investment in securities  |
| 401 | - | Liabilities from investment in real estate   |
| 402 | - | Liabilities from investment in securities other than in Account 400                |
| 403 | - | Liabilities from investment in placements, deposits and repurchase agreements      |
| 409 | - | Other liabilities from investments not included in accounts of this group          |
| 41  | - | Liabilities from operating costs other than liabilities to the management company  |
| 410 | - | Liabilities to depositary bank   |
| 411 | - | Liabilities from fees of supervisory board members                                 |
| 412 | - | Liabilities from external audit  |
| 413 | - | Liabilities from calculated interest   |
| 414 | - | Liabilities to members from share in profit  |
| 415 | - | Liabilities from profit tax  |
| 419 | - | Other liabilities from operations other than liabilities to the management company |
| 42  | - | Liabilities to the management company  |
| 420 | - | Liabilities from the management fee  |
| 421 | - | Liabilities for under-calculated and under-paid management fee                     |
| 422 | - | Liabilities from stake purchase entrance and exit fee                              |
| 429 | - | Other liabilities to the management company not included in accounts of this group |
| 43  | - | Short-term financial liabilities   |
| 430 | - | Short-term loans with maturity of less than one year                               |
| 431 | - | Portion of long-term liabilities with maturity of less than one year               |
| 439 | - | Other short-term financial liabilities   |
| 44  | - | Long-term liabilities  |
| 440 | - | Long-term domestic loans   |
| 441 | - | Long-term foreign loans  |
| 449 | - | Other long-term liabilities  |
| 45  | - | Other liabilities not included in Accounts 40 – 42                                 |
| 46  | - | Deferred tax liabilities   |
| 47  | - | Accruals and deferred income   |
| 470 | - | Accruals   |
| 471 | - | Deferred income  |

#### **5 – Net assets**

|     |   |  |
|-----|---|--|
| 51  | - | Subscribed investment units of voluntary pension fund                              |
| 510 | - | Investment units (stated as the fund investment unit value as of calculation date) |
| 52  | - | Capital reserve  |
| 520 | - | Issuance premium – positive difference between sales price and nominal value       |

|     |   |  |
|-----|---|--|
|     |   | of shares  |
| 521 | - | Other capital reserve including payments by owners other than those from Account 500   |
| 53  | - | Revaluation reserve  |
| 530 | - | Revaluation reserve of financial assets available for sale   |
| 531 | - | Revaluation reserve from financial risk protection management instruments  |
| 532 | - | Revaluation reserve from real estate revaluation   |
| 533 | - | Revaluation reserve from revaluation of real estate companies  |
| 539 | - | Other revaluation reserve  |
| 54  | - | Profit reserve   |
| 540 | - | Reserve regulated by law and decisions of general meeting of shareholders  |
| 541 | - | Other profit reserve in accordance with internal act and decisions of general meeting of shareholders  |
| 55  | - | Undistributed earnings   |
| 550 | - | Undistributed earnings from previous years   |
| 551 | - | Undistributed earnings from current year   |
| 56  | - | Undistributed loss   |
| 560 | - | Undistributed loss from previous years   |
| 561 | - | Undistributed loss from current year   |
| 57  | - | Unrealized gains and losses – effect of changes to fair value of financial assets valued at profit and loss fair value   |
| 570 | - | Unrealized gains from financial assets at profit and loss fair value (financial assets at profit and loss fair value intended for trading and financial assets at profit and loss fair value)  |
| 571 | - | Unrealized losses from financial assets at profit and loss fair value (financial assets at profit and loss fair value intended for trading and financial assets at profit and loss fair value) |

Note: If first a positive and then a negative effect was achieved for the same financial asset, the effects are compensated and only the difference is recorded.

## 6 – Expenses

|     |   |  |
|-----|---|--|
| 60  | - | Business expenses  |
| 600 | - | Management company fee   |
| 601 | - | Costs of trading securities  |
| 602 | - | Interest expenses  |
| 603 | - | Fees of supervisory board members                                  |
| 604 | - | Depositary bank fees   |
| 605 | - | Banking service fees   |
| 606 | - | Tax expenses   |
| 609 | - | Other permitted fund expenses not stated in accounts of this group |
| 61  | - | Realized losses  |
| 610 | - | Realized losses from sales of securities                           |
| 611 | - | Realized losses from currency exchange                             |
| 612 | - | Realized losses from sales of real estate                          |
| 613 | - | Depreciation costs   |
| 619 | - | Other realized losses not stated in accounts of this group         |
| 62  | - | Unrealized losses  |
| 620 | - | Unrealized losses of securities from remeasuring to fair value     |
| 624 | - | Negative currency exchange from investment in real estate          |

- 625 - Unrealized losses in real estate from remeasuring to fair value (including depreciation in accordance with IAS 36)
- 629 - Other unrealized losses not included in accounts of this group
- 63 - Financial expenses
- 630 - Interest expenses
- 639 - Other financial expenses not included in accounts of this group
- 69 - Transfer of expenses

## **7 – Income**

- 700 - Income from dividend
- 701 - Income from interest (from deposits and securities)
- 702 - Premium depreciation from securities with a maturity
- 703 - Income from rent
- 709 - Other business income not included in accounts of this group
- 71 - Realized income
- 710 - Realized profit from sales of securities
- 711 - Realized positive currency exchange
- 712 - Realized profit from sales of real estate
- 719 - Other realized profit not included in accounts of this group
- 72 - Unrealized income
- 720 - Unrealized profit from securities from remeasuring to fair value
- 721 - Unrealized profit from currency exchange of cash items (except securities)
- 722 - Unrealized profit from currency exchange of securities
- 723 - Unrealized profit from derivatives from remeasuring to fair value
- 724 - Unrealized profit from currency exchange from investment in real estate
- 725 - Unrealized profit from real estate from remeasuring to fair value
- 729 - Other unrealized profit not included in accounts of this group
- 73 - Financial income
- 730 - Income from interest from sight deposits
- 739 - Other financial income not included in previous accounts of this group
- 79 - Transfer of income

## **8 – Calculation of results**

- 80 - Distribution of results
- 81 - Calculation of results
- 82 - Settlement account group

## **9 – Liabilities from source of assets (investment units) and fund reserve revaluation**

- 90 - Cash payments (deposit)
- 901 - Cash payments to member's personal account
- 902 - Cash payments from membership changes
- 903 - Cash payments from state subsidies
- 92 - Cash payments (credit)
- 921 - Cash payments related to pension payments
- 922 - Cash payments from membership changes
- 923 - Cash payments related to death of a member
- 94 - Profit/loss of the current year
- 95 - Retained profit/loss from previous years

- 96 - Revaluation of financial assets available for sale
- 97 - Revaluation reserve of risk protection instruments

**99 – Off-balance records**

- 990-994 - Off-balance assets
- 995-999 - Off-balance liabilities

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

**VOLUNTARY PENSION FUND BALANCE SHEET**  
**(Financial status report)**  
**As of December 31, 20\_\_**

(in BAM)

| Group of accounts     | ITEM  | EDP        | Current Year | Previous Year |
|-----------------------|---|------------|--------------|---------------|
| 1                     | 2   | 3          | 5            | 6             |
|                       | <b>A. FIXED ASSETS (002+003+010+019+020)</b>                          | <b>001</b> |              |               |
| 100<br>through<br>102 | <b>I - Cash</b>   | <b>002</b> |              |               |
|                       | <b>II - Fund investments (004 through 009)</b>                        | <b>003</b> |              |               |
| 200<br>through<br>209 | 1. Fund investments in financial assets at profit and loss fair value | <b>004</b> |              |               |
| 210<br>through<br>219 | 2. Fund investments in financial assets available for sale            | <b>005</b> |              |               |
| 220<br>through<br>229 | 3. Fund investments in financial assets held to maturity              | <b>006</b> |              |               |
| 230<br>through<br>239 | 4. Deposits and placements  | <b>007</b> |              |               |
| 240<br>through<br>269 | 5. Investment in real estate  | <b>008</b> |              |               |
| 270                   | 6. Other investments  | <b>009</b> |              |               |
|                       | <b>III - Receivables (011 through 018)</b>                            | <b>010</b> |              |               |
| 310                   | 1. Receivables from sales of securities                               | <b>011</b> |              |               |
| 311, 312              | 2. Receivables from sales of real estate                              | <b>012</b> |              |               |
| 313                   | 3. Receivables from interest  | <b>013</b> |              |               |
| 314                   | 4. Receivables from dividend  | <b>014</b> |              |               |
| 315                   | 5. Receivables from advance payments                                  | <b>015</b> |              |               |
| 316<br>through<br>318 | 6. Receivables of risk capital fund                                   | <b>016</b> |              |               |

|                         |  |            |  |  |
|-------------------------|--|------------|--|--|
| 319                     | 7. Other receivables   | <b>017</b> |  |  |
| 320<br>through<br>329   | 8. Receivables from management company                         | <b>018</b> |  |  |
| 340                     | <b>IV – Deferred tax funds</b>                                 | <b>019</b> |  |  |
| 35                      | <b>V - Prepayments</b>   | <b>020</b> |  |  |
|                         | <b>B. LIABILITIES<br/>(021+025+030+031+034+037+038+039)</b>    | <b>021</b> |  |  |
| 40                      | <b>I – Liabilities from fund operations (023 through 025)</b>  | <b>022</b> |  |  |
| 400                     | 1. Liabilities from investment in securities                   | <b>023</b> |  |  |
| 401                     | 2. Liabilities from investment in real estate                  | <b>024</b> |  |  |
| 402, 403,<br>409        | 3. Other operating liabilities                                 | <b>025</b> |  |  |
| 41                      | <b>II – Liabilities from operating costs (027 through 030)</b> | <b>026</b> |  |  |
| 410                     | 1. Liabilities to depository bank                              | <b>027</b> |  |  |
| 414                     | 2. Liabilities to members                                      | <b>028</b> |  |  |
| 415                     | 3. Profit tax liabilities                                      | <b>029</b> |  |  |
| 411, 412,<br>413, 419   | 4. Other operating liabilities                                 | <b>030</b> |  |  |
| 420<br>through<br>42943 | <b>III – Liabilities to management company</b>                 | <b>031</b> |  |  |
| 43                      | <b>IV – Short-term financial liabilities (033+034)</b>         | <b>032</b> |  |  |
| 430                     | 1. Short-term loans  | <b>033</b> |  |  |
| 431, 439                | 2. Other short-term financial liabilities                      | <b>034</b> |  |  |
| 44                      | <b>V – Long-term liabilities (036+037)</b>                     | <b>035</b> |  |  |
| 440, 441                | 1. Long-term loans   | <b>036</b> |  |  |
| 449                     | 2. Other long-term liabilities                                 | <b>037</b> |  |  |
| 45                      | <b>VI – Other fund liabilities</b>                             | <b>038</b> |  |  |
| 46                      | <b>VII – Deferred tax liabilities</b>                          | <b>039</b> |  |  |
| 47                      | <b>VIII – Deferrals</b>  | <b>040</b> |  |  |
|                         | <b>C. FUND NET ASSET (001-021)</b>                             | <b>041</b> |  |  |
|                         | <b>D. CAPITAL (043+046+049+054+055-058-061)</b>                | <b>042</b> |  |  |
| 51                      | <b>I – Initial capital (044+045)</b>                           | <b>043</b> |  |  |
| 510                     | 1. Investment units  | <b>044</b> |  |  |
| 52                      | <b>II – Capital reserve (046+047)</b>                          | <b>045</b> |  |  |
| 520                     | 1. Issuance premium  | <b>046</b> |  |  |
| 521                     | 2. Other capital reserve                                       | <b>047</b> |  |  |
|                         |  | <b>048</b> |  |  |
| 53                      | <b>III – Revaluation reserve (050 through 053)</b>             | <b>049</b> |  |  |
| 530                     | 1. Revaluation reserve of financial assets available for sale  | <b>050</b> |  |  |
| 531                     | 2. Revaluation reserve from financial risk                     | <b>051</b> |  |  |

|          |   |            |  |  |
|----------|---|------------|--|--|
|          | protection management instruments                                       |            |  |  |
| 532, 533 | 3. Revaluation reserve from real estate revaluation                     | <b>052</b> |  |  |
| 539      | 4. Other revaluation reserve  | <b>053</b> |  |  |
| 54       | <b>IV – Reserve from profit</b>   | <b>054</b> |  |  |
| 55       | <b>V – Undistributed profit (056+057)</b>                               | <b>055</b> |  |  |
| 550      | 1. Undistributed profit of previous years                               | <b>056</b> |  |  |
| 551      | 2. Undistributed current year profit                                    | <b>057</b> |  |  |
| 56       | <b>VI – Uncovered loss (059+060)</b>                                    | <b>058</b> |  |  |
| 560      | 1. Uncovered loss from previous years                                   | <b>059</b> |  |  |
| 561      | 2. Uncovered current year loss  | <b>060</b> |  |  |
| 57       | <b>VII – Unrealized gains/loss (062+063)</b>                            | <b>061</b> |  |  |
| 570      | 1. Unrealized gains from financial assets at profit and loss fair value | <b>062</b> |  |  |
| 571      | 2. Unrealized loss from financial assets at profit and loss fair value  | <b>063</b> |  |  |
|          | <b>E. INVESTMENT UNITS ISSUED</b>                                       | <b>064</b> |  |  |
|          | <b>F. NET ASSETS PER INVESTMENT UNIT (041/064)</b>                      | <b>065</b> |  |  |
|          | <b>G. OFF BALANCE SHEET ASSETS</b>                                      |            |  |  |
|          | 1. Off balance assets   | <b>066</b> |  |  |
|          | 2. Off balance liabilities  | <b>067</b> |  |  |
|          | <b>Cash payments (deposit) (EDP__ + EDP__ + EDP__)</b>                  |            |  |  |
|          | Cash payments to member’s personal account                              |            |  |  |
|          | Cash payments from membership changes                                   |            |  |  |
|          | Cash payments from state subsidies                                      |            |  |  |
|          | <b>Cash payments (credit) (EDP__ + EDP__ + EDP__)</b>                   |            |  |  |
|          | Cash payments related to pension payments                               |            |  |  |
|          | Cash payments from membership changes                                   |            |  |  |
|          | Cash payments related to death of a member                              |            |  |  |
|          | Profit/loss of the current year   |            |  |  |
|          | Retained profit/loss from previous years                                |            |  |  |
|          | Revaluation of financial assets available for sale                      |            |  |  |
|          | Revaluation reserve of risk protection instruments                      |            |  |  |

Place

Certified Accountant

Stamp

Legal representative

Date

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

**VOLUNTARY PENSION FUND PROFIT AND LOSS STATEMENT**  
**(Report on the overall income of the voluntary pension fund)**  
**(Report on overall result for the period)**  
**January 1 - December 31, 20\_\_**

(in BAM)

| Account group | Item  | EDP | Current year | Previous year |
|---------------|---|-----|--------------|---------------|
| 1             | 2   | 3   | 4            | 5             |
|               | <b>A. REALIZED INCOME AND EXPENSES</b>  | 201 |              |               |
|               | <b>I – Business income (203 through 206)</b>                                    | 202 |              |               |
| 700           | 1.Dividend income   | 203 |              |               |
| 701,702       | 2. Income from interest and premium depreciation from fixed maturity securities | 204 |              |               |
| 703           | 3. Income from operations of real estate and risk funds                         | 205 |              |               |
| 709           | 4. Other business income  | 206 |              |               |
|               | <b>II – Realized income (208 through 211)</b>                                   | 207 |              |               |
| 710           | 1.Realized income from sale of securities                                       | 208 |              |               |
| 711           | 2.Realized income from currency exchange  | 209 |              |               |
| 712           | 3.Realized income from operations of real estate and risk funds                 | 210 |              |               |
| 719           | 4. Other realized income  | 211 |              |               |
|               | <b>III – Business expenses (213 through 219)</b>                                | 212 |              |               |
| 600           | 1. Management company fee   | 213 |              |               |
| 601           | 2. Investment trading expenses  | 214 |              |               |
| 602           | 3. Expenses from payments to fund members                                       | 215 |              |               |
| 603           | 4. Interest expenses  | 216 |              |               |
| 604           | 5. Depository bank fee  | 217 |              |               |
| 606           | 6. Tax expenses   | 218 |              |               |
| 605,609       | 7. Other business expenses of the fund  | 219 |              |               |
|               | <b>IV – Realized expenses (221 through 224)</b>                                 | 220 |              |               |
| 610           | 1. Realized expenses from sale of securities                                    | 221 |              |               |
| 611           | 2. Realized expenses from currency exchange                                     | 222 |              |               |
| 612           | 3. Realized expenses from trading real estate                                   | 223 |              |               |
| 613, 619      | 6. Other realized expenses  | 224 |              |               |
|               | <b>V – REALIZED INCOME AND EXPENSES</b>   |     |              |               |
|               | 1.Realized income (202+207-212-220)   | 225 |              |               |
|               | 2. Realized expenses (212+220-202-207)  | 226 |              |               |
|               | <b>VI – Financial income (228+229)</b>  | 227 |              |               |
| 730           | 1.Interest income   | 228 |              |               |
| 739           | 2. Other financial income   | 229 |              |               |
|               | <b>VII – Financial expenses</b>   | 230 |              |               |
| 630           | 1. Expenses for interest  | 231 |              |               |
| 639           | 2. Other financial expenses   | 232 |              |               |
|               | <b>B. REALIZED INCOME AND EXPENSES BEFORE TAX</b>                               |     |              |               |
|               | 1.Realized income before tax (225+227-230)                                      | 233 |              |               |

|                   |   |            |  |  |
|-------------------|---|------------|--|--|
|                   | 2. Realized expenses before tax (226+230-227)                       | 234        |  |  |
|                   | <b>C. CURRENT DEFERRED INCOME TAX</b>                               | 235        |  |  |
| 821               | 1. Tax expenses   | 236        |  |  |
| Part 822          | 2. Deferred tax expenses  | 237        |  |  |
| Part 822          | 3. Deferred tax income  | 238        |  |  |
|                   | <b>D. REALIZED INCOME AND EXPENSES AFTER TAX</b>                    |            |  |  |
|                   | 1. Realized income after tax (233-234-236-237+238)                  | 239        |  |  |
|                   | 2. Realized expenses after tax (234-233+236+237-238)                | 240        |  |  |
|                   | <b>E. UNREALIZED INCOME AND EXPENSES</b>                            |            |  |  |
|                   | <b>I – Unrealized income (242 through 247)</b>                      | 241        |  |  |
| 720               | 1. Unrealized income from securities                                | 242        |  |  |
| 721               | 2. Unrealized income from currency exchange, except securities      | 243        |  |  |
| 722               | 3. Unrealized income from currency exchange related to securities   | 244        |  |  |
| 723               | 4. Unrealized income from derivatives remeasured to fair value      | 245        |  |  |
| 724, 725          | 5. Unrealized income of real estate and risk funds                  | 246        |  |  |
| 729               | 6. Other unrealized income  | 247        |  |  |
|                   | <b>II – Unrealized expenses (249 through 254)</b>                   | 248        |  |  |
| 620               | 1. Unrealized expenses from securities                              | 249        |  |  |
| 621               | 2. Unrealized expenses from currency exchange, except securities    | 250        |  |  |
| 622               | 3. Unrealized expenses from currency exchange related to securities | 251        |  |  |
| 623               | 4. Unrealized expenses from derivatives                             | 252        |  |  |
| 624, 625 i<br>626 | 5. Unrealized expenses from real estate investment                  | 253        |  |  |
| 629               | 6. Other unrealized expenses  | 254        |  |  |
|                   | <b>F. TOTAL FUND UNREALIZED INCOME (EXPENSES)</b>                   |            |  |  |
|                   | 1. Total unrealized income (241-248)                                | 255        |  |  |
|                   | 2. Total unrealized expenses (248-241)                              | 256        |  |  |
|                   | <b>G. NET ASSET INCREASE (DECREASE) FROM FUND OPERATIONS</b>        |            |  |  |
|                   | 1. Fund net asset increase (239-240+255-256)                        | 257        |  |  |
|                   | 2. Fund net asset decrease (240-239+256-255)                        | 258        |  |  |
|                   | <b>TOTAL OVERALL PROFFIT (AOP 239+240 + AOP 255 + AOP 256)</b>      | <b>260</b> |  |  |

Place                      Certified Accountant                                      Stamp                      Management company legal representative

Date

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

**CASH FLOW REPORT**  
**(Report on cash flows)**  
**For January 1 – December 31, 20\_\_**

| Description  | EDP | Amount         |                  | Index |
|--|-----|----------------|------------------|-------|
|  |     | Current period | Previous period. |       |
| 1  | 2   | 3              | 4                | 5     |
| <b>A. Cash flow from business activity</b>                   |     |                |                  |       |
| I Cash in-flow from business activity (402 through 406)      | 401 |                |                  |       |
| 1. Cash in-flow from sale of investment                      | 402 |                |                  |       |
| 2. Cash in-flow from dividend                                | 403 |                |                  |       |
| 3. Cash in-flow from interest                                | 404 |                |                  |       |
| 4. Cash in-flow from expense refund                          | 405 |                |                  |       |
| 5. Other in-cash flow from operations                        | 406 |                |                  |       |
| II Cash out-flow for operations (408 through 418)            | 407 |                |                  |       |
| 1. Cash out-flow for investment                              | 408 |                |                  |       |
| 2. Cash out-flow for securities investments                  | 409 |                |                  |       |
| 3. Cash out-flow for other investments                       | 410 |                |                  |       |
| 4. Cash out-flow for management company fee                  | 411 |                |                  |       |
| 5. Cash out-flow for interest expenses                       | 412 |                |                  |       |
| 6. Cash out-flow for securities trading costs                | 413 |                |                  |       |
| 8. Cash out-flow for depositary bank costs                   | 414 |                |                  |       |
| 9. Cash out-flow for other operation expenses                | 415 |                |                  |       |
| 10. Cash out-flow for income tax                             | 416 |                |                  |       |
| 11. Cash out-flow for other expenses                         | 417 |                |                  |       |
| III Net cash in-flow from business activities (401-407)      | 418 |                |                  |       |
| IV Net cash out-flow for operation activities (407-401)      | 419 |                |                  |       |
| <b>B. Cash in-flow from financing activities</b>             |     |                |                  |       |
| I Cash in-flow from financing activities (421 + 422)         | 420 |                |                  |       |
| 1. Cash in-flow from membership                              | 421 |                |                  |       |
| 2. Cash in-flow from loans                                   | 422 |                |                  |       |
| II Cash out-flow from financing activities (424 through 426) | 423 |                |                  |       |
| 1. Cash out-flow from membership                             | 424 |                |                  |       |
| 2. Cash out-flow from dividend                               | 425 |                |                  |       |
| 3. Cash out-flow from share in profit                        | 426 |                |                  |       |
| III Net cash in-flow from financing activities (420-423)     | 427 |                |                  |       |
| IV Net cash out-flow from financing activities (423-420)     | 428 |                |                  |       |
| <b>C. Total cash in-flow (401 + 420)</b>                     | 429 |                |                  |       |
| <b>D. Total cash out-flow (407+423)</b>                      | 430 |                |                  |       |
| <b>E. NET CASH IN-FLOW (429-430)</b>                         | 431 |                |                  |       |
| <b>F. NET CASH OUT-FLOW (430-429)</b>                        | 432 |                |                  |       |
| <b>G. Period-start cash</b>                                  | 433 |                |                  |       |
| <b>H. Positive currency exchange from cash calculation</b>   | 434 |                |                  |       |
| <b>I. Negative currency exchange from cash calculation</b>   | 435 |                |                  |       |
| <b>J. PERIOD-END CASH</b>                                    | 436 |                |                  |       |
| <b>(433+431-432+434-435)</b>                                 | 437 |                |                  |       |

Place  
Date,

Certified accountant

\_\_\_\_\_  
Seal

Management company  
legal representative

**Voluntary pension fund:**

**Voluntary pension fund registration number:**

**Management company:**

**Management company ID number:**

**Unique identification number of the management company:**

**Unique identification number of voluntary pension fund:**

**REPORT ON NET ASSET CHANGES OF VOLUNTARY PENSION FUND  
for January 1 – December 31, 20\_\_**

(in BAM)

| No. | Item   | EDP | Current year | Previous year |
|-----|--|-----|--------------|---------------|
| 1   | 2  | 3   | 4            | 5             |
| 1.  | <b>Net asset increase (decrease) from fund operations (302 through 306)</b>        | 301 |              |               |
| 2.  | Realized profit (loss) from investment   | 302 |              |               |
| 3.  | Total unrealized profit (loss) from investment                                     | 303 |              |               |
| 4.  | Revaluation reserve from financial investments available for sale                  | 304 |              |               |
| 5.  | Revaluation reserve from derivatives   | 305 |              |               |
| 6.  | Revaluation reserves of real estate and risk funds                                 | 306 |              |               |
| 7.  | <b>Net asset increase from transactions involving fund shares/stakes (308-309)</b> | 307 |              |               |
| 8.  | Increase from investment unit payments   | 308 |              |               |
| 9.  | Decrease from investment unit payments   | 309 |              |               |
| 10. | <b>Total fund net asset increase (decrease) (301+308-309)</b>                      | 310 |              |               |
| 11. | <b>Net assets</b>  | 311 |              |               |
| 12. | Period-start   | 312 |              |               |
| 13. | Period-end   | 313 |              |               |
| 14. | <b>Number of fund investment units over the period</b>                             | 314 |              |               |
| 15. | Period-start number of fund investment units                                       | 315 |              |               |
| 16. | Investment units paid during the period  | 316 |              |               |
| 17. | Investment units paid out during the period  | 317 |              |               |
| 18. | Period-end number of fund investment units   | 318 |              |               |

Place  
Date,

Certified accountant

Seal

Management company  
legal representative

## SPECIAL REPORTS

Voluntary pension fund:

Voluntary pension fund registration number:

Management company:

Management company ID number:

Unique identification number of the management company:

Unique identification number of voluntary pension fund:

## VOLUNTARY PENSION FUND GENERAL INFORMATION

As of \_\_\_\_\_

| Description:  | Contents: | Note: |
|---|-----------|-------|
| <b>1. Fund information:</b>                                   |           |       |
| Company name, abbreviated name, registered office address:    |           |       |
| Telephone and fax:  |           |       |
| e-mail:   |           |       |
| web:  |           |       |
| Fund registration number in the Registry with the Commission: |           |       |
| Fund depositary company name and registered office:           |           |       |
| Fund external auditor company name and registered office:     |           |       |
| <b>2. Management company information</b>                      |           |       |
| Company name, abbreviated name, registered office address:    |           |       |
| Telephone and fax:  |           |       |
| e-mail:   |           |       |
| web:  |           |       |
| Company incorporation license number and date of issuance:    |           |       |
| Fund management license number and date of issuance:          |           |       |
| Company management board members:                             |           |       |
| Company supervisory board president and members:              |           |       |
| Company audit board:  |           |       |
| Company external auditor company                              |           |       |

|                             |  |  |
|-----------------------------|--|--|
| name and registered office: |  |  |
|-----------------------------|--|--|

Report made by:  
Responsible person:



***Report on stake investment valuation***

| No. | Symbol | Purchase price | Fund net asset value per stake | No. of stakes in fund portfolio | Value  |
|-----|--------|----------------|--------------------------------|---------------------------------|--------|
| 1   | 2      | 3              | 4                              | 5                               | 6(4*5) |
|     |        |                |                                |                                 |        |

Report compiled by:

Responsible person:

(Annex C)

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

**REPORT ON REAL ESTATE INVESTMENT VALUATION**

| No. | Type of real estate | Place of real estate | Purchase value | Real estate value recorded in fund assets |
|-----|---------------------|----------------------|----------------|---|
|     |                     |                      |                |   |
|     |                     |                      |                |   |

Report compiled by:  
Responsible person:

**(Annex D)**

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

**REPORT ON CASH DEPOSITS**

| <b>No.</b> | <b>Cash deposit amount</b> | <b>Financial institution in which<br/>deposit is kept</b> | <b>Deposit term</b> | <b>Interest rate</b> | <b>Deposit value including<br/>interest</b> |
|------------|----------------------------|---|---------------------|----------------------|---|
|            |                            |   |                     |                      |   |
|            |                            |   |                     |                      |   |

Report compiled by:  
Responsible person:

Voluntary pension fund:

Voluntary pension fund registration number:

Management company:

Management company ID number:

Unique identification number of the management company:

Unique identification number of voluntary pension fund:

**REPORT ON VALUE OF FUND TRANSACTIONS EXECUTED BY INDIVIDUAL  
PROFESSIONAL INTERMEDIARY AND CALCULATED FEE**

for the period of

\_\_\_\_\_

| <b>I. TRANSACTION VALUE</b> |                   |                     |                                      |
|-----------------------------|-------------------|---------------------|--------------------------------------|
| Broker                      | Transaction value | Date of transaction | Share in total value of transactions |
| 1                           | 2                 | 3                   | 4                                    |
| AA                          |                   |                     |                                      |
| BB                          |                   |                     |                                      |
| CC                          |                   |                     |                                      |
| Total                       |                   |                     | 100%                                 |

| <b>II. COMMISSION CHARGED</b> |                   |                     |            |
|-------------------------------|-------------------|---------------------|------------|
| Broker                        | Transaction value | Date of transaction | Commission |
| 1                             | 2                 | 3                   | 4          |
| AA                            |                   |                     |            |
| BB                            |                   |                     |            |
| CC                            |                   |                     |            |
| Total                         |                   |                     |            |

Report compiled by:

Responsible person:

Voluntary pension fund:  
Voluntary pension fund registration number:  
Management company:  
Management company ID number:  
Unique identification number of the management company:  
Unique identification number of voluntary pension fund:

**REPORT ON AMOUNT OF COSTS CHARGED TO VOLUNTARY PENSION FUND ASSETS**

Period from \_\_\_\_\_ to \_\_\_\_\_.

Fund net asset value as of: \_\_\_\_\_

| Type of costs  | Amount (BAM) | Share (%)     |
|--|--------------|---------------|
|  |              |               |
|  |              |               |
|  |              |               |
|  |              |               |
| <b>Total costs:</b>  |              | <b>100,00</b> |
| <b>Average monthly/yearly fund net asset value</b>                       |              | <b>-</b>      |
| <b>Share of costs in average monthly/yearly fund net asset value (%)</b> |              | <b>-</b>      |

Report compiled by:  
Responsible person:

**Voluntary pension fund:**  
**Voluntary pension fund registration number:**  
**Management company:**  
**Management company ID number:**  
**Unique identification number of the management company:**  
**Unique identification number of voluntary pension fund:**

### REPORT ON CALCULATION OF NET ASSET VALUE PER INVESTMENT UNIT

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

| No.      | Description               | Total value as of day/month/year of report | Share in fund asset value (%) |
|----------|---------------------------|--|-------------------------------|
| 1        | 2                         | 3  | 4                             |
| 1.       | Shares                    |  |                               |
| 2.       | Bonds                     |  |                               |
| 3.       | Other securities          |  |                               |
| 4.       | Deposits and placements   |  |                               |
| 5.       | Cash and cash equivalents |  |                               |
| 6.       | Real estate               |  |                               |
| 7.       | Other assets              |  |                               |
| <b>I</b> | <b>TOTAL ASSETS</b>       |  |                               |

|                   |  |  |
|-------------------|--|--|
| <b>II</b>         | <b>TOTAL LIABILITIES</b>                   |  |
| <b>III=(I-II)</b> | <b>NET ASSETS</b>                          |  |
| <b>IV</b>         | <b>NUMBER OF INVESTMENT UNITS</b>          |  |
| <b>V=(III/IV)</b> | <b>NET ASSET VALUE PER INVESTMENT UNIT</b> |  |

#### *Report on value and price of fund investment unit*

| Investment unit | Last month/year | Previous month/year | Previous months /years |       |       |
|-----------------|-----------------|---------------------|------------------------|-------|-------|
|                 |                 |                     | .....                  | ..... | ..... |
| Minimum value   |                 |                     |                        |       |       |
| Maximum value   |                 |                     |                        |       |       |

Report compiled by:  
 Responsible person:

(Annex H)

Voluntary pension fund:

Voluntary pension fund registration number:

Management company:

Management company ID number:

Unique identification number of the management company:

Unique identification number of voluntary pension fund:

**REPORT ON VOLUNTARY PENSION FUND FINANCIAL INDICATORS**

for the period of \_\_\_\_\_

(in BAM)

| No. | Asset item  | Current month/year | Previous month/year |
|-----|---|--------------------|---------------------|
|     | 2   | 4                  | 5                   |
| 1.  | Fund net asset as of start-period                     |                    |                     |
| 2.  | No. of investment units as of start-period            |                    |                     |
| 3.  | Value of investment units as of start-period          |                    |                     |
| 4.  | No. of investment units as of start-period            |                    |                     |
| 5.  | Investment units issued based on payments             |                    |                     |
| 6.  | Investment units issued based on subsidies/advantages |                    |                     |
| 7.  | Investment units issued based on membership change    |                    |                     |
| 8.  | Investment units withdrawn based on membership change |                    |                     |
| 9.  | Investment units withdrawn based on pension payment   |                    |                     |
| 10. | Investment units withdrawn based on death of a member |                    |                     |
| 1.  | Fund net asset as of end-period                       |                    |                     |
| 2.  | Number of investment units as of end-period           |                    |                     |
| 3.  | Value of investment units as of end-period            |                    |                     |
| 4.  | Number of investment units as of end-period           |                    |                     |
|     | <b>Financial indicators</b>                           |                    |                     |
| 1.  | Average net asset and expense ratio                   |                    |                     |
| 2.  | Realized investment gain and average net asset ratio  |                    |                     |
| 3.  | Amount of investment units issued in a year           |                    |                     |
| 4.  | Amount of investment units withdrawn in a year        |                    |                     |
| 5.  | Rate of return on fund net asset                      |                    |                     |

Report compiled by:

Responsible person:

**Voluntary pension fund:**

**Voluntary pension fund registration number:**

**Management company:**

**Management company ID number:**

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**Unique identification number of voluntary pension fund:**

**REPORT ON MEMBERS AND TERMINATION OF MEMBERSHIP IN A  
VOLUNTARY PENSION FUND**

| Information   |               | Current month | Previous month | Current/previous<br>month change |
|---|---------------|---------------|----------------|----------------------------------|
| <b>A. Information on members</b>  |               |               |                |                                  |
| Total number of fund members  |               |               |                |                                  |
| Number of new member during the month   |               |               |                |                                  |
| Number of members whose membership expired during the month                           | Retirement    |               |                |                                  |
|   | Death         |               |                |                                  |
|   | Other reasons |               |                |                                  |
|   | Total         |               |                |                                  |
| Total number of members as of last date of the month                                  |               |               |                |                                  |
| <b>B. Information on paid contributions</b>   |               |               |                |                                  |
| Gross contributions paid to fund during the month*                                    |               |               |                |                                  |
| Total paid gross fund contributions of the current year by the last day of the month* |               |               |                |                                  |
| * Including subsidies and advantages  |               |               |                |                                  |
| <b>A. Information on payments</b>   |               |               |                |                                  |
| Total payments from the fund during the month   | Retirement    |               |                |                                  |
|   | Death         |               |                |                                  |
|   | Other reasons |               |                |                                  |
|   | Total         |               |                |                                  |
| Total payments from the fund of the current year by the last day of the month*        | Retirement    |               |                |                                  |
|   | Death         |               |                |                                  |
|   | Other reasons |               |                |                                  |
|   | Total         |               |                |                                  |

Report compiled by:

Responsible person:

**Voluntary pension fund:**

**Voluntary pension fund registration number:**

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**Unique identification number of voluntary pension fund:**

**REPORT ON VOLUNTARY PENSIONS FUND MEMBERSHIP STRUCTURE**

| Age           | Sex   | Number of members | Total number of members | Share (%) |
|---------------|-------|-------------------|-------------------------|-----------|
| 24 or younger | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 25 – 29       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 30 – 34       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 35 – 39       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 40 – 44       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 45 – 49       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 50 – 54       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 55 – 59       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 60 – 69       | Women |                   |                         |           |
|               | Men   |                   |                         |           |
| 70 and older  | Women |                   |                         |           |
|               | Men   |                   |                         |           |

Report compiled by:

Responsible person:

**Voluntary pension fund:**

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**Unique identification number of voluntary pension fund:**

**REPORT ON STATE SUBSIDIES AND TAX ADVANTAGES**

| Number of fund members for which the management company claims subsidies and advantages |                        |                                      |                 |                       |
|---|------------------------|--------------------------------------|-----------------|-----------------------|
| Calendar year for which the subsidy/advantage is paid                                   | Total amount of claims | Payments by the Ministry of finance. |                 |                       |
|   |                        | Amount                               | Date of payment | Share in total claims |
|   |                        |                                      |                 |                       |

Report compiled by:

Responsible person: