

The list of forms of accounting (financial) statements and other information on legal entities liable under credit claims which are included in the collateral pool or pledged as collateral under a Bank of Russia loan if such forms are to be submitted by the credit institution to the Bank of Russia, and the periodicity of their submission

1. In cases stipulated by the Terms and Conditions for the Issue and Redemption of Bank of Russia Loans Backed by Securities or Credit Claims, a credit institution shall submit to the Bank of Russia the following forms of accounting (financial) statements and information:

1.1. Annual accounting (financial) statements including the balance sheet and the performance statement – for the last reporting year;

1.2. Interim accounting (financial) statements including quarterly balance sheets and performance statements:

for the previous year – to be submitted if, as of the date of the bank's submission to the Bank of Russia of assets subject to inspection, the deadline for submission of annual accounting (financial) statements for the previous year, stipulated by regulations of the Ministry of Finance of the Russian Federation, has not yet become due;

for the period since the beginning of the year to the date of the credit institution's submission of application to include non-marketable assets in the collateral pool;

for the period since the date of the credit institution's submission of application to include non-marketable assets in the collateral pool to the date of the Bank of Russia's notification on inclusion of non-marketable assets in the collateral pool or the notification on refusing to include non-marketable assets in the collateral pool;

for the period since the date of the Bank of Russia's notification of inclusion of non-marketable assets in the collateral pool to the date of exclusion of non-marketable assets from the collateral pool;

1.3. Information on overdue loans and borrowings obtained by the legal entity; information on overdue payments for promissory notes issued by the legal entity; information on accounts payable over 3 months overdue; information on the net assets value.

This information shall be submitted for the same periods as the balance sheet.

1.4. Information on whether the legal entity is a small business.

2. Accounting statements and other information specified in Clause 1 hereof shall be received by the credit institution from the legal entity.

3. The procedure for the provision of information specified in Clause 1 hereof.

3.1. In order to include non-marketable assets in the collateral pool, the credit institution shall submit the information stipulated by Subclause 1.1, Paragraphs 2 and 3 of Subclause 1.2, Subclause 1.3 of Clause 1 hereof for the periods specified in the respective Subclauses, and information stipulated by Subclause 1.4 of Clause 1, as of the date of last amendments.

For the period from the date of the credit institution's application to include non-marketable assets in the collateral pool until the date when the credit institution receives a Bank of Russia notice of the refusal to include such non-marketable assets in the collateral pool or that of the exclusion of such non-marketable assets from the collateral pool of the Bank of Russia, the credit institution shall submit the following documents:

annual accounting (financial) statements as per requirements of Subclause 1.1 of Clause 1 hereof – upon the occurrence of the deadline set for the submission of accounting (financial) statements for the previous year but no later than 3 April of the current year;

interim accounting (financial) statements and/or information on the financial position of the organisation in accordance with Paragraphs 4 or 5 of Subclause 1.2 of Clause 1 hereof – no later than on the 32nd calendar day of the end of the reporting quarter;

information stipulated by Subclause 1.3 of Clause 1 hereof – simultaneously with the submission of accounting (financial) statements;

information stipulated by Subclause 1.4 of Clause 1 hereof – in case of changes to that information – no later than the next business day after the date when the credit institution receives information on such changes.

3.2. During the current year, upon a repeated application of the credit institution to the Bank of Russia, the accounting (financial) statements of the legal entity and any other information can be submitted from the date of their last submission to the Bank of Russia.

3.3. Annual and interim accounting (financial) statements shall be submitted in accordance with the forms approved by Order of the Ministry of Finance of the Russian Federation No. 66n, dated 2 July 2010, 'On Forms of Accounting Statements of Organisations'.

Information specified in Subclauses 1.3 and 1.4 of Clause 1 hereof shall be submitted in free form.