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Methodological Guidelines for Completing Non-State Pension Provision Reporting Forms by Non-State Pension Fund Administrators

Methodological Guidelines (hereinafter the “Guidelines”) are developed to streamline the process of preparing non-state pension provision reports to be filed by non-state pension fund administrators in accordance with the Regulation on Filing by Non-State Pension Fund Administrators of Reports on Non-State Pension Provision as approved by Order of the State Commission for Regulation of Financial Services Markets in Ukraine (hereinafter “Financial Services Regulator” (FSR)) No. 1100 of June 22, 2004 registered with the Ministry of Justice on July 19, 2004, under No. 898/9497 (as stated in FSR order No. 6869 of February 27, 2007, registered with the Ministry of Justice of Ukraine on March 26, 2007 under No. №272/13539) (hereinafter “the Regulation”).

1. General Provisions

- 1.1. These Guidelines describe specific features of completing financial statements and other reports (hereinafter “special reports”) related to non-state pension provision and prescribed in the Regulation.
- 1.2. Special reports related to non-state pension provision are completed by an administrator based on personification and accounting records and information received from asset managers of the non-state pension fund.
- 1.3. Financial statements are completed by the administrator based on accounting records and data received from asset managers of the non-state pension fund.
- 1.4. In completing special reports related to non-state pension provision according to these Guidelines, the following terms are used:

employer payer refers to the following persons:

Employer payer of a corporate pension fund who joined the existing corporate pension fund under an agreement with the board of such fund and who pays pension contributions for the benefit of his employees to this fund under a pension contract (contracts);

Employer – legal person who, as prescribed by law, uses hired labor and pays pension contributions for the benefit of its employees to an open and/or professional pension fund under a pension contract (contracts);

natural person – entrepreneur is referred to those who carry out business activities or independent professional activities and, as prescribed by law, use hired labor and pay pension contributions for the benefit of their employees to an open, corporate or professional fund (if it is provided by charters of such funds) under a pension contract;

exercise of control over a legal person – in accordance with the Law of Ukraine *On Non-State Pension Provision*;

actually paid – the amount of pension contributions, obligations to pension fund participants, costs reimbursed from pension assets, pension contracts under which money is paid to a non-state pension fund for the benefit of a fund participant (participants) and credited to individual pension accounts of such participants.

- 1.5. The reporting period for interim and annual non-state pension provision reports is determined as required by the Regulation.
- 1.6. Other terms used in these Guidelines have the meanings specified in Ukrainian law.

- 1.7. Reports on activities of a non-state pension fund are to be filed by the administrator that administers the non-state pension fund as at the date of preparing such reports.
- 1.8. Financial statements of the non-state pension fund are signed by an authorized person who is entitled to do so under current law.

2. Specific Features of Completing Reports on Administering a Non-State Pension Fund

2.1. The Administrator completes **Form NPF-10** as follows:

2.1.1. In Section 12, *Information on the number of people employed by the Administrator and persons who provide agent services*, line *Number of full-time employees*:

the professional administrator puts the number of employees in accordance with the staff list, including the chief executive officer of the legal person;

the asset management firm that has obtained a pension fund administration license puts the number of employees in its pension fund administration department (structural subdivision) in accordance with the staff list, including the chief of such department and the chief executive officer of such legal person.

2.1.2. In Section 12, *Information on the number of people employed by the Administrator and persons who provide agent services*, line *Dates and numbers of qualification certificates of Administrator's professionals*:

the professional administrator gives information about details of qualification certificates of the administrator's professionals, including the chief executive officer of the legal person;

the asset management company that has obtained a pension fund administration license gives information about details of qualification certificates of professionals in its pension fund administration department (structural subdivision), including the chief of such department and the chief executive officer of such legal person.

2.1.3. In Section 12, *Information on the number of people employed by the Administrator and persons who provide agent services*, line *Number of employees in the structural subdivision*, the sole founder of the corporate pension fund that administers single-handedly the corporate pension fund created by him gives information about the number of employees in its pension fund administration department (structural subdivision), including the chief of such department and the chief executive officer of such legal person.

2.1.4. In Section 12, *Information on the number of people employed by the Administrator and persons who provide agent services*, line *Dates and numbers of qualification certificates of Administrator's professionals* the sole founder of the corporate pension fund that administers single-handedly the corporate pension fund created by him gives information about details of qualification certificates of professionals in its pension fund administration department (structural subdivision), including the chief of such department and the chief executive officer of such legal person.

2.1.5. In Section 12, *Information on the number of people employed by the Administrator and persons who provide agent services*, line *Number of employees in subdivisions engaged in administration activities* and line *Dates and numbers of qualification certificates of Administrator's professionals*, the professional administrator, asset management company that has obtained a pension fund administration license, and the sole founder of the corporate pension fund that administers single-handedly the corporate pension fund created by him gives information about employees of their separate structural subdivisions that exist outside the location of the legal person (offices, branches, representative offices) and provide non-state pension funds administration services.

2.1.6. Section 14, *Information about the Administrator's management*, line *Last name, first name, middle name of those who are authorized to perform legal acts on behalf of the Administrator without a power of attorney, including signing contracts*, gives information about all persons, including the chief executive officer of the legal person, who are authorized to perform legal acts on behalf of the Administrator without a power of attorney, including signing contracts.

2.1.7. Section 15, *Information about the Administrator's founders*, line *Interest in the authorized capital of the Administrator*, gives information about the amount of actually paid interest of each founder in the Administrator's authorized capital.

2.1.8. Section 16, *Information about the Administrator's authorized capital*, in line *Registered amount of the authorized capital*, gives the amount of the Administrator's registered capital in UAH.

- 2.1.9. Section 17, *Information about the Administrator's equity*, line *Amount of equity (UAH)*, gives information about the amount of the Administrator's equity as at the last day of the reporting period without joint investment money.

3. Specific Features of Completing Reports on Activities of a Non-State Pension Fund

3.1. Form NPF-1.

- 3.1.1. Form NPF-1 contains general information about the non-state pension fund as at the last day of a reporting period.
- 3.1.2. Schedule 10.1., *Information about related persons of the Pension Fund – Founders of the Pension Fund*, gives information about each founder of the pension fund – legal and natural persons – depending on the fund type.
- 3.1.3. Schedule 10.2., *Information about legal persons where the Pension Fund's related persons have interest*, gives information about legal persons with which over which each founder of the pension fund, member of the pension fund board and his family members exercise control.
- 3.1.4. Schedule 10.3., *Information about related persons that exercise control over related persons (legal persons) of the Pension Fund*, gives information about legal and natural persons who exercise control over founders of the pension fund (legal persons).
- 3.1.5. Schedule 11, *Information about legal entities with which the board of the Pension Fund has entered into contracts*, gives information about contracts made by the board, including in the reporting period. Information about details of licenses, dates of entering and numbers of contracts into which the board entered are stated as at the last day of the reporting period.

3.2. Form NPF – 2.

- 3.2.1. Section I, *Revenues of the Fund*, reports amounts of pension contributions actually received by the pension fund in the reporting period and credited to the individual pension accounts of participants as well as a natural person's money transferred (from an insurer, bank, another pension fund) without deducting administration costs.
- 3.2.2. In Column 3, *Data as of beginning of the reporting period*, data for Quarter 1 of the first year of operations equal zero. For future years of operations, the data as of beginning of Quarter 1 are the same as at the end of the preceding reporting fiscal year and equal the sum of data at the beginning of the preceding reporting year (Column 3) and data for the preceding reporting year (column 5 in the report for the preceding reporting year).
- 3.2.3. Column 4, *Total for the latest quarter of the reporting period*, reports the data for the latest quarter of the reporting period as at the last day of this reporting period.
- 3.2.4. Column 5, *Cumulative total at the end of the reporting period*, only reports data for the reporting period (a quarter, half a year, 9 months, a year) as at the last day of the reporting period without adding the data as at the beginning of the reporting period given in Column 3.
- 3.2.5. Line 010 reports the sum of lines 011,012 for each column.
- 3.2.6. Line 030 reports the sum of lines 031, 032, 033 for each column.
- 3.2.7. Line 040 reports the sum of lines 041,042, 043 for each column.
- 3.2.8. Line 050 reports the sum of lines 010,020,030, 040 for each column.
- 3.2.9. Line 060 reports the sum of lines 061, 062 for each column.
- 3.2.10. Line 061 reports the interest to be accrued for the reporting period under the conditions of a bank deposit agreement. Line 062 reports interest or discount income from bank saving certificates.
- 3.2.11. Income from investing received as dividends, coupons and other interest is recognized and reported in special reports on NPF's activities in the same quarter of the reporting period to which it relates, based on the accrual base, rate and period of holding of underlying financial investments.
- 3.2.12. Income (loss) from changes in value of financial investments is reported in special reports on NPF's activities in the same quarter of the reporting period in which such income was recognized.
- 3.2.13. The value in line 070 for each column is calculated as the sum of lines 071, 072, 073, 074, 075, 076, 077, 078, 079, 080, 090; with The value in line 077 calculated for each column as the sum of lines 0771, 0772.
- 3.2.14. Income from investing in bank metals is recognized in reports in accordance with Ukrainian Accounting Standard 21, *The Effects of Changes in Foreign Exchange Rates*, approved by Order

of the Ministry of Finance of Ukraine No. 193 of August 10, 2000, registered with the Ministry of Justice of Ukraine on August 17, 2000 under No. 515/4736 (as amended).

- 3.2.15. Income from leasing non-current pension assets is calculated in accordance with Ukrainian Accounting Standard 14, *Leases*, approved by Order of the Ministry of Finance of Ukraine No. 181 of July 28, 2000, registered with the Ministry of Justice of Ukraine on August 10, 2000 under No. 487/4708.
- 3.2.16. Line 090 reports income from investing in other assets of the pension fund (broken down by income type), including financial result from the sale of financial investments, interest from money in current bank account of the pension fund, gains (losses) from changes in value of financial investments, etc.
- 3.2.17. Line 100 reports other income (revenue, additions) of the pension fund, specifically money credited to the fund's current account, but not distributed to individual personified accounts of participants (non-personified money), penalty fee, fines, etc.
- 3.2.18. Line 110 reports the sum of lines 060, 070, 100 for each column.
- 3.2.19. Lines 120 – 1224 report actually paid benefits to fund participants, including accrued personal income tax and excluding benefits payment costs. Lines 130 – 160 report participants' money actually transferred to other financial institutions, excluding costs of such transfers (if they are accrued).
- 3.2.20. The value in line 120 for each column is calculated as the sum of lines 121, 122; with line 121 reporting the sum of lines 1211, 1212, 1213 for each column, line 122 reporting the sum of lines 1221, 1222, 1223 for each column.
- 3.2.21. The value in line 130 for each column is calculated as the sum of lines 131 and 132; with line 1311 being a component of line 131 and line 13111 being a component of line 1311.
- 3.2.22. The value in line 140 for each column is calculated as the sum of lines 141 and 142; with line 1411 being a component of line 141.
- 3.2.23. Line 150 reports money paid under disability or death insurance contracts made in accordance with current law.
- 3.2.24. The value in line 160 for each column is calculated as the sum of lines 161 and 162; with line 1611 being a component of line 161.
- 3.2.25. Line 170 reports overdue and current debts of the Administrator for transfers of pension assets to another financial institution: Column 4 – for the latest quarter of the reporting period as at the last day of the latest quarter of the reporting period, Column 5 – as at the last day of the reporting period.
- 3.2.26. Line 180 reports overdue and current debts of the Administrator for accrued but not paid current pension benefits (under defined term pension benefits contracts or accrued lump-sum pension benefits to participants (heirs of participants): Column 4 – for the latest quarter of the reporting period as at the last day of the latest quarter of the reporting period, Column 5 – as at the last day of the reporting period.
- 3.2.27. The value in line 190 for each column is calculated as the sum of lines 120, 130, 140, 160, 170, 180.
- 3.2.28. Lines 200 – 250 report actually paid service fees of non-state pension provision entities that are reimbursed from pension assets: Column 4 – for the latest quarter of the reporting period as at the last day of the latest quarter of the reporting period, Column 5 – as at the last day of the reporting period.
- 3.2.29. Line 200 reports the sum of lines 201, 202, 203, 204.
- 3.2.30. Line 240 reports the sum of lines 241, 242, 243.
- 3.2.31. Line 270 reports overdue and current debts for accrued but not paid fees to those who service the fund.
- 3.2.32. Line 280 reports the sum of lines 200, 210, 220, 230, 240, 250, 270.
- 3.2.33. Line 290 reports passive income recognized in accordance with Ukrainian Accounting Standard 15, Revenue, approved by order of the Ministry of Finance No. 290 of November 29, 1999, registered with the Minister of Justice of Ukraine on December 14, 1999 under No. 860/4153.
- 3.2.34. Lines 300 and 310 report profit (loss) recognized as such under existing FSR regulations; with line 310 presenting the actual amount of profit (loss) distributed to individual personified accounts of participants: Column 4 – for the latest quarter of the reporting period as at the last day of the

latest quarter of the reporting period, Column 5 – as at the last day of the reporting period.

3.2.35. Line 320 is calculated under the formula: the sum of lines 050 and 110 less lines 190 and 280.

3.3. Form NPF – 3.

- 3.3.1. Form NPF – 3 provides information about the flow of financial investments made by an asset management company.
- 3.3.2. Information about the value of financial investments by area is given in Column 3 – as at the end of the preceding reporting fiscal year, in Column 5 – as at the last day of the reporting period. Column 4 provides information about the decrease or increase during the latest quarter of the reporting period in current deposit account balances, investments in securities and other assets.
- 3.3.3. Line 010 reports the amount of money in deposit accounts in bank institutions, including the interest to be accrued for the reporting period under conditions of a bank deposit agreement. Line 010, for each column, includes the sum of lines 011, 012 as a component.
- 3.3.4. Information about assets in securities is reported taking into consideration the Regulation on Determining Net Value of Assets of Non-State Pension Fund (Open, Corporate, Professional), approved by resolution of the Securities and Stock Market State Commission No. 339 of August 11, 2004 and registered with the Ministry of Justice of Ukraine January 25, 2005 under No. 96/10376.
- 3.3.5. The amounts in lines 020, 030, 040, 070, 080 for each column include, as components, amounts in lines 021, 031, 041, 071, 072, 081, respectively.
- 3.3.6. The value in line 120 for each column is calculated as the sum of lines 010, 020, 030, 040, 050, 060, 070, 080, 090, 100, 110.
- 3.3.7. Line 120 reports the pension fund's current account balance without interest to be accrued for the reporting period.
- 3.3.8. Line 130 separately reports cases when pension contributions credited to the fund's account have not been invested during the reporting period: Column 3 gives above amounts as at the end of the preceding reporting fiscal year, Column 4 gives data for the latest quarter of the reporting period as at the last day of the latest quarter of the reporting period. In addition, a separate explanatory letter filed together with reports on the non-state pension fund's activities contains the date of receipt of such money and the deadline by which this money should have been invested.

3.4. Form NPF-4

- 3.4.1. Form NPF-4 provides information about quantitative measures of the fund's performance.
- 3.4.2. In Column 3, *Data as of beginning of the reporting period*, the value for Quarter 1 of the first year of operations equals zero. For future years of operations, the data as of beginning of Quarter 1 are the same as at the end of the preceding reporting fiscal year and equal the sum of data at the beginning of the preceding reporting year (Column 3) and data for the preceding reporting year (column 5 in the report for the preceding reporting year).
- 3.4.3. Column 4, *Total for the latest quarter of the reporting period*, reports the data for the latest quarter of the reporting period as at the last day of this reporting period.
- 3.4.4. Column 5, *Cumulative total at the end of the reporting period*, provides data only for the reporting period (a quarter, half a year, 9 months, a year) as at the last day of the reporting period without adding data as at the beginning of the preceding reporting period stated in Column 3.
- 3.4.5. The value in line 010 for columns 3, 4, 5 is calculated as the sum of lines 011, 012, 013 and presents the number of fund participants who have open (effective) individual pension accounts in the personified records system.
- 3.4.6. Line 011 reports the number of fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of a pension contract made for their benefit (amendments to the pension contract to include such participant in the pension contract made for the benefit of several participants). In the event that there is more than one contract made for the benefit of the participant, information about such participant is included in this line only once if at least one of contracts made for his benefit is effective.
- 3.4.7. Line 012 reports the number of fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of a defined term pension benefits contract or other document prescribed by law. In the event that there is more than one document made for the benefit of the participant and prescribed by law, information about such participant is

included in this line only once if at least one of above documents is effective.

- 3.4.8. Line 013 reports the number of fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of an agreement on the transfer of the fund participant's money that is made between funds, represented by their administrators, or another internal executive document of the administrator. In the event that that there is more than one of the above documents made for the benefit of the participant, information about such participant is included in this line only once if at least one of the above documents is effective.
- 3.4.9. Adjustments in lines 010, 011, 012, 013 for the number of participants who left the fund during the reporting period are made in Column 5.
- 3.4.10. The value in line 020 for columns 3, 4, 5 is calculated as the sum of lines 021, 022, 023 and represents the number of pension contracts made, without amendments to the contract for the benefit of several participants that are made to include or remove a participant. The value in line 021 for columns 3, 4, 5 is calculated as the sum of lines 0211, 0212, and The value in line 023 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0231, 0232, 0233.
- 3.4.11. Adjustments in lines 020, 021, 0211, 0212, 022, 023, 0231, 0232, 0233 for the number of pension contracts terminated in the reporting period are made in column 5.
- 3.4.12. Lines 030, 031, 0311, 0312, 0313, columns 3, 4, 5, report the number of contributors – legal persons that have entered into pension contracts. In the event that a contributor- legal person has entered into more than one pension contract, information about this contributor-legal person is included in the relevant line only once if at least one of contracts entered into is effective. Adjustments in lines 030, 031, 0311, 0312, 0313 for the number of contributors-legal persons who left the fund during the reporting period are made in column 5.
- 3.4.13. For the purpose of reporting data in lines 030, 031, 0311, 0312, 0313 for open, corporate, and professional pension funds, contributors – legal persons should include:
employer payers (in accordance with terms defined in these Guidelines) who pay pension contributions for the benefit of their employees under pension contracts;
founders of open, corporate, and professional pension funds who pay pension contributions for the benefit of their employees in accordance with pension contracts made under the relevant pension scheme;
Natural persons – entrepreneurs who pay pension contributions to open, corporate and professional pension funds for the benefit of their employees in accordance with pension contracts made under the relevant pension scheme.
- 3.4.14. The value in line 031 equals The value in line 030. Line 0311 reports the number of contributors – legal persons who have entered into pension contracts for the benefit of up to 500 participants. Line 0312 reports the number of contributors – legal persons who have entered into pension contracts for the benefit of 500 – 1,000 participants. Line 0313 reports the number of contributors – legal persons who have entered into pension contracts for the benefit of over 1,000 participants.
- 3.4.15. Lines 040, 041, 042, 043, columns 3, 4, 5 report the number of contributors – natural persons who have entered into pension contracts. In the event that a contributor - natural person has entered into more than one pension contract, information about this contributor – natural person is included in the relevant line only once if at least one of contracts entered into is effective. Adjustments in lines 040, 041, 042, 043 for the number of contributors – natural persons who left the fund during the reporting period are made in column 5.
- 3.4.16. Line 041 reports the number of contributors – natural persons who are up to 20 years old. Line 042 reports the number of contributors – natural persons who are from 20 to 50 years old. Line 043 reports the number of contributors – natural persons who are over 50.
- 3.4.17. Line 050, column 4, reports the total number of participants to whom benefits have actually been paid as at the last day of the latest quarter of the reporting period. With the above to be taken into consideration,
if several pension contracts have been made for the benefit of a participant, information about this participant is included in this line if pension contributions have actually been paid at least under one contract of such contracts;
if pension contributions for the benefit of a participant have actually been paid under several pension contracts made for the benefit of such participant, information about such participant is included only once.
- 3.4.18. Lines 051, 052, 053, 0531, 0532, 0533 report the number of participants for whose benefit pension contributions have actually been paid as at the last day of the latest quarter of the reporting period,

broken down by contributor. With the above to be taken into consideration, if different contributors have actually paid pension contributions for the benefit of a participant under pension contracts made, information about such participant is included in each line for relevant contributors;

if one contributor or several contributors of the same type have actually paid pension contributions for the benefit of a participant under several pension contracts made for the benefit of such participant, information about the participant is included in the line for a relevant type of contributors only once.

The value in line 050, column 4, may or may not be equal to the sum of values in lines 051, 052, 053. The value in line 053, column 4, may or may not be equal to the sum of values in lines 0531, 0532, 0533.

3.4.19. Line 060, column 5, reports the number of participants for whose benefit, during the reporting period, in accordance with pension contracts made by the contributor, there was received any document notifying of the termination of contribution payments or respective amendments made by the contributor to the pension contract as at the last day of the reporting period. With the above to be taken into consideration,

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit, have been terminated, information about such participant is included in this line if at least under one of such contracts contribution payments have been terminated based on the document (or amendments to the pension contract) filed with the administrator;

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit, have been terminated based on the document (or amendments to the pension contract) filed with the administrator, information about such participant is included in this line only once.

3.4.20. Lines 061, 062, 063, 0631, 0632, 0633, of column 5 report the number of participants for whose benefit, under pension contracts made for their benefit by the contributor, there was received, during the reporting period, any document with regard to the termination of contribution payments as at the last day of the reporting period. With the above to be taken into consideration,

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit by different types of contributors, have been terminated, information about such participant is included in each line for the respective type of contributors;

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit by one contributor or several contributors of the same type, have been terminated based on the document (or amendments to the pension contract) filed with the administrator, information about such participant is included in the line of a relevant contributor only once.

The value in line 060, column 5 may or may not be equal to the sum of values in lines 061, 062, 063. The value in line 063, column 5, may or may not be equal to the sum of values in lines 0631, 0632, 0633.

3.4.21. Line 070 reports the number of disability or death insurance contracts made for the benefit of participants without amendments to these contracts for the purpose of including the participant to the pension contract made for the benefit of several participants. Column 4 reports the number of disability or death insurance contracts made in the latest quarter of the reporting period, and column 5 reports the number of effective disability or death insurance contracts as at the last day of the reporting period. Adjustments for the number of contracts terminated in the reporting period are made in column 5.

3.4.22. Line 080 reports the number of participants for whose benefit disability or death insurance contracts are made, including amendments to the contract for the benefit of several participants for the purpose of including or removing the participant. Column 4 reports the number of participants for whose benefit in the latest quarter of the reporting period disability or death insurance contracts were made, including amendments to the above contract made for the benefit of several participants for the purpose of including the participant, and column 5 reports the number of participants for whose benefit disability or death insurance contracts are made (effective), including amendments to the above contract, made for the benefit of several participants, for the purpose of including or removing the participant as at the last day of the reporting quarter. Adjustments for the number of participants for whose benefit the above contracts were terminated during the reporting period are made in column 5.

3.4.23. Line 090 reports the number of participants under effective pension contracts for which there are overdue pension contributions payable. Column 5 report the number of participants under pension contracts for which there is overdue debt as at the last day of the reporting period.

If the pension contributions payment period is longer than the reporting period, the overdue debt for such participants is reported beginning from the reporting period during which the debt arose.

- 3.4.24. The value in line 100 for column 3, 4, 5 is calculated as the sum of lines 101, 102, 103 and reports the number of early terminated pension contracts without amendments to the pension contract, made for the benefit of several participants, for the purpose of removing one or several individual participants. Column 4, in lines 100, 101, 102, 103, reports the number of terminated pension contracts for the latest quarter of the reporting period, and column 5, in lines 100, 101, 102, 103, reports the number of terminated pension contracts in the reporting period as at the last day of the reporting period.
- 3.4.25. Line 101 reports the number of early terminated pension contracts without amendments to the pension contract, made for the benefit of several participants, for the purpose of removing one or several individual participants for which the appropriate document regarding the termination decision has been filed with the administrator.
- 3.4.26. Line 102 for open, corporate, and professional funds reports the number of early terminated pension contracts without amendments to the pension contract, made for the benefit of several participants, for the purpose of removing one or several individual participants for which the employer payer has filed with the administrator the appropriate document regarding the termination decision due to the termination of labor relations between the employer payer and the participant.
- 3.4.27. Line 103 reports the number of early terminated pension contracts without amendments to the pension contract, made for the benefit of several participants, for the purpose of removing one or several individual participants for which the fund's founder of any type or the corporate fund employer payer has filed with the administrator the appropriate document regarding the decision to withdraw from founders or to terminate the participation in the corporate fund, respectively.
- 3.4.28. The value in line 110 for columns 3, 4, 5 is calculated as the sum of lines 111, 112, 113, 114, 115, 116 and reflects the number of fund participants for whom individual pension accounts were closed due to their withdrawal.
- 3.4.29. Line 111 reports the number of fund participants for whom individual pension accounts were closed due to the transfer of all their pension money to the insurer under an insurance agreement and due to the termination of all relations with the pension fund.
- 3.4.30. Line 112 reports the number of fund participants for whom individual pension accounts were closed due to the transfer of all their pension money to the bank under the agreement on opening of a pension deposit account and due to the termination of all relations with the pension fund.
- 3.4.31. Line 113 reports the number of fund participants for whom individual pension accounts were closed due to the complete fulfillment of the pension fund's obligations for paying benefits to the participant and conclusion of all relations with the pension fund.
- 3.4.32. Line 114 reports the number of fund participants for whom individual pension accounts were closed due to the transfer of all pension money to another pension fund, under a new pension contract or defined term pension benefits contract, and termination of all relations with the pension fund.
- 3.4.33. Line 115 reports the number of fund participants for whom individual pension accounts were closed due to complete payment of all benefits to their heirs.
- 3.4.34. Line 116 reports the number of fund participants for whom individual pension accounts were closed due to reasons other than those mentioned in lines 111, 112, 113, 114, 115.
- 3.4.35. Line 120 reports the number of effective pension contracts under which the contributor fulfilled all its obligations regarding contribution payments in accordance with terms and conditions of such contracts. In the event that the contract is made for the benefit of several participants, information about such contract is included in this line only if there is no participant left for whose benefit the contributor continues to pay pension contributions.
- 3.4.36. Line 130 reports the number of pension contracts made with the participation of agents.
- 3.4.37. The value in line 140 for columns 3, 4, 5 is calculated as the sum of lines 141, 142, 143. Line 141 reports the number of participants who entered into the defined term pension benefits contract for a term of 10 - 15 years; Line 142 reports the number of participants who entered into the pension contract for a term of 15 - 20 years; Line 143 reports the number of participants who entered into the pension contract for a term of over 20 years.
- 3.4.38. The value in line 150 for columns 3, 4, 5 is calculated as the sum of lines 151, 152, 153, 154.

3.5. Form NPF-5.

- 3.5.1. Form NPF-5 provides information about qualitative and money measures of the pension scheme implementation.
- 3.5.2. If the pension fund uses several pension schemes, then for each pension scheme a separate NPF-5 Form is to be filed. It is required to contain the number and full name of the pension scheme.
- 3.5.3. In the event that several pension contracts are made under different pension scheme for the benefit of one participant, information about such participant, contracts, pension contributions is taken from Form NPF-5 to be put in the report of each respective pension scheme.
- 3.5.4. In column 3, *Data as of beginning of the reporting period*, data for Quarter 1 of the first year of operations equal zero. For future years of operations, the data as of beginning of Quarter 1 are the same as at the end of the preceding reporting fiscal year and equal the sum of data at the beginning of the preceding reporting year (Column 3) and data for the preceding reporting year (column 5 in the report for the preceding reporting year).
- 3.5.5. Column 4, *Total for the latest quarter of the reporting period*, reports the data for the latest quarter of the reporting period as at the last day of this reporting period.
- 3.5.6. Column 5, *Cumulative total at the end of the reporting period*, provides data only for the reporting period (a quarter, half a year, 9 months, a year) as at the last day of the reporting period without adding data as at the beginning of the preceding reporting period stated in Column 3.
- 3.5.7. The value in line 010 for columns 3, 4, 5 is calculated as the sum of lines 011, 012, 013 and reflects the number of pension contracts under the pension scheme without amendments to the pension contract for the purpose of including or removing the participant regarding the pension contract made for the benefit of several participants. The value in line 011 for columns 3, 4, 5 is calculated as the sum of lines 0111, 0112, and the value in line 013 for columns 3, 4, 5 is calculated as the sum of lines 0131, 0132, 133.
- 3.5.8. Adjustments in lines 010, 011, 0111, 0112, 012, 013, 0131, 0132, 0133 for the number of pension contracts terminated in the reporting period are made in column 5.
- 3.5.9. Line 020 in columns 3, 4, 5 reports the total number of the pension fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of a pension contract made under this pension scheme (amendments to the pension contract to include such participant in the pension contract made under this pension scheme for the benefit of several participants). In the event that amendments are made to the pension contract for the purpose of changing the pension scheme, information about such participant is provided in NPF-5, in the report on the relevant pension scheme chosen by the participant. Adjustments for the number of participants who left the fund during the reporting period are made in column 5.
- 3.5.10. Line 030, column 4, reports the number of participants for whose benefit, in accordance with pension contracts made under the given pension scheme, pension contributions were actually paid during the reporting period as at the last date of the latest quarter of the reporting period.

With the above to be taken into consideration:

if several pension contracts are made for the benefit of the participant under the relevant pension scheme, information about such participant is included in this line if at least for one of such contracts pension contributions have been paid;

if pension contributions have been paid in accordance with several pension contracts made for the benefit of one pension fund participant under the relevant pension scheme, information about such participant is included only once.

- 3.5.11. Lines 031, 032, 033, 0331, 0332, 0333 report the number of participants for whose benefit, in accordance with pension contracts made under the pension scheme, pension contributions have actually been paid as at the last day of the latest quarter of the reporting period, as broken by contributor.

With the above to be taken into consideration:

if pension contributions have actually been paid for the benefit of the participant by different contributors under pension contracts made, information about such participant is included in each line for relevant contributors;

if pension contributions have actually been paid under several pension contracts made for the benefit of the participant by one contributor or several contributors of the same type, information about such participant is included in the line of a relevant type of contributor only once.

The value in line 030, column 4, may or may not equal the sum of values in lines 031, 032, 033. The value in line 033, column 4, may or may not equal the sum of values in lines 0331, 0332, 0333.

3.5.12. Line 040 reports the total number of participants under effective pension contracts made under the pension scheme for which there are overdue pension contributions payable. Column 5 reports the number of participants under pension contracts for which there are overdue debts as at the last day of the reporting period.

If the pension contributions payment period is longer than the reporting period, the overdue debt for such participants is reported beginning from the reporting period during which the debt arose.

3.5.13. Line 050, column 5, reports the number of participants for whom, in accordance with pension contracts made for their benefit under the pension scheme, during the reporting period, the contributor filed any document (amendments to the pension contracts) regarding the termination of contribution payments or making by the contributor relevant amendments to the pension contract, as at the last day of the reporting period. With the above to be taken into consideration:

if contribution payments for the benefit of the participant have been terminated under several pension contracts made for his benefit, information about such participant is included in this line if at least under one of such contracts contribution payments have been terminated based on the document (amendments to pension contracts) filed by the contributor with the administrator;

if contribution payments for the benefit of the participant have been terminated based on documents (amendments to pension contracts) filed with the administrator under several pension contracts made for the benefit of such participant, information about such participant is included in this line only once.

3.5.14. Lines 051, 052, 053, 0531, 0532, 0533, column 5, report the number of participants for whom in accordance with pension contracts made for their benefit under the pension scheme, during the reporting period, the contributor filed any document (amendments to the pension contracts) regarding the termination of contribution payments as at the last day of the reporting period. With the above to be taken into consideration:

if contribution payments for the benefit of the participant under several pension contracts made for his benefit by different types of contributors have been terminated, information about such participant is included in each line of a relevant type of contributors;

if contribution payments for the benefit of the participant have been terminated based on documents (or amendments to the pension contracts) under several pension contracts made for the benefit of the participant by one contributor or several contributors of the same type, information about such participant is included in the line of a relevant contributor only once.

3.5.15. The value in line 050, column 5, may or may not equal the sum of values in lines 051, 052, 053 of this column. The value in line 053, column 5, may or may not equal the sum of values in lines 0531, 0532, 0533 of this column. There should be no values in lines 050, 051, 052, 053, 0531, 0532, 0533 for column 4.

3.5.16. Line 060, columns 4, 5, reports the total number of early terminated pension contracts under the relevant pension scheme without amendments to the contracts, made for the benefit of several participants, for the purpose of removing one or several individual participants. Column 4, line 060, reports the number of pension contracts terminated over the latest quarter of the reporting period, and column 5, line 060, reports the number of pension contracts terminated in the reporting period as at the last day of the reporting period.

3.5.17. The value in line 070 for columns 3, 4, 5 is calculated as the sum of lines 071, 072, 073 and reflects the total amount of contributions actually paid and personified in accordance with pension contracts made under the scheme, without the amount of the participant's money transferred to the fund. The value in line 071 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0711, 0712, and the value in line 073 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0731, 0732, 0733.

3.5.18. Line 080, columns 3, 4, 5, reports the amount of overdue pension contributions payable in accordance with pension contracts made under the relevant pension scheme, including pension contracts, made for the benefit of several participant, for which the debt for one or more participants is overdue. Column 4 reports the amount of contributions, in accordance with pension contracts under the pension scheme, for which overdue debt has arisen in the latest quarter of the reporting period, column 5 reports the amount of overdue debt for contributions in accordance with pension

contracts under the relevant pension scheme as at the last day of the reporting period.

If the pension contributions payment period is longer than the reporting period, the overdue debt for such pension contracts under the relevant pension scheme is reported beginning from the reporting period during which the debt arose.

3.6. Form NPF-6.

- 3.6.1. Form NPF-6 is to be completed only for corporate and professional pension funds.
- 3.6.2. Form NPF-6 provides information about quantitative and money measures of the pension scheme implementation, broken down by each employer payer of a corporate or professional fund that entered into a pension contract under the relevant pension scheme.
- 3.6.3. Each line of Form NPF-6 is to be completed with the breakdown by each individual employer, and there should be given total amount for all employer payers.
- 3.6.4. In the event that one employer payer enters into several pension contracts under different pension schemes for the benefit of one or several participants, information about such employer payer, participants, contracts, pension contributions are included based on Form NPF-6 in the report on each of relevant pension schemes.
- 3.6.5. In column 3, *Data as of beginning of the reporting period*, the value for Quarter 1 of the first year of operations equals zero. For future years of operations, the data as of beginning of Quarter 1 are the same as at the end of the preceding reporting fiscal year and equal the sum of data at the beginning of the preceding reporting year (Column 3) and data for the preceding reporting year (column 5 in the report for the preceding reporting year).
- 3.6.6. Column 4, *Total for the latest quarter of the reporting period*, reports the data for the latest quarter of the reporting period as at the last day of this reporting period.
- 3.6.7. Column 5, *Cumulative total at the end of the reporting period*, only reports data for the reporting period (a quarter, half a year, 9 months, a year) as at the last day of the reporting period without adding the data as at the beginning of the reporting period given in Column 3.
- 3.6.8. Line 010, column 4, reports the total number of participants for whose benefit pension contributions have actually been paid by employer payers in accordance with pension contracts made under the pension scheme as at the last day of the latest quarter of the reporting period. With the above to be taken into consideration,
if several pension contracts are made under the relevant pension scheme for the benefit of the participant, information about this participant is included in this line if at least under one of these contracts pension contributions have been paid;
if pension contributions have been paid in accordance with several pension contracts made for the benefit of the participant under the relevant pension scheme, information about such participant is included only once.
- 3.6.9. Lines for each employer (011...01n), column 4, report the number of participants for whose benefit, in accordance with pension contracts made under the pension scheme, pension contributions have been paid as at the last day of the latest quarter of the reporting period, broken down by contributor. With the above to be taken into consideration,
if different contributors have actually paid pension contributions for the benefit of the participant under pension contracts made, information about such participant is included in each line for relevant contributors;
if one employer payer has actually paid pension contributions for the benefit of the participant under several pension contracts for the benefit of such participant, information about the participant is included in the line for a relevant type of contributors only once.
- 3.6.10. The value in line 010, column 4, may or may not equal the sum of values in lines for each employer (011...01n) in the same column. There should be no values in line 010, and for each employer (011...01n) for columns 3, 5.
- 3.6.11. Line 020, column 4, reports the number of contributors – natural persons who have entered into pension contracts under the pension scheme, and have labor relations with the founder or employer payer of a corporate or professional pension fund, and have actually paid pension contributions in accordance with effective pension contracts as at the last day of the latest quarter of the reporting period.
if several pension contracts are made for the benefit of the pension fund participant under the pension

scheme, information about such participant is included in this line if at least for one of such contracts pension contributions have been paid;

if pension contributions have been paid in accordance with several pension contracts made for the benefit of one pension fund participant under the relevant pension scheme, information about such participant is included only once.

3.6.12. Lines for each employer (011...01n), column 4, report the number of contributors – natural persons who have labor relations with the respective employer and have actually paid pension contributions in accordance with pension contracts made under the pension scheme as at the last day of the latest quarter of the reporting period. With the above to be taken into consideration:

if the contributor – natural person has labor relations with different employers and has actually paid pension contributions in accordance with effective pension contracts, information about such participant is included in each line for the relevant employer;

if one employer payer has actually paid pension contributions under several pension contracts made for the benefit of the participant, information about such participant is included in the line for a relevant type of contributors only once.

3.6.13. The value in line 020, column 4, may or may not equal the sum of values in lines for each employer (021...02n) of the same column. There should be no values in line 020, and for each employer (021...02n) for columns 3, 5.

3.6.14. Line 030, column 5, reports the number of participants for whom, in accordance with pension contracts made for their benefit under the pension scheme, the founder or employer payer has filed, during the reporting period, any document regarding the termination of contribution payments or making respective amendments to the pension contract as at the last day of the reporting period. With the above to be taken into consideration,

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit, have been terminated, information about such participant is included in this line if at least under one of such contracts contribution payments have been terminated based on the document (or amendments to the pension contract) filed with the administrator;

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit, have been terminated based on the document (or amendments to the pension contract) filed with the administrator, information about such participant is included in this line only once.

3.6.15. Lines for each employer (031...03n), column 5, report the number of participants for whose benefit, in accordance with pension contracts made for their benefit under the pension scheme, the founder or employer payer filed during the reporting period any document with regard to the termination of contribution payments as at the last day of the reporting period. With the above to be taken into consideration,

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit by different founders or employer payers, have been terminated, information about such participant is included in each line for the respective type of founders or employer payers;

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit by one founder or employer payer, have been terminated based on the document (or amendments to the pension contract) filed with the administrator, information about such participant is included in the line of a respective founder or employer – payer only once.

3.6.16. The value in line 030, columns 3, 5 may or may not equal the sum of values in lines for each employer (031...03n) of the same column. There should be no values in line 030, and for each employer (031...03n) for column 4.

3.6.17. Line 040 reports the total number of participants under effective pension contracts made under the pension scheme for which there are overdue pension contributions payable. Column 5 reports the number of participants under pension contracts for which there are overdue debts as at the last day of the reporting period.

If the pension contributions payment period is longer than the reporting period, the overdue debt for such participants is reported beginning from the reporting period during which the debt arose. With the above to be taken into consideration,

if contribution payments for the benefit of the participant, under several pension contracts made for his benefit, have been terminated, information about such participant is included in this line if at least under one of these contracts contribution payments have been terminated based on the document (amendments to

pension contracts) filed with the administrator;

if contribution payments for the benefit of the participant have been terminated based on documents (amendments to pension contracts) filed with the administrator under several pension contracts made for the benefit of such participant, information about such participant is included in this line only once.

3.6.18. Lines for each employer (041...04n), column 5, report the total number of participants under effective pension contracts made under the pension scheme for which there are overdue pension contributions payable as at the last day of the reporting period. With the above to be taken into consideration,

if there are overdue pension contributions payable for the benefit of the participant under several pension contracts made for his benefit by different founders or employer payers, information about such participant is included in each line for relevant founders or employer payers;

if there are overdue pension contributions payable for the benefit of the participant under several pension contracts made for his benefit by one founder or employer payer, information about such participant is included in the line for a relevant founder or employer payer only once.

3.6.19. The value in line 040, columns 3, 5 may or may not equal the sum of values in lines for each employer (041...04n) of the same column. There should be no values in line 040, and for each employer (041...04n) for column 4.

3.6.20. Line 050 for columns 3, 4, 5 reports the number of participants who left the fund as a result of the transfer of money to another pension fund, insurer or bank.

3.6.21. Lines for each employer (051...05n), column 5, report the number of participants who left the fund as a result of the transfer of money to another fund, insurer, bank as at the last day of the reporting period. With the above to be taken into consideration:

if the participant who left had several pension contracts made for his benefit by different founders or employer payers, information about such participant is included in each line for relevant founders or employer payer;

if the participant who left had several pension contracts made for his benefit by one founder or employer payer, information about such participant is included in the line for a relevant founder or employer payer only once.

3.6.22. The value in line 050, columns 3, 5 may or may not equal the sum of values in lines for each employer (051...05n) of the same column. There should be no values in line 050, and for each employer (051...05n) for column 4.

3.6.23. The value in line 051 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0511, 0512, 0513 and represents the number of participants who left the fund as a result of the transfer of money to another pension fund in accordance with a new pension contract, defined term pension benefits contract or a contract between administrators on the transfer of participants' money in cases prescribed by law (internal order to transfer money in cases prescribed by law). Lines 0511, 0512, 0513 report the number of participants who left the fund, broken down by reason for leaving.

3.6.24. The value in line 052 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0521, 0522, 0523 and represents the number of participants who left the fund as a result of the transfer of money to the insurer in accordance with the agreement on life annuity insurance. Lines 0521, 0522, 0523 report the number of participants who left the fund, broken down by reason for leaving.

3.6.25. The value in line 053 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0531, 0532, 0533 and represents the number of participants who left the fund as a result of the transfer of money to the bank in accordance with the agreement on opening a pension deposit account. Lines 0531, 0532, 0533 report the number of participants who left the fund, broken down by reason for leaving.

3.6.26. If the participant leaves the fund as a result of the simultaneous transfer of money to several financial institutions, information about such participant is included in relevant lines with information about each financial institution to which the participant's money was transferred.

3.6.27. The value in line 060 for columns 3, 4, 5 is calculated as the sum of lines 061, 062 and represents the amount of actually paid and personified contributions received in accordance with pension contracts made under the scheme, without taking into consideration the amount of the participant's money transferred to the fund. The value in line 062 for columns 3, 4, 5 is calculated under the formula: the sum of lines 0621, 0622.

3.6.28. Each of lines 061, 062, 0621, 0622, 0623 reports the subtotal and is broken by employer payer type.

Information about natural persons – entrepreneurs is given in line 0622 and included in the total of lines 062 and 060, respectively.

- 3.6.29. Line 070 reports the amount of overdue contributions payable from contributors – natural persons who have labor relations with employer payers and have entered into pension contracts under the pension scheme.
- 3.6.30. Lines for each employer (041...04n) report the amount of overdue contributions payable from contributors – natural persons who have labor relations with employer payers and have entered into pension contracts under the pension scheme.
- 3.6.31. Line 080 reports the amount of overdue contributions payable from contributors – legal persons that have entered into pension contracts under the pension scheme, including contributors-natural persons-entrepreneurs.
- 3.6.32. Lines for each employer (041...04n) report the amount of overdue contributions payable from contributors-legal persons that have entered into pension contracts under the pension scheme, including contributors-natural persons-entrepreneurs.

3.7. Form NPF-7.

- 3.7.1. Form NPF-7 provides information from the personified records system about non-state pension fund participants, with a breakdown by age group.
- 3.7.2. Lines “up to 25 years old” report information about participants (men and women) who are up to 25 years old. Lines “25 – 40 years old” report information about participants (men and women) who are from 25 up to 20 years old. Lines “40 – 55 years old” report information about participants (men and women) who are from 40 up to 55 years old. Lines “over 55 years old” report information about participants (men and women) who are over 55 years old.
- 3.7.3. The value in line 010 for each column is calculated under the formula: the sum of lines 020, 030. The value in line 020 is calculated under the formula: the sum of lines 021, 022, 023, 024, and the value in line 030 is calculated under the formula: the sum of lines 031, 032, 033, 034.
- 3.7.4. The column “Data as of beginning of the reporting period (number of persons)” reports the total number of pension fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of the document indicated in the Regulation on Administering Non-State Pension Funds, approved by order of FSR No. 1660 of July 20, 2004 and registered with the Ministry of Justice of Ukraine on August 6, 2004 under No.990/9589, as at the first day of the reporting period (as a cumulative total), with a breakdown by age group. Value for Quarter 1 of the first year of operations equals zero. For future years of operations, the data as of beginning of Quarter 1 equal the data at the end of the preceding reporting fiscal year.
- 3.7.5. The column “Data as of end of the reporting period (number of persons)” reports the total number of pension fund participants who, in the personified records system, have open (effective) individual pension accounts opened on the basis of the document indicated in the Regulation on Administering Non-State Pension Funds, approved by order of FSR No. 1660 of July 20, 2004 and registered with the Ministry of Justice of Ukraine on August 6, 2004 under No.990/9589, as at the last day of the reporting period (as a cumulative total), with a breakdown by age group.
- 3.7.6. The column “Pension contributions paid in the reporting period (UAH)/ Data as of beginning of the reporting period (UAH)” reports amounts of pension money that is recorded in individual pension accounts of pension fund participants as at the first day of the reporting period (as a cumulative total), with a breakdown by age group. Data for Quarter 1 of the first year of operations equal zero. For future years of operations, the data as of beginning of Quarter 1 equal the data at the end of the preceding reporting fiscal year.
- 3.7.7. Columns “Pension contributions paid in the reporting period / by the founder, employer payer, professional association, natural persons – entrepreneurs, third persons, participant who is a contributor (UAH)” report the amount of pension contributions actually paid for the benefit of participants and credited to individual pension accounts of participants during the reporting period, with a breakdown by age group.
- 3.7.8. The column “Pension contributions paid in the reporting period (UAH) / Data as of end of the reporting period (UAH)” reports the amount of pension money recorded in individual pension accounts of pension fund participants as at the last day of the reporting period (as a cumulative total), with a breakdown by age group.

- 3.7.9. The column “Fulfillment of obligations to Pension Fund participants in the reporting period (UAH) / Data as of beginning of the reporting period” reports the total amount of pension benefits actually paid to participants of the pension fund as at the first day of the reporting period (as a cumulative total), with a breakdown by age group, including amounts transferred to other financial institutions. Data for Quarter 1 of the first year of operations equal zero. For future years of operations, the data as of beginning of Quarter 1 equal the data at the end of the preceding reporting fiscal year. Information is given with personal income tax, depending on the form of payment, and without the administrator’s compensation for paying benefits and transferring money.
- 3.7.10. Columns “Fulfillment of obligations to Pension Fund participants in the reporting period (UAH) / One-time pension benefits, Defined period (term) pension, Pension money transferred to: (UAH)” report all types of pension benefits actually paid during the reporting period as at the last day of the reporting period, with a breakdown by age group. Columns “One-time pension benefits” and Defined period (term) pension” report pension benefits paid with personal income tax, depending on the form of payment, and the column “Pension money transferred to:” reports amounts of participants’ money transferred to other financial institutions, without expenses for transferring such money.
- 3.7.11. The column “Pension money transferred to: / insurer” reports the amount of money actually transferred under life annuity insurance agreements and disability and death insurance agreements, the column “Pension money transferred to: / another pension fund” reports the amount of money actually transferred to another pension fund under defined term pension benefits agreements, and the amount of money actually transferred to another pension fund in the event that the pension contract is terminated or the pension contract made for the benefit of several participants is amended, and column “Pension money transferred to: / bank” reports the amount of money actually transferred to a banking institution under agreements on opening pension deposit accounts.
- 3.7.12. The column “Fulfillment of obligations to Pension Fund participants in the reporting period (UAH) / Data as of end of the reporting period” reports the total amount of pension benefits actually paid and money of natural persons transferred to other financial institutions for the reporting period as at the last day of the reporting period, with a breakdown by age group, without data at the beginning of the reporting period.

3.8. Form NPF – 8.

- 3.8.1. Form NPF – 8 provides information, as at the last day of the reporting period, about the composition and structure of the pension fund’s assets in accordance with Regulation on Determining Net Value of Assets of Non-State Pension Fund (Open, Corporate, Professional), approved by resolution of the Securities and Stock Market State Commission No. 339 of August 11, 2004 and registered with the Ministry of Justice of Ukraine January 25, 2005 under No. 96/10376.
- 3.8.2. Asset management and pension fund administration agreements as well as accounting policies of the pension fund require asset management companies to provide the administrator with the information necessary to complete Form NPF – 8.
- 3.8.3. Schedule 3, *Cash in deposit and current bank accounts*, column “Amount of cash (UAH)” reports separately the amount of cash in bank deposits as at the last day of the reporting period and the interest to be accrued for the reporting period in accordance with terms and conditions of a bank deposit agreement (in the following line with the note “interest accrued”). Amounts of cash in current accounts are reported (with the note “current account”) separately from the interest to be accrued for the reporting period in accordance with terms and conditions of a bank account agreement (in the following line with the note “interest accrued”).
- 3.8.4. Schedule 3, *Cash in deposit and current bank accounts*, line “Total”, reports separately the total amount in bank deposits and current accounts as at the last day of the reporting period, and the interest to be accrued for the reporting period (in the following lines with the note “Total interest accrued”).
- 3.8.5. Section 5, *List of other investments*, reports information about other pension fund investees that were not included in previous sections, specifically this section gives information about accounts receivable for securities sold, etc.

3.9. Form NPF-9.

- 3.9.1. Asset management and pension fund administration agreements as well as accounting policies of the pension fund require asset management companies to provide the administrator with Form NPF – 9.
- 3.9.2. Form NPF-9 is completed by the person who manages assets of the pension fund in accordance with the Regulation and based on results of made and fulfilled agreements regarding securities of Ukrainian issuers, irrespective of the method of entering into an agreement with a bidder.
- 3.9.3. Form NPF-9 is signed by the chief executive officer of an asset management company and a responsible person from a structural subdivision of the trading organizer whose competence includes the preparation of reporting documents that relate to agreements made and confirm that such agreements have indeed been made.
- 3.9.4. The asset management company is entitled to give the administrator Form NPF-9 endorsed by the trading provider both for each agreement regarding securities of Ukrainian issuers and for all of agreements made during the reporting period regarding securities of Ukrainian issuers.

**Commissioner -
Director,
Non-State Pension Funds
Supervision Department**

A. A. Rybalchenko