



Reporting Standard ARS 720.5

ABS/RBA Equity Securities Held

Objective of this Reporting Standard

This Reporting Standard outlines the requirements for the provision of information to APRA relating to an authorised deposit-taking institution's or registered financial corporation's equity securities held.

It includes *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* and the associated specific instructions.

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. Information collected by *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* (ARF 720.5) is used by the **ABS** and **RBA** for various purposes, including the compilation of Australia's National Accounts.
3. This Reporting Standard is an Economic and Financial Statistics (EFS) Reporting Standard for the purposes of paragraph 3 of *Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection* (ARS 701.0).

Application and commencement

4. This Reporting Standard applies to an **authorised deposit-taking institution (ADI)** or **registered financial corporation (RFC)** as set out in the table below.

Class of financial institution	Applicable
Banks	Yes
Non-bank ADIs	No
RFCs	Yes if total assets \geq \$500m

Where 'total assets' are measured by the value reported in item 13 (column 1) on *Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position* (~~*Banks & RFCs Standard*~~) (ARF 720.0A).

5. **APRA** may from time to time determine that a higher threshold will apply to a particular **ADI** or **RFC** than that specified in paragraph 4 of this standard and if **APRA** does so it will notify the **ADI** or **RFC** concerned in writing.
6. This Reporting Standard applies for *reporting periods* ending on or after 31 March 2019.

Information required

7. An **ADI** or **RFC** to which this Reporting Standard applies must provide **APRA** with the information required by this Reporting Standard for each reporting period at a *domestic books* consolidation.

Method of submission

8. The information required by this Reporting Standard must be given to **APRA** in electronic form using the 'Direct to APRA' (also known as 'D2A') application, or by a method notified by **APRA** in writing prior to submission.

Note: the 'Direct to APRA' application software may be obtained from **APRA**.

Reporting periods and due dates

9. The information required by this Reporting Standard must be provided by an **ADI** or **RFC** to which this Reporting Standard applies under paragraphs 4 and 5:
 - (a) in respect of each quarter ended 31 March, 30 June, 30 September and 31 December.
10. The information required by this Reporting Standard must be provided to **APRA** within 28 calendar days after the end of the *reporting period* to which the information relates.¹
11. **APRA** may, by notice in writing, change the *reporting periods*, or specified *reporting periods*, for a particular **ADI** or **RFC**, to require it to provide the information required by this Reporting Standard more frequently, or less frequently, having regard to:
 - (a) the particular circumstances of the **ADI** or **RFC**; and
 - (b) the extent to which the information is required for the purposes of the **ABS** or **RBA**.
12. **APRA** may grant an **ADI** or **RFC** an extension of a *due date*, in writing, in which case the new *due date* for the provision of the information will be the date on the notice of extension.

Quality control

13. All information provided by an **ADI** or **RFC** under this Reporting Standard must be the product of systems, processes and controls that have been reviewed and tested by the external auditor of the **ADI** or **RFC** as set out in *Prudential Standard APS 310 Audit*

¹ To avoid doubt, if the *due date* for a particular *reporting period* falls on a day other than a usual business day, an **ADI** or **RFC** is nonetheless required to submit the information required no later than the *due date*.

and Related Matters for ADIs or Reporting Standard RRS 710.0 ABS/RBA Audit Requirements for Registered Financial Corporations for RFCs. Relevant standards and guidance statements issued by the Auditing and Assurance Standards Board provide information on the scope and nature of the review and testing required from external auditors. This review and testing must be done on an annual basis or more frequently if required by the external auditor to enable the external auditor to form an opinion on the accuracy and reliability of the information provided by an *ADI* or *RFC* under this Reporting Standard.

14. All information provided by an *ADI* or *RFC* under this Reporting Standard must be subject to systems, processes and controls developed by the *ADI* or *RFC* for the internal review and authorisation of that information. These systems, processes and controls are to assure the completeness and reliability of the information provided.

Authorisation

15. When an officer or agent of an *ADI* or *RFC* provides the information required by this Reporting Standard using the 'Direct to APRA' application, it will be necessary for the officer or agent to digitally sign the relevant information using a digital certificate acceptable to *APRA*.

Minor alterations to forms and instructions

16. *APRA* may make minor variations to:
 - (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies;
or
 - (b) the instructions to a form, to clarify their application to the formwithout changing any substantive requirement in the form or instructions.
17. If *APRA* makes such a variation it must notify in writing each *ADI* or *RFC* that is required to report under this Reporting Standard.

Interpretation

18. ARS 701.0 applies to this Reporting Standard.
19. In this reporting standard:

ABS means the Australian Bureau of Statistics established under the *Australian Bureau of Statistics Act 1975*.

APRA means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*.

due date means the last day of the 28 calendar days provided for in paragraph 10 or, if applicable, paragraph 12.

reporting period means a quarter ended 31 March, 30 June, 30 September or 31 December as provided for in paragraph 9 or, if applicable, paragraph 11.

20. Unless the contrary intention appears, any reference to an Act, Prudential Standard, Reporting Standard, Australian Accounting or Auditing Standard (including related guidance) is a reference to the instrument as in force or existing from time to time.

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Australian Business Number	Institution Name
Reporting Period	Scale Factor
Quarterly	Banks – millions of dollars to 3 decimal places RFCs – thousands of dollars
Reporting Consolidation	
Domestic books	

	Market value (1)
1. Total equity securities listed on the ASX and issued by residents	
1.1 <i>of which:</i> Issued by related parties	
1.2 <i>of which:</i> Preference shares	
1.3 Community service organisations	
1.4 Non-financial businesses	
1.4.1 Private non-financial investment funds	
1.4.2 Other private non-financial corporations	
1.5 Financial institutions	
1.5.1 Banks ADIs	
1.5.2 Non-bank ADIs	
1.5.5 1.5.2 Registered financial corporations	
1.5.6 1.5.3 Life insurance corporations	
1.5.7 1.5.4 Other insurance corporations	
1.5.8 1.5.5 Financial auxiliaries	
1.5.9 1.5.6 Securitisers	
1.5.10 1.5.7 Money-market investment funds	
1.5.11 1.5.8 Non-money-market financial investment funds	
1.5.12 1.5.9 Other financial institutions	
2 Total equity securities not listed on the ASX and issued by residents	
2.1 <i>of which:</i> Issued by related parties	
2.2 <i>of which:</i> Preference shares	
2.3 Community service organisations	
2.4 Non-financial businesses	
2.4.1 Private non-financial investment funds	
2.4.2 Other private non-financial corporations	
2.5 Financial institutions	
2.5.1 Banks ADIs	
2.5.2 Non-bank ADIs	

<u>2.5.52.5.2</u>	Registered financial corporations	
<u>2.5.62.5.3</u>	Life insurance corporations	
<u>2.5.72.5.4</u>	Other insurance corporations	
<u>2.5.82.5.5</u>	Financial auxiliaries	
<u>2.5.92.5.6</u>	Securitisers	
<u>2.5.102.5.7</u>	Money-market investment funds	
<u>2.5.112.5.8</u>	Non-money-market financial investment funds	
<u>2.5.122.5.9</u>	Other financial institutions	

3 Total equity securities issued by non-residents	
3.1 of which: Issued by related parties	
3.2 of which: Preference shares	

Reporting Form ARF 720.5

ABS/RBA Equity Securities Held

Instructions

These instructions assist completion of *Reporting Form ARF 720.5 ABS/RBA Equity Securities Held* (ARF 720.5). ARF 720.5 collects information relating to *equity securities* held by *ADIs* and *RFCs*.

Information reported in ARF 720.5 is required primarily for purposes of the *ABS* and the *RBA*. Items on ARF 720.5 are required for various purposes, including the compilation of Australia's National Accounts. Information reported in ARF 720.5 may also be used by *APRA* for prudential and publication purposes.

Reporting level

ARF 720.5 must be completed for each *bank* and *RFC* to which this Reporting Standard applies under paragraphs 4 and 5.

Reporting basis and unit of measurement

These instructions specify the reporting basis and unit of measurement that applies to each item.

Items on ARF 720.5 must be reported as at the end of the *reporting period*.

For reporting purposes, unless specified otherwise, enter data as a positive number.

Counterparties

Include *equity securities* issued by *related parties* and *non-related parties*. Note that this treatment differs from *Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Banks & RFCs Standard)* (ARF 720.0A) where *equity securities* issued by *related parties* are reported separately.

Data for *resident* and *non-resident* issuers are collected separately. Note that this treatment differs from ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

Values

Report closing balances at market prices effective at the reference date. Where denominated in foreign currency, convert *market values* in foreign to AUD at the spot rate effective as at the reference date. This valuation approach for *equity securities* on the ARF 720.5 may differ from the Australian Accounting Standards and ARF 720.0A depending on the classification of these assets in your institution's statutory accounts.

Report items on ARF 720.5 net of short-sold positions.

Report items on ARF 720.5 as millions of dollars to 3 decimal places for *banks* and

thousands of dollars for *RFCs*.

Standard Business Reporting (SBR)

Report items on ARF 720.5 with accounting type of debit (assets). The accounting type (i.e. credit or debit) applies to all monetary items and represents the natural accounting treatment of the item collected.

Specific instructions

Terms highlighted in *bold italics* are defined in ARS 701.0.

All derived fields in the form are shaded in grey and are explained in words as a mathematical expression in these instructions.

Examples included under 'Include' and 'Exclude' must not be taken as an exhaustive list of items to be included or excluded.

1. Total equity securities listed on the ASX and issued by residents

Item 1 collects information about on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *resident* entities and listed on the Australian Securities Exchange (ASX), by the counterparty of the issuer.

Report all *equity securities*, including *trading securities* and *investment securities*, in *resident* entities listed on the ASX.

Exclude *equity securities* issued by *non-residents*. Note that this treatment differs from ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

Column 1	Report the <i>market value</i> .
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Item 1	Report <i>equity securities</i> held that are listed on the ASX and were issued by <i>residents</i> . Item 1 is a derived item. Report the value of total <i>equity securities</i> held in item 1 as the sum of item 1.3, item 1.4 and item 1.5.
Item 1.1	Of the amount reported in item 1, report the value issued by <i>residents</i> that are <i>related parties</i> .
Item 1.2	Of the amount reported in item 1, report the value of <i>preference shares</i> .
Item 1.3	Report <i>equity securities</i> held that were issued by <i>resident community service organisations</i> .
Item 1.4	Report <i>equity securities</i> held that were issued by <i>resident non-financial businesses</i> . Item 1.4 is a derived item. Report the value of <i>equity securities</i> held in item 1.4 as the sum of item 1.4.1 and item 1.4.2.
Item 1.4.1	Report <i>equity securities</i> held that were issued by <i>resident private non-</i>

	<i>financial investment funds.</i>
Item 1.4.2	Report <i>equity securities</i> held that were issued by <i>resident other private non-financial corporations.</i>
Item 1.5	Report <i>equity securities</i> held that were issued by <i>resident financial institutions.</i>
Item 1.5.1	Report <i>equity securities</i> held that were issued by <i>resident banks ADIs.</i>
Item 1.5.2	Report <i>equity securities</i> held that were issued by <i>resident non-bank ADIs.</i>
Item 1.5.5 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident registered financial corporations.</i>
Item 1.5.6 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident life insurance corporations.</i>
Item 1.5.7 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident other insurance corporations.</i>
Item 1.5.8 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident financial auxiliaries.</i>
Item 1.5.9 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident securitisers.</i>
Item 1.5.10 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident money-market investment funds.</i>
Item 1.5.11 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident non-money-market financial investment funds.</i>
Item 1.5.12 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> other than those reported in items 1.5.1 to 1.5.9 <u>1.5.8</u> . Include: <ul style="list-style-type: none"> • <i>self-managed superannuation funds;</i> • <i>other superannuation funds; and</i> • <i>financial institution n.e.c.</i> <p>Item 1.5.10 <u>1.5.9</u> is a derived item. Report the value of <i>equity securities</i> held in item 1.5.10 <u>1.5.9</u> as item 1.5 less the sum of items 1.5.1 to 1.5.9 <u>1.5.8</u> inclusive.</p>

2. Total equity securities not listed on the ASX and issued by residents

Item 2 collects information on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *resident* entities and not listed on the Australian Securities Exchange (ASX), by the counterparty of the issuer.

Report all *equity securities*, including *trading securities* and *investment securities*, in *resident* entities that are not listed on the ASX.

Exclude *equity securities* issued by *non-residents*. Note that this treatment differs from the ARF 720.0A where *equity securities* issued by *non-residents* are not separately identified.

Column 1	Report the <i>market value</i> .
Item 2	Report <i>equity securities</i> held that are not listed on the ASX and were issued by <i>residents</i> . Item 2 is a derived item. Report the value of total <i>equity securities</i> held in item 2 as the sum of items 2.3, 2.4 and 2.5.
Item 2.1	Of the amount reported in item 2, report the value issued by <i>residents</i> that are <i>related parties</i> .
Item 2.2	Of the amount reported in item 2, report the value of <i>preference shares</i> .
Item 2.3	Report <i>equity securities</i> held that were issued by <i>resident community service organisations</i> .
Item 2.4	Report <i>equity securities</i> held that were issued by <i>resident non-financial businesses</i> . Item 2.4 is a derived item. Report the value of <i>equity securities</i> held in item 2.4 as the sum of item 2.4.1 and item 2.4.2.
Item 2.4.1	Report <i>equity securities</i> held that were issued by <i>resident private non-financial investment funds</i> .
Item 2.4.2	Report <i>equity securities</i> held that were issued by <i>resident other private non-financial corporations</i> .
Item 2.5	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> .
Item 2.5.1	Report <i>equity securities</i> held that were issued by <i>resident banks</i> <u>ADIs</u> .
Item 2.5.2	Report <i>equity securities</i> held that were issued by <i>resident non-bank ADIs</i>.
Item 2.5.5 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident registered financial corporations</i> .
Item 2.5.6 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident life insurance corporations</i> .
Item 2.5.7 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident other insurance corporations</i> .
Item 2.5.8 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident financial auxiliaries</i> .
Item 2.5.9 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident securitisers</i> .
Item 2.5.10 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident money-market investment funds</i> .
Item 2.5.11 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident non-money-market financial investment funds</i> .
Item 2.5.12 <u>Item</u>	Report <i>equity securities</i> held that were issued by <i>resident financial institutions</i> other than those reported in items 2.5.1 to 2.5.9 <u>2.5.8</u> .

	<p>Include:</p> <ul style="list-style-type: none"> • <i>self-managed superannuation funds</i>; • <i>other superannuation funds</i>; and • <i>financial institution n.e.c.</i>. <p>Item 2.5.102.5.9 is a derived item. Report the value of <i>equity securities</i> held in item 2.5.102.5.9 as item 2.5 less the sum of items 2.5.1 to 2.5.92.5.8 inclusive.</p>
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3. Total equity securities issued by non-residents

Item 3 collects information on the value of *equity securities* held by the *ADI* or *RFC* that were issued by *non-resident* entities.

Report all *equity securities*, including *trading securities* and *investment securities*, in *non-resident* entities regardless of whether they are listed on an exchange.

Exclude *equity securities* issued by *residents*. Note that this treatment differs from the ARF 720.0A where *equity securities* issued by *residents* are not separately identified.

Column 1	Report the <i>market value</i> .
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Item 3	Report <i>equity securities</i> held that were issued by <i>non-residents</i> .
Item 3.1	Of the amount reported in item 3, report the value issued by <i>related parties</i> .
Item 3.2	Of the amount reported in item 3, report the value of <i>preference shares</i> .