



# 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)* (ARF 720.0A).

5. *APRA* may ~~specify from time to time determine that~~ a higher ~~level of a reporting~~ threshold ~~will apply to a particular ADI or RFC than that specified in paragraph 4 by providing a direction to~~ 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 ~~2018~~2019.

### Information required

7. An *ADI* or *RFC* ~~to which this Reporting Standard applies~~ must provide *APRA* with the information required by ~~ARF 720.5~~ 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.<sup>1</sup>
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.

<sup>1</sup> 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*.

## Quality control and assurance

- ~~13.~~ All information provided by ~~the~~ an *ADI* or *RFC* under this Reporting Standard ~~is subject to~~ must be the product of systems, processes and controls that have been reviewed and tested by the requirements external auditor of the *ADI* or *RFC* as set out in *Reporting Prudential Standard ARF 702.0 ABS/RBA Data Quality APS 310 Audit and Related Matters* for *the EFS Collection (ARS 702.0)*.
- ~~14.~~ None of the data series in this *ADIs* or *Reporting Standard* are classified as ‘very high’ priority *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 purposes of *ARS 702.0* paragraph 8 and Attachment A.
- ~~15.~~ 13. None scope and nature of the series in this Reporting Standard are subject to audit for the purposes of *ARS 702.0* Attachment B paragraphs 4(a), 4(b) and 4(c). The limited assurance requirement in *ARS 702.0* Attachment B paragraph 4(d) applies 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

- ~~16.~~ 15. When an officer or agent of an *ADI* or *RFC* provides the information required by this Reporting Standard using the ‘Direct to APRA’ software 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

~~17.~~ 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 form
- without changing any substantive requirement in the form or instructions.

~~18.~~ 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

~~19.~~ 18. *ARS 701.0* applies to this Reporting Standard.

20.19. 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.

## ARF\_720\_5: ABS/RBA Equity Securities Held

<b>Australian Business Number</b>	<b>Institution Name</b>
<b>Reporting Period</b>	<b>Scale Factor</b>
Quarterly	Banks - millions of dollars to 3 decimal places RFCs - thousands of dollars
<b>Reporting Consolidation</b>	
Domestic books	

	Closing stockMarket value (1)
<b>1. Total equity securities listed on the ASX and issued by residents:</b>	
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	
1.5.2 Non-bank ADIs	
1.5.3 Registered financial corporations	
1.5.4 Life insurance corporations	
1.5.5 Other insurance corporations	
1.5.6 Financial auxiliaries	
1.5.7 Securitiser	
1.5.8 Money-market investment funds	
1.5.9 Non-money-market financial investment funds	
1.5.10 Other financial institutions	
<b>2 Total equity securities not listed on the ASX and issued by residents</b>	
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	

2.5.2 Non-bank ADIs	
2.5.3 Registered financial corporations	
2.5.4 Life insurance corporations	
2.5.5 Other insurance corporations	
2.5.6 Financial auxiliaries	
2.5.7 Securitiser	
2.5.8 Money-market investment funds	
2.5.9 Non-money-market financial investment funds	
2.5.10 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 ~~are to be entered~~ as a positive number.

### Counterparties

Include *equity securities* issued by *related parties* and *non-related parties*. Note that this treatment differs from ~~the 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 the Reporting Form ARF 720.0A ABS/RBA Statement of Financial Position (Banks & RFCs) (ARF 720.0A) where *equity securities* issued by *non-residents* related parties are not reported separately identified.~~

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

~~Closing~~Report closing balances ~~should be reported~~ at market ~~price~~prices effective at the reference date. Where denominated in foreign currency, ~~convert~~ market values in foreign ~~currency should be converted~~ 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 ~~accounting standards~~Australian Accounting Standards and ARF 720.0A depending on the classification of these assets in your ~~institution's~~ statutory accounts.

~~Items~~Report items on ARF 720.5 ~~are to be reported~~ net of short-sold positions.

~~Items~~Report items on ARF 720.5 ~~are to be reported~~ 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*** ~~indicate that the definition is provided either~~ are defined in ~~Reporting Standard ARS 701.0 ABS/RBA Definitions for the EFS Collection (ARS 701.0) or in this Reporting Standard.~~

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’ ~~are examples and should~~ 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 ~~Støek~~ 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.

<b>Column 1</b>	Report the <b><i>market value</i></b> .
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<b>Item 1</b>	Report <b><i>equity securities</i></b> held that are <u>listed on the ASX and were</u> issued by <b><i>residents</i></b> .  Item 1 is a derived item. Report the value of total <b><i>equity securities</i></b> held in item 1 as the sum of: <ul style="list-style-type: none"> <li>• <del>the value of <b><i>equity securities</i></b> — <b><i>community service organisations</i></b> reported in</del> item 1.3;</li> <li>• <del>the value of <b><i>equity securities</i></b> — <b><i>non-financial businesses</i></b> reported in</del> item 1.4; and</li> </ul> <del>the value of <b><i>equity securities</i></b> — <b><i>financial institutions</i></b> reported in</del> item 1.5.
<b>Item 1.1</b>	Of the amount reported in item 1, report the value issued by <b><i>residents</i></b> that are <b><i>related parties</i></b> .
<b>Item 1.2</b>	Of the amount reported in item 1, report the value of <b><i>preference shares</i></b> .
<b>Item 1.3</b>	Report <b><i>equity securities</i></b> held that <del>are</del> <u>were</u> issued by <b><i>resident community service organisations</i></b> .

<b>Item 1.4</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> 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:  <ul style="list-style-type: none"> <li>• <del>the value of equity securities—private non-financial investment funds reported in</del> item 1.4.1; and</li> </ul> <del>the value of equity securities—other private non-financial corporations reported in</del> item 1.4.2.
<b>Item 1.4.1</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident private non-financial investment funds</i> .
<b>Item 1.4.2</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident other private non-financial corporations</i> .
<b>Item 1.5</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident financial institutions</i> .
<b>Item 1.5.1</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident banks</i> .
<b>Item 1.5.2</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident non-bank ADIs</i> .
<b>Item 1.5.3</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident registered financial corporations</i> .
<b>Item 1.5.4</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident life insurance corporations</i> .
<b>Item 1.5.5</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident other insurance corporations</i> .
<b>Item 1.5.6</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident financial auxiliaries</i> .
<b>Item 1.5.7</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident securitisers</i> .
<b>Item 1.5.8</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident money-market investment funds</i> .
<b>Item 1.5.9</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident non-money-market financial investment funds</i> .

<p><b>Item 1.5.10</b></p>	<p>Report <i>equity securities</i> held that <del>are</del><u>were</u> issued by <i>resident financial institutions</i> other than those reported in items 1.5.1 to 1.5.9.</p> <p>Include:</p> <ul style="list-style-type: none"> <li><del>• other superannuation funds;</del></li> <li>• <u>self-managed superannuation funds;</u></li> <li>• <u>other superannuation funds; and</u></li> <li>• <u>financial institution n.e.c.</u></li> </ul> <p>Item 1.5.10 is a derived item. Report the value of <i>equity securities</i> held in item 1.5.10 as:</p> <ul style="list-style-type: none"> <li><del>• the value of equity securities financial institutions reported in item 1.5</del></li> </ul> <p>less the sum of:</p> <ul style="list-style-type: none"> <li><del>• the value of equity securities banks reported in item items 1.5.1;</del></li> <li><del>• the value of equity securities non-bank ADIs reported in item 1.5.2;</del></li> <li><del>• the value of equity securities registered financial corporations reported in item 1.5.3;</del></li> <li><del>• the value of equity securities life insurance corporations reported in item 1.5.4;</del></li> <li><del>• the value of equity securities other insurance corporations reported in item 1.5.5;</del></li> <li><del>• the value of equity securities financial auxiliaries reported in item 1.5.6;</del></li> <li><del>• the value of equity securities securitisers reported in item 1.5.7;</del></li> <li><del>• the value of equity securities money-market investment funds reported in item 1.5.8; and</del></li> </ul> <p><del>the value of equity securities non-money-market financial investment funds reported in item to 1.5.9 inclusive.</del></p>
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## 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 ~~Stock~~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.

<b>Column 1</b>	Report the <i>market value</i> .
<b>Item 2</b>	<p>Report <i>equity securities</i> held that are <u>not listed on the ASX and were</u> issued by <i>residents</i>.</p> <p>Item 2 is a derived item. Report the value of total <i>equity securities</i> held in item 2 as the sum of:</p> <ul style="list-style-type: none"> <li>• <del>the value of <i>equity securities</i> — <i>community service organisations</i> reported in item <u>items</u> 2.3;</del></li> <li>• <del>the value of <i>equity securities</i> — <i>non-financial businesses</i> reported in item, 2.4;</del> and</li> </ul> <p><del>the value of <i>equity securities</i> — <i>financial institutions</i> reported in item 2.5.</del></p>
<b>Item 2.1</b>	Of the amount reported in item 2, report the value <del>that is</del> issued by <i>residents</i> that are <i>related parties</i> .
<b>Item 2.2</b>	Of the amount reported in item 2, report the value of <i>preference shares</i> .
<b>Item 2.3</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident community service organisations</i> .
<b>Item 2.4</b>	<p>Report <i>equity securities</i> held that <del>are</del><u>were</u> issued by <i>resident non-financial businesses</i>.</p> <p>Item 2.4 is a derived item. Report the value of <i>equity securities</i> held in item 2.4 as the sum of:</p> <ul style="list-style-type: none"> <li>• <del>the value of <i>equity securities</i> — <i>private non-financial investment funds</i> reported in</del> item 2.4.1; and</li> </ul> <p><del>the value of <i>equity securities</i> — <i>other private non-financial corporations</i> reported in</del> item 2.4.2.</p>
<b>Item 2.4.1</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident private non-financial investment funds</i> .
<b>Item 2.4.2</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident other private non-financial corporations</i> <del>that are not listed on the ASX.</del>
<b>Item 2.5</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident financial institutions</i> .
<b>Item 2.5.1</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident banks</i> .

<b>Item 2.5.2</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident non-bank ADIs</i> .
<b>Item 2.5.3</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident registered financial corporations</i> .
<b>Item 2.5.4</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident life insurance corporations</i> .
<b>Item 2.5.5</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident other insurance corporations</i> .
<b>Item 2.5.6</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident financial auxiliaries</i> .
<b>Item 2.5.7</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident securitisers</i> .
<b>Item 2.5.8</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident money-market investment funds</i> .
<b>Item 2.5.9</b>	Report <i>equity securities</i> held that <del>are</del> <u>were</u> issued by <i>resident non-money-market financial investment funds</i> .
<b>Item 2.5.10</b>	<p>Report <i>equity securities</i> held that <del>are</del><u>were</u> issued by <i>resident financial institutions</i> other than those reported in items 2.5.1 to 2.5.9.</p> <p>Include:</p> <ul style="list-style-type: none"> <li>• <del>other</del><u>self-managed</u> <i>superannuation funds</i>;</li> <li>• <del>self-managed</del><u>other</u> <i>superannuation funds</i>; and</li> <li>• <i>financial institution n.e.c.</i>.</li> </ul> <p>Item 2.5.10 is a derived item. Report the value of <i>equity securities</i> held in item 2.5.10 as:</p> <ul style="list-style-type: none"> <li>• <del>the value of equity securities</del> <u>financial institutions</u> reported in item 2.5</li> </ul> <p>less the sum of:</p> <ul style="list-style-type: none"> <li>• <del>the value of equity securities</del> <u>banks</u> reported in item <del>items</del> 2.5.1;</li> <li>• <del>the value of equity securities</del> <u>non-bank ADIs</u> reported in item 2.5.2;</li> <li>• <del>the value of equity securities</del> <u>registered financial corporations</u> reported in item 2.5.3;</li> </ul>

	<ul style="list-style-type: none"> <li>• <del>the value of <i>equity securities</i> — <i>life insurance corporations</i> reported in item 2.5.4;</del></li> <li>• <del>the value of <i>equity securities</i> — <i>other insurance corporations</i> reported in item 2.5.5;</del></li> <li>• <del>the value of <i>equity securities</i> — <i>financial auxiliaries</i> reported in item 2.5.6;</del></li> <li>• <del>the value of <i>equity securities</i> — <i>securitisers</i> reported in item 2.5.7;</del></li> <li>• <del>the value of <i>equity securities</i> — <i>money-market investment funds</i> reported in item 2.5.8; and</del></li> <li>• <del>the value of <i>equity securities</i> — <i>non-money-market financial investment funds</i> reported in item to 2.5.9-</del></li> </ul> <p><u>inclusive.</u></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.

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