
**Securities and related financial
instruments — Classification of Financial
Instruments (CFI code)**

*Valeurs mobilières et autres instruments financiers concernés —
Classification des instruments financiers (code CFI)*



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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 3.

Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this International Standard may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

International Standard ISO 10962 was prepared by Technical Committee ISO/TC 68, *Banking, securities and other financial services*, Subcommittee SC 4, *Securities and related financial instruments*.

This second edition cancels and replaces the first edition (ISO 10962:1997), which has been technically revised.

Annex A of this International Standard is for information only.

Introduction

The Classification of Financial Instruments (CFI) code has been developed to address a number of problems which have concerned the financial community in the past few years. With the growth of cross-border trading, the requirement to improve communication of information among market participants has become critical.

The business problems centre around an inability to obtain information on securities due to the lack of a consistent and uniform approach to grouping financial instruments. With the explosive growth over the past ten years in new instruments and new features attached to financial instruments, a serious communication problem has developed.

Many market participants are using similar terminology for instruments having significantly different features. The problem is compounded when market participants look beyond their own national markets. They encounter the same words to describe instruments in another country that have significantly different features. Where the terminology is in a different language, the market participant encounters the problem of the same words being applied to different instruments along with the problems of translation which also can be misleading. In addition, the customs and practices of local markets vary considerably in the manner in which they structure financial instruments leaving foreign participants confused and perplexed. On careful analysis, it is often found that the characteristics and features of these instruments are similar to a domestic instrument. However, most market participants do not have the time and resources to do this analysis.

The inability to group securities in a consistent manner is another problem encountered by market participants. Reports of holdings by different sources for similar financial instruments often result in financial instruments being categorized differently. This not only affects comparability but causes a credibility issue with the reader. When relative performances are being measured, the ability to properly categorize holdings is essential if true comparisons are to be made.

The solution envisioned is twofold. One aspect is to establish a series of codes which clearly classifies financial instruments having similar features. The other is to develop a glossary of terms and provide common definitions which allow market participants to easily understand terminology being used.

In principle, the CFI code reflects characteristics that are defined when a financial instrument is issued and that remain unchanged during its entire lifetime. However, a few events that may lead to a new CFI code for the same instrument are anticipated, such as the changing of voting rights or ownership restrictions by a stockholders' meeting. The code has been developed to provide the most comprehensive information possible while at the same time maintaining the code manageability.

The benefits derived are many:

- The CFI code system provides a set of codes which can be used by all market participants in an electronic data processing environment and permits electronic communication between participants. Readers of portfolio holdings will see reports from different sources using the same categories. Performance measurement will be more credible as the groupings for measurement will be the same.
- The development of these codes will encourage market participants to take advantage of other ISO Standards, particularly ISINs and Securities Messages to simplify the communication process among market participants.
- The improved understanding of the characteristics of financial instruments will lead to a better understanding by investors, giving them more confidence to make investment decisions and leading to more active markets and the resulting improvement in market liquidity.

It is understood that some users may not, for practical reasons, be in a position to implement this International Standard immediately. In order for the International Standard to fulfil its objective, users are however recommended to implement it as soon as possible.

Securities and related financial instruments — Classification of Financial Instruments (CFI code)

1 Scope

This International Standard defines and describes codes for an internationally valid system to classify financial instruments. The classification system applies to financial instruments negotiated internationally as well as to domestic instruments. The term "financial instruments" refers not only to classical securities; it also covers the innovative financial products that have recently emerged in different markets — a trend that is expected to continue in the future.

This International Standard is intended for use in any application in the trading and administration of securities in international securities business. Insofar as the trading and the administration of securities do not affect other countries, the application of this International Standard remains at the discretion of the responsible national bodies, such as stock exchanges, banks, brokers, and other institutions active in the securities field.

2 Normative reference

The following normative document contains provisions which, through reference in this text, constitute provisions of this International Standard. For dated references, subsequent amendments to, or revisions of, any of these publications do not apply. However, parties to agreements based on this International Standard are encouraged to investigate the possibility of applying the most recent edition of the normative document indicated below. For undated references, the latest edition of the normative document referred to applies. Members of ISO and IEC maintain registers of currently valid International Standards.

ISO 6166:2001, *Securities and related financial instruments — International securities identification numbering system (ISIN)*

3 Conventions and principles

3.1 Composition of CFI code

The CFI code consists of six alphabetic characters. The first character indicates the highest level of classification and differentiates between six generic categories: Equities, Debt instruments, Entitlements (Rights), Options, Futures, and Others. The second character indicates specific groups within each category: Equities, for example, are broken down into Shares, i.e. common/ordinary, Preferred shares, Convertible shares, Preferred convertible shares, Preference convertible shares, Units, i.e. unit trusts/mutual funds/OPCVM/OICVM, and Others. Within the category Debt instruments, the groups are Bonds, Convertible bonds, Bonds with warrants attached, Medium term notes, Money market instruments, and Others. For the complete classification breakdown, see clause 4.

The four last characters indicate the most important attributes applicable to each group: whereas voting rights, restrictions, payment status and form are useful information in Equities, these features do not exist for Options, which have other attributes (underlying instruments, type of scheme, delivery, standardized/non-standardized).

In Equities, Debt instruments and Entitlements, the sixth (last) character indicates the form of the instrument.

If the information is not available or applicable at the time of assignment, the code "X" is to be used for the respective element, i.e. *X = not applicable, unknown, not available*.

3.2 Classification procedure

The order given in clause 4 is valid for the classification of ambiguous instruments. A financial instrument, for which the definitions of more than one category or group are correct, should be classified under the first possible category or group. For example, a financial instrument that gives the privilege to receive specific assets and is repaid by the issuer at maturity, thus classifiable both as "Debt instruments" or "Entitlements", should only be classified as "Debt instruments".

4 Codes and definitions

CATEGORIES	E = Equities
	D = Debt Instruments
	R = Entitlements (Rights)
	O = Options
	F = Futures
	M = Others (Miscellaneous)

EQUITIES -E-*.**.*.*-

Financial instruments representing an ownership interest in an entity or pool of assets.

<u>Groups:</u>	S = Shares, i.e. common/ordinary
	P = Preferred shares
	R = Preference shares
	C = Convertible shares
	F = Preferred convertible shares
	V = Preference convertibles shares
	U = Units, i.e. unit trusts/mutual funds/OPCVM/OICVM
	M = Others (Miscellaneous)

Shares, i.e. common/ordinary -E-S-*.**.*.*-

Holders typically being entitled to vote and receive dividends. In the event of liquidation, holders of shares usually rank behind the entity's creditors and holders of preferred shares.

1st attribute: **Voting right** (indicates the kind of voting power conferred to the shareholder):

V = Voting (Each share has one vote)	-E-S- V -.**.*.*-
N = Non-voting (Share has no voting right)	-E-S- N -.**.*.*-
R = Restricted voting (The shareholder may be entitled to less than one vote per share)	-E-S- R -.**.*.*-
E = Enhanced voting (The shareholder is entitled to more than one vote per share)	-E-S- E -.**.*.*-

2nd attribute: **Ownership/transfer restrictions:**

T = Restrictions (The ownership or transfer of the security is subject to special conditions)	-E-S-*. T -.**.*.*-
U = Free (Unrestricted; the ownership or transfer of the security is not subject to special conditions)	-E-S-*. U -.**.*.*-

3rd attribute: **Payment status:**

O = Nil paid	-E-S-*-O-*
P = Partly paid	-E-S-*-P-*
F = Fully paid	-E-S-*-F-*

4th attribute: **Form:**

B = Bearer (<i>The owner is not registered in the books of the issuer or of the registrar.</i>)	-E-S-*-B-
R = Registered (<i>Securities are recorded in the name of the owner on the books of the issuer or the issuer's registrar and can only be transferred to another owner when endorsed by the registered owner.</i>)	-E-S-*-R-
N = Bearer/Registered (<i>Securities issued in both bearer and registered form but with the same identification number.</i>)	-E-S-*-N-
Z = Bearer depository receipt (<i>Receipt - in bearer form - for securities issued in a foreign market to promote trading outside the home country of the underlying securities.</i>)	-E-S-*-Z-
A = Registered depository receipt (e.g. ADR; <i>Receipt - in registered form - for securities issued in a foreign market to promote trading outside the home country of the underlying securities.</i>)	-E-S-*-A-

Preferred shares -E-P-*-*

Payment of dividends to holders normally takes preference over the payment of dividends to other classes of shares. In the event of liquidation, preferred shares normally rank above ordinary shares but behind creditors of the company.

1st attribute: **Voting right** (see also *Equities, Shares, i.e. common/ordinary*):

V = Voting	-E-P-V-*-*
N = Non-voting	-E-P-N-*-*
R = Restricted voting	-E-P-R-*-*
E = Enhanced voting	-E-P-E-*-*

2nd attribute: **Redemption:**

R = Redeemable	-E-P-R-*-*
E = Extendible	-E-P-E-*-*
T = Redeemable/extendible	-E-P-T-*-*

3rd attribute: **Income** (*Indicates the kind of dividend income the shareholders are entitled to*):

F = Fixed Rate Income (<i>The shareholder periodically receives a stated income.</i>)	-E-P-*-F-*
C = Cumulative, Fixed Rate Income (<i>The shareholder periodically receives a stated amount. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.</i>)	-E-P-*-C-*
P = Participating Income (<i>Preferred shareholders, in addition to receiving their fixed rate of prior dividend, share with the common shareholders in further dividend distributions and in capital distributions.</i>)	-E-P-*-P-*
Q = Cumulative, Participating Income (<i>Shareholders are entitled to dividends in excess of the stipulated preferential rate under specified conditions. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.</i>)	-E-P-*-Q-*

A = Adjustable Rate Income (*The dividend rate is set periodically, usually based on a certain yield.*) -E-P-*.A-

N = Normal Rate Income (*Shareholders are entitled to the same dividends as common/ordinary shareholders but have other privileges, e.g. as regards distribution of assets upon dissolution.*) -E-P-*.N-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer -E-P-*.B-

R = Registered -E-P-*.R-

N = Bearer/Registered -E-P-*.N-

Z = Bearer depository receipt -E-P-*.Z-

A = Registered depository receipt (e.g. ADR) -E-P-*.A-

Preference shares -E-R-*.A-

Like the preferred shares, preference shares have a prior claim on dividends, and on assets in an event of corporate liquidation or dissolution. But preferred stock would take precedence over preference stock in respect of dividends and assets that may be available for distribution.

1st attribute: **Voting right** (see also *Equities, Shares, i.e. common/ordinary*):

V = Voting -E-R-V-*.A-

N = Non-voting -E-R-N-*.A-

R = Restricted voting -E-R-R-*.A-

E = Enhanced voting -E-R-E-*.A-

2nd attribute: **Redemption:**

R = Redeemable -E-R-*.R-*.A-

E = Extendible -E-R-*.E-*.A-

T = Redeemable/extendible -E-R-*.T-*.A-

3rd attribute: **Income** (*Indicates the kind of dividend income the shareholders are entitled to*):

F = Fixed Rate Income (*The shareholder periodically receives a stated income.*) -E-R-*.F-*.A-

C = Cumulative, Fixed Rate Income (*The shareholder periodically receives a stated amount. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.*) -E-R-*.C-*.A-

P = Participating Income (*Preferred shareholders, in addition to receiving their fixed rate of prior dividend, share with the common shareholders in further dividend distributions and in capital distributions.*) -E-R-*.P-*.A-

Q = Cumulative, Participating Income (*Shareholders are entitled to dividends in excess of the stipulated preferential rate under specified conditions. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.*) -E-R-*.Q-*.A-

A = Adjustable Rate Income (*The dividend rate is set periodically, usually based on a certain yield.*) -E-R-*.A-*.A-

N = Normal Rate Income (*Shareholders are entitled to the same dividends as common/ordinary shareholders but have other privileges, e.g. as regards distribution of assets upon dissolution.*) -E-R-*.N-*.A-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-E-R-**-*-B-
R = Registered	-E-R-**-*-R-
N = Bearer/Registered	-E-R-**-*-N-
Z = Bearer depository receipt	-E-R-**-*-Z-
A = Registered depository receipt (e.g. ADR)	-E-R-**-*-A-

Convertible shares -E-C-**-*-*

Shares (common/ordinary) that, at the option of the holder, are convertible into other securities, at a designated rate. The conversion privilege may be perpetual or limited to a specific period.

1st attribute: **Voting right** (see also *Equities, Shares, i.e. common/ordinary*):

V = Voting	-E-C-V-**-*-
N = Non-voting	-E-C-N-**-*-
R = Restricted voting	-E-C-R-**-*-
E = Enhanced voting	-E-C-E-**-*-

2nd attribute: **Ownership/transfer restrictions** (see also *Equities, Shares, i.e. common/ordinary*):

T = Restrictions	-E-C-T-**-*-
U = Free (Unrestricted)	-E-C-U-**-*-

3rd attribute: **Income** (see also *Equities, Preferred shares*):

F = Fixed Rate Income	-E-C-**-*-F-
C = Cumulative, Fixed Rate Income	-E-C-**-*-C-
P = Participating Income	-E-C-**-*-P-
Q = Cumulative, Participating Income	-E-C-**-*-Q-
A = Adjustable Rate Income	-E-C-**-*-A-
N = Normal Rate Income	-E-C-**-*-N-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-E-C-**-*-B-
R = Registered	-E-C-**-*-R-
N = Bearer/Registered	-E-C-**-*-N-
Z = Bearer depository receipt	-E-C-**-*-Z-
A = Registered depository receipt (e.g. ADR)	-E-C-**-*-A-

Preferred convertible shares -E-F-**-*-*

Preferred shares (common/ordinary or preferred) that, at the option of the holder, are convertible into other securities, usually common shares, at a designated rate. The conversion privilege may be perpetual or limited to a specified period.

1st attribute: **Voting right** (see also *Equities, Shares, i.e. common/ordinary*):

V = Voting	-E-F-V-**-*-
N = Non-voting	-E-F-N-**-*-
R = Restricted voting	-E-F-R-**-*-
E = Enhanced voting	-E-F-E-**-*-

2nd attribute: **Redemption:**

R = Redeemable	-E-F-*- R -*-*
E = Extendible	-E-F-*- E -*-*
T = Redeemable/extendible	-E-F-*- T -*-*

3rd attribute: **Income** (Indicates the kind of dividend income the shareholders are entitled to):

F = Fixed Rate Income (The shareholder periodically receives a stated income.)	-E-F-*- F -*-*
C = Cumulative, Fixed Rate Income (The shareholder periodically receives a stated amount. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.)	-E-F-*- C -*-*
P = Participating Income (Preferred shareholders, in addition to receiving their fixed rate of prior dividend, share with the common shareholders in further dividend distributions and in capital distributions.)	-E-F-*- P -*-*
Q = Cumulative, Participating Income (Shareholders are entitled to dividends in excess of the stipulated preferential rate under specified conditions. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.)	-E-F-*- Q -*-*
A = Adjustable Rate Income (The dividend rate is set periodically, usually based on a certain yield.)	-E-F-*- A -*-*
N = Normal Rate Income (Shareholders are entitled to the same dividends as common/ordinary shareholders but have other privileges, e.g. as regards distribution of assets upon dissolution.)	-E-F-*- N -*-*

4th attribute: **Form** (see also Equities, Shares, i.e. common/ordinary):

B = Bearer	-E-F-*- B -*-*
R = Registered	-E-F-*- R -*-*
N = Bearer/Registered	-E-F-*- N -*-*
Z = Bearer depository receipt	-E-F-*- Z -*-*
A = Registered depository receipt (e.g. ADR)	-E-F-*- A -*-*

Preference convertible shares -E-V-*-**V**-*-*

Preference shares (common/ordinary or preferred) that, at the option of the holder, are convertible into other securities, usually common shares, at a designated rate. The conversion privilege may be perpetual or limited to a specified period.

1st attribute: **Voting right** (see also Equities, Shares, i.e. common/ordinary):

V = Voting	-E-V- V -*-*
N = Non-voting	-E-V- N -*-*
R = Restricted voting	-E-V- R -*-*
E = Enhanced voting	-E-V- E -*-*

2nd attribute: **Redemption:**

R = Redeemable	-E-V-*- R -*-*
E = Extendible	-E-V-*- E -*-*
T = Redeemable/extendible	-E-V-*- T -*-*

3rd attribute: **Income** (Indicates the kind of dividend income the shareholders are entitled to):

F = Fixed Rate Income (The shareholder periodically receives a stated income.)	-E-V-**-F-*
C = Cumulative, Fixed Rate Income (The shareholder periodically receives a stated amount. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.)	-E-V-**-C-*
P = Participating Income (Preferred shareholders, in addition to receiving their fixed rate of prior dividend, share with the common shareholders in further dividend distributions and in capital distributions.)	-E-V-**-P-*
Q = Cumulative, Participating Income (Shareholders are entitled to dividends in excess of the stipulated preferential rate under specified conditions. Dividends not paid in any year accumulate and must be paid at a later date before dividends can be paid on the common/ordinary shares.)	-E-V-**-Q-*
A = Adjustable Rate Income (The dividend rate is set periodically, usually based on a certain yield.)	-E-V-**-A-*
N = Normal Rate Income (Shareholders are entitled to the same dividends as common/ordinary shareholders but have other privileges, e.g. as regards distribution of assets upon dissolution.)	-E-V-**-N-*

4th attribute: **Form** (see also Equities, Shares, i.e. common/ordinary):

B = Bearer	-E-V-**-B-
R = Registered	-E-V-**-R-
N = Bearer/Registered	-E-V-**-N-
Z = Bearer depository receipt	-E-V-**-Z-
A = Registered depository receipt (e.g. ADR)	-E-V-**-A-

Units, i.e. unit trusts/mutual funds/OPCVM/OICVM -E-U-**-**

Securities representing a portion of assets pooled by investors: run by a management company whose share capital remains separate from such assets.

1st attribute: **Closed/open-end** (Indicates whether units are traded or whether funds continually stand ready to sell new units and to redeem the outstanding units on demand.):

C = Closed-end (Units are sold on either an organized exchange or in the over-the-counter market and are usually not redeemed.)	-E-U-C-**-*
O = Open-end (Funds permanently sell new units to the public and redeem outstanding units on demand, resulting in an increase or decrease of outstanding capital.)	-E-U-O-**-*

2nd attribute: **Distribution policy** (Indicates the fund's normal distribution policy):

I = Income funds (The fund regularly distributes its investment profits.)	-E-U-**-I-*
G = Growth funds (The fund normally reinvests its investment profits.)	-E-U-**-G-*
M = Mixed funds (Investment profits are partly distributed, partly reinvested.)	-E-U-**-M-*

3rd attribute: **Assets** (Indicates the investment policy/objective of the fund as set forth in its prospectus):

R = Real estate (Fund invests exclusively in real estate.)	-E-U-**-R-*
S = Securities (Fund invests in securities/financial instruments.)	-E-U-**-S-*
M = Mixed-general (Fund invests in different assets.)	-E-U-**-M-*
C = Commodities (Fund invests exclusively in commodities.)	-E-U-**-C-*
D = Derivatives (Fund invests in derivatives.)	-E-U-**-D-*

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-E-U-**-*- B -
R = Registered	-E-U-**-*- R -
N = Bearer/Registered	-E-U-**-*- N -
Z = Bearer depository receipt	-E-U-**-*- Z -
A = Registered depository receipt (e.g. ADR)	-E-U-**-*- A -

Others (Miscellaneous) -E-M-X-X-X-*

Equities which do not fit into any of the above Groups.

1st attribute: **X = Not applicable/Undefined**

-E-M-X-**-*-

2nd attribute: **X = Not applicable/Undefined**

-E-M-**-X-**-

3rd attribute: **X = Not applicable/Undefined**

-E-M-**-*-X-**-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-E-M-X-X-X- B -
R = Registered	-E-M-X-X-X- R -
N = Bearer/Registered	-E-M-X-X-X- N -
Z = Bearer depository receipt	-E-M-X-X-X- Z -
A = Registered depository receipt (e.g. ADR)	-E-M-X-X-X- A -

**** Guidelines for Mixed Units (e.g. consisting of shares, bonds and warrants):**

Mixed Units consisting of

- share(s), bond(s) and warrant(s),
- share(s) and bond(s),
- share(s) and warrant(s),
- a number of shares

are classified under the category "Equity", group "Other".

**** Guidelines for Baskets (consisting of a number of stocks, used in program trading):**

Baskets are classified under the category "Equity", group "Other".

DEBT INSTRUMENTS -D--*-*-**

Financial instruments evidencing moneys owed by the issuer to the holder on terms as specified.

Groups:

- B** = Bonds
- C** = Convertible bonds
- W** = Bonds with warrants attached
- T** = Medium-term notes
- Y** = Money market instruments
- M** = Others (Miscellaneous)

Bonds -D-B--*-**

Any interest-bearing or discounted security that normally obliges the issuer to pay the bondholder a contracted sum of money and to repay the principal amount of the debt.

1st attribute: Type of interest:

- F** = Fixed rate (*All interest payments are known at issuance and remain constant for the life of the issue.*) -D-B-F-*.~*~*~
- Z** = Zero rate/Discounted (*No periodical interest payments are made; the interest charge (discount) is the difference between maturity value and proceeds at time of acquisition.*) -D-B-Z-*.~*~*~
- V** = Variable (*The interest rate is subject to adjustment through the life of the issue; includes graduated, i.e. step-up/step-down, floating and indexed interest rates.*) -D-B-V-*.~*~*~

2nd attribute: Guarantee (*Indicates, in the case of the issuer's insolvency, whether the debt issue is additionally secured*):

- T** = Government/Treasury guarantee (*The debt instrument is guaranteed by a federal or state government.*) -D-B-*.~*~*~T-*.~*~*~
- G** = Guaranteed (*The debt instrument is guaranteed by an entity other than the issuer; not a federal or state government.*) -D-B-*.~*~*~G-*.~*~*~
- S** = Secured (*A debt issue against which specific assets are pledged to secure the obligation e.g. mortgage, receivables.*) -D-B-*.~*~*~S-*.~*~*~
- U** = Unsecured/unguaranteed (*The direct obligations of the issuer rest solely on its general credit.*) -D-B-*.~*~*~U-*.~*~*~

3rd attribute: Redemption/Reimbursement (*Indicates the retirement provisions made for the debt issue*):

- F** = Fixed maturity (*The principal amount is repaid in full at maturity.*) -D-B-*.~*~*~F-*.~*~*~
- G** = Fixed maturity with call feature (*The issue may be called for redemption prior to the fixed maturity date.*) -D-B-*.~*~*~G-*.~*~*~
- C** = Fixed maturity with put (*The holder may request the reimbursement of his bonds prior to the maturity date.*) -D-B-*.~*~*~C-*.~*~*~
- D** = Fixed maturity with put and call -D-B-*.~*~*~D-*.~*~*~
- A** = Amortization plan (*Reduction of principal by regular payments.*) -D-B-*.~*~*~A-*.~*~*~
- B** = Amortization plan with call feature (*The redemption of principal may occur as the result of the outstanding portion of the bond being called.*) -D-B-*.~*~*~B-*.~*~*~
- T** = Amortization plan with put -D-B-*.~*~*~T-*.~*~*~
- L** = Amortization plan with put and call -D-B-*.~*~*~L-*.~*~*~
- P** = Perpetual (*The debt instrument has no fixed maturity date and is only due for redemption in the case of the issuer's liquidation.*) -D-B-*.~*~*~P-*.~*~*~
- Q** = Perpetual with call feature (*The issue may be called for redemption at some time in the future.*) -D-B-*.~*~*~Q-*.~*~*~

4th attribute: Form (see also *Equities, Shares, i.e. common/ordinary*):

- B** = Bearer -D-B-*.~*~*~B-*.~*~*~
- R** = Registered -D-B-*.~*~*~R-*.~*~*~
- N** = Bearer/Registered -D-B-*.~*~*~N-*.~*~*~
- Z** = Bearer depository receipt -D-B-*.~*~*~Z-*.~*~*~
- A** = Registered depository receipt (e.g. ADR) -D-B-*.~*~*~A-*.~*~*~

Convertible bonds -D-C-*..*-**

A bond that can be converted into other securities.

1st attribute: **Type of interest** (see also *Debt Instruments, Bonds*):

F = Fixed rate	-D-C- F -.**.*-
Z = Zero rate/Discounted	-D-C- Z -.**.*-
V = Variable	-D-C- V -.**.*-

2nd attribute: **Guarantee** (see also *Debt Instruments, Bonds*):

T = Gov't/Treasury guarantee	-D-C-*. T -.**.*-
G = Guaranteed	-D-C-*. G -.**.*-
S = Secured	-D-C-*. S -.**.*-
U = Unsecured/unguaranteed	-D-C-*. U -.**.*-

3rd attribute: **Redemption/Reimbursement** (see also *Debt Instruments, Bonds*):

F = Fixed maturity	-D-C-*.**.*- F -.**.*-
G = Fixed maturity with call feature	-D-C-*.**.*- G -.**.*-
C = Fixed maturity with put	-D-C-*.**.*- C -.**.*-
D = Fixed maturity with put and call	-D-C-*.**.*- D -.**.*-
A = Amortization plan	-D-C-*.**.*- A -.**.*-
B = Amortization plan with call feature	-D-C-*.**.*- B -.**.*-
T = Amortization plan with put	-D-B-*.**.*- T -.**.*-
L = Amortization plan with put and call	-D-B-*.**.*- L -.**.*-
P = Perpetual	-D-C-*.**.*- P -.**.*-
Q = Perpetual with call feature	-D-C-*.**.*- Q -.**.*-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-D-C-*.**.*- B -.**.*-
R = Registered	-D-C-*.**.*- R -.**.*-
N = Bearer/Registered	-D-C-*.**.*- N -.**.*-
Z = Bearer depository receipt	-D-C-*.**.*- Z -.**.*-
A = Registered depository receipt (e.g. ADR)	-D-C-*.**.*- A -.**.*-

Bonds with warrants attached -D-W-*..*-**

A bond that is issued together with one or more warrant(s) attached as part of the offer, the warrant(s) granting the holder the right to purchase a designated security, often the common stock of the issuer of the debt, at a specified price.

1st attribute: **Type of interest** (see also *Debt Instruments, Bonds*):

F = Fixed rate	-D-W- F -.**.*-
Z = Zero rate/Discounted	-D-W- Z -.**.*-
V = Variable	-D-W- V -.**.*-

B = Amortization plan with call feature
T = Amortization plan with put
L = Amortization plan with put and call
P = Perpetual
Q = Perpetual with call feature

-D-T-**-B-
-D-T-**-T-
-D-T-**-L-
-D-T-**-P-
-D-T-**-Q-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer
R = Registered
N = Bearer/Registered
Z = Bearer depository receipt
A = Registered depository receipt (e.g. ADR)

-D-T-**-B-
-D-T-**-R-
-D-T-**-N-
-D-T-**-Z-
-D-T-**-A-

Money market instruments **D-Y-**-*-**

Financial instruments designated at issuance as such with a short-term life, usually twelve months or less, e.g. treasury bills, commercial paper.

1st attribute: **Type of interest** (see also *Debt Instruments, Bonds*):

F = Fixed rate
Z = Zero rate/Discounted
V = Variable

-D-Y-F-**-
-D-Y-Z-**-
-D-Y-V-**-

2nd attribute: **Guarantee** (see also *Debt Instruments, Bonds*):

T = Gov't/Treasury guarantee
G = Guaranteed
S = Secured
U = Unsecured/unguaranteed

-D-Y-T-**-
-D-Y-G-**-
-D-Y-S-**-
-D-Y-U-**-

3rd attribute: **X = Not applicable/Undefined**

-D-Y-**-X-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer
R = Registered
N = Bearer/Registered
Z = Bearer depository receipt
A = Registered depository receipt (e.g. ADR)

-D-Y-**-B-
-D-Y-**-R-
-D-Y-**-N-
-D-Y-**-Z-
-D-Y-**-A-

Others (Miscellaneous) **-D-M-**-*-**

Debt instruments which do not fit into any of above Groups.

1st attribute: **Type of interest** (see also *Debt Instruments, Bonds*):

F = Fixed rate
Z = Zero rate/Discounted
V = Variable

-D-M-F-**-
-D-M-Z-**-
-D-M-V-**-

2nd attribute: Guarantee (see also *Debt Instruments, Bonds*):

T = Gov't/Treasury guarantee	-D-M-*.T-*. -
G = Guaranteed	-D-M-*.G-*. -
S = Secured	-D-M-*.S-*. -
U = Unsecured/unguaranteed	-D-M-*.U-*. -

3rd attribute: Redemption/Reimbursement (see also *Debt Instruments, Bonds*):

F = Fixed maturity	-D-M-*.F-*. -
G = Fixed maturity with call feature	-D-M-*.G-*. -
C = Fixed maturity with put	-D-M-*.C-*. -
D = Fixed maturity with put and call	-D-M-*.D-*. -
A = Amortization plan	-D-M-*.A-*. -
B = Amortization plan with call feature	-D-M-*.B-*. -
T = Amortization plan with put	-D-M-*.T-*. -
L = Amortization plan with put and call	-D-M-*.L-*. -
P = Perpetual	-D-M-*.P-*. -
Q = Perpetual with call feature	-D-M-*.Q-*. -

4th attribute: Form (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-D-M-*.B-*. -
R = Registered	-D-M-*.R-*. -
N = Bearer/Registered	-D-M-*.N-*. -
Z = Bearer depository receipt	-D-M-*.Z-*. -
A = Registered depository receipt (e.g. ADR)	-D-M-*.A-*. -

** Guidelines for Mixed Units (e.g. consisting of a number of debt instruments):

Whereas mixed units consisting of shares and debt instruments are classified under the category "Equity", group "Other" and bond with warrants attached build their own group within the category "Debt instruments", mixed units consisting of

- a number of debt instruments or
 - debt instrument(s) and other(s) (e.g. insurance policies)
- are classified under the category "Debt instruments", group "Other".

ENTITLEMENTS (RIGHTS) -R-*.X-X-X-*

Financial instruments providing the holder the privilege to subscribe to or to receive specific assets on terms specified.

Groups:

- A** = Allotment rights
- S** = Subscription rights
- P** = Purchase rights
- W** = Warrants
- M** = Others (Miscellaneous)

Allotment (Bonus) rights -R-A-X-X-X-*

Privileges allotted to existing security holders, entitling them to receive new securities free of charge.

1st attribute: X = Not applicable/Undefined -R-A-X-*.X-*. -

2nd attribute: X = Not applicable/Undefined -R-A-*.X-*. -

3rd attribute: **X = Not applicable/Undefined**

-R-A-*-X*-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer

-R-A-X-X-X-B-

R = Registered

-R-A-X-X-X-R-

N = Bearer/Registered

-R-A-X-X-X-N-

Z = Bearer depository receipt

-R-A-X-X-X-Z-

A = Registered depository receipt (e.g. ADR)

-R-A-X-X-X-A-

Subscription rights **-R-S-X-X-X*-**

Privileges allotted to existing security holders, entitling them to subscribe to new securities at a price normally lower than the prevailing market price.

1st attribute: **Underlying assets:**

S = Ordinary shares

-R-S-S-*-*-

P = Preferred shares

-R-S-P-*-*-

R = Preference shares

-R-S-R-*-*-

C = Convertible shares

-R-S-C-*-*-

F = Preferred convertible shares

-R-S-F-*-*-

V = Preference convertible shares

-R-S-V-*-*-

B = Bonds

-R-S-B-*-*-

O = Others

-R-S-O-*-*-

2nd attribute: **X = Not applicable/Undefined**

-R-S-*-X-*-

3rd attribute: **X = Not applicable/Undefined**

-R-S-*-X*-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer

-R-S-*-X-X-B-

R = Registered

-R-S-*-X-X-R-

N = Bearer/Registered

-R-S-*-X-X-N-

Z = Bearer depository receipt

-R-S-*-X-X-Z-

A = Registered depository receipt (e.g. ADR)

-R-S-*-X-X-A-

Purchase rights **-R-P-X-X-X*-**

Anti-takeover device that gives a prospective acquiree's shareholders the right to buy shares of the firm or shares of anyone who acquires the firm at a deep discount to their fair market value.

1st attribute: **Underlying assets:**

S = Ordinary shares

-R-P-S-*-*-

P = Preferred shares

-R-P-P-*-*-

R = Preference shares

-R-P-R-*-*-

C = Convertible shares

-R-P-C-*-*-

F = Preferred convertible shares

-R-P-F-*-*-

V = Preference convertible shares

-R-P-V-*-*-

B = Bonds

-R-P-B-*-*-

O = Others

-R-P-O-*-*-

2nd attribute: **X = Not applicable/Undefined**

-R-P-*-X-*-

3rd attribute: **X = Not applicable/Undefined**

-R-P-*-X*-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-R-P-*-X-X-B-
R = Registered	-R-P-*-X-X-R-
N = Bearer/Registered	-R-P-*-X-X-N-
Z = Bearer depository receipt	-R-P-*-X-X-Z-
A = Registered depository receipt (e.g. ADR)	-R-P-*-X-X-A-

Warrants -R-W-*-**-*.

Financial instruments which permit the holder to purchase a specified amount of a financial instrument, commodity, currency or other during a specified period at a specified price.

1st attribute: **Underlying assets** (Indicates the type of underlying assets that the warrant holder is entitled to acquire):

B = Basket (The warrant holder is entitled to acquire a package or group of assets.)	-R-W-B-*-**-*.
S = Stock-Equities (The warrant holder is entitled to acquire equity.)	-R-W-S-*-**-*.
D = Debt Instruments/Interest Rates (The warrant holder is entitled to acquire debt instruments.)	-R-W-D-*-**-*.
T = Commodities (The warrant holder is entitled to acquire a specific commodity.)	-R-W-T-*-**-*.
C = Currencies (The warrant holder is entitled to acquire a specified amount in a certain currency at a specified exchange rate.)	-R-W-C-*-**-*.
I = Indices (The warrant holder is entitled to acquire a specified amount based on the performance of an index.)	-R-W-I-*-**-*.
M = Others (Miscellaneous; the warrant holder is entitled to acquire other assets not mentioned above.)	-R-W-M-*-**-*.

2nd attribute: **Type** (Indicates whether the warrant is issued by the issuer of the underlying instrument or by a third party):

T = Traditional warrants (issued by the issuer of the underlying instrument)	-R-W-*-T-*-**-*.
N = Naked warrants (issued by a third party which is not the issuer of the underlying securities to which the warrant refers. The warrant issuer does not hold as many securities as would be required if all the warrants are exercised.)	-R-W-*-N-*-**-*.
C = Covered warrants (issued by a third party which is not the issuer of the underlying securities to which the warrant refers. The warrant issuer holds as many securities as would be required if all the warrants are exercised.)	-R-W-*-C-*-**-*.

3rd attribute: **Call/Put** (Indicates whether the warrant entitles the holder to acquire assets at specified terms or to acquire cash in exchange for specific underlying assets.):

C = Call (As in most cases, the warrant entitles the holder to acquire specific underlying assets during a specified period at a specified price.)	-R-W-*-**-*C-*-**-*.
P = Put (The warrant entitles the holder to acquire cash in exchange for specific underlying assets.)	-R-W-*-**-*P-*-**-*.
B = Call and Put (warrants with neither call nor put feature, warrants with call and put feature)	-R-W-*-**-*B-*-**-*.

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer	-R-W-*-**-*B-
R = Registered	-R-W-*-**-*R-
N = Bearer/Registered	-R-W-*-**-*N-
Z = Bearer depository receipt	-R-W-*-**-*Z-
A = Registered depository receipt (e.g. ADR)	-R-W-*-**-*A-

Others (Miscellaneous) -R-M-X-X-X*-

Entitlements (Rights) which do not fit into any of above Groups.

1st attribute: **X = Not applicable/Undefined**

-R-M-X-*-*-

2nd attribute: **X = Not applicable/Undefined**

-R-M-*-X-*-

3rd attribute: **X = Not applicable/Undefined**

-R-M-*-X-*-

4th attribute: **Form** (see also *Equities, Shares, i.e. common/ordinary*):

B = Bearer

-R-M-*-*-B-

R = Registered

-R-M-*-*-R-

N = Bearer/Registered

-R-M-*-*-N-

Z = Bearer depository receipt

-R-M-*-*-Z-

A = Registered depository receipt (e.g. ADR)

-R-M-*-*-A-

OPTIONS -O-*-*-*-

Contracts which grant to the holder either the privilege to purchase or the privilege to sell the assets specified at a predetermined price or formula at or within a time in the future.

Groups: **C** = Call options

P = Put options

M = Others (Miscellaneous)

Call options -O-C-*-*-

Contracts between a buyer and a seller giving the buyer (holder) the right, but not the obligation, to buy the assets specified at a fixed price or formula, on or before a specified date. The seller of the call option assumes the obligation of delivering the assets specified should the buyer exercise his option.

1st attribute: **Type of scheme** (Indicates whether an option can be exercised at a specific date or within a defined period):

A = American (The option can be exercised at any time between its issuance and expiration date.) -O-C-A-*-*-

E = European (The option can be exercised on its expiration date.) -O-C-E-*-*-

2nd attribute: **Underlying assets** (Indicates the type of underlying assets that the option holder is entitled to buy, respectively to sell):

B = Basket (The option gives the right to buy, respectively to sell a package or group of assets.) -O-C-*-B-*-

S = Stock-Equities (The option gives the right to buy, respectively to sell equity.) -O-C-*-S-*-

D = Interest rate/notional debt securities (The option gives the right to buy, respectively to sell existing or notional/fictitious debt instruments with a specific interest rate and maturity.) -O-C-*-D-*-

T = Commodities (The option gives the right to buy, respectively to sell a specific commodity.) -O-C-*-T-*-

C = Currencies (The option gives the right to buy, respectively to sell a specified amount in a certain currency at a specified exchange rate.) -O-C-*-C-*-

I = Indices (The option gives the right to buy, respectively to sell a specified amount based on the performance of an index.) -O-C-*-I-*-

O = Options (<i>The option gives the right to buy, respectively to sell options.</i>)	-O-C-*- O -*-*
F = Futures (<i>The option gives the right to buy, respectively to sell futures.</i>)	-O-C-*- F -*-*
W = Swaps (<i>The option gives the right to buy, respectively to sell swaps.</i>)	-O-C-*- W -*-*
M = Others (Miscellaneous; <i>The option gives the right to buy, respectively to sell other instruments not mentioned above.</i>)	-O-C-*- M -*-*

3rd attribute: **Delivery** (*Indicates whether the settlement of the option when exercised is made in cash or whether the underlying instruments are delivered*):

P = Physical (<i>The underlying instrument must be delivered when the option is exercised.</i>)	-O-C-*- P -*-*
C = Cash (<i>The settlement of the option is made in cash.</i>)	-O-C-*- C -*-*

4th attribute: **Standardized/non-standardized** [*Indicates whether the terms of options (underlying instruments, strike price, expiration date, contract size) are standardized or not*]:

S = Standardized (<i>The underlying instruments, exercise price, expiration date and contract size of the options are standardized. These options are traded on special option exchanges.</i>)	-O-C-*- S -*-*
N = Non-standardized (<i>The options are custom-made instruments normally sold over the counter. Underlying instruments, strike price, expiration date and contract size of the options are not standardized.</i>)	-O-C-*- N -*-*

Put options **-O-P-*-*-***

Contracts between a buyer and a seller giving the buyer (holder) the right, but not the obligation, to sell the assets specified at a fixed price or formula, on or before a specified date. The seller of the put option assumes the obligation of buying the assets specified should the buyer exercise his option.

1st attribute: **Type of scheme** (*see also Options, Call options*):

A = American	-O-P- A -*-*
E = European	-O-P- E -*-*

2nd attribute: **Underlying assets** (*see also Options, Call options*):

B = Basket	-O-P-*- B -*-*
S = Stock-Equities	-O-P-*- S -*-*
D = Interest rate/notional debt securities	-O-P-*- D -*-*
T = Commodities	-O-P-*- T -*-*
C = Currencies	-O-P-*- C -*-*
I = Indices	-O-P-*- I -*-*
O = Options	-O-P-*- O -*-*
F = Futures	-O-P-*- F -*-*
W = Swaps	-O-P-*- W -*-*
M = Others (Miscellaneous)	-O-P-*- M -*-*

3rd attribute: **Delivery** (*see also Options, Call options*):

P = Physical	-O-P-*- P -*-*
C = Cash	-O-P-*- C -*-*

4th attribute: **Standardized/non-standardized** (*see also Options, Call options*):

S = Standardized	-O-P-*- S -*-*
N = Non-standardized	-O-P-*- N -*-*

Others (Miscellaneous) -O-M-X-X-X-X-

Options which do not fit into any of the above Groups.

<u>1st attribute:</u>	X = Not applicable/Undefined	-O-M-X-**-*
<u>2nd attribute:</u>	X = Not applicable/Undefined	-O-M-*-X-*
<u>3rd attribute:</u>	X = Not applicable/Undefined	-O-M-*-X-*
<u>4th attribute:</u>	X = Not applicable/Undefined	-O-M-*-*-X-

FUTURES -F--**-***

Contracts which obligate the buyer to receive and the seller to deliver in the future the assets specified at an agreed price.

Groups: **F** = Financial Futures
C = Commodities Futures

Financial Futures -F-F--*-X-**

Futures contracts based on a financial instrument.

1st attribute: **Underlying assets** (Indicates the type of underlying assets that the futures buyer receives, respectively that the seller delivers):

B = Basket (The buyer receives, respectively the seller delivers a package or group of assets.)	-F-F-B-**-X
S = Stock-Equities (The buyer receives, respectively the seller delivers equity.)	-F-F-S-**-X-
D = Interest rate/notional debt securities (The buyer receives, respectively the seller delivers existing or notional debt instruments with a specific interest rate and maturity.)	-F-F-D-**-X-
C = Currencies (The buyer receives, respectively the seller delivers a specified amount in a certain currency at a specified exchange rate.)	-F-F-C-**-X-
I = Indices (The buyer receives, respectively the seller delivers a specified amount based on the performance of an index.)	-F-F-I-**-X-
O = Options (The buyer receives, respectively the seller delivers options.)	-F-F-O-**-X-
F = Futures (The buyer receives, respectively the seller delivers futures.)	-F-F-F-**-X-
W = Swaps (The buyer receives, respectively the seller delivers swaps.)	-F-F-W-**-X-
M = Others (Miscellaneous: The buyer receives, respectively the seller delivers other instruments not mentioned above.)	-F-F-M-**-X-

2nd attribute: **Delivery** (Indicates whether the settlement is made in cash or whether the underlying instruments are delivered):

P = Physical (The underlying instrument must be delivered.)	-F-F-*-P-*-X-
C = Cash (The settlement is made in cash.)	-F-F-*-C-*-X-

3rd attribute: **Standardized/non-standardized** [Indicates whether the terms of the futures (underlying instruments expiration date, contract size) are standardized or not):

S = Standardized (The underlying instruments, expiration date and contract size of the futures are standardized. These futures are traded on special exchanges.)	-F-F-*-S-X-
N = Non-standardized (Custom-made instruments between two parties. Underlying instruments, expiration date and contract size of the forwards are not standardized.)	-F-F-*-N-X-

<u>4th attribute:</u>	X = Not applicable/Undefined	-F-F-*-*-X-
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Commodities Futures -F-C--X-**

Futures contracts based on bulk goods.

1st attribute: **Underlying assets** (Indicates the type of underlying assets that the futures buyer receives, respectively that the seller delivers):

E = Extraction Resources (Metals, Precious Metals, Coal, Oil, Gas)	-F-C- E -**-X-
A = Agriculture, forestry and fishing	-F-C- A -**-X-
I = Industrial Products (Construction, Manufacturing)	-F-C- I -**-X-
S = Services (Transportation, Communication, Trade)	-F-C- S -**-X-

2nd attribute: **Delivery** (Indicates whether the settlement is made in cash or whether the underlying instruments must be delivered):

P = Physical (The underlying instrument must be delivered.)	-F-C-**- P -X-
C = Cash (The settlement is made in cash)	-F-C-**- C -X-

3rd attribute: **Standardized/non-standardized** [Indicates whether the terms of the futures (underlying instruments, expiration date, contract size) are standardized or not]:

S = Standardized (The underlying instruments, expiration date and contract size of the futures are standardized. These futures are traded on special exchanges.)	-F-C-**- S -X-
N = Non-standardized (Custom-made instruments between two parties. Underlying instruments, expiration date and contract size of the futures are not standardized.)	-F-C-**- N -X-

4th attribute: **X** = Not applicable/Undefined -F-C-**-*-X-

OTHERS (MISCELLANEOUS) -M--X-X-X-**

Financial instruments which do not meet categories as defined.

Groups: **R** = Referential Instruments, e.g. Currencies, Commodities, Interest Rates, Indices

M = Other assets (Miscellaneous), e.g. Real Estate, Insurance Policies

Referential Instruments -M-R--X-X-X-**

Entities that, in a stricter sense, are not financial instruments but are often made reference to.

1st attribute: **Further grouping:**

C = Currencies	-M-R- C -X-X-X-
T = Commodities	-M-R- T -X-X-X-
R = Interest Rates	-M-R- R -X-X-X-
I = Indices	-M-R- I -X-X-X-

2nd attribute: **X** = Not applicable/Undefined -M-R-**-X-**-

3rd attribute: **X** = Not applicable/Undefined -M-R-**-*-X-**-

4th attribute: **X** = Not applicable/Undefined -M-R-**-*-*-X-

Other Assets -M-M--X-X-X-**

Other assets which do not meet groupings as defined.