

Financial Instruments are:

- a) Transferable securities mean securities usually traded on the capital market excluding means of payment, namely the following:
1. Shares, temporary letter securities and any other securities with rights similar to shares issued in the Slovak Republic or abroad and vouchers representing shares issued in the Slovak Republic or abroad,
 2. Bonds and any other debt securities transformed from loans and issued in the Slovak Republic or abroad and vouchers representing such securities issued in the Slovak Republic or abroad,
 3. Any other securities than the ones listed in the paragraphs above issued in the Slovak Republic or abroad with the right to acquire securities under the paragraphs above or which allow settlement in cash defined by transferable securities, currencies, interest rates or yields, commodities, any other indices or indicators,
- b) Money market instruments mean instruments commonly traded on the money market, namely treasury bills and deposit certificates; means of payment are not money market instruments,
- c) Share units or securities issued by foreign collective investment entities,
- d) Options, futures, swaps, forwards, and any other derivatives related to securities, currencies, interest rates or yields or any other derivative instruments, financial indices or financial rates that may be settled upon delivery or in cash,
- e) Options, futures, swaps, forwards, and any other derivatives related to commodities that have to be settled in cash or may be settled in cash at the option of one of the contracting parties; this shall not apply if such settlement is a result of insolvency or any other event resulting in termination of contract,
- f) Options, futures, swaps, and any other derivatives related to commodities that may be settled in cash if traded on a regulated market or in MTF,
- g) Options, futures, swaps, forwards, and any other derivatives not listed in Letter f) related to commodities, which are not intended for business purposes, have the characteristics of other derivative financial instruments and are cleared or settled via clearing and settlement systems or are subject to regular margin calls,
- h) Derivative instruments for credit risk transfer,
- i) Financial agreements on differences,
- j) Options, futures, swaps, forwards, and any other derivatives related to climatic changes, freight rates, emission allowances, inflation rates or other official economic statistics that have to be settled in cash or may be settled in cash at the option of one of the contracting parties otherwise than by reason of a default or any other termination event as well as any other derivatives related to assets, rights, obligations, indices and any other factors not listed in Letters a) to i) that have the characteristics of other derivative financial instruments and are traded on a regulated market or MTF, or are cleared and settled via clearing and settlement systems or are subject to regular margin calls.

Warning: Deposit transactions, spot transactions, and loan granting related transactions are not financial instruments.