

## Tax and accounting documents for Treasury Term Deposits

In connection with the opening of term deposits through the Treasury & Investments Division of Slovenská sporiteľňa, a.s. (hereinafter "Treasury TD"), please be informed of the details of the documents issued by Slovenská sporiteľňa, a.s. for tax and accounting purposes as follows:

A statement of your current account includes specifically designated information about all cash transfers to and from your current account in connection with Treasury TDs (for more information about Treasury TD related transactions appearing in a statement of current account please see below). Accordingly, you do not receive any statements of a Treasury TD deposit account.

The confirmation you will receive from us after every Treasury TD related transaction is to be used as a tax document for income tax purposes under Act No 595/2003 on income tax, as amended, and is recognised as a relevant accounting document under Act No 431/2002 on accounting, as amended.

### Account statement items

For better understanding, below please find an explanation of the Treasury TD related items appearing in statements of your current account:

#### **Finančné nástroje / investičné služby**

***MMXXXXX***

means that the transaction relates to the Treasury TD registered by the Bank under the given reference (stated in italics);

#### **Finančné nástroje / investičné služby**

***MMXXXXX – zriadenie TV treasury***

this transaction is the transfer of cash from the current account in the amount of the deposit on the Treasury TD opening date (the amount held in the current amount is reduced by the transferred sum and the item is thus preceded by the "minus" sign);

**Finančné nástroje / investičné služby**  
**MMXXXXX – došlá istina z TV treasury**

this transaction is the transfer of cash to the current account in the amount of the deposit on the agreed Treasury TD maturity date (the amount held in the current amount is increased by the transferred sum and the value is thus positive);

**Finančné nástroje / investičné služby**  
**MMXXXXX – úrok z TV treasury**

this transaction is the crediting to the current account of the interest earned on the Treasury TD before withdrawal tax; it is a positive value.

**Finančné nástroje / investičné služby**  
**MMXXXXX – daň z úroku z TV treasury**

this transaction is the debiting from the current account of the tax on the interest earned on the Treasury TD; it is a negative value.

We believe that the above information will be helpful to you in the further processing of your transactions with our Bank.