**EN  
ANNEX II**

**“ANNEX II**

**REPORTING ON INVESTMENT FIRMS**

## PART I: GENERAL INSTRUCTIONS

Structure and conventions

1.1 Structure

* + 1. Overall, the framework consists of two blocks of templates
       1. Information reported by individual investment firms: template IF 10.01 (Verification of total assets at individual level and group test)
       2. Information reported by investment firm groups: IF 10.02 (Total assets for group test) and IF 10.03 (Total assets for group test broken down by entity).
    2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates are included in this part of the Regulatory Technical Standard.

1.2 Numbering convention

* + 1. The document follows the labelling convention set out below, when referring to the columns, rows and cells of the templates. These numerical codes are extensively used in the validation rules referred to in Annex III to this Implementing Regulation.
    2. The following general notation is followed in the instructions: {Template;Row;Column}.
    3. In the case of validations inside a template, in which only data points of that template are used, notations do not refer to a template: {Row;Column}.
    4. In the case of templates with only one column, only rows are referred to. {Template;Row}
    5. An asterisk sign is used to express that the validation is done for the rows of columns specified before.

1.3 Abbreviations

* + 1. For the purposes of this Annex, Regulation (EU) 2019/2033[[1]](#footnote-1) is referred to as ‘IFR’, Regulation (EU) No 575/2013[[2]](#footnote-2) is referred to as ‘CRR’ and Directive 2013/36/EU[[3]](#footnote-3) is referred to as ‘CRD’.

## PART II: TEMPLATE RELATED INSTRUCTIONS

1. IF 10.01 – VERIFICATION OF TOTAL ASSETS AT INDIVIDUAL LEVEL AND GROUP TEST (IF 10.1)

1.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Rows | Legal references and instructions |
| **Information about the reporting entity** | |
| 0010 | **Total assets**  Total assets of the undertaking as determined on the basis of the prudential individual reporting of financial information to the competent authority in accordance with applicable law or requirements |
| 0020 | **Total consolidated assets**  Consolidated assets of the undertaking as determined in accordance with Chapter 4 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* |
| **Information about the group the entity belongs to** | |
| 0030 | **Total value of consolidated assets of relevant undertakings in the group**  CTAu as calculated in accordance with Article 10 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* |
| 0040 | **Total value of individual assets of subsidiaries outside the EU**  The sum of the individual assets ('IA’ as referred to in the formula of Article 9 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)*]) of the entities defined in point (c) of Article 8(1) of that *[Draft RTS]* |
| 0050 | **Total value of individual assets of relevant EU branches of the third-country parent**  as referred to in the formula of Article 10 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Average over past 12 months**  Article 11(1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* |
| 0020 | **Month t**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the third month of the quarter the report refers to |
| 0030 | **Month t-1**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the second month of the quarter the report refers to |
| 0040 | **Month t-2**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the first month of the quarter the report refers to |

2. IF 10.02 – TOTAL ASSETS FOR GROUP TEST (IF 10.2)

2.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Rows | Legal references and instructions |
| 0010 | **Total value of consolidated assets of relevant undertakings of the group**  CTAu as calculated in accordance with Article 10 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* |
| 0020 | **Total value of individual assets of subsidiaries outside the EU**  The sum of the individual assets ('IA’ as referred to in the formula of Article 9 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)] of the entities defined in point (c) of Article 8(1) of that *[Draft RTS]* |
| 0030 | **Total value of individual assets of relevant EU branches of the third country parent**  as referred to in the formula of Article 10 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)] |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Average over past 12 months**  Article 11(2) of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)] |
| 0020 | **Month t**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the third month of the quarter the report refers to. |
| 0030 | **Month t-1**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the second month of the quarter the report refers to. |
| 0040 | **Month t-2**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the first month of the quarter the report refers to. |

3. IF 10.03 – TOTAL ASSETS FOR GROUP TEST BROKEN DOWN BY ENTITY (IF 10.3)

* + 1. All the group entities as referred to in Article 8 of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]* shall be reported in this template on an entity-by-entity basis.

3.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Code**  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.  In case of branches as referred to in point (d) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], the LEI of the third-country entity to which the branch belongs shall be reported. |
| 0020 | **Type of code**  The institutions shall identify the type of code reported in column 0010 as a ‘LEI code’ or ‘Non-LEI code’.  The type of code shall always be reported. |
| 0030 | **Name of the undertaking**  Name of the undertaking within the scope of consolidation.  In case of branches as referred to in point (d) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], the name of the third-country entity to which the branch belongs shall be reported. |
| 0040 | **Type of relevant undertaking**  ‘Parent’ shall be reported, if the entity listed in the row is the EU parent of the group.  ‘Subsidiary’ shall be reported where the entity is included in the template because of points (a), (b) or (c) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)] and is not the EU parent.  ‘Relevant branch’ shall be reported where the entity is included in the template because of point (d) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]. |
| 0050 | **Country**  Where the entity is included in the template because of points (a), (b) or (c) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], the jurisdiction of incorporation of the entity shall be reported.  Where the entity is included in the template because of point (d) of Article 8 of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)], the country in which the branch is located shall be reported. |
| 0080 | **Consolidated assets: Average over past 12 months**  The consolidated assets of the entity or branch as determined for the purpose of calculating CTAu shall be reported. The value shall represent the average as referred to in Article 11(2) of [Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)]. |
| 0090 | **Month t**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the third month of the quarter the report refers to. |
| 0100 | **Month t-1**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the second month of the quarter the report refers to. |
| 0110 | **Month t-2**  MTAut, as referred to in Article 11 (1) of *[Draft RTS on the methodology for calculating the EUR 30bn threshold required to be authorised as a credit institution (Article 8a(6) point b) of the CRD)],* for the first month of the quarter the report refers to. |

1. Regulation (EU) 2019/2033 of the European Parliament and of the Council of 27 November 2019 on the prudential requirements for investment firms and amending Regulations (EU) No 1093/2010, (EU) No 575/2013, (EU) No 806/2014, OJ L 314, 5.12.2019, p. 1. [↑](#footnote-ref-1)
2. Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1). [↑](#footnote-ref-2)
3. Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending directive 2002/87/EC and repealing directives 2006/48/EC and 2006/49/EC, OJ L 176, 27.6.2013, p. 338. [↑](#footnote-ref-3)