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ANNEX II

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INSTRUCTIONS FOR THE REPORTING FOR THRESHOLD MONITORING PURPOSES

PART I: GENERAL INSTRUCTIONS

Structure and conventions

1.1 Structure

1. Overall, the framework consists of two blocks of templates
   (a) Information reported by individual relevant investment firms based on their individual position: template IF 10.01 (Verification of total assets at individual level and group test)
   (b) Information reported by the relevant investment firm related to the group they belong to: IF 10.02 (Total assets for group test)]
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 Delegated Regulation.

1.2 Numbering convention

4. 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 Delegated Regulation.
5. The following general notation is followed in the instructions: {Template;Row;Column}.
6. 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}.
7. In the case of templates with only one column, only rows are referred to. {Template;Row}
8. An asterisk sign is used to express that the validation is done for the rows of columns specified before.

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

9. Relevant investment firms that are not part of a group only need to fill in row 0010 of this template.
10. Relevant investment firms that are part of a group shall fill in the complete template, to the extent the different items are applicable, even if they are the sole relevant undertaking of the group and no relevant third country branch exists.
11. When the relevant investment firms established in the Union has branches and subsidiaries established in third countries, the assets of those branches and subsidiaries established in a third country shall be included in the assets reported by the relevant undertaking in row 0060.

Rows	Legal references and instructions
Information about the reporting entity	
0010	**Total assets** Total assets of the relevant investment firm as determined on the basis of the accounting standards referred to in Article 3 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU].*
0020	**Total consolidated assets** Total assets, net of relevant intragroup exposures, as referred to in Article 5 (4) and Article 6(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*
Information about the group the entity belongs to	
0030	**Ultimate parent: Name** The name of the ultimate parent shall be provided.
0040	**Ultimate parent: Code** The code shall be the LEI code, where the ultimate parent is an investment firm, a credit institution or an insurance undertaking. The code shall be the LEI code, or if not available, a national code, where the ultimate parent is a different type of entity. The code shall be unique and used consistently across the templates and across time.
0050	**Ultimate parent: Type of code** The relevant investment firm shall identify the type of code reported in row 0040 as a ‘LEI code’ or ‘Non-LEI code’.
0060	**Total value of consolidated assets of relevant undertakings in the group**

	Combined assets as calculated in accordance with Article 6 or, where applicable, with Article 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*
0070	**of which: Total value of individual assets of relevant third-country branches** $\sum_{j=1}^{N} TA_{TCBj}$ as referred to in the formula of Article 7(4) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*

Columns	Legal references and instructions
0010	**Average over past 12 months** Article 8(3) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*
0020	**Month t** Value at the end of the third month of the quarter that the report refers to
0030	**Month t-1** Value at the end of the second month of the quarter that the report refers to. The value shall be determined on the basis of a linear interpolation as referred to in Article 8(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU],*
0040	**Month t-2** Value at the end of the first month of the quarter that the report refers to The value shall be determined on the basis of a linear interpolation as referred to in Article 8(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU].*
0050	**Ultimate parent** Ultimate parent refers to the parent of the group, the relevant undertakings and relevant third country branches of which are considered in the calculations of Articles 5, 6 and 7 of the *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*. The ultimate parent may be located in a Member State or outside the Union, and may itself be, or not be, a relevant undertaking.

3. IF 10.02 – TOTAL ASSETS FOR GROUP TEST BROKEN DOWN BY ENTITY (IF 10.3)

12. The relevant investment firm shall report, on an entity-by-entity basis, all the legal entities and branches of the group it belongs to, irrespective of its relationship with those entities, to the extent that those entities have to be considered in the threshold calculation in accordance with Articles 6 and 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*.

13. When a relevant undertaking established in the Union has branches and subsidiaries established in third countries, the assets of those branches and subsidiaries established in a third country shall be included in the assets reported by the relevant undertaking and shall not be reported separately for each subsidiary and branch established in a third country.

3.1. Instructions concerning specific positions

Columns	Legal references and instructions
0010	**Name** Name of the relevant undertaking considered in the threshold calculation in accordance with Articles 6 and 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*. In case of relevant third-country branches as referred to in Article 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*, the name of the third-country entity to which the branch belongs shall be reported.
0020	**Code** The code of the relevant undertaking considered in the threshold calculation in accordance with Articles 6 and 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*. The code as part of a row identifier must be unique for each reported entity. The code shall be the LEI code for investment firms. The code shall be the LEI code, or if not available, a national code, for other entities. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. In case of relevant third-country branches, the LEI code of the third-country entity to which the branch belongs shall be reported.
0030	**Type of code** The type of code reported in column 0020 shall be identified as a ‘LEI code’ or ‘Non-LEI code’. The type of code shall always be reported.
0040	**Is relevant third-country branch** ‘TRUE’ shall be reported, where the entity referred to in columns 0010 to 0030 is a third country branch as referred to in Article 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*. Otherwise, ‘FALSE’ shall be reported.
0050	**Country** In case of legal entities, the jurisdiction of incorporation of the entity shall be reported.

	In case of relevant third-country branches as referred to in Article 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*, the country in which the branch is located shall be reported.
0060	**Consolidated assets: Average over past 12 months** The consolidated assets of the entity or branch as determined for the purpose of calculating TCA in accordance with Article 6 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]* or the combined assets in accordance with Article 7 of that Delegated Regulation, as applicable, shall be reported. The value shall represent the average as referred to in Article 8(3) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*.
0070	**Month t** TA_Q, as referred to in Article 8(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*.
0080	**Month t-1** MTA_2, as calculated in accordance with Article 8(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*, i.e. the value at the end of the second month of the that quarter the report refers to.
0090	**Month t-2** MTA_1, as calculated in accordance with Article 8(2) of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*, i.e. the value at the end of the first month of the quarter that the report refers to.