

EN
ANNEX II

“ANNEX II

**REPORTING FOR INVESTMENT FIRMS OTHER THAN SMALL AND NON-
INTERCONNECTED**

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PART I: GENERAL INSTRUCTIONS

1. Structure and conventions

1.1 Structure

1. Overall, the framework consists of the following blocks of information:
 - (a) Own funds,
 - (b) Own funds requirements calculations,
 - (c) Fixed overheads requirements calculation
 - (d) Level of activity in respect of the conditions set out in Article 12(1) IFR
 - (e) K-factor requirements calculations
 - (f) Concentration risk requirements
 - (g) Liquidity requirements
2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of this Implementing Regulation.

1.2 Numbering convention

3. The document follows the labelling convention set in points 4 to 7, when referring to the columns, rows and cells of the templates. Those numerical codes are extensively used in the validation rules.
4. The following general notation is followed in the instructions: {Template; Row; Column}.
5. 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}.
6. In the case of templates with only one column, only rows are referred to. {Template; Row}
7. An asterisk sign is used to express that the validation is done for the rows or columns specified before.

1.3 Sign convention

8. Any amount that increases the own funds or own funds requirements, or the liquidity requirements, shall be reported as a positive figure. On the contrary, any amount that reduces the total own funds or own funds requirements shall be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item no positive figure is expected to be reported of that item.

1.4 Abbreviations

9. For the purposes of this Annex, Regulation (EU) 2019/2033 is referred to as 'IFR', Directive (EU) 2019/2034 is referred to as 'IFD' and Regulation (EU) No 575/2013 is referred to as 'CRR'.

1.5 Prudential consolidation

10. Unless an exemption has been granted, IFR and IFD apply to investment firms on an individual and on a consolidated basis, which includes reporting requirements in Part Seven of IFR. Article 4(1), point (11) of IFR defines a consolidated situation as the result of applying the requirements of IFR to an investment firm group as if the entities of the group formed together a single investment firm.
11. The scope of consolidation of an investment firm group is described in more detail in the RTS on prudential consolidation under Article 7(5) IFR. Investment firms groups shall use this prudential scope to fulfil the reporting requirements in all templates, and not the scope of accounting consolidation that may be different. The same RTS also describes the consolidation of own funds requirements used in template IF 2.

PART II: TEMPLATE RELATED INSTRUCTIONS

1. OWN FUNDS: LEVEL, COMPOSITION, REQUIREMENTS AND CALCULATION

1.1 General Remarks

12. Own funds overview section contains information about the own funds that an investment firm holds and its own funds requirements. It consists of two templates:
 - (a) IF 01.00 template contains the compositions of the own funds that an investment firm holds: Common Equity Tier 1 capital (CET1), Additional Tier 1 capital (AT1) and Tier 2 capital (T2).
 - (b) IF 02.01 and IF 02.02 templates contain the total own funds requirement, the permanent minimum capital requirement, the fixed overheads requirement and total K-Factor requirement, any additional own funds requirement and guidance and the transitional own funds requirement and capital ratios.
 - (c) IF 03.00 includes information with regard to the calculation of the Fixed overheads requirement.
 - (d) IF 04.00 template contains the K-factors requirements and the factor amount.
13. The items in these templates are gross of transitional adjustments. This means that the figures (except where the transitional own funds requirement is specifically stated) are calculated in accordance with the final provisions (i.e. as if there were no transitional provisions).

1.2. IF 01.00 – OWN FUNDS COMPOSITION (IF 1)

1.2.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>OWN FUNDS</u> Article 9(1) IFR The own funds of an investment firm shall consist of the sum of its Tier 1 capital and Tier 2 capital.
0020	<u>TIER 1 CAPITAL</u>

	The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital
0030	<u>COMMON EQUITY TIER 1 CAPITAL</u> Article 9(1) IFR Article 50 of CRR
0040	<u>Fully paid up capital instruments</u> Article 9(1), point (i) of IFR Point (a) of Article 26(1) and Articles 27 to 31 CRR Capital instruments of mutual, cooperative societies or similar institutions (Articles 27 and 29 CRR) shall be included. The share premium related to the instruments shall not be included. Capital instruments subscribed by public authorities in emergency situations shall be included if all conditions of Article 31 CRR are fulfilled.
0050	<u>Share premium</u> Article 9(1), point (i) of IFR Article 26(1), point (b) of CRR Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "Paid up capital instruments".
0060	<u>Retained earnings</u> Article 9(1), point (i) of IFR Article 26(1), point (c) of CRR Retained earnings includes the previous year retained earnings plus the eligible interim or year-end profits. The total sum of rows 0070 and 0080 shall be reported.
0070	<u>Previous years retained earnings</u> Article 4(1), point (123) and Article 26(1), point (c) of CRR Article 4(1), point (123) of CRR defines retained earnings as "Profit and losses brought forward as a result of the final application of profit or loss under the applicable accounting framework".
0080	<u>Profit eligible</u> Article 4(1), point (121) and Article 26(2) of CRR Article 26(2) CRR allow including as retained earnings interim or year-end profits, with the prior consent of the competent authorities, if some conditions are met.
0090	<u>Accumulated other comprehensive income</u> Article 9(1), point (i) of IFR Article 26(1), point (d) of CRR
0100	<u>Other reserves</u> Article 9(1), point (i) of IFR Article 4(1), point (117) and Article 26(1) point (e) of CRR

	The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation.
0110	<u>Minority interest given recognition in CET1 capital</u> Articles 84(1), 85(1) and 87(1) CRR Sum of all the amounts of minority interests of subsidiaries that is included in consolidated CET1.
0120	<u>Adjustments to CET1 due to prudential filters</u> Article 9 (1) point (i) IFR Articles 32 to 35 CRR
0130	<u>Other funds</u> Article 9(4) IFR
0140	<u>(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1</u> The total sum of rows 0150 and 0190-0280 shall be reported.
0150	<u>(-) Own CET1 instruments</u> Article 9(1), point (i) of IFR Article 36(1), point (f) and Article 42 CRR Own CET1 held by the reporting institution or group at the reporting date. Subject to exceptions in Article 42 CRR. Holdings on shares included as "Capital instruments not eligible" shall not be reported in this row. The amount to be reported shall include the share premium related to the own shares.
0160	<u>(-) Direct holdings of CET1 instruments</u> Article 9(1), point (i) of IFR Article 36(1), point (f) and Article 42 CRR Common Equity Tier 1 instruments held by the investment firm
0170	<u>(-) Indirect holdings of CET1 instruments</u> Article 9(1), point (i) of IFR Article 36(1), point (f) and Article 42 CRR Common Equity Tier 1 instruments held by the investment firm
0180	<u>(-) Synthetic holdings of CET1 instruments</u> Article 9(1), point (i) of IFR Article 4(1), point (114), Article 36(1), point (f) and Article 42 CRR
0190	<u>(-) Losses for the current financial year</u> Article 36(1), point (a) of CRR
0200	<u>(-) Goodwill</u> Article 9(1), point (i) of IFR Article 4(1), point (113), Article 36(1), point (b) and Article 37 CRR
0210	<u>(-) Other intangible assets</u>

	<p>Article 9(1), point (i) of IFR</p> <p>Article 36(1), point (b), point (115) and Article 37, point (a) of CRR</p> <p>Other intangible assets are the intangibles assets under the applicable accounting standard, minus the goodwill, also pursuant the applicable accounting standard.</p>
0220	<p><u>(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities</u></p> <p>Article 9(2), point (a) of IFR</p> <p>Article 36(1), point (c) of CRR</p>
0230	<p><u>(-) Qualifying holding outside the financial sector which exceeds 15% of own funds</u></p> <p>Article 10(1), point (a) of IFR</p>
0240	<p><u>(-)Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds</u></p> <p>Article 10(1), point (b) of IFR</p>
0250	<p><u>(-) CET1 instruments of financial sector entities where the investment firm does not have a significant investment</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Point (h) of Article 36(1) CRR</p>
0260	<p><u>(-) CET1 instruments of financial sector entities where the investment firm has a significant investment</u></p> <p>Article 9(2), point (d) of IFR</p> <p>Article 36(1), point (i) of CRR</p>
0270	<p><u>(-)Defined benefit pension fund assets</u></p> <p>Article 9(2), point (b) of IFR</p> <p>Article 36(1), point (e) of CRR</p>
0280	<p><u>(-) Other deductions</u></p> <p>The sum of all other deductions in accordance with Article 36(1) CRR that are not included in any of the rows 0150 to 0270 above</p>
0290	<p><u>CET1: Other capital elements, deductions and adjustments</u></p> <p>This row shall include the sum of the following items, where applicable:</p> <ul style="list-style-type: none"> - Transitional adjustments due to grandfathered CET1 Capital instruments (Paragraphs 1, 2 and 3 of Article 483 and Articles 484 to 487 CRR) - Transitional adjustments due to additional minority interests (Articles 479 and 480 CRR) - Other transitional adjustments to CET1 Capital (Articles 469 to 478 and 481 CRR): adjustments to the deductions from CET1 due to transitional provisions - Other CET1 capital elements or deductions from a CET1 element that cannot be assigned to one of the rows 0040 to 0280. <p>This row shall not be used to include capital items or deductions which are not covered by the IFR or CRR into the calculation of the solvency ratios</p>
0300	<p><u>ADDITIONAL TIER 1 CAPITAL</u></p> <p>Article 9(1) IFR</p>

	<p>Article 61 CRR</p> <p>The total sum of rows 0310 – 0330 and 0410 shall be reported.</p>
0310	<p><u>Fully paid up, directly issued capital instruments</u></p> <p>Article 9(1), point (i) of IFR</p> <p>Article 51, point (a) and Articles 52, 53 and 54 CRR</p> <p>The amount to be reported shall not include the share premium related to the instruments</p>
0320	<p><u>Share premium</u></p> <p>Article 9(1), point (i) of IFR</p> <p>Article 51, point (b) of CRR</p> <p>Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "Paid up capital instruments".</p>
0330	<p><u>(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1</u></p> <p>Article 56 of CRR</p> <p>The total sum of rows 0340 and 0380 – 0400 shall be reported</p>
0340	<p><u>(-) Own AT1 instruments</u></p> <p>Article 9(1), point (i) of IFR</p> <p>Article 52(1), point (b), Article 56, point (a) and Article 57 CRR</p> <p>Own AT1 instruments held by the investment firm at the reporting date. Subject to exceptions in Article 57 CRR.</p> <p>The amount to be reported shall include the share premium related to the own shares.</p>
0350	<p><u>(-) Direct holdings of AT1 instruments</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Article 56, point (a) of CRR</p>
0360	<p><u>(-) Indirect holdings of AT1 instruments</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Article 56, point (a) of CRR</p>
0370	<p><u>(-) Synthetic holdings of AT1 instruments</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Article 56, point (a) of CRR</p>
0380	<p><u>(-) AT1 instruments of financial sector entities where the investment firm does not have a significant investment</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Article 56, point (c) of CRR</p>
0390	<p><u>(-) AT1 instruments of financial sector entities where the investment firm has a significant investment</u></p> <p>Article 9(2), point (c) of IFR</p> <p>Article 56, point (d) of CRR</p>
0400	<p><u>(-) Other deductions</u></p>

	The sum of all other deductions in accordance with Article 56 CRR that are not included in any of the rows 0340 to 0390 above.
0410	<p><u>Additional Tier 1: Other capital elements, deductions and adjustments</u></p> <p>This row shall include the sum of the following items, where applicable:</p> <ul style="list-style-type: none"> - Transitional adjustments due to grandfathered AT1 Capital instruments (Paragraphs 4 and 5 of Article 483, Articles 484 to 487, Articles 489 and 491 CRR) - Instruments issued by subsidiaries that are given recognition in AT1 Capital (Articles 83, 85 and 86 CRR): Sum of all the amounts of qualifying T1 capital of subsidiaries that is included in consolidated AT1, also including capital issued by a special purpose entity (Article 83 CRR) - Transitional adjustments due to additional recognition in AT1 Capital of instruments issued by subsidiaries (Article 480 CRR) adjustments to the qualifying T1 capital included in consolidated AT1 capital due to transitional provisions - Other transitional adjustments to AT1 Capital (Articles 472, 473a, 474, 475, 478 and 481 CRR): adjustments to deductions due to transitional provisions - Excess of deduction from AT1 items over AT1 Capital, deducted from CET1 in accordance with point (j) of Article 36(1) CRR: Additional Tier 1 cannot be negative, but it is possible that the deductions from AT1 items exceed the amount of available AT1 items. Where this happens, this item represents the amount needed to increase the amount reported in row 0300 to zero and equals the inverse of the excess of deductions from AT1 items over AT1 Capital included, among other deductions, in row 0280. - Other AT1 capital elements or deductions from a AT1 element that cannot be assigned to one of the rows 0310 to 0400. <p>This row shall not be used to include capital items or deductions which are not covered by the IFR or CRR into the calculation of the solvency ratios</p>
0420	<p><u>TIER 2 CAPITAL</u></p> <p>Article 9(1) IFR</p> <p>Article 71 CRR</p> <p>The total sum of rows 0430 to 0450 and 0520 shall be reported.</p>
0430	<p><u>Fully paid up, directly issued capital instruments</u></p> <p>Article 9(1), point (i) of IFR</p> <p>Article 62, point (a), Articles 63 and 65 CRR</p> <p>The amount to be reported shall not include the share premium related to the instruments</p>
0440	<p><u>Share premium</u></p> <p>Article 9(1), point (i) of IFR</p> <p>Article 62, point (b) and Article 65 CRR</p> <p>Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "Paid up capital instruments".</p>
0450	<p><u>(-) TOTAL DEDUCTIONS FROM TIER 2</u></p> <p>Article 66 CRR</p>
0460	<p><u>(-) Own T2 instruments</u></p>

	<p>Article 9(1), point (i) of IFR</p> <p>Article 63, point (b)(i) of, Article 66, point (a) and Article 67 CRR</p> <p>Own T2 instruments held by the reporting institution or group at the reporting date. Subject to exceptions in Article 67 CRR.</p> <p>Holdings on shares included as "Capital instruments not eligible" shall not be reported in this row.</p> <p>The amount to be reported shall include the share premium related to the own shares.</p>
0470	<p><u>(-) Direct holdings of T2 instruments</u></p> <p>Article 63 point (b), Article 66, point (a) and Article 67 CRR</p>
0480	<p><u>(-) Indirect holdings of T2 instruments</u></p> <p>Article 4(1), point (114), Article 63, point (b), Article 66, point (a) and Article 67 CRR</p>
0490	<p><u>(-) Synthetic holdings of T2 instruments</u></p> <p>Article 4(1), point (126), Article 63, point (b), Article 66, point (a) and Article 67 CRR</p>
0500	<p><u>(-) T2 instruments of financial sector entities where the investment firm does not have a significant investment</u></p> <p>Article 9(2) , point (c) of IFR</p> <p>Article 66, point (c) of CRR</p>
0510	<p><u>(-) T2 instruments of financial sector entities where the investment firm has a significant investment</u></p> <p>Article 4(1), point (27), Article 66, point (d), Articles 68, 69 and Article 79 CRR</p> <p>Holdings by the institution of T2 instruments of financial sector entities (as defined in Article 4(1), point (27) of CRR where the investment firm has a significant investment shall be completely deducted.</p>
0520	<p><u>Tier 2: Other capital elements, deductions and adjustments</u></p> <p>This row shall include the sum of the following items, where applicable:</p> <ul style="list-style-type: none"> - Transitional adjustments due to grandfathered T2 Capital instruments (Article 483, paragraphs 6 and 7, Articles 484, 486, 488, 490 and 491 CRR) - Instruments issued by subsidiaries that are given recognition in T2 Capital (Articles 83, 87 and 88 CRR): Sum of all the amounts of qualifying own funds of subsidiaries that is included in consolidated T2, also including qualifying Tier 2 capital issued by a special purpose entity (Article 83 CRR) - Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries (Article 480 CRR): Adjustments to the qualifying own funds included in consolidated T2 capital due to transitional provisions. - Other transitional adjustments to T2 Capital (Articles 472, 473a, 476, 477, 478 and 481 CRR): Adjustments to the deductions from Tier 2 due to transitional provisions - Excess of deduction from T2 items over T2 Capital, deducted from AT1 in accordance with Article 56 CRR, point (e): Tier 2 cannot be negative, but it is possible that the deductions from T2 items exceed the amount of available T2 items. Where this happens, this item represents the amount needed to increase the amount reported in row 0420 to zero - Other T2 capital elements or deductions from a T2 element that cannot be assigned to one of the rows 0430 to 0510.

	This row shall not be used to include capital items or deductions which are not covered by the IFR or CRR into the calculation of the solvency ratios.
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1.3. IF 02.01 – OWN FUND REQUIREMENTS (IF 2.1)

1.3.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Own fund requirement</u></p> <p>Article 11(1) IFR</p> <p>Article 8 of the [<i>Draft RTS on prudential consolidation under IFR</i>]</p> <p>The amount shall be the amount without application of Article 57 (3), (4) or (6) IFR.</p> <p>The amount to be reported in this row shall be the maximum amount reported in rows 0020, 0030 and 0040.</p>
0020	<p><u>Permanent minimum capital requirement</u></p> <p>Article 14 IFR</p> <p>Article 10 of the [<i>Draft RTS on prudential consolidation under IFR</i>]</p> <p>The amount shall be the amount without application of Article 57 (3), (4) or (6) IFR</p>
0030	<p><u>Fixed overhead requirement</u></p> <p>Article 13 IFR</p> <p>Article 9 of the [<i>Draft RTS on prudential consolidation under IFR</i>]</p> <p>The amount shall be the amount without application of Article 57 (3), (4) or (6) IFR</p>
0040	<p><u>Total K-Factor Requirement</u></p> <p>Article 15 IFR</p> <p>Article 11 [<i>Draft RTS on prudential consolidation under IFR</i>]</p> <p>The amount shall be the amount without application of Article 57 (3), (4) or (6) IFR</p>
0050 – 0100	<u>Transitional own funds requirements</u>
0050	<p><u>Transitional requirement based on CRR own funds requirements</u></p> <p>Article 57(3), point (a) of IFR</p>
0060	<p><u>Transitional requirement based on fixed overhead requirement</u></p> <p>Article 57(3), point (b) of IFR</p>
0070	<p><u>Transitional requirement for investment firms previously subject only to an initial capital requirement</u></p> <p>Article 57 (4), point (a) of IFR</p>
0080	<p><u>Transitional requirement based on initial capital requirement at authorisation</u></p> <p>Article 57 (4), point (b) of IFR</p>

0090	<u>Transitional requirement for investment firms that are not authorised to provide certain services</u> Article 57(4), point (c) of IFR
0100	<u>Transitional requirement of at least 250 000 EUR</u> Article 57(6) IFR
0110 – 0130	<u>Memorandum items</u>
0110	<u>Additional own funds requirement</u> Article 40 IFD Additional own funds required following the SREP
0120	<u>Additional own funds guidance</u> Article 41 IFD Additional own funds required as additional own funds guidance
0130	<u>Total own funds requirement</u> The total own funds requirement of an investment firm shall consist of the sum of its own funds requirements applicable at the reference date, the additional own funds requirement as reported in row 0110 and the additional own funds guidance as reported in row 0120.

1.4. IF 02.02 – CAPITAL RATIOS (IF 2.2)

1.4.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>CET 1 Ratio</u> Article 9(1), point (a) and Article 11(1) IFR Article 9(4) IFR This item is expressed as a percentage.
0020	<u>Surplus(+)/Deficit(-) of CET 1 Capital</u> This item shows the surplus or deficit of CET1 Capital relating to the requirement set in Article 9(1) IFR. The transitional provisions of Article 57(3) and (4) IFR shall not be considered for this item.
0030	<u>Tier 1 Ratio</u> Article 9(1), point (b) and Article 11(1) IFR This item is expressed as a percentage.
0040	<u>Surplus(+)/Deficit(-) of Tier 1 Capital</u> This item shows the surplus or deficit of Tier 1 Capital relating to the requirement set in Article 9(1) IFR. The transitional provisions of Article 57(3) and (4) IFR shall not be considered for this item.

0050	<p><u>Own Funds Ratio</u></p> <p>Article 9(1), point (c) and Article 11(1) IFR.</p> <p>This item is expressed as a percentage.</p>
0060	<p><u>Surplus(+)/Deficit(-) of Total capital</u></p> <p>This item shows the surplus or deficit of own funds relating to the requirement set in Article 9(1) IFR.</p> <p>The transitional provisions of Article 57(3) and (4) IFR shall not be considered for this item.</p>

1.5. IF 03.00 – FIXED OVERHEADS REQUIREMENT CALCULATION (IF 3)

1.5.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Fixed Overhead Requirement</u></p> <p>Article 13(1) IFR.</p> <p>Article 9 of the <i>[Draft RTS on prudential consolidation under IFR]</i></p> <p>The amount reported shall be at least 25% of the annual fixed overheads of the previous year (row 0020).</p> <p>In the cases where there is a material change as mentioned in Article 3 of the <i>[Draft RTS on own funds requirements for investment firms based on fixed overheads under Article 13(4) of IFR]</i>, the amount reported shall be the fixed overheads requirement imposed by the competent authority in accordance with Article 13(2) IFR.</p> <p>In the cases specified in Article 13(3) IFR, the amount to be reported shall be the projected fixed overheads of the current year (row 0210).</p>
0020	<p><u>Annual fixed overheads of the previous year after distribution of profits</u></p> <p>Article 1(1) and (2) of <i>[Draft RTS on mandate of Article 13(4)]</i></p> <p>Investment firms shall report the fixed overheads of the previous year after the distribution of profits.</p>
0030	<p><u>Total expenses of the previous year after the distribution of profits</u></p> <p>Article 1(1) of <i>[Draft RTS on mandate of Article 13(4)]</i></p> <p>The amount to be reported shall be after the distribution of profits.</p>
0040	<p><u>Of which: Fixed expenses incurred on behalf of the investment firms by third parties</u></p> <p>Article 1(5) of <i>[Draft RTS on mandate of Article 13(4)]</i></p>
0050	<p><u>(-)Total deductions</u></p> <p>Article 13(4) IFR</p> <p>Article 1(6) of <i>[Draft RTS on mandate of Article 13(4)]</i></p>
0060	<p><u>(-)Staff bonuses and other remuneration</u></p> <p>Article 13(4), point (a) of IFR</p>

	Article 1(4) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0070	<u>(-)Employees', directors' and partners' shares in net profits</u> Article 13(4), point (b) of IFR Article 1(3) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0080	<u>(-)Other discretionary payments of profits and variable remuneration</u> Article 13(4), point (c) of IFR
0090	<u>(-)Shared commission and fees payable</u> Article 13(4), point (d) of IFR
0100	<u>(-)Fees, brokerage and other charges paid to CCPs that are charged to customers</u> Article 1(6), point (a) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0110	<u>(-)Fees to tied agents</u> Article 13(4), point (e) of IFR
0120	<u>(-)Interest paid to customers on client money where this is at the firm's discretion</u> Article 1(6), point (b) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0130	<u>(-)Non-recurring expenses from non-ordinary activities</u> Article 13(4), point (f) of IFR
0140	<u>(-)Expenditures from taxes</u> Article 1(6), point (c) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0150	<u>(-)Losses from trading on own account in financial instruments</u> Article 1(6), point (d) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0160	<u>(-)Contract based profit and loss transfer agreements</u> Article 1(6), point (e) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0170	<u>(-)Expenditure on raw materials</u> For commodity and emission allowance dealers Article 2 of <i>[Draft RTS on mandate of Article 13(4)]</i>
0180	<u>(-)Payments into a fund for general banking risk</u> Article 1(6), point (f) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0190	<u>(-)Expenses related to items that have already been deducted from own funds</u> Article 1(6), point (g) of <i>[Draft RTS on mandate of Article 13(4)]</i>
0200	<u>Projected fixed overheads of the current year</u> Article 3 of <i>[Draft RTS on mandate of Article 13(4)]</i> The projection of the fixed overheads for the current year after the distribution of profits.
0210	<u>Variation of fixed overheads (%)</u> The amount shall be reported as the absolute value of:

	$\frac{[(\text{Projected fixed overheads of the current year}) - (\text{Annual fixed overheads of the previous year})]}{(\text{Annual fixed overheads of the previous year})}$
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1.6. IF 04.00 – TOTAL K-FACTOR REQUIREMENT CALCULATIONS (IF 4)

1.6.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>TOTAL K-FACTOR REQUIREMENT</u> Article 15(1) IFR
0020	<u>Risk to client</u> Article 16 IFR The amount reported shall be the sum of rows 0030-0080.
0030	<u>Assets under management</u> Article 15(2) and Article 17 IFR Article 11(3), point (c) of the <i>[Draft RTS on prudential consolidation under IFR]</i> . Assets under management shall contain the discretionary portfolio management and non-discretionary advisory arrangements.
0040	<u>Client money held - Segregated</u> Article 15(2) and Article 18 IFR Article 11(3), point (a) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0050	<u>Client money held - Non - segregated</u> Article 15(2) and Article 18 IFR Article 11(3), point (a) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0060	<u>Assets safeguarded and administered</u> Article 15(2) and Article 19 IFR Article 11(3), point (a) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0070	<u>Client orders handled - Cash trades</u> Article 15(2) and article 20(1) and Article 20(2), point (a) of IFR Article 11(3), point (a) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0080	<u>Client orders handled - Derivatives Trades</u> Article 15(2) and Article 20(1) and Article 20(2), point (b) of IFR.

	Article 11(3), point (a) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0090	<u>Risk to market</u> Article 21(1) IFR The amount reported shall be the sum of rows 0100 – 0110.
0100	<u>K-Net positions risk requirement</u> Article 22 IFR Article 11(3), point (d) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0110	<u>Clearing margin given</u> Article 23(2) IFR Article 11(3), point (e) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0120	<u>Risk to firm</u> Article 24 IFR The amount reported shall be the sum of rows 0130 – 0160.
0130	<u>Trading counterparty default</u> Article 26 and Article 24 IFR Article 11(3), point (d) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .
0140	<u>Daily trading flow - Cash trades</u> For the purposes of K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) IFR. In the event of stressed market conditions, in accordance with Article 15(5), point (c) of IFR, investment firms shall apply an adjusted coefficient as specified in Article 1(1), point (a) of <i>[Draft RTS to specify adjustments to the K-DTF coefficients]</i> Daily trading flow factor shall be calculated in accordance with Article 33(2), point (a) of IFR Article 11(3), point (b) of the <i>[Draft RTS on prudential consolidation under IFR]</i>
0150	<u>Daily trading flow - Derivative trades</u> For the purposes of K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) IFR In the event of stressed market conditions, in accordance with Article 15(5), point (c) of IFR, investment firms shall apply an adjusted coefficient as specified in Article 1(1), point (b) of <i>[Draft RTS to specify adjustments to the K-DTF coefficients]</i> Daily trading flow factor shall be calculated in accordance with Article 33(2), point (b) of IFR

	Article 11(3), point (b) of the <i>[Draft RTS on prudential consolidation under IFR]</i>
0160	<u>K-Concentration risk requirement</u> Article 37(2), 39 and Article 24 IFR Article 11(3), point (f) of the <i>[Draft RTS on prudential consolidation under IFR]</i> .

Columns	Legal references and instructions
0010	<u>Factor amount</u> Investment firms shall report the amount, which corresponds to each of the factors, before multiplying each factor by the corresponding coefficient.
0020	<u>K-Factor requirement</u> Shall be calculated in accordance with Article 16, 21 and 24 IFR.

2. SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS

2.1. IF 05.00 – LEVEL OF ACTIVITY – THRESHOLD REVIEW (IF 5)

2.1.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>(Combined) assets under management</u> Article 12(1), point (a) of IFR. Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) IFR. Investment firms shall include discretionary and non-discretionary assets under management. The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.
0020	<u>(Combined) client orders handled - Cash trades</u> Article 12(1), point (b), subparagraph (i) of IFR. Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) IFR. The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.
0030	<u>(Combined) client orders handled - Derivatives</u> Article 12(1), point (b), subparagraph (ii) of IFR.

	<p>Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) IFR.</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0040	<p><u>Assets safeguarded and administered</u></p> <p>Article 12(1), point (c) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0050	<p><u>Client money held</u></p> <p>Article 12(1), point (d) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0060	<p><u>Daily trading flow - cash trades and derivative trades</u></p> <p>Article 12(1), point (e) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0070	<p><u>Net position risk</u></p> <p>Article 12(1), point (f) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0080	<p><u>Clearing margin given</u></p> <p>Article 12(1), point (f) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0090	<p><u>Trading counterparty default</u></p> <p>Article 12(1), point (g) of IFR</p> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0100	<p><u>(Combined) on - and off-balance sheet total</u></p> <p>Article 12(1), point (h) of IFR.</p> <p>Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) IFR.</p>
0110	<p><u>Combined total annual gross revenue</u></p> <p>Article 12(1), point (i) of IFR.</p>

	Where the reporting investment firm is part of a group, the value reported shall be determined on a combined basis for all investment firms that are part of a group pursuant Article 12(2) IFR.
0120	<u>Total annual gross revenue</u> The value of total annual gross revenue excluding the gross revenues generated within the group pursuant Article 12(2) IFR.
0130	<u>(-) Intragroup part of the annual gross revenue</u> The value of the gross revenues generated within the investment firm group pursuant Article 12(2) IFR.
0140	<u>Of which: revenue from reception and transmission of orders</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0150	<u>Of which: revenue from execution of orders on behalf of clients</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0160	<u>Of which: revenue from dealing on own account</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0170	<u>Of which: revenue from portfolio management</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0180	<u>Of which: revenue from investment advice</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0190	<u>Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0200	<u>Of which: revenue from placing without a firm commitment basis</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0210	<u>Of which: revenue from operation of an MTF</u> Article 54(1), point (d) of IFR Article 4(1), point (2) of Directive 2014/65/EU
0220	<u>Of which: revenue from operation of an OTF</u> Article 54(1), point (d) of IFR

	Article 4(1) , point (2) of Directive 2014/65/EU
0230	<u>Of which: revenue from safekeeping and administration of financial instruments</u> Article 54(1), point (d) of IFR Article 4(1) , point (3) of Directive 2014/65/EU
0240	<u>Of which: revenue from granting credits or loans to investors</u> Article 54(1), point (d) of IFR Article 4(1), point (3) of Directive 2014/65/EU
0250	<u>Of which: revenue from advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings</u> Article 54(1), point (d) of IFR Article 4(1) , point (3) of Directive 2014/65/EU
0260	<u>Of which: revenue from foreign exchange services</u> Article 54(1), point (d) of IFR Article 4(1), point (3) of Directive 2014/65/EU
0270	<u>Of which: investment research and financial analysis</u> Article 54(1), point (d) of IFR Article 4(1), point (3) of Directive 2014/65/EU
0280	<u>Of which: revenue from services related to underwriting</u> Article 54(1), point (d) of IFR Article 4(1), point (3) of Directive 2014/65/EU
0290	<u>Of which: investment services and ancillary activities related with the underlying of derivatives</u> Article 54(1), point (d) of IFR Article 4(1), point (3) of Directive 2014/65/EU

3. K-FACTOR REQUIREMENTS - ADDITIONAL DETAILS

3.1. General remarks

14. In IF 06.00 each of the K-factors AUM, ASA, CMH, COH and DTF have two designated tables.
15. First table contains in columns information related to “Factor amount” for each month of the reporting quarter. Factor amount is the value that is used for calculation of each K-factor before applying the coefficient from Table 1 of Article 15(2) IFR.
16. The second table contains detailed information necessary to calculate the Factor amount.

In case of AUM, this corresponds to the value of assets under management as of the last day of the month as specified in Article 17 IFR.

In the case of CMH, ASA, COH and DTF, the value reported shall correspond to the average of the daily value of the relevant indicator over the month.

3.2. IF 06.01 – ASSETS UNDER MANAGEMENT - ADDITIONAL DETAILS (IF 6.1)

3.2.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total AUM (average amounts)</u></p> <p>Article 4(1), point (27) in IFR.</p> <p>Total AUM value as an arithmetic mean in accordance with Article 17(1), first subparagraph of IFR. The value reported shall be the sum of rows 0020 and 0040.</p>
0020	<p><u>Of which: AUM - Discretionary portfolio management</u></p> <p>Total amount of assets in relation to which the investment firm performs the service of portfolio management as defined in point (8) of Article 4(1) of Directive 2014/65/EU and calculated in accordance with Article 17(1) IFR.</p>
0030	<p><u>Of which: AUM formally delegated to another entity</u></p> <p>Article 17(2) IFR.</p>
0040	<p><u>AUM - Ongoing non-discretionary advice</u></p> <p>Total amount of assets in relation to which the investment firm performs the service of investment advice as defined in Article 4(1), point (4) of Directive 2014/65/EU on an ongoing and non-discretionary basis.</p>

Columns	Legal references and instructions
0010	<p><u>Factor amount – Month t</u></p> <p>AUM for the end of the third month (i.e. the most recent) of the quarter the report refers to.</p>
0020	<p><u>Factor amount – Month t-1</u></p> <p>AUM for the second month of the quarter the report refers to.</p>
0030	<p><u>Factor amount – Month t-2</u></p> <p>AUM for the first month of the quarter the report refers to.</p>

3.3. IF 06.02 – MONTHLY ASSETS UNDER MANAGEMENT (IF 6.2)

3.3.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total monthly assets under management</u></p> <p>Article 4(1), point (27) in IFR.</p>

	<p>The total monthly assets under management as of the last business day of the relevant month as referred to in Article 17(1) IFR.</p> <p>The amount reported in this row shall be the sum of rows 0020 and 0040.</p>
0020	<p><u>Monthly assets under management - discretionary portfolio management</u></p> <p>The amount reported shall be the monthly assets in relation to which the investment firm performs the service of portfolio management as defined in Article 4(1), point (8) of Directive 2014/65/EU as of the last business day of the relevant month as referred to in Article 17(1) IFR.</p>
0030	<p><u>Of which: assets formally delegated to another entity</u></p> <p>Article 17(2) IFR.</p> <p>Monthly assets which management was formally delegated to another entity reported as of the last business day of the relevant month.</p>
0040	<p><u>Monthly assets under management - Ongoing non-discretionary advice</u></p> <p>Total amount of assets in relation to which the investment firm performs the service of investment advice as defined in Article 4(1), point (4) of Directive 2014/65/EU on an ongoing and non-discretionary basis reported as of the last business day of the relevant month.</p>

Columns	Legal references and instructions
0010-0140	<p><u>End-of-month values</u></p> <p>Values as of the last business day of the relevant month as referred to in Article 17(1) IFR shall be reported.</p>

3.4. IF 06.03 – CLIENT MONEY HELD- ADDITIONAL DETAIL (IF 6.3)

3.4.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>CMH – Segregated (average amounts)</u></p> <p>Article 4(1), points (28) and (49) of IFR and Article 1 of [Draft RTS on the definition of segregated account (Article 15(5), point (b) of the IFR)].</p> <p>The value reported shall be the arithmetic mean of the daily values of CMH where client money <u>is held</u> in segregated accounts in accordance with the first subparagraph of Article 18(1) IFR.</p>
0020	<p><u>CMH - Non-segregated (average amounts)</u></p> <p>Article 4(1), points (28) and (49) of IFR.</p> <p>The value reported shall be the arithmetic mean of the daily values of CMH where client money <u>is not held</u> in segregated accounts in accordance with the first subparagraph of Article 18(1) IFR.</p>

Columns	Legal references and instructions
0010	<p><u>Factor amount – Month t</u></p> <p>CMH for the end of the third month (i.e. the most recent) of the quarter the report refers to.</p> <p>This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) IFR.</p>
0020	<p><u>Factor amount – Month t-1</u></p> <p>CMH for the end of the second month of the quarter the report refers to.</p> <p>This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) IFR.</p>
0030	<p><u>Factor amount – Month t-2</u></p> <p>CMH for the end of the first month of the quarter the report refers to.</p> <p>This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) IFR.</p>

3.5. IF 06.04 – AVERAGE VALUE OF TOTAL DAILY CLIENT MONEY HELD (IF 6.4)

3.5.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total daily client money held - Segregated</u></p> <p>Article 4(1), points (28) and 49) of IFR and [Draft RTS on the definition of segregated account (Article 15(5), point (b) of the IFR)]</p> <p>The value reported shall be the monthly average of the total daily client money held where client money <u>is held</u> in segregated accounts in accordance with Article 18(1) IFR.</p>
0020	<p><u>Total daily client money held - Non-segregated</u></p> <p>Article 4(1), points (28) and 49 of IFR</p> <p>The value reported shall be the monthly average of the total daily client money held where client money <u>is not held</u> in segregated accounts in accordance with Article 18(1) IFR.</p>

Columns	Legal references and instructions
0010-0080	<p><u>Monthly averages of total daily client money held values</u></p> <p>Investment firms shall report in each month, the monthly average value of total daily client money held measured at the end of each business day as per Article 18(1) IFR.</p>

3.6. IF 06.05 – ASSETS SAFEGUARDED AND ADMINISTERED - ADDITIONAL
DETAIL (IF 6.5)

3.6.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total ASA (average amounts)</u></p> <p>Article 4(1), point (29) of IFR</p> <p>Article 5(1) of [<i>Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)</i>]</p> <p>Total ASA value as a rolling average of the value of the total daily assets safeguarded and administered, measured at the end of each business day for the previous nine months, excluding the three most recent months in accordance with the first subparagraph of Article 19(1) IFR.</p>
0020	<p><u>Of which: Fair value of financial instruments (Level 2)</u></p> <p>Article 5(1), point (a) of [<i>Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)</i>]</p> <p>Level 2 financial instruments valued pursuant IFRS 13.81.</p>
0030	<p><u>Of which: Fair value of financial instruments (Level 3)</u></p> <p>Article 5(1), point (a) of [<i>Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)</i>]</p> <p>Valuation based on unobservable inputs using the best information available (IFRS 13.86)</p>
0040	<p><u>Of which: assets formally delegated to another financial entity</u></p> <p>Article 19(2) IFR</p> <p>Value of assets which safeguarding and administration was formally delegated to another financial entity as an arithmetic mean in accordance with Article 19(1), first subparagraph of IFR.</p>
0050	<p><u>Of which: assets of another financial entity that has formally delegated to the investment firm</u></p> <p>Article 19(2) IFR</p> <p>Value of assets of another financial entity that has formally delegated safeguarding and administration to the investment firm as an arithmetic mean in accordance with the first subparagraph of Article 19(1) IFR.</p>

Columns	Legal references and instructions
0010	<p><u>Factor amount – Month t</u></p> <p>ASA for the end of the third month (i.e. the most recent) of the quarter the report refers to.</p>

0020	<u>Factor amount – Month t-1</u> ASA for the end of the second month of the quarter the report refers to.
0030	<u>Factor amount – Month t-2</u> ASA for the end of the first month of the quarter the report refers to.

3.7. IF 06.06 – AVERAGE VALUE OF TOTAL DAILY ASSETS SAFEGUARDED AND ADMINISTERED (IF 6.6)

3.7.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>Assets safeguarded and administered</u> Article 4(1), point (29) of IFR Article 5(1) of <i>[Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)]</i> The value reported shall be the monthly average of the total daily assets safeguarded and administered in accordance with Article 19(1) IFR.
0020	<u>Of which: Fair value of financial instruments (Level 2)</u> Article 5(2) of <i>[Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)]</i> . Level 2 financial instruments valued pursuant IFRS 13.81.
0030	<u>Of which: Fair value of financial instruments (Level 3)</u> Article 5(1), point (a) of <i>[Draft RTS to specify the methods for measuring the K-factors (Article 15(5), point (a) of the IFR)]</i> Valuation based on unobservable inputs using the best information available (IFRS 13.86)
0040	<u>Of which: assets formally delegated to another financial entity</u> Article 19(2) IFR The value reported shall be the monthly average of the total daily assets which safeguarding and administration was formally delegated to another financial entity in accordance with Article 19(1) IFR.
0050	<u>Of which: assets of another financial entity that has formally delegated to the investment firm</u> Article 19(2) IFR The value reported shall be the monthly average of the total daily assets of another financial entity that has formally delegated safeguarding and administration to the investment firm in accordance with Article 19(1) IFR.

Columns	Legal references and instructions
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0010-0080	<p><u>Monthly averages of total daily assets safeguarded and administered values</u></p> <p>Investment firms shall report in each month, the daily average value of total daily assets safeguarded and administered measured at the end of each business day as per Article 19(1) IFR.</p>
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3.8. IF 06.07 – CLIENT ORDERS HANDLED - ADDITIONAL DETAILS (IF 6.7)

3.8.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>COH - Cash trades (average amounts)</u></p> <p>Value of COH - cash trades as defined in Article 4(1), point (30) of IFR and measured pursuant Article 20(1) IFR.</p> <p>Investment firms shall report the arithmetic mean amount of COH – cash trades for the previous six months, excluding the three most recent months according with the first subparagraph of Article 20(1) IFR and shall be measured pursuant Article 20(2), point (a) of IFR.</p>
0020	<p><u>Of which: Execution of client orders</u></p> <p>COH for cash trades in relation to which the investment firm perform the service of execution of client orders in client's name as defined in Article 4(1), point (5) of Directive 2014/65/EU.</p> <p>The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months according with Article 20(1), first subparagraph IFR shall be reported.</p>
0030	<p><u>Of which: Reception and transmission of client orders</u></p> <p>COH for cash trades in relation to which the investment firm perform the service of reception and transmission of client orders</p> <p>The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months according with Article 20(1), first subparagraph IFR shall be reported.</p>
0040	<p><u>COH - Derivatives (average amounts)</u></p> <p>Article 4(1), point (30) in IFR</p> <p>Investment firms shall report the arithmetic mean amount of COH – derivatives for the previous six months, excluding the three most recent months according with Article 20(1), first subparagraph of IFR and shall be measured pursuant Article 20(2), point (b) of IFR.</p>
0050	<p><u>Of which: Execution of client orders</u></p> <p>COH for derivative trades in relation to which the investment firm perform the service of execution of client orders in client's name as defined in in point (5) of Article 4(1) of Directive 2014/65/EU.</p>

	The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months, pursuant Article 20(1), first subparagraph of IFR shall be reported.
0060	<p><u>Of which: Reception and transmission of client orders</u></p> <p>COH for derivative trades in relation to which the investment firm perform the service of reception and transmission of client orders.</p> <p>The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months pursuant Article 20(1), first subparagraph of IFR shall be reported.</p>

Columns	Legal references and instructions
0010	<p><u>Factor amount – Month t</u></p> <p>Value of COH as of the end of the third month (i.e. the most recent) of the quarter the report refers to.</p>
0020	<p><u>Factor amount – Month t-1</u></p> <p>Value of COH as of the end of the second month of the quarter the report refers to.</p>
0030	<p><u>Factor amount – Month t-2</u></p> <p>Value of COH as of the end of the first month of the quarter the report refers to.</p>

3.9. IF 06.08 – AVERAGE VALUE OF TOTAL DAILY CLIENT ORDERS HANDLED (IF 6.8)

3.9.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total daily client orders handled - Cash trades</u></p> <p>Article 4(1), point (30) in IFR</p> <p>The average value of the total daily client orders handled (cash trades) of the relevant month as referred to in Article 20(1) IFR and shall be measured pursuant Article 20(2), point (a) of IFR.</p>
0020	<p><u>Of which: Execution of client orders</u></p> <p>The average value of the total daily client orders handled for cash trades in relation to which the investment firm perform the service of execution of client orders in client's name as defined in Article 4(1), point (5) of Directive 2014/65/EU.</p>
0030	<p><u>Of which: Reception and transmission of client orders</u></p> <p>The average value of the total daily client orders handled for cash trades in relation to which the investment firm perform the service of reception and transmission of client orders.</p>

0040	<p><u>Total daily client orders handled - Derivatives</u></p> <p>Article 4(1), point (30) in IFR</p> <p>The average value of the total daily client orders handled (derivatives) of the relevant month as referred to in Article 20(1) IFR and shall be measured pursuant Article 20(2), point (b) of IFR.</p>
0050	<p><u>Of which: Execution of client orders</u></p> <p>The average value of the total daily client orders handled for derivative trades in relation to which the investment firm perform the service of execution of client orders in client's name as defined in Article 4(1), point (5) of Directive 2014/65/EU.</p>
0060	<p><u>Of which: Reception and transmission of client orders</u></p> <p>The average value of the total daily client orders handled for derivative trades in relation to which the investment firm perform the service of reception and transmission of client orders.</p>

Columns	Legal references and instructions
0010-0050	<p><u>Monthly averages of total daily client orders handled values</u></p> <p>Investment firms shall report each month the monthly average value of the total daily client orders handled as per Article 20(1).</p>

3.10. IF 06.09 – K-NET POSITION RISK - ADDITIONAL DETAILS (IF 6.9)

3.10.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total standardised approach</u></p> <p>Article 22 (a) IFR</p> <p>Positions in for which an own funds requirement is determined in accordance with Chapters 2, 3 or 4 of Title IV of Part Three CRR</p>
0020	<p><u>Position risk</u></p> <p>Article 22 (a) and 21(3) IFR</p> <p>Trading book positions in for which an own funds requirement for position risk is determined in accordance with Chapter 2 of Title IV of Part Three CRR</p>
0030	<p><u>Equity instruments</u></p> <p>Articles 22(a) and 21(3) IFR</p> <p>Trading book positions in equity instruments for which an own funds requirement is determined in accordance with Section 3 of Chapter 2 of Title IV of Part Three CRR</p>
0040	<p><u>Debt instruments</u></p>

	<p>Articles 22(a) and 21(3) IFR</p> <p>Trading book positions in debt instruments for which an own funds requirement is determined in accordance with Section 2 of Chapter 2 of Title IV of Part Three CRR</p>
0050	<p><u>Of which: securitisations</u></p> <p>Articles 22 (a) and 21(3) IFR</p> <p>Positions in securitisation instruments as referred to in Article 337 CRR and positions in the correlation trading portfolio as referred to in Article 338 CRR.</p>
0055	<p><u>Particular approach for position risk in CIUs</u></p> <p>Article 22 (a) and 21(3) IFR</p> <p>Total risk exposure amount for positions in CIUs if capital requirements are calculated in accordance with Article 348(1) CRR either immediately or as a consequence of the cap defined in Article 350(3) point (c) of CRR. The CRR does not explicitly assign those positions to either the interest rate risk or the equity risk.</p> <p>If the particular approach in accordance with the first sentence of Article 348(1) CRR is applied, the amount to be reported is 32 % of the net position of the CIU exposure in question.</p> <p>If the particular approach in accordance with the second sentence of Article 348(1) CRR is applied, the amount to be reported is the lower of 32 % of the net position of the relevant CIU exposure and the difference between 40 % of this net position and the own funds requirements that arise from the foreign exchange risk associated with this CIU exposure.</p>
0060	<p><u>Foreign exchange risk</u></p> <p>Article 22(a) and Article 21 paragraphs (3) and (4) of IFR</p> <p>Positions subject to foreign exchange risk for which an own funds requirement is determined in accordance with Chapter 3 of Title IV of Part Three CRR</p>
0070	<p><u>Commodities risk</u></p> <p>Article 22(a) and Article 21 paragraphs (3) and (4) of IFR</p> <p>Positions subject to commodities risk for which an own funds requirement is determined in accordance with Chapter 4 of Title IV of Part Three CRR.</p>
0080	<p><u>Internal model approach</u></p> <p>Article 57(2) and Article 21, paragraphs (3) and (4) of IFR</p> <p>Trading book positions and positions in the non-trading book that are subject to foreign exchange or commodities risk for which the own funds requirement is determined in accordance with Chapter 5 of Title IV of Part Three CRR</p>

3.11. IF 06.10 – CLEARING MARGIN GIVEN - ADDITIONAL DETAIL (IF 6.10)

17. In this template, firms dealing on own account shall report all clearing members of qualifying central counterparties under whose responsibility the execution and settlement of transactions of the firm takes place.

3.11.1. Instructions concerning specific positions

Column	Legal references and instructions
0010 – 0030	<u>Clearing member</u>
0010	<u>Name</u> Investment firms shall report the name of any clearing member of qualifying central counterparties under whose responsibility the execution and settlement of transactions of the firm dealing on its own account takes place.
0020	<u>Code</u> The code as part of a row identifier must be unique for each reported entity. For investment firms 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.
0030	<u>Type of code</u> The type of code reported in column 0020 shall be identified as a ‘LEI code’ or ‘National code’.
0040 – 0060	<u>Contribution to the total margin required on a daily basis</u> Investment firms shall report information for the three days of the preceding three months where the highest, second highest and third highest amount of total margin required on a daily basis, as referred to in Article 2 of Article 23(2) of IFR, was calculated. The investment firm shall include all clearing members in the template that were used on at least one of those days. The contribution to the total margin required on a daily basis shall be reported as the amount before the multiplication with the factor of 1.3 referred to in Article 23(2) of IFR.
0040	<u>Contribution to the total margin required on a daily basis – on the day of the highest amount of total margin required</u>
0050	<u>Contribution to the total margin required on a daily basis – on the day of the second highest amount of total margin required</u>
0060	<u>Contribution to the total margin required on a daily basis – on the day of the third highest amount of total margin required</u>

3.12. IF 06.11 – TRADING COUNTERPARTY DEFAULT- TCD ADDITIONAL DETAILS (IF 6.11)

3.12.1. Instructions concerning specific positions

Row	Legal references and instructions
0010 – 0080	<u>Breakdown by method for determining the exposure value</u>

0010	<p><u>Application of IFR: K-TCD</u></p> <p>Article 26 IFR</p> <p>Exposures for which the own funds requirement is calculated as K-TCD in accordance with Article 26 IFR.</p>
0020	<p><u>Alternative approaches: Exposure value determined in accordance with CRR</u></p> <p>First subparagraph of Article 25(4) IFR</p> <p>Exposures for which the exposure value is determined in accordance with the CRR and the related own funds requirements of which are calculated by multiplying the exposure value by the risk factor set out in Table 2 in Article 26 IFR</p>
0030	<p><u>SA-CCR</u></p> <p>Article 274 CRR</p>
0040	<p><u>Simplified SA-CCR</u></p> <p>Article 281 CRR</p>
0050	<p><u>Original exposure method</u></p> <p>Article 282 CRR</p>
0060	<p><u>Alternative approaches: Full application of CRR framework</u></p> <p>Second subparagraph of Article 25(4) IFR</p> <p>Exposures for which the exposure value and the own funds requirements are determined in accordance with the CRR</p>
0070	<p><u>Memorandum item: CVA component</u></p> <p>Articles 25(5) and 26 IFR.</p> <p>Where an institutions applies the approach of Article 26 IFR or applies the derogation of the first subparagraph of Article 26 (5) IFR, the CVA component shall be determined as the difference between the relevant amount after the application of the CVA factor multiplier and the relevant amount before the application of the CVA factor multiplier.</p> <p>Where an institutions applies the derogation of the Article 26(5), second subparagraph of IFR, the CVA component shall be determined in accordance with Title VI of Part Three CRR.</p>
0080	<p><u>of which: calculated in accordance with CRR framework</u></p> <p>Article 25(5), second subparagraph of IFR.</p>
0090 - 0110	<p><u>Breakdown by type of counterparty</u></p> <p>The counterparty breakdown shall be based on the types of counterparties referred to in Table 2 in Article 26 IFR.</p>
0090	<p><u>Central governments, central banks and public sector entities</u></p>
0100	<p><u>Credit institutions and investment firms</u></p>

0110	<u>Other counterparties</u>
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Column	Legal references and instructions
0010	<p><u>K - factor requirement</u></p> <p>The own funds requirement shall be reported as calculated in accordance with Article 26 IFR or the applicable provisions of the CRR.</p>
0020	<p><u>Exposure value</u></p> <p>The exposure value as calculated in accordance with Article 27 IFR or the applicable provisions of the CRR.</p>
0030	<p><u>Replacement cost (RC)</u></p> <p>Article 28 IFR.</p>
0040	<p><u>Potential future exposure (PFE)</u></p> <p>Article 29 IFR.</p>
0050	<p><u>Collateral (C)</u></p> <p>Article 30(2) and (3) IFR.</p> <p>The value reported shall be the value of the collateral as used for the calculation of the exposure value and therefore, where applicable, the value after the application of the volatility adjustment and the currency mismatch volatility adjustment of Articles 30 (1) and (3) IFR.</p>

3.13. IF 06.12– DAILY TRADING FLOW- ADDITIONAL DETAILS (IF 6.12)

3.13.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>Total DTF - cash trades (average amounts)</u></p> <p>Investment firms shall report the arithmetic mean amount of DTF – cash trades for the remaining six months according with the first subparagraph of Article 33(1) IFR and shall be measured pursuant Article 33(2), point (a) of IFR.</p> <p>The amount reported in this cell shall take into account Article 33(3) IFR.</p>
0020	<p><u>Total DTF - derivative trades (average amounts)</u></p> <p>Article 33(2), point (b) in IFR</p> <p>Investment firms shall report the arithmetic mean amount of DTF – derivative trades for the remaining six months according with the first subparagraph of Article 33(1) IFR and shall be measured pursuant Article 33(2), point (b) of IFR.</p> <p>The amount reported in this cell shall take into account Article 33(3) IFR.</p>

Columns	Legal references and instructions
0010	<u>Average factor amount – Month t</u> Value of DTF as of the end of the third month (i.e. the most recent) of the quarter the report refers to.
0020	<u>Average factor amount – Month t-1</u> Value of DTF as of the end of the second month of the quarter the report refers to.
0030	<u>Average factor amount – Month t-2</u> Value of DTF as of the end of the first month of the quarter the report refers to.

3.14. IF 06.13– AVERAGE VALUE OF TOTAL DAILY TRADING FLOWS (IF 6.13)

3.14.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>Daily trading flow - cash trades</u> The average value of the total daily trading flow (cash value) of the relevant month as referred to in Article 33(1) IFR and shall be measured pursuant Article 33(2), point (a) of IFR.
0020	<u>Daily trading flow - derivative trades</u> The average value of the total daily trading flow (derivative trades) of the relevant month as referred to in Article 33(1) IFR and shall be measured pursuant Article 33(2), point (b) of IFR.

Columns	Legal references and instructions
0010-0080	<u>Monthly averages of total daily trading flow values</u> Investment firms shall report in each relevant month column, the monthly average value of the total daily trading flow measured throughout each business day as per Article 33(1) IFR.

4. CONCENTRATION RISK REPORTING

4.1. General Remarks

18. Concentration risk reporting contains information about the concentration risks an investment firm is exposed to through its trading book positions due to the default of counterparties. This leads in to the calculation of K-CON, an additional own funds requirement due to the exposures the investment firm has on its balance sheet. This is in line with the definition of ‘concentration risk’ in Article 4(1)(31) IFR where: ‘concentration risk’ or ‘CON’ means the exposures in the trading book of an

investment firm to a client or a group of connected clients the value of which exceeds the limits in Article 37(1).

19. Concentration risk reporting also includes information about the following:
 - i. Client money
 - ii. Client assets
 - iii. Firm’s own cash
 - iv. Earnings from clients
 - v. Trading book positions
 - vi. Exposures calculated taking into account assets and off-balance sheet items not recorded in the trading book.
20. Although the wording in Article 54(2) IFR also refers to ‘concentration risk’, the definition of this included in Article 4(1)(31) IFR and the limits set out Article 37(1) IFR are not compatible with the items described in Article 54(2), points (b) to (e) of IFR. For this reason, the reporting required focuses on the five largest positions, if available, in respect of each of items (i) to (vi) of paragraph 19 that are held at, or are attributable to, a particular institution, client or other entity. This reporting allows competent authorities to better understand the risks that investment firms might face from these.
21. Concentration risk reporting consists of the IF 07.00 and IF 08.00 templates and, in accordance with Article 54(2) IFR, firms that meet the conditions for qualifying as a small and interconnected investment firm set out in Article 12(1) IFR are not required to report information in this regard.

4.2. IF 07.00 – K-CON ADDITIONAL DETAILS (IF7)

4.2.1. Instructions concerning specific positions

Columns	Legal references and instructions
0010-0060	<p><u>Counterparty ID</u></p> <p>The investment firm shall report the identification of the counterparties or group of connected clients to which they have an exposure that exceeds the limits set out in Article 37(1) IFR.</p>
0010	<p><u>Code</u></p> <p>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.</p>
0020	<p><u>Type of code</u></p> <p>The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code’ or ‘Non-LEI code’.</p> <p>The type of code shall always be reported.</p>
0030	<p><u>Name</u></p>

	The name shall correspond to the name of the parent company whenever a group of connected clients is reported. In any other case, the name shall correspond to the individual counterparty.
0040	<u>Group/individual</u> The investment firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected clients.
0050	<u>Counterparty type</u> The investment firm shall report for each exposure if this is associated to: 1. a credit institution or a group of connected clients that includes a credit institution; 2. an investment firm or a group of connected clients that includes an investment firm; 3. other clients.
0060-0110	<u>Trading Book Exposures exceeding the limits set in Article 37(1) IFR</u> The investment firm shall report information on each exposure exceeding the limits set out in Article 37(1) IFR in accordance with Article 36 and 39 IFR.
0060	<u>Exposure Value (EV)</u> Article 36 IFR.
0070	<u>Exposure Value (as % of Own Funds)</u> Exposure calculated in accordance with Article 36 IFR and expressed as a percentage of the firm's own funds.
0080	<u>Own Funds Requirement of total exposure (OFR)</u> Own funds requirement of total exposure to the individual counterparty or group of connected clients, calculated as the total amount of K-TCD and of the specific risk requirement for K-NPR for the relevant exposure.
0090	<u>Exposure Value Excess (EVE)</u> Amount calculated in accordance with Article 37, point (2), paragraph two IFR for the relevant exposure.
0100	<u>Duration of the Excess (in days)</u> Number of days passed since the exposure excess has first occurred.
0110	<u>K-CON Own Funds Requirement for the Excess (OFRE)</u> Amount calculated in accordance with Article 39, point (2) IFR for the relevant exposure.

4.3. IF 08.01 – LEVEL OF CONCENTRATION RISK - CLIENT MONEY HELD (IF 8.1)

4.3.1. Instructions concerning specific columns

Columns	Legal references and instructions
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0010-0060	<p><u>Total CMH</u></p> <p>Article 54(2), point (b) IFR</p> <p>The investment firm shall report the identification of the five, if available, counterparties or group of connected counterparties where the largest amounts of client money are held.</p>
0010	<p><u>Code</u></p> <p>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.</p>
0020	<p><u>Type of code</u></p> <p>The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.</p>
0030	<p><u>Name</u></p> <p>The name shall correspond to the name of the parent company whenever a group of connected counterparties is reported. In any other case, the name shall correspond to the individual counterparty.</p>
0040	<p><u>Group/individual</u></p> <p>The firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected counterparties.</p>
0050	<p><u>Total CMH at reporting date</u></p> <p>The firm shall report the total amount of client money at reporting date.</p>
0060	<p><u>Percentage of client money held at this institution</u></p> <p>The firm shall report the amount of client money held at reporting date with each of the counterparties or groups of connected counterparties for which reporting is made, expressed as a percentage of the total (reported in column 0050).</p>

4.4. IF 08.02 – LEVEL OF CONCENTRATION RISK - ASSETS SAFEGUARDED AND ADMINISTERED (IF 8.2)

4.4.1. Instructions concerning specific columns

Columns	Legal references and instructions
0010-0060	<p><u>Total ASA</u></p> <p>Article 54(2), point (c) IFR</p> <p>The firm shall report the identification of the five, if available, counterparties or group of connected counterparties where the largest amounts of client securities are deposited.</p>
0010	<p><u>Code</u></p>

	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.
0020	<u>Type of code</u> The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.
0030	<u>Name</u> The name shall correspond to the name of the parent company whenever a group of connected counterparties is reported. In any other case, the name shall correspond to the individual counterparty.
0040	<u>Group/individual</u> The firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected counterparties.
0050	<u>Total ASA at reporting date</u> The firm shall report the total amount of client securities deposited at each institution at reporting date.
0060	<u>Percentage of client securities deposited at this institution</u> The firm shall report the amount of client securities deposited at reporting date with each of the counterparties or groups of connected counterparties for which reporting is made, expressed as a percentage of the total (reported in column 0050).

4.5. IF 08.03 – LEVEL OF CONCENTRATION RISK -TOTAL OWN CASH DEPOSITED (IF 8.3)

4.5.1. Instructions concerning specific columns

Columns	Legal references and instructions
0010-0060	<u>Total Own Cash Deposited</u> Article 54(2), point (d) and (f) IFR The firm shall report the identification of the five, if available, counterparties or group of connected counterparties where the largest amounts of firm's own cash are deposited.
0010	<u>Code</u> 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.

0020	<u>Type of code</u> The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.
0030	<u>Name</u> The name shall correspond to the name of the parent company whenever a group of connected counterparties is reported. In any other case, the name shall correspond to the individual counterparty.
0040	<u>Group/individual</u> The firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected counterparties.
0050	<u>Amount of firm's cash deposits at the institution</u> The firm shall report the total amount of own cash held at each institution at the reference date.
0060	<u>Percentage of firm's own cash deposits at the institution</u> The firm shall report the amount of own cash deposited at reporting date with each of the counterparties or groups of connected counterparties for which reporting is made, expressed as a percentage of the total own cash of the investment firm.

4.6. IF 08.04 – LEVEL OF CONCENTRATION RISK - TOTAL EARNINGS (IF 8.4)

4.6.1. Instructions concerning specific columns

Columns	Legal references and instructions
0010-0080	<u>Total Earnings</u> Article 54(2), point (e) and (f) IFR. The firm shall report the identification of the five, if available, clients or group of connected clients from whom the largest amounts of firm's earnings are derived.
0010	<u>Code</u> 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.
0020	<u>Type of code</u> The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.
0030	<u>Name</u>

	The name shall correspond to the name of the parent company whenever a group of connected clients is reported. In any other case, the name shall correspond to the individual client.
0040	<u>Group/individual</u> The firm shall report "1" for the reporting of exposures to individual clients or "2" for the reporting of exposures to groups of connected clients.
0050	<u>Total earnings from this client</u> The firm shall report the total earnings per client or group of connected clients generated since the beginning of the accounting year. The earnings shall be broken down by interest and dividend income on one hand and fee and commission income and other income on the other hand.
0060 – 0090	<u>Interest and dividend income</u>
0060	<u>Interest and dividend income – Amount generated from positions in the trading book</u> Trading book as defined in Article 4(1), point (54) of IFR
0070	<u>Interest and dividend income – Amount generated from positions in the non-trading book</u>
0080	<u>Interest and dividend income – of which: amount generated from off-balance sheet items</u>
0090	<u>Percentage of interest and dividend income from this client</u> The firm shall report the interest and dividend income generated from each of the clients or groups of connected clients, expressed as a percentage of the total interest and dividend income of the investment firm.
0100 – 0110	<u>Fee and commission and other income</u>
0100	<u>Fee and commission and other income – Amount</u>
0110	<u>Percentage of fee and commission and other income from this client</u> The firm shall report the fee and commission and other income generated from each of the clients or groups of connected clients, expressed as a percentage of the total fee and commission and other income of the investment firm.

4.7. IF 08.05 – TRADING BOOK EXPOSURES (IF 8.5)

4.7.1. Instructions concerning specific columns

Columns	Legal references and instructions
0010-0050	<u>Trading book exposures</u> Article 54(2), point (a) IFR. The firm shall report information in relation to the five, if available, largest trading book exposures.
0010	<u>Code</u>

	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.
0020	<u>Type of code</u> The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.
0030	<u>Name</u> The name shall correspond to the name of the parent company whenever a group of connected counterparties is reported. In any other case, the name shall correspond to the individual counterparty.
0040	<u>Group/individual</u> The firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected counterparties.
0050	<u>Percentage of exposure to this counterparty with respect to firm's own funds (trading book positions only)</u> The firm shall report the trading book exposures at reporting date to each of the counterparties or groups of connected counterparties for which reporting is made expressed as a percentage of own funds.

4.8. IF 08.06 – NON-TRADING BOOK AND OFF-BALANCE SHEET ITEMS (IF 8.6)

4.8.1. Instructions concerning specific columns

Columns	Legal references and instructions
0010-0050	<u>Non-trading book and off-balance sheet items</u> Article 54(2), point (f) IFR. The firm shall report information in relation to the five, if available, largest exposures calculated including assets not recorded in the trading book.
0010	<u>Code</u> 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.
0020	<u>Type of code</u> The investment firms shall identify the type of code reported in column 0010 as a 'LEI code' or 'Non-LEI code'.
0030	<u>Name</u>

	The name shall correspond to the name of the parent company whenever a group of connected counterparties is reported. In any other case, the name shall correspond to the individual counterparty.
0040	<u>Group/individual</u> The firm shall report "1" for the reporting of exposures to individual counterparties or "2" for the reporting of exposures to groups of connected counterparties.
0050	<u>Percentage of exposure with respect to firm's own funds (including off balance sheet assets and non-trading book items)</u> The firm shall report exposures, calculated taking into account assets and off-balance sheet items not recorded in the trading book in addition to trading book positions, at reporting date to each of the counterparties or groups of connected counterparties for which reporting is made expressed as a percentage of eligible capital.

5. LIQUIDITY REQUIREMENTS

5.1 IF 09.00 – LIQUIDITY REQUIREMENTS (IF 9)

5.1.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>Liquidity Requirement</u> Article 43(1) IFR.
0020	<u>Client guarantees</u> Article 45 IFR. The value reported shall be the 1,6 % of the total amount of guarantees provided to the clients pursuant Article 45 IFR.
0030	<u>Total liquid assets</u> Article 43(1), point (a) and Article 43(2) IFR. Total liquid assets shall be reported after application of relevant haircuts. This row is sum of rows 0040, 0050, 0060, 0170, 0230, 0290 and 0300.
0040	<u>Unencumbered short term deposits</u> Article 43(1), point (d) and Article 43(2) IFR.
0050	<u>Total eligible receivables due within 30 days</u> Article 43(3) IFR and Article 43(2) IFR.
0060	<u>Level 1 assets</u> Article 10 of Delegated Regulation (EU) 2015/61 and Article 43(2) IFR. Total liquid assets shall be reported after application of relevant haircuts.

	Sum of rows 0070 – 0160.
0070	<u>Coins and banknotes</u> Article 10(1), point (a) of Delegated Regulation (EU) 2015/61. Total amount of cash arising from coins and banknotes.
0080	<u>Withdrawable central bank reserves</u> Article 10(1), point (b), point (iii) of Delegated Regulation (EU) 2015/61.
0090	<u>Central bank assets</u> Article 10(1), point (b), points (i) and (ii) of Delegated Regulation (EU) 2015/61.
0100	<u>Central government assets</u> Article 10(1), point (c), points (i) and (ii) of Delegated Regulation (EU) 2015/61.
0110	<u>Regional government/local authorities assets</u> Article 10(1), point (c), points (iii) and (iv) of Delegated Regulation (EU) 2015/61.
0120	<u>Public Sector Entity assets</u> Article 10(1), point (c), points (v) and (vi) of Delegated Regulation (EU) 2015/61.
0130	<u>Recognisable domestic and foreign currency central government and central bank assets</u> Article 10(1), point (d) of Delegated Regulation (EU) 2015/61.
0140	<u>Credit institution (protected by Member State government, promotional lender) assets</u> Article 10(1), point (e), points (i) and (ii) of Delegated Regulation (EU) 2015/61.
0150	<u>Multilateral development bank and international organisations assets</u> Article 10(1), point (g) of Delegated Regulation (EU) 2015/61.
0160	<u>Extremely high quality covered bonds</u> Article 10(1), point (f) of Delegated Regulation (EU) 2015/61.
0170	<u>Level 2A assets</u> Article 11 of Delegated Regulation (EU) 2015/61 and Article 43(2) IFR.
0180	<u>Regional government/local authorities or Public Sector Entities assets (Member State, RW20 %)</u> Article 11(1), point (a) of Delegated Regulation (EU) 2015/61.
0190	<u>Central bank or central/regional government or local authorities or Public Sector Entities assets (Third Country, RW20 %)</u> Article 11(1), point (b) of Delegated Regulation (EU) 2015/61.
0200	<u>High quality covered bonds (CQS2)</u> Article 11(1), point (c) of Delegated Regulation (EU) 2015/61.

0210	<u>High quality covered bonds (Third Country, CQS1)</u> Article 11(1), point (d) of Delegated Regulation (EU) 2015/61.
0220	<u>Corporate debt securities (CQS1)</u> Article 11(1), point (e) of Delegated Regulation (EU) 2015/61.
0230	<u>Level 2B assets</u> Article 12 of Delegated Regulation (EU) 2015/61 and Article 43(2) IFR.
0240	<u>Asset-backed securities</u> Article 12(1), point (a), Article 13(2), points (g),(i),(ii),(iii), (iv),(v) of article of Delegated Regulation (EU) 2015/61
0250	<u>Corporate debt securities</u> Article 12(1), point (b) of Delegated Regulation (EU) 2015/61
0260	<u>Shares (major stock index)</u> Article 12(1), point (c) of Delegated Regulation (EU) 2015/61
0270	<u>Restricted-use central bank committed liquidity facilities</u> Article 12(1), point (d) of Delegated Regulation (EU) 2015/61
0280	<u>High quality covered bonds (RW35 %)</u> Article 15(2), point (f) of Delegated Regulation (EU) 2015/61
0290	<u>Qualifying CIU shares/units</u> Article 15 of Delegated Regulation (EU) 2015/61 Article 43(1), point (b) of IFR.
0300	<u>Total other eligible financial instruments</u> Article 43(1), point (c) of IFR.