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ANNEX IV

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REPORTING FOR SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS

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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) 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. Point (11) of Article 4(1) 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 02.03.

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 01.01 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 02.03 and IF 02.04 templates contain the total own funds requirement, the permanent minimum capital requirement, the fixed overheads requirement, any additional own funds requirement and guidance and the transitional own funds requirement and capital ratios.
 - (c) IF 03.01 includes information with regard to the calculation of the Fixed overheads requirement.
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 according to the final provisions (i.e. as if there were no transitional provisions).

1.2. IF 01.01 – OWN FUNDS COMPOSITION (IF 1.1)

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. The total sum of rows (0020 and 0380) shall be reported.

0020	<p><u>TIER 1 CAPITAL</u></p> <p>The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital.</p>
0030	<p><u>COMMON EQUITY TIER 1 CAPITAL</u></p> <p>Article 9(1) IFR.</p> <p>Article 50 of CRR.</p> <p>The total sum of rows (0040 to 0060, 0090 to 0140 and 0290) shall be reported</p>
0040	<p><u>Fully paid up capital instruments</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 26(1), point (a) and Articles 27 to 31 CRR.</p> <p>Capital instruments of mutual, cooperative societies or similar institutions (Articles 27 and 29 CRR) shall be included.</p> <p>The share premium related to the instruments shall not be included.</p> <p>Capital instruments subscribed by public authorities in emergency situations shall be included if all conditions of Article 31 CRR are fulfilled.</p>
0050	<p><u>Share premium</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 26(1), point (b) of CRR.</p> <p>Share premium has the same meaning as under the applicable accounting standard.</p> <p>The amount to be reported in this item shall be the part related to the "Paid up capital instruments".</p>
0060	<p><u>Retained earnings</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 26(1), point (c) of CRR.</p> <p>Retained earnings includes the previous year retained earnings plus the eligible interim or year-end profits.</p> <p>The total sum of rows 0070 and 0080 shall be reported.</p>
0070	<p><u>Previous years retained earnings</u></p> <p>Article 4(1), point (123) and Article 26(1) point (c) of CRR</p> <p>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".</p>
0080	<p><u>Profit eligible</u></p> <p>Article 4(1), point (121), Article 26(2) and Article 36(1), point (a) of CRR.</p> <p>Article 26(2) CRR allows including as retained earnings interim or year-end profits, with the prior consent of the competent authorities, if some conditions are met.</p>
0090	<p><u>Accumulated other comprehensive income</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 26(1), point (d) of CRR.</p>
0100	<p><u>Other reserves</u></p> <p>Article 9(1), point (i) of IFR.</p>

	<p>Article 4(1), point (117) and Article 26(1) point (e) of CRR.</p> <p>The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation.</p>
0110	<p><u>Minority interest given recognition in CET1 capital</u></p> <p>Articles 84(1), 85(1) and 87(1) of CRR.</p> <p>Sum of all the amounts of minority interests of subsidiaries that is included in consolidated CET1.</p>
0120	<p><u>Adjustments to CET1 due to prudential filters</u></p> <p>Article 9(1), point (i) IFR</p> <p>Articles 32 to 35 CRR</p>
0130	<p><u>Other funds</u></p> <p>Article 9(4) IFR.</p>
0140	<p><u>(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1</u></p> <p>The total sum of rows 0190 to 0285 shall be reported.</p>
0190	<p><u>(-) Losses for the current financial year</u></p> <p>Article 36(1), point (a) of CRR.</p>
0200	<p><u>(-) Goodwill</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 4(1), point (113), Article 36(1), point (b) and Article 37 CRR.</p>
0210	<p><u>(-) Other intangible assets</u></p> <p>Article 9(1), point (i) of IFR.</p> <p>Article 4(1), point (115), Article 36(1), point (b) 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 according to 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>
0285	<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 0160 to 0240 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 (Article 483, paragraphs 1, 2 and 3 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 0285. <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 to 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.</p> <p>The amount to be reported in this item shall be the part related to the "Fully paid up, directly issued capital instruments".</p>
0330	<p><u>(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1</u></p> <p>Article 56 CRR.</p>
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 (Article 483, paragraphs 4 and 5, 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

	<p>of the excess of deductions from AT1 items over AT1 Capital included, among other deductions, in row 0285.</p> <ul style="list-style-type: none"> - Other AT1 capital elements or deductions from a AT1 element that cannot be assigned to one of the rows 0310 to 0330. <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 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 "Fully paid up, directly issued capital instruments".</p>
0450	<p><u>(-) TOTAL DEDUCTIONS FROM TIER 2</u></p> <p>Article 66 CRR.</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 of, 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, point (e) of CRR: 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 0450.

	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 02.03 – OWN FUND REQUIREMENTS (IF 2.3)

1.3.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<u>Own fund requirement</u> Article 11(1) and (2) IFR. Article 8 of the [<i>Draft RTS on prudential consolidation under IFR</i>] This item shall be maximum of rows 0020 and 0030.
0020	<u>Permanent minimum capital requirement</u> Article 14 IFR. Article 10 of the [<i>Draft RTS on prudential consolidation under IFR</i>]
0030	<u>Fixed overhead requirement</u> Article 13 IFR. Article 9 of the [<i>Draft RTS on prudential consolidation under IFR</i>]
0050 – 0090	<u>Transitional own funds requirements</u>
0050	<u>Transitional requirement based on CRR own funds requirements</u> Article 57(3), point (a) IFR.
0060	<u>Transitional requirement based on fixed overhead requirements</u> Article 57(3), point (b) IFR.
0070	<u>Transitional requirement for investment firms previously subject only to an initial capital requirement</u> Article 57(4), point (a) IFR
0080	<u>Transitional requirement based on initial capital requirement at authorisation</u> Article 57(4), point (b) IFR.
0090	<u>Transitional requirement for investment firms that are not authorised to provide certain services</u> Article 57(4), point (c) 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	<p><u>Total own funds requirement</u></p> <p>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.</p>
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1.4. IF 02.04 – CAPITAL RATIOS (IF 2.4)

1.4.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><u>CET 1 Ratio</u></p> <p>Article 9(1), point (a) and Article 11(1) and (2) IFR.</p> <p>This item is expressed as a percentage.</p>
0020	<p><u>Surplus(+)/Deficit(-) of CET 1 Capital</u></p> <p>This item shows the surplus or deficit of CET1 Capital 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>
0030	<p><u>Tier 1 Ratio</u></p> <p>Article 9(1), point (b) and Article 11(1) and (2) IFR.</p> <p>This item is expressed as a percentage.</p>
0040	<p><u>Surplus(+)/Deficit(-) of Tier 1 Capital</u></p> <p>This item shows the surplus or deficit of Tier 1 Capital 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>
0050	<p><u>Own Funds Ratio</u></p> <p>Article 9(1), point (c), Article 11(1) and (2) 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 03.01 – FIXED OVERHEADS REQUIREMENT CALCULATION (IF 3.1)

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 0200).</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 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, point (4) of 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> <p>Article 1(4) of <i>[Draft RTS on mandate of Article 13(4)]</i></p>
0070	<p><u>(-) Employees', directors' and partners' shares in net profits</u></p> <p>Article 13(4), point (b) of IFR.</p> <p>Article 1(3) of <i>[Draft RTS on mandate of Article 13(4)]</i></p>
0080	<p><u>(-) Other discretionary payments of profits and variable remuneration</u></p> <p>Article 13(4), point (c) of IFR.</p>
0090	<p><u>(-) Shared commission and fees payable</u></p> <p>Article 13(4), point (d) of IFR.</p>
0100	<p><u>(-) Fees, brokerage and other charges paid to CCPs that are charged to customers</u></p> <p>Article 1(6), point (a) of <i>[Draft RTS on mandate of Article 13(4)]</i></p>
0110	<p><u>(-) Fees to tied agents</u></p> <p>Point (e) of Article 13(4) IFR.</p>
0130	<p><u>(-) Non-recurring expenses from non-ordinary activities</u></p>

	Article 13(4), point (f) of IFR.
0140	<u>(-) Expenditures from taxes</u> Article 1(6), point (c) of [Draft RTS on mandate of Article 13(4)]
0150	<u>(-) Losses from trading on own account in financial instruments</u> Article 1(6), point (d) of [Draft RTS on mandate of Article 13(4)]
0160	<u>(-) Contract based profit and loss transfer agreements</u> Article 1(6), point (e) of [Draft RTS on mandate of Article 13(4)]
0170	<u>(-) Expenditure on raw materials</u> For commodity and emission allowance dealers Article 2 of [Draft RTS on mandate of Article 13(4)]
0180	<u>(-) Payments into a fund for general banking risk</u> Article 1(6), point (f) of [Draft RTS on mandate of Article 13(4)]
0190	<u>(-) Expenses related to items that have already been deducted from own funds</u> Article 1(6), point (g) of [Draft RTS on mandate of Article 13(4)]
0200	<u>Projected fixed overheads of the current year</u> Article 3 of [Draft RTS on mandate of Article 13(4)] 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: $\frac{[(\text{Annual fixed overheads of the current year}) - (\text{Projected fixed overheads of the previous year})]}{(\text{Annual fixed overheads of the previous year})}$

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	<p><u>(Combined) client orders handled - Cash trades</u></p> <p>Article 12(1), point (b) (i) 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> <p>The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients.</p>
0030	<p><u>(Combined) client orders handled - Derivatives</u></p> <p>Article 12(1), point (b) (i) 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> <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> <p>Where the reporting investment firm is part of a group, the value reported shall be determined on a <u>combined basis</u> for all investment firms that are part of a group pursuant Article 12(2) IFR.</p> <p>The value reported shall be (row 0120 + row 0130).</p>
0120	<p><u>Total annual gross revenue</u></p> <p>The value of total annual gross revenue <u>excluding</u> the gross revenues generated within the group pursuant Article 12(2) IFR.</p>
0130	<p><u>(-) Intragroup part of the annual gross revenue</u></p> <p>The value of the gross revenues generated within the investment firm group pursuant Article 12(2) IFR.</p>
0140	<p><u>Of which: revenue from reception and transmission of orders</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0150	<p><u>Of which: revenue from execution of orders on behalf of clients</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0160	<p><u>Of which: revenue from dealing on own account</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0170	<p><u>Of which: revenue from portfolio management</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0180	<p><u>Of which: revenue from investment advice</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0190	<p><u>Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0200	<p><u>Of which: revenue from placing without a firm commitment basis</u></p>

	<p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0210	<p><u>Of which: revenue from operation of an MTF</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0220	<p><u>Of which: revenue from operation of an OTF</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (2) of Directive 2014/65/EU.</p>
0230	<p><u>Of which: revenue from safekeeping and administration of financial instruments</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0240	<p><u>Of which: revenue from granting credits or loans to investors</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0250	<p><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></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0260	<p><u>Of which: revenue from foreign exchange services</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0270	<p><u>Of which: investment research and financial analysis</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0280	<p><u>Of which: revenue from services related to underwriting</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>
0290	<p><u>Of which: investment services and ancillary activities related with the underlying of derivatives</u></p> <p>Article 54(1), point (d) of IFR.</p> <p>Article 4(1), point (3) of Directive 2014/65/EU.</p>

3. LIQUIDITY REQUIREMENTS

3.1 IF 09.01 – LIQUIDITY REQUIREMENTS (IF 9.1)

3.1.1. 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> Point (a) of Article 43(1) and Article 43(2) IFR. Total liquid assets shall be reported after application of relevant haircuts.