

ANNEX ~~XXIII~~XXI (compared to Dec 2013 publication)

**INSTRUCTIONS FOR COMPLETING THE CONCENTRATION OF
 COUNTERBALANCING CAPACITY TEMPLATE (C 71.00) OF ANNEX ~~XXII~~**

Concentration of Counterbalancing Capacity by issuer/counterparty (CCC) (C 71.00)

1. ~~This template seeks~~In order to collect information about the reporting institutions' concentration of counterbalancing capacity by the ten largest holdings of assets or liquidity lines granted to the institution for this purpose. ~~under template C 71.00, institutions shall apply the instructions contained in this Annex.~~
2. ~~Where a counterparty is assigned to more than one product type or currency, the total amount shall be reported. The product type or currency to be reported shall be the ones that are relevant to the largest proportion of the counterbalancing capacity concentration.~~
3. ~~The counterbalancing capacity in C71.00 shall be the same as that in C66.00 with the qualification that the assets reported as counterbalancing capacity for the purposes of C71.00 shall be unencumbered to be available for the institution to convert into cash on the reporting reference date.~~
4. ~~For calculating the concentrations for the purpose of reporting template C 71.00 by significant currency, institutions shall use the concentrations in all currencies.~~
5. ~~When a counterparty belongs to several groups of connected clients, it shall be reported only once in the group with the higher counterbalancing capacity concentration.~~
6. ~~Concentrations of counterbalancing capacity with a central bank as counterparty shall not be reported in this template.~~

Column	Legal references and instructions
010	<p><u>Issuer/Counterparty Name</u></p> <p>The name of the top ten issuers/counterparties of unencumbered assets or undrawn committed liquidity lines granted to the institution shall be recorded in column 010 in a descending fashion. The largest item will be recorded in 1.01, the second in line item 1.02, and so on.</p> <p>The issuer/counterparty name recorded shall be the <u>full name of the</u> legal entity title of the company which has issued the assets, or has granted the liquidity lines, including any company type references, e.g. SA (Société anonyme to the company type in France), Pls. (public limited company in the UK), or AG (Aktiengesellschaft in Germany) etc accordance with the</p>

	<u>national company law</u> .
020	<p><u>LEI code</u></p> <p>The legal entity identifier code of the counterparty.</p>
030	<p><u>Issuer/Counterparty Sector</u></p> <p>One sector shall be allocated to <u>every</u> counterparty on the basis of FINREP economic sector classes:</p> <p>(i) Central Banks; (ii) General Governments; (iii) Credit institutions; (iviii) Other financial corporations; (viiv) Non-financial corporations; (viiv) Households.</p> <p>For groups of connected clients, no sector shall be reported.</p>
040	<p><u>Residence of Issuer/Counterparty</u></p> <p>ISO code 3166-1-alpha-2 of the country of incorporation of the counterparty shall be used (s) including pseudo-ISO codes for international organisations, available in the last edition of the Eurostat's <u>“Balance of Payments Vademecum”</u>.</p> <p>For groups of connected clients, no country shall be reported.</p>
050	<p><u>Product Type</u></p> <p>Issuers/ Counterparties recorded in column 010 shall be assigned a product type corresponding to the product in which the asset is held or the liquidity stand-by facility has been received, using the following codes indicated in bold:</p> <p>SrB (Senior Bond)</p> <p>SubB (Subordinated Bond)</p>

	<p>CP (Commercial Paper)</p> <p>CB (Covered Bonds)</p> <p>US (UCITS-security, i.e. financial instruments representing a share in or a security issued by an Undertaking for Collective Investments of transferable securities)</p> <p>ABS (Asset Backed Security)</p> <p>CrCI (Credit Claim)</p> <p>Eq (Equity listed on a recognized exchange, not self issued or issued by a financial institution)</p> <p><u>Eq (Equity)</u></p> <p>Gold</p> <p>LiqL (Undrawn committed liquidity line granted to the institution)</p> <p>OPT (Other product type)</p>
060	<p><u>Currency</u></p> <p>Issuers/Counterparties recorded in column 010 shall be assigned a currency ISO code in column 060 corresponding to the denomination of the asset received or undrawn committed liquidity lines granted to the institution. The three-letter currency unit code according to ISO 4217 shall be reported. <u>Where a multicurrency line is part of a concentration in counterbalancing capacity, the line shall be counted in the currency that is the predominant one in the rest of the concentration.</u></p>
070	<p><u>Credit quality step</u></p> <p>Issuers/Counterparties recorded in column 010 shall be assigned the</p>

	<p>appropriate credit quality step according to REGULATION <u>in accordance with Regulation (EU) No 575/2013, consistent with which shall be the same as that of</u> the items reported in the maturity ladder. <u>Where they have no rating, they shall be assigned the step of 'non-rated'.</u></p>
080	<p><u>MtM value/nominal</u></p> <p>The market value or fair value of the assets, or if, where applicable, the nominal value of the undrawn liquidity line granted to the institution.</p>
090	<p><u>Collateral value CB-eligible</u></p> <p>The collateral value according to the central bank rules for standing facilities for the specific assets if they are used as collateral against credit received from the central bank.</p> <p>For assets denominated in a currency included in the ITS issued under Article 416 (5) Regulation 575/2013 <u>(EU) 2015/233</u> as a currency with extremely narrow central bank eligibility, institutions shall leave this field blank.</p>