**EN  
ANNEX II**

*ANNEX II*

**REPORTING FOR INVESTMENT FIRMS OTHER THAN 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) of Regulation (EU) 2019/2033;

(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 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 Prudential consolidation

9. Unless an exemption has been granted, Regulation (EU) 2019/2033 and Directive (EU) 2019/2034 apply to investment firms on an individual and on a consolidated basis, which includes reporting requirements in Part Seven of Regulation (EU) 2019/2033. Article 4(1), point (11), of Regulation (EU) 2019/2033 defines a consolidated situation as the result of applying the requirements of Regulation (EU) 2019/2033 to an investment firm group as if the entities of the group formed together a single investment firm. Following the application of Article 7 of Regulation (EU) 2019/2033, investment firms groups shall fulfil the reporting requirements in all templates based on their scope of prudential consolidation (which may be different from their accounting consolidation scope).

## PART II: TEMPLATE RELATED INSTRUCTIONS

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

1.1 General Remarks

10. The 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) I 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) I 02.01 and I 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) I 03.00 includes information with regard to the calculation of the fixed overheads requirement.

(d) I 04.00 template contains the K-factors requirements and the factor amount.

11. 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. I 01.00 – OWN FUNDS COMPOSITION (I 1)

1.2.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **OWN FUNDS**  Article 9(1) of Regulation (EU) 2019/2033.  The own funds of an investment firm shall consist of the sum of its Tier 1 capital and Tier 2 capital. |
| 0020 | **TIER 1 CAPITAL**  The Tier 1 capital is the sum of Common Equity Tier 1 capital and Additional Tier 1 capital. |
| 0030 | COMMON EQUITY TIER 1 CAPITAL  Article 9(1) of Regulation (EU) 2019/2033.  Article 50 of Regulation (EU) No 575/2013. |
| 0040 | **Fully paid up capital instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 26(1), point (a), and Articles 27 to 31 of Regulation (EU) No 575/2013.  Capital instruments of mutual, cooperative societies or similar institutions (Articles 27 and 29 of Regulation (EU) No 575/2013) 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 of Regulation (EU) No 575/2013 are fulfilled. |
| 0050 | **Share premium**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 26(1), point (b), of Regulation (EU) No 575/2013.  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 | **Retained earnings**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 26(1), point (c), of Regulation (EU) No 575/2013.  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 | **Previous years retained earnings**  Article 4(1), point (123) and Article 26(1), point (c), of Regulation (EU) No 575/2013.  Article 4(1), point (123), of Regulation (EU) No 575/2013 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 | **Profit eligible**  Article 4(1), point (121), and Article 26(2) of Regulation (EU) No 575/2013.  Article 26(2) of Regulation (EU) No 575/2013 allows including as retained earnings interim or year-end profits, with the prior consent of the competent authorities, if some conditions are met. |
| 0090 | **Accumulated other comprehensive income**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 26(1), point (d), of Regulation (EU) No 575/2013. |
| 0100 | **Other reserves**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 4(1), point (117), and Article 26(1), point (e), of Regulation (EU) No 575/2013.  The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation. |
| 0110 | **Minority interest given recognition in CET1 capital**  Articles 84(1), 85(1) and 87(1) of Regulation (EU) No 575/2013.  Sum of all the amounts of minority interests of subsidiaries that is included in consolidated CET1. |
| 0120 | **Adjustments to CET1 due to prudential filters**  Article 9(1) point (i), of Regulation (EU) 2019/2033.  Articles 32 to 35 of Regulation (EU) No 575/2013. |
| 0130 | **Other funds**  Article 9(4) of Regulation (EU) 2019/2033. |
| 0140 | **(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1**  The total sum of rows 0150 and 0190-0280 shall be reported. |
| 0150 | **(-) Own CET1 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 36(1), point (f), and Article 42 of Regulation (EU) No 575/2013.  Own CET1 held by the reporting institution or group at the reporting date. Subject to exceptions in Article 42 of Regulation (EU) No 575/2013.  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 | **(-) Direct holdings of CET1 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 36(1), point (f), and Article 42 of Regulation (EU) No 575/2013  Common Equity Tier 1 instruments held by the investment firm. |
| 0170 | **(-) Indirect holdings of CET1 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 36(1), point (f), and Article 42 of Regulation (EU) No 575/2013.  Common Equity Tier 1 instruments held by the investment firm. |
| 0180 | **(-) Synthetic holdings of CET1 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 4(1), point (114), Article 36(1), point (f), and Article 42 of Regulation (EU) No 575/2013. |
| 0190 | **(-) Losses for the current financial year**  Article 36(1), point (a), of Regulation (EU) No 575/2013. |
| 0200 | **(-) Goodwill**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 4(1), point (113), Article 36(1), point (b), and Article 37 of Regulation (EU) No 575/2013. |
| 0210 | **(-) Other intangible assets**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 4(1), point (115), Article 36(1), point (b), and Article 37, point (a), of Regulation (EU) No 575/2013.  Other intangible assets are the intangibles assets under the applicable accounting standard, minus the goodwill, also pursuant to the applicable accounting standard. |
| 0220 | **(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities**  Article 9(2), point (a), of Regulation (EU) 2019/2033.  Article 36(1), point (c), of Regulation (EU) No 575/2013. |
| 0230 | **(-) Qualifying holding outside the financial sector which exceeds 15 % of own funds**  Article 10(1), point (a), of Regulation (EU) 2019/2033. |
| 0240 | **(-)Total qualifying holdings in undertaking other than financial sector entities which exceeds 60 % of its own funds**  Article 10(1), point (b), of Regulation (EU) 2019/2033. |
| 0250 | **(-) CET1 instruments of financial sector entities where the investment firm does not have a significant investment**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 36(1), point (h), of Regulation (EU) No 575/2013. |
| 0260 | **(-) CET1 instruments of financial sector entities where the investment firm has a significant investment**  Article 9(2), point (d), of Regulation (EU) 2019/2033.  Article 36(1), point (i), of Regulation (EU) No 575/2013. |
| 0270 | **(-)Defined benefit pension fund assets**  Article 9(2), point (b), of Regulation (EU) 2019/2033.  Article 36(1), point (e), of Regulation (EU) No 575/2013. |
| 0280 | **(-) Other deductions**  The sum of all other deductions in accordance with Article 36(1) of Regulation (EU) No 575/2013 that are not included in any of the rows 0150 to 0270 above. |
| 0290 | **CET1: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered CET1 Capital instruments (Article 483, paragraphs 1, 2 and 3 and Articles 484 to 487 of Regulation (EU) No 575/2013).  — Transitional adjustments due to additional minority interests (Articles 479 and 480 of Regulation (EU) No 575/2013).  — Other transitional adjustments to CET1 Capital (Articles 469 to 478 and 481 of Regulation (EU) No 575/2013): 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.  This row shall not be used to include capital items or deductions which are not covered by Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios |
| 0300 | **ADDITIONAL TIER 1 CAPITAL**  Article 9(1) of Regulation (EU) 2019/2033.  Article 61 of Regulation (EU) No 575/2013.  The total sum of rows 0310 – 0330 and 0410 shall be reported. |
| 0310 | **Fully paid up, directly issued capital instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 51, point (a), and Articles 52, 53 and 54 of Regulation (EU) No 575/2013.  The amount to be reported shall not include the share premium related to the instruments |
| 0320 | **Share premium**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 51, point (b), of Regulation (EU) No 575/2013.  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". |
| 0330 | **(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1**  Article 56 of Regulation (EU) No 575/2013.  The total sum of rows 0340 and 0380 – 0400 shall be reported. |
| 0340 | **(-) Own AT1 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 52(1), point (b), Article 56, point (a), and Article 57 of Regulation (EU) No 575/2013.  Own AT1 instruments held by the investment firm at the reporting date. Subject to exceptions in Article 57 of Regulation (EU) No 575/2013.  The amount to be reported shall include the share premium related to the own shares. |
| 0350 | **(-) Direct holdings of AT1 instruments**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 56, point (a), of Regulation (EU) No 575/2013. |
| 0360 | **(-) Indirect holdings of AT1 instruments**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 56, point (a), of Regulation (EU) No 575/2013. |
| 0370 | **(-) Synthetic holdings of AT1 instruments**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 56, point (a), of Regulation (EU) No 575/2013. |
| 0380 | **(-) AT1 instruments of financial sector entities where the investment firm does not have a significant investment**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 56, point (c), of Regulation (EU) No 575/2013. |
| 0390 | **(-) AT1 instruments of financial sector entities where the investment firm has a significant investment**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 56, point (d), of Regulation (EU) No 575/2013. |
| 0400 | **(-) Other deductions**  The sum of all other deductions in accordance with Article 56 of Regulation (EU) No 575/2013 that are not included in any of the rows 0340 to 0390 above. |
| 0410 | **Additional Tier 1: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered AT1 capital instruments (Article 483, paragraphs 4 and 5, Articles 484 to 487, Articles 489 and 491 of Regulation (EU) No 575/2013).  — Instruments issued by subsidiaries that are given recognition in AT1 capital (Articles 83, 85 and 86 of Regulation (EU) No 575/2013): Sum of all the amounts of qualifying Tier 1 capital of subsidiaries that is included in consolidated AT1, also including capital issued by a special purpose entity (Article 83 of Regulation (EU) No 575/2013).  — Transitional adjustments due to additional recognition in AT1 Capital of instruments issued by subsidiaries (Article 480 of Regulation (EU) No 575/2013) adjustments to the qualifying Tier 1 capital included in consolidated AT1 capital due to transitional provisions.  — Other transitional adjustments to AT1 Capital (Articles 472, 473a, 474, 475, 478 and 481 of Regulation (EU) No 575/2013): adjustments to deductions due to transitional provisions.  — Excess of deduction from AT1 items over AT1 Capital, deducted from CET1 in accordance with Article 36(1), point (j), of Regulation (EU) No 575/2013: 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 an AT1 element that cannot be assigned to one of the rows 0310 to 0400.  This row shall not be used to include capital items or deductions which are not covered by Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios. |
| 0420 | **TIER 2 CAPITAL**  Article 9(1) of Regulation (EU) 2019/2033.  Article 71 of Regulation (EU) No 575/2013.  The total sum of rows 0430 to 0450 and 0520 shall be reported. |
| 0430 | **Fully paid up, directly issued capital instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 62, point (a), and Articles 63 and 65 of Regulation (EU) No 575/2013.  The amount to be reported shall not include the share premium related to the instruments. |
| 0440 | **Share premium**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 62, point (b), and Article 65 of Regulation (EU) No 575/2013.  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". |
| 0450 | **(-) TOTAL DEDUCTIONS FROM TIER 2**  Article 66 of Regulation (EU) No 575/2013. |
| 0460 | **(-) Own T2 instruments**  Article 9(1), point (i), of Regulation (EU) 2019/2033.  Article 63, point (b)(i), Article 66, point (a), and Article 67 of Regulation (EU) No 575/2013.  Own T2 instruments held by the reporting institution or group at the reporting date. Subject to exceptions in Article 67 of Regulation (EU) No 575/2013.  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. |
| 0470 | **(-) Direct holdings of T2 instruments**  Article 63 point (b), Article 66, point (a), and Article 67 of Regulation (EU) No 575/2013. |
| 0480 | **(-) Indirect holdings of T2 instruments**  Article 4(1), point (114), Article 63, point (b), Article 66, point (a), and Article 67 of Regulation (EU) No 575/2013. |
| 0490 | **(-) Synthetic holdings of T2 instruments**  Article 4(1), point (126), Article 63, point (b), Article 66, point (a) and Article 67 of Regulation (EU) No 575/2013. |
| 0500 | **(-) T2 instruments of financial sector entities where the investment firm does not have a significant investment**  Article 9(2), point (c), of Regulation (EU) 2019/2033.  Article 66, point (c), of Regulation (EU) No 575/2013. |
| 0510 | **(-) T2 instruments of financial sector entities where the investment firm has a significant investment**  Article 4(1), point (27), Article 66, point (d), and Articles 68, 69 and 79 of Regulation (EU) No 575/2013.  Holdings by the institution of T2 instruments of financial sector entities (as defined in Article 4(1), point (27), of Regulation (EU) No 575/2013 where the investment firm has a significant investment shall be completely deducted. |
| 0520 | **Tier 2: Other capital elements, deductions and adjustments**  This row shall include the sum of the following items, where applicable:  — Transitional adjustments due to grandfathered T2 capital instruments (Article 483, paragraphs 6 and 7, Articles 484, 486, 488, 490 and 491 of Regulation (EU) No 575/2013).  — Instruments issued by subsidiaries that are given recognition in T2 capital (Articles 83, 87 and 88 of Regulation (EU) No 575/2013): 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 of Regulation (EU) No 575/2013).  — Transitional adjustments due to additional recognition in T2 capital of instruments issued by subsidiaries (Article 480 of Regulation (EU) No 575/2013): 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 of Regulation (EU) No 575/2013): 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 of Regulation (EU) No 575/2013, 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 Regulation (EU) 2019/2033 or Regulation (EU) No 575/2013 into the calculation of the solvency ratios. |

1.3. I 02.01 – OWN FUND REQUIREMENTS (I 2.1)

1.3.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Own fund requirement**  Article 11(1) of Regulation (EU) 2019/2033.  The amount shall be the amount without application of Article 57(3), (4) or (6) of Regulation (EU) 2019/2033.  The amount to be reported in this row shall be the maximum amount reported in rows 0020, 0030 and 0040. |
| 0020 | **Permanent minimum capital requirement**  Article 14 of Regulation (EU) 2019/2033  The amount shall be the amount without application of Article 57(3), (4) or (6) of Regulation (EU) 2019/2033. |
| 0030 | **Fixed overhead requirement**  Article 13 of Regulation (EU) 2019/2033.  The amount shall be the amount without application of Article 57(3), (4) or (6) of Regulation (EU) 2019/2033. |
| 0040 | **Total K-Factor Requirement**  Article 15 of Regulation (EU) 2019/2033.  The amount shall be the amount without application of Article 57(3), (4) or (6) of Regulation (EU) 2019/2033. |
| 0050 – 0100 | **Transitional own funds requirements** |
| 0050 | **Transitional requirement based on Regulation (EU) No 575/2013 own funds requirements**  Article 57(3), point (a), of Regulation (EU) 2019/2033. |
| 0060 | **Transitional requirement based on fixed overhead requirement**  Article 57(3), point (b), of Regulation (EU) 2019/2033. |
| 0070 | **Transitional requirement for investment firms previously subject only to an initial capital requirement**  Article 57(4), point (a), of Regulation (EU) 2019/2033. |
| 0080 | **Transitional requirement based on initial capital requirement at authorisation**  Article 57(4), point (b), of Regulation (EU) 2019/2033. |
| 0090 | **Transitional requirement for investment firms that are not authorised to provide certain services**  Article 57(4), point (c), of Regulation (EU) 2019/2033. |
| 0100 | **Transitional requirement of at least 250 000 EUR**  Article 57(6) of Regulation (EU) 2019/2033. |
| 0110 – 0130 | **Memorandum items** |
| 0110 | **Additional own funds requirement**  Article 40 Directive (EU) 2019/2034.  Additional own funds required following the SREP. |
| 0120 | **Additional own funds guidance**  Article 41 of Directive (EU) 2019/2034.  Additional own funds required as additional own funds guidance. |
| 0130 | **Total own funds requirement**  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. I 02.02 – CAPITAL RATIOS (I 2.2)

1.4.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **CET 1 Ratio**  Article 9(1), point (a), and Article 11(1) of Regulation (EU) 2019/2033.  Article 9(4) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0020 | **Surplus(+)/Deficit(-) of CET 1 Capital**  This item shows the surplus or deficit of CET1 Capital relating to the requirement set in Article 9(1) of Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) of Regulation (EU) 2019/2033 shall not be considered for this item. |
| 0030 | **Tier 1 Ratio**  Article 9(1), point (b), and Article 11(1) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0040 | **Surplus(+)/Deficit(-) of Tier 1 Capital**  This item shows the surplus or deficit of Tier 1 Capital relating to the requirement set in Article 9(1) of Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) of Regulation (EU) 2019/2033 shall not be considered for this item. |
| 0050 | **Own Funds Ratio**  Article 9(1), point (c), and Article 11(1) of Regulation (EU) 2019/2033.  This item is expressed as a percentage. |
| 0060 | **Surplus(+)/Deficit(-) of Total capital**  This item shows the surplus or deficit of own funds relating to the requirement set in Article 9(1) of Regulation (EU) 2019/2033.  The transitional provisions of Article 57(3) and (4) of Regulation (EU) 2019/2033 shall not be considered for this item. |

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

1.5.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Fixed Overhead Requirement**  Article 13(1) of Regulation (EU) 2019/2033.  The amount reported shall be at least 25 % of the annual fixed overheads of the previous year (row 0020).  In the cases where there is a material change, the amount reported shall be the fixed overheads requirement imposed by the competent authority in accordance with Article 13(2) of Regulation (EU) 2019/2033.  In the cases specified in Article 13(3) of Regulation (EU) 2019/2033, the amount to be reported shall be the projected fixed overheads of the current year (row 0210). |
| 0020 | **Annual fixed overheads of the previous year after distribution of profits**  Article 13(1) of Regulation (EU) 2019/2033.  Investment firms shall report the fixed overheads of the previous year after the distribution of profits. |
| 0030 | **Total expenses of the previous year after the distribution of profits**  Article 13(1) of Regulation (EU) 2019/2033.  The amount to be reported shall be after the distribution of profits. |
| 0040 | **Of which: Fixed expenses incurred on behalf of the investment firms by third parties**  Where third parties, including tied agents, incurred fixed expenses, on behalf of the investment firms, that are not already included within the total expenses in the annual financial statement referred to in paragraph 1, those fixed expenses shall be added to the total expenses of the investment firm. Where a breakdown of the third party’s expenses is available, an investment firm shall add to the figure representing the total expenses only the share of those fixed expenses applicable to the investment firm. Where such a breakdown is not available, an investment firm shall add to the figure representing the total expenses only its share of the third party’s expenses as it results from the business plan of the investment firm. |
| 0050 | (-)Total deductions  In addition to the items for deduction referred to in Article 13(4) of Regulation (EU) 2019/2033, the following items shall also be deducted from the total expenses, where they are included under total expenses in accordance with the relevant accounting framework:  (a) fees, brokerage and other charges paid to central counterparties, exchanges and other trading venues and intermediate brokers for the purposes of executing, registering or clearing transactions, only where they are directly passed on and charged to customers. Those shall not include fees and other charges necessary to maintain membership or otherwise meet loss-sharing financial obligations to central counterparties, exchanges and other trading venues;  (b) interest paid to customers on client money, where there is no obligation of any kind to pay such interest;  (c) expenditures from taxes where they fall due in relation to the annual profits of the investment firm;  (d) losses from trading on own account in financial instruments;  (e) payments related to contract-based profit and loss transfer agreements according to which the investment firm is obliged to transfer, following the preparation of its annual financial statements, its annual result to the parent undertaking;  (f) payments into a fund for general banking risk in accordance with Article 26(1)(f) of Regulation (EU) No 575/2013;  (g) expenses related to items that have already been deducted from own funds in accordance with Article 36(1) of Regulation (EU) No 575/2013. |
| 0060 | **(-)Staff bonuses and other remuneration**  Article 13(4), point (a), of Regulation (EU) 2019/2033.  Staff bonuses and other remuneration shall be considered to depend on the net profit of the investment firm in the respective year where both of the following conditions are met:  (h) the staff bonuses or other remuneration to be deducted have already been paid to employees in the year preceding the year of payment, or the payment of the staff bonuses or other remuneration to employees will have no impact on the firm’s capital position in the year of payment;  (i) with respect to the current year and future years, the firm is not obliged to award or allocate further bonuses or other payments in the form of remuneration unless it makes a net profit in that year. |
| 0070 | **(-)Employees’, directors’ and partners’ shares in net profits**  Article 13(4), point (b), of Regulation (EU) 2019/2033.  Employees’, directors’ and partners’ shares in profits shall be calculated on the basis of the net profits. |
| 0080 | **(-)Other discretionary payments of profits and variable remuneration**  Article 13(4), point (c), of Regulation (EU) 2019/2033. |
| 0090 | **(-)Shared commission and fees payable**  Article 13(4), point (d), of Regulation (EU) 2019/2033. |
| 0100 | **(-)Fees, brokerage and other charges paid to CCPs that are charged to customers**  Fees, brokerage and other charges paid to central counterparties, exchanges and other trading venues and intermediate brokers for the purposes of executing, registering or clearing transactions, only where they are directly passed on and charged to customers. Those shall not include fees and other charges necessary to maintain membership or otherwise meet loss-sharing financial obligations to central counterparties, exchanges and other trading venues; |
| 0110 | **(-)Fees to tied agents**  Article 13(4), point (e), of Regulation (EU) 2019/2033. |
| 0120 | **(-)Interest paid to customers on client money where this is at the firm’s discretion**  Interest paid to customers on client money, where there is no obligation of any kind to pay such interest; |
| 0130 | **(-)Non-recurring expenses from non-ordinary activities**  Article 13(4), point (f), of Regulation (EU) 2019/2033. |
| 0140 | **(-)Expenditures from taxes**  Expenditures from taxes where they fall due in relation to the annual profits of the investment firm. |
| 0150 | **(-)Losses from trading on own account in financial instruments**  Losses due to trading on own account in financial instruments. |
| 0160 | **(-)Contract based profit and loss transfer agreements**  Payments related to contract-based profit and loss transfer agreements according to which the investment firm is obliged to transfer, following the preparation of its annual financial statements, its annual result to the parent undertaking. |
| 0170 | **(-)Expenditure on raw materials**  Commodity and emission allowance dealers may deduct expenditure on raw materials in connection with an investment firm trading in derivatives of the underlying commodity. |
| 0180 | **(-)Payments into a fund for general banking risk**  payments into a fund for general banking risk in accordance with Article 26(1)(f), of Regulation (EU) No 575/2013. |
| 0190 | **(-)Expenses related to items that have already been deducted from own funds**  Expenses related to items that have already been deducted from own funds in accordance with Article 36(1) of Regulation (EU) No 575/2013 |
| 0200 | **Projected fixed overheads of the current year**  The projection of the fixed overheads for the current year after the distribution of profits. |
| 0210 | **Variation of fixed overheads (%)**  The amount shall be reported as the absolute value of:  [(Projected fixed overheads of the current year) – (Annual fixed overheads of the previous year)]/(Annual fixed overheads of the previous year). |

1.6. I 04.00 – TOTAL K-FACTOR REQUIREMENT CALCULATIONS (I 4)

1.6.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **TOTAL K-FACTOR REQUIREMENT**  Article 15(1) of Regulation (EU) 2019/2033. |
| 0020 | **Risk to client**  Article 16 of Regulation (EU) 2019/2033.  The amount reported shall be the sum of rows 0030-0080. |
| 0030 | **Assets under management**  Article 15(2) and Article 17 of Regulation (EU) 2019/2033.  Assets under management shall contain the discretionary portfolio management and non-discretionary advisory arrangements. |
| 0040 | **Client money held – Segregated**  Article 15(2) and Article 18 of Regulation (EU) 2019/2033. |
| 0050 | **Client money held – Non – segregated**  Article 15(2) and Article 18 of Regulation (EU) 2019/2033. |
| 0060 | **Assets safeguarded and administered**  Article 15(2) and Article 19 of Regulation (EU) 2019/2033. |
| 0070 | **Client orders handled – Cash trades**  Article 15(2) and article 20(1) and Article 20(2), point (a), of Regulation (EU) 2019/2033. |
| 0080 | **Client orders handled – Derivatives Trades**  Article 15(2) and Article 20(1) and Article 20(2), point (b), of Regulation (EU) 2019/2033. |
| 0090 | **Risk to market**  Article 21(1) of Regulation (EU) 2019/2033.  The amount reported shall be the sum of rows 0100 – 0110. |
| 0100 | **K-Net positions risk requirement**  Article 22 of Regulation (EU) 2019/2033. |
| 0110 | **Clearing margin given**  Article 23(2) of Regulation (EU) 2019/2033. |
| 0120 | **Risk to firm**  Article 24 of Regulation (EU) 2019/2033.  The amount reported shall be the sum of rows 0130 – 0160. |
| 0130 | **Trading counterparty default**  Article 26 and Article 24 of Regulation (EU) 2019/2033. |
| 0140 | **Daily trading flow – Cash trades**  For the purposes of K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) of Regulation (EU) 2019/2033.  In the event of stressed market conditions, in accordance with Article 15(5), point (c), of Regulation (EU) 2019/2033, investment firms shall apply an adjusted coefficient as specified in Article 1(1), point (a), of the RTS to specify adjustments to the K-DTF coefficients.  The daily trading flow factor shall be calculated in accordance with Article 33(2), point (a), of Regulation (EU) 2019/2033. |
| 0150 | **Daily trading flow – Derivative trades**  For the purposes of the K-factor requirement calculation, investment firms shall report by applying the coefficient of Article 15(2) of Regulation (EU) 2019/2033.  In the event of stressed market conditions, in accordance with Article 15(5), point (c), of Regulation (EU) 2019/2033, investment firms shall apply an adjusted coefficient as specified in Article 1(1), point (b), of the RTS to specify adjustments to the K-DTF coefficients.  The daily trading flow factor shall be calculated in accordance with Article 33(2), point (b) of Regulation (EU) 2019/2033. |
| 0160 | **K-Concentration risk requirement**  Article 37(2), Article 39 and Article 24 of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Factor amount**  Investment firms shall report the amount, which corresponds to each of the factors, before multiplying each factor by the corresponding coefficient. |
| 0020 | **K-Factor requirement**  Shall be calculated in accordance with Article 16, 21 and 24 of Regulation (EU) 2019/2033. |

**2. SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS**

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

2.1.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **(Combined) assets under management**  Article 12(1), point (a), of Regulation (EU) 2019/2033.  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 to Article 12(2) of Regulation (EU) 2019/2033.  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 | **(Combined) client orders handled – Cash trades**  Article 12(1), point (b)(i), of Regulation (EU) 2019/2033.  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 to Article 12(2) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0030 | **(Combined) client orders handled – Derivatives**  Article 12(1), point (b)(ii), of Regulation (EU) 2019/2033.  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 to Article 12(2) of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0040 | **Assets safeguarded and administered**  Article 12(1), point (c), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0050 | **Client money held**  Article 12(1), point (d), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0060 | **Daily trading flow – cash trades and derivative trades**  Article 12(1), point (e), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0070 | **Net position risk**  Article 12(1), point (f), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0080 | **Clearing margin given**  Article 12(1), point (f), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0090 | **Trading counterparty default**  Article 12(1), point (g), of Regulation (EU) 2019/2033.  The amount reported shall be the amount that would be used for calculation of K-factors before application of relevant coefficients. |
| 0100 | **(Combined) on – and off-balance sheet total**  Article 12(1), point (h), of Regulation (EU) 2019/2033.  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 to Article 12(2) of Regulation (EU) 2019/2033. |
| 0110 | **Combined total annual gross revenue**  Article 12(1), point (i), of Regulation (EU) 2019/2033.  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 to Article 12(2) of Regulation (EU) 2019/2033. |
| 0120 | **Total annual gross revenue**  The value of total annual gross revenue excluding the gross revenues generated within the group pursuant to Article 12(2) of Regulation (EU) 2019/2033. |
| 0130 | **(-) Intragroup part of the annual gross revenue**  The value of the gross revenues generated within the investment firm group pursuant to Article 12(2) of Regulation (EU) 2019/2033. |
| 0140 | **Of which: revenue from reception and transmission of orders**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0150 | **Of which: revenue from execution of orders on behalf of clients**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0160 | **Of which: revenue from dealing on own account**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0170 | **Of which:revenue from portfolio management**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0180 | **Of which: revenue from investment advice**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0190 | **Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0200 | **Of which: revenue from placing without a firm commitment basis**  Article 54(1), point (d), of Regulation (EU) 2019/2033  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0210 | **Of which: revenue from operation of an MTF**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0220 | **Of which: revenue from operation of an OTF**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (2), of Directive 2014/65/EU. |
| 0230 | **Of which: revenue from safekeeping and administration of financial instruments**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0240 | **Of which: revenue from granting credits or loans to investors**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0250 | **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**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0260 | **Of which: revenue from foreign exchange services**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0270 | **Of which: investment research and financial analysis**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0280 | **Of which: revenue from services related to underwriting**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |
| 0290 | **Of which: investment services and ancillary activities related with the underlying of derivatives**  Article 54(1), point (d), of Regulation (EU) 2019/2033.  Article 4(1), point (3), of Directive 2014/65/EU. |

**3. K-FACTOR REQUIREMENTS – ADDITIONAL DETAILS**

3.1. General remarks

12. In I 06.00 each of the K-factors AUM, ASA, CMH, COH and DTF have two designated tables.

13. The 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 the calculation of each K-factor before applying the coefficient from Table 1 of Article 15(2) of Regulation (EU) 2019/2033.

14. 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 of Regulation (EU) 2019/2033.

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. I 06.01 – ASSETS UNDER MANAGEMENT – ADDITIONAL DETAILS (I 6.1)

3.2.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total AUM (average amounts)**  Article 4(1), point (27), of Regulation (EU) 2019/2033.  Total AUM value as an arithmetic mean in accordance with Article 17(1), first subparagraph, of Regulation (EU) 2019/2033. The value reported shall be the sum of rows 0020 and 0040. |
| 0020 | **Of which: AUM – Discretionary portfolio management**  Total amount of 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 and calculated in accordance with Article 17(1) of Regulation (EU) 2019/2033. |
| 0030 | **Of which: AUM formally delegated to another entity**  Article 17(2) of Regulation (EU) 2019/2033. |
| 0040 | **AUM – Ongoing non-discretionary advice**  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. |

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

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

3.3.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total monthly assets under management**  Article 4(1), point (27), of Regulation (EU) 2019/2033.  The total monthly assets under management as of the last business day of the relevant month as referred to in Article 17(1) of Regulation (EU) 2019/2033.  The amount reported in this row shall be the sum of rows 0020 and 0040. |
| 0020 | **Monthly assets under management – discretionary portfolio management**  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) of Regulation (EU) 2019/2033. |
| 0030 | **Of which: assets formally delegated to another entity**  Article 17(2) of Regulation (EU) 2019/2033.  Monthly assets which management was formally delegated to another entity reported as of the last business day of the relevant month. |
| 0040 | **Monthly assets under management – Ongoing non-discretionary advice**  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. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0140 | **End-of-month values**  Values as of the last business day of the relevant month as referred to in Article 17(1) of Regulation (EU) 2019/2033 shall be reported. |

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

3.4.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **CMH – Segregated (average amounts)**  Article 4(1), points (28) and (49), of Regulation (EU) 2019/2033 and Article 1 of the RTS on the definition of segregated account (Article 15(5), point (b), of Regulation (EU) 2019/2033).  The value reported shall be the arithmetic mean of the daily values of CMH where client money is held in segregated accounts in accordance with Article 18(1), first subparagraph of Regulation (EU) 2019/2033. |
| 0020 | **CMH – Non-segregated (average amounts)**  Article 4(1), points (28) and (49), of Regulation (EU) 2019/2033.  The value reported shall be the arithmetic mean of the daily values of CMH where client money is not held in segregated accounts in accordance with Article 18(1), first subparagraph of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Factor amount – Month t**  CMH for the end of the third month (i.e. the most recent) of the quarter the report refers to.  This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) of Regulation (EU) 2019/2033. |
| 0020 | **Factor amount – Month t-1**  CMH for the end of the second month of the quarter the report refers to.  This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) of Regulation (EU) 2019/2033. |
| 0030 | **Factor amount – Month t-2**  CMH for the end of the first month of the quarter the report refers to.  This amount is calculated as the arithmetic mean of daily amounts within the time period specified in Article 18(1) of Regulation (EU) 2019/2033. |

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

3.5.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total daily client money held – Segregated**  Article 4(1), points (28) and (49), of Regulation (EU) 2019/2033 and the RTS on the definition of segregated account (Article 15(5), point (b), of Regulation (EU) 2019/2033).  The value reported shall be the monthly average of the total daily client money held where client money is held in segregated accounts in accordance with Article 18(1) of Regulation (EU) 2019/2033. |
| 0020 | **Total daily client money held – Non-segregated**  Article 4(1), points (28) and (49), of Regulation (EU) 2019/2033  The value reported shall be the monthly average of the total daily client money held where client money is not held in segregated accounts in accordance with Article 18(1) of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0080 | **Monthly averages of total daily client money held values**  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) of Regulation (EU) 2019/2033. |

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

3.6.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total ASA (average amounts)**  Article 4(1), point (29), of Regulation (EU) 2019/2033.  Article 5(1) of the RTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033).  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 Article 19(1), first subparagraph of Regulation (EU) 2019/2033. |
| 0020 | **Of which: Fair value of financial instruments (Level 2)**  Article 5(1), point (a), of the RTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033).  Level 2 financial instruments valuated pursuant to IFRS 13.81. |
| 0030 | **Of which: Fair value of financial instruments (Level 3)**  Article 5(1), point (a), of the RTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033.  Valuation based on unobservable inputs using the best information available IFRS 13.86. |
| 0040 | **Of which: assets formally delegated to another financial entity**  Article 19(2) of Regulation (EU) 2019/2033.  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 Regulation (EU) 2019/2033. |
| 0050 | **Of which: assets of another financial entity that has formally delegated to the investment firm**  Article 19(2) of Regulation (EU) 2019/2033.  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 Article 19(1), first subparagraph of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Factor amount – Month t**  ASA for the end of the third month (i.e. the most recent) of the quarter the report refers to. |
| 0020 | **Factor amount – Month t-1**  ASA for the end of the second month of the quarter the report refers to. |
| 0030 | **Factor amount – Month t-2**  ASA for the end of the first month of the quarter the report refers to. |

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

3.7.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Assets safeguarded and administered**  Article 4(1), point (29), of Regulation (EU) 2019/2033.  Article 5(1) of the RTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033).  The value reported shall be the monthly average of the total daily assets safeguarded and administered in accordance with Article 19(1) of Regulation (EU) 2019/2033. |
| 0020 | **Of which: Fair value of financial instruments (Level 2)**  Article 5(2) of theRTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033.  Level 2 financial instruments valuated pursuant to IFRS 13.81. |
| 0030 | **Of which: Fair value of financial instruments (Level 3)**  Article 5(1), point (a), of the RTS to specify the methods for measuring the K-factors (Article 15(5), point (a), of Regulation (EU) 2019/2033.  Valuation based on unobservable inputs using the best information available IFRS 13.86. |
| 0040 | **Of which: assets formally delegated to another financial entity**  Article 19(2) of Regulation (EU) 2019/2033.  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) of Regulation (EU) 2019/2033. |
| 0050 | **Of which: assets of another financial entity that has formally delegated to the investment firm**  Article 19(2) of Regulation (EU) 2019/2033.  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) of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0080 | **Monthly averages of total daily assets safeguarded and administered values**  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) of Regulation (EU) 2019/2033. |

3.8. I 06.07 – CLIENT ORDERS HANDLED – ADDITIONAL DETAILS (I 6.7)

3.8.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **COH – Cash trades (average amounts)**  Value of COH – cash trades as defined in Article 4(1), point (30), of Regulation (EU) 2019/2033 and measured pursuant to Article 20(1) of Regulation (EU) 2019/2033.  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 Article 20(1), first subparagraph of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 20(2), point (a), of Regulation (EU) 2019/2033. |
| 0020 | **Of which: Execution of client orders**  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.  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 of Regulation (EU) 2019/2033 shall be reported. |
| 0030 | **Of which: Reception and transmission of client orders**  COH for cash trades in relation to which the investment firm perform the service of reception and transmission of client orders.  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 of Regulation (EU) 2019/2033 shall be reported. |
| 0040 | **COH – Derivatives (average amounts)**  Article 4(1), point (30), of Regulation (EU) 2019/2033.  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 Regulation (EU) 2019/2033 and shall be measured pursuant to Article 20(2), point (b), of Regulation (EU) 2019/2033. |
| 0050 | **Of which: Execution of client orders**  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 Article 4(1), point (5), of Directive 2014/65/EU.  The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months, pursuant to Article 20(1), first subparagraph of Regulation (EU) 2019/2033 shall be reported. |
| 0060 | **Of which: Reception and transmission of client orders**  COH for derivative trades in relation to which the investment firm perform the service of reception and transmission of client orders.  The arithmetic mean amount of COH value for the previous six months, excluding the three most recent months pursuant to Article 20(1), first subparagraph, of Regulation (EU) 2019/2033 shall be reported. |

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

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

3.9.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total daily client orders handled – Cash trades**  Article 4(1), point (30), of Regulation (EU) 2019/2033.  The average value of the total daily client orders handled (cash trades) of the relevant month as referred to in Article 20(1) of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 20(2), point (a), of Regulation (EU) 2019/2033. |
| 0020 | **Of which: Execution of client orders**  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. |
| 0030 | **Of which: Reception and transmission of client orders**  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. |
| 0040 | **Total daily client orders handled – Derivatives**  Article 4(1), point (30), of Regulation (EU) 2019/2033.  The average value of the total daily client orders handled (derivatives) of the relevant month as referred to in Article 20(1) of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 20(2), point (b), of Regulation (EU) 2019/2033. |
| 0050 | **Of which: Execution of client orders**  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. |
| 0060 | **Of which: Reception and transmission of client orders**  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. |

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

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

3.10.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total standardised approach**  Article 22 (a) of Regulation (EU) 2019/2033.  Positions in for which an own funds requirement is determined in accordance with Chapters 2, 3 or 4 of Title IV of Part Three of Regulation (EU) No 575/2013. |
| 0020 | **Position risk**  Article 22 (a) and 21(3) of Regulation (EU) 2019/2033.  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 of Regulation (EU) No 575/2013. |
| 0030 | **Equity instruments**  Articles 22(a) and 21(3) of Regulation (EU) 2019/2033.  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 of Regulation (EU) No 575/2013. |
| 0040 | **Debt instruments**  Articles 22(a) and 21(3) of Regulation (EU) 2019/2033.  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 of Regulation (EU) No 575/2013. |
| 0050 | **Of which: securitisations**  Articles 22 (a) and 21(3) of Regulation (EU) 2019/2033.  Positions in securitisation instruments as referred to in Article 337 of Regulation (EU) No 575/2013 and positions in the correlation trading portfolio as referred to in Article 338 of Regulation (EU) No 575/2013. |
| 0055 | **Particular approach for position risk in CIUs**  Article 22 (a) and 21(3) of Regulation (EU) 2019/2033.  Total risk exposure amount for positions in CIUs if capital requirements are calculated in accordance with Article 348(1) of Regulation (EU) No 575/2013 either immediately or as a consequence of the cap defined in Article 350(3), point (c), of Regulation (EU) No 575/2013. Regulation (EU) No 575/2013 does not explicitly assign those positions to either the interest rate risk or the equity risk.  If the particular approach in accordance with the first sentence of Article 348(1) of Regulation (EU) No 575/2013 is applied, the amount to be reported is 32 % of the net position of the CIU exposure in question.  If the particular approach in accordance with the second sentence of Article 348(1) of Regulation (EU) No 575/2013 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. |
| 0060 | **Foreign exchange risk**  Article 22(a) and Article 21 paragraphs (3) and (4), of Regulation (EU) 2019/2033.  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 of Regulation (EU) No 575/2013. |
| 0070 | **Commodities risk**  Article 22(a) and Article 21 paragraphs (3) and (4), of Regulation (EU) 2019/2033.  Positions subject to commodities risk for which an own funds requirement is determined in accordance with Chapter 4 of Title IV of Part Three of Regulation (EU) No 575/2013. |
| 0080 | **Internal model approach**  Article 57(2) and Article 21, paragraphs (3) and (4) of Regulation (EU) 2019/2033.  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 of Regulation (EU) No 575/2013. |

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

15. 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 | **Clearing member** |
| 0010 | **Name**  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 | **Code**  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 | **Type of code**  The type of code reported in column 0020 shall be identified as a ‘LEI code type’ or ‘National code type’. |
| 0040 – 0060 | **Contribution to the total margin required on a daily basis**  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 23(2) of Regulation (EU) 2019/2033, 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 Regulation (EU) 2019/2033. |
| 0040 | **Contribution to the total margin required on a daily basis – on the day of the highest amount of total margin required** |
| 0050 | **Contribution to the total margin required on a daily basis – on the day of the second highest amount of total margin required** |
| 0060 | **Contribution to the total margin required on a daily basis – on the day of the third highest amount of total margin required** |

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

3.12.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 – 0080 | **Breakdown by method for determining the exposure value** |
| 0010 | **Application Regulation (EU) 2019/2033: K-TCD**  Article 26 of Regulation (EU) 2019/2033.  Exposures for which the own funds requirement is calculated as K-TCD in accordance with Article 26 of Regulation (EU) 2019/2033. |
| 0020 | **Alternative approaches: Exposure value determined in accordance with Regulation (EU) No 575/2013**  Article 25(4), first subparagraph of Regulation (EU) 2019/2033.  Exposures for which the exposure value is determined in accordance with Regulation (EU) No 575/2013 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 of Regulation (EU) 2019/2033. |
| 0030 | **SA-CCR**  Article 274 of Regulation (EU) No 575/2013. |
| 0040 | **Simplified SA-CCR**  Article 281 of Regulation (EU) No 575/2013. |
| 0050 | **Original exposure method**  Article 282 of Regulation (EU) No 575/2013 |
| 0060 | **Alternative approaches: Full application of Regulation (EU) No 575/2013 framework**  Article 25(4), second subparagraph, of Regulation (EU) 2019/2033.  Exposures for which the exposure value and the own funds requirements are determined in accordance with Regulation (EU) No 575/2013. |
| 0070 | **Memorandum item: CVA component**  Articles 25(5) and 26 of Regulation (EU) 2019/2033.  Where an institution applies the approach of Article 26 of Regulation (EU) 2019/2033 or applies the derogation of Article 26(5), first subparagraph, of Regulation of (EU) 2019/2033, 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.  Where an institutions applies the derogation of the Article 25(5), second subparagraph of Regulation (EU) 2019/2033, the CVA component shall be determined in accordance with Part Three, Title VI, of Regulation (EU) No 575/2013. |
| 0080 | **of which: calculated in accordance with Regulation (EU) No 575/2013 framework**  Article 25(5), second subparagraph of Regulation (EU) 2019/2033. |
| 0090 – 0110 | **Breakdown by type of counterparty**  The counterparty breakdown shall be based on the types of counterparties referred to in Table 2 in Article 26 of Regulation (EU) 2019/2033. |
| 0090 | **Central governments, central banks and public sector entities** |
| 0100 | **Credit institutions and investment firms** |
| 0110 | **Other counterparties** |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | **K – factor requirement**  The own funds requirement shall be reported as calculated in accordance with Article 26 of Regulation (EU) 2019/2033 or the applicable provisions of Regulation (EU) No 575/2013. |
| 0020 | **Exposure value**  The exposure value as calculated in accordance with Article 27 of Regulation (EU) 2019/2033 or the applicable provisions of Regulation (EU) No 575/2013. |
| 0030 | **Replacement cost (RC)**  Article 28 of Regulation (EU) 2019/2033. |
| 0040 | **Potential future exposure (PFE)**  Article 29 of Regulation (EU) 2019/2033. |
| 0050 | **Collateral (C)**  Article 30(2) and (3) of Regulation (EU) 2019/2033.  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) of Regulation (EU) 2019/2033. |

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

3.13.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Total DTF – cash trades (average amounts)**  Investment firms shall report the arithmetic mean amount of DTF – cash trades for the remaining six months according with Article 33(1), first subparagraph of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 33(2), point (a), of Regulation (EU) 2019/2033.  The amount reported in this cell shall take into account Article 33(3) of Regulation (EU) 2019/2033. |
| 0020 | **Total DTF – derivative trades (average amounts)**  Article 33(2), point (b), of Regulation (EU) 2019/2033.  Investment firms shall report the arithmetic mean amount of DTF – derivative trades for the remaining six months according with Article 33(1), first subparagraph, of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 33(2), point (b), of Regulation (EU) 2019/2033.  The amount reported in this cell shall take into account Article 33(3) of Regulation (EU) 2019/2033. |

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

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

3.14.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Daily trading flow – cash trades**  The average value of the total daily trading flow (cash value) of the relevant month as referred to in Article 33(1) of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 33(2), point (a), of Regulation (EU) 2019/2033. |
| 0020 | **Daily trading flow – derivative trades**  The average value of the total daily trading flow (derivative trades) of the relevant month as referred to in Article 33(1) of Regulation (EU) 2019/2033 and shall be measured pursuant to Article 33(2), point (b), of Regulation (EU) 2019/2033. |

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0080 | **Monthly averages of total daily trading flow values**  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) of Regulation (EU) 2019/2033. |

**4. CONCENTRATION RISK REPORTING**

4.1. General Remarks

16. 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), point (31), of Regulation (EU) 2019/2033 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).

17. 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.

18. Although the wording in Article 54(2) of Regulation (EU) 2019/2033 also refers to ‘concentration risk’, the definition of this included in Article 4(1), point (31), of Regulation (EU) 2019/2033 and the limits set out Article 37(1) of Regulation (EU) 2019/2033 are not compatible with the items described in Article 54(2), points (b) to (e), of Regulation (EU) 2019/2033. 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.

19. Concentration risk reporting consists of the I 07.00 and I 08.00 templates and, in accordance with Article 54(2) of Regulation (EU) 2019/2033, firms that meet the conditions for qualifying as a small and non-interconnected investment firm set out in Article 12(1) of Regulation (EU) 2019/2033 are not required to report information in this regard.

4.2. I 07.00 – K-CON ADDITIONAL DETAILS (I7)

4.2.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0060 | **Counterparty ID**  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) of Regulation (EU) 2019/2033. |
| 0010 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type.  The type of code shall always be reported. |
| 0030 | **Name**  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 | **Group/individual**  The investment 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 | **Counterparty type**  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 than credit institutions or investment firms or group of connected clients that include an investment firm or an institution |
| 0060-0110 | **Trading Book Exposures exceeding the limits set in Article 37(1) of Regulation (EU) 2019/2033**  The investment firm shall report information on each exposure exceeding the limits set out in Article 37(1) of Regulation (EU) 2019/2033 in accordance with Article 36 and 39 of Regulation (EU) 2019/2033. |
| 0060 | **Exposure Value (EV)**  Article 36 of Regulation (EU) 2019/2033. |
| 0070 | **Exposure Value (as % of Own Funds)**  Exposure calculated in accordance with Article 36 of Regulation (EU) 2019/2033 and expressed as a percentage of the firm’s own funds. |
| 0080 | **Own Funds Requirement of total exposure (OFR)**  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 | **Exposure Value Excess (EVE)**  Amount calculated in accordance with Article 37(2), second subparagraph, of Regulation (EU) 2019/2033 for the relevant exposure. |
| 0100 | **Duration of the Excess (in days)**  Number of days passed since the exposure excess has first occurred. |
| 0110 | **K-CON Own Funds Requirement for the Excess (OFRE)**  Amount calculated in accordance with Article 39(2) of Regulation (EU) 2019/2033 for the relevant exposure. |

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

4.3.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0060 | **Total CMH**  Article 54(2), point (b), of Regulation (EU) 2019/2033.  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. |
| 0010 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Total CMH at reporting date**  The firm shall report the total amount of client money at reporting date. |
| 0060 | **Percentage of client money held at this institution**  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). |

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

4.4.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0060 | **Total ASA**  Article 54(2), point (c), of Regulation (EU) 2019/2033.  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. |
| 0010 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Total ASA at reporting date**  The firm shall report the total amount of client securities deposited at each institution at reporting date. |
| 0060 | **Percentage of client securities deposited at this institution**  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. I 08.03 – LEVEL OF CONCENTRATION RISK -TOTAL OWN CASH DEPOSITED (I 8.3)

4.5.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0060 | **Total Own Cash Deposited**  Article 54(2), points (d) and (f), of Regulation (EU) 2019/2033.  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 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Amount of firm’s cash deposits at the institution**  The firm shall report the total amount of own cash held at each institution at the reference date. |
| 0060 | **Percentage of firm’s own cash deposits at the institution**  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. I 08.04 – LEVEL OF CONCENTRATION RISK – TOTAL EARNINGS (I 8.4)

4.6.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0080 | **Total Earnings**  Article 54(2), points (e) and (f), of Regulation (EU) 2019/2033.  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 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Total earnings from this client**  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 | **Interest and dividend income** |
| 0060 | **Interest and dividend income – Amount generated from positions in the trading book**  Trading book as defined in Article 4(1), point (54), of Regulation (EU) 2019/2033. |
| 0070 | **Interest and dividend income – Amount generated from positions in the non-trading book** |
| 0080 | **Interest and dividend income – of which: amount generated from off-balance sheet items** |
| 0090 | **Percentage of interest and dividend income from this client**  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 | **Fee and commission and other income** |
| 0100 | **Fee and commission and other income – Amount** |
| 0110 | **Percentage of fee and commission and other income from this client**  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. I 08.05 – TRADING BOOK EXPOSURES (I 8.5)

4.7.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0050 | **Trading book exposures**  Article 54(2), point (a), of Regulation (EU) 2019/2033.  The firm shall report information in relation to the five, if available, largest trading book exposures. |
| 0010 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Percentage of exposure to this counterparty with respect to firm’s own funds (trading book positions only)**  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. I 08.06 – NON-TRADING BOOK AND OFF-BALANCE SHEET ITEMS (I 8.6)

4.8.1. Instructions concerning specific columns

|  |  |
| --- | --- |
| Columns | Legal references and instructions |
| 0010-0050 | **Non-trading book and off-balance sheet items**  Article 54(2), point (f), of Regulation (EU) 2019/2033.  The firm shall report information in relation to the five, if available, largest exposures calculated including assets not recorded in the trading book. |
| 0010 | Code  The code as part of a row identifier must be unique for each reported entity. For investment firms and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value. |
| 0020 | Type of code  The investment firms shall identify the type of code reported in column 0010 as a ‘LEI code type’ or ‘National code type’. |
| 0030 | **Name**  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 | **Group/individual**  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 | **Percentage of exposure with respect to firm’s own funds (including off balance sheet assets and non-trading book items)**  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 I 09.00 – LIQUIDITY REQUIREMENTS (I 9)

5.1.1. Instructions concerning specific positions

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | **Liquidity Requirement**  Article 43(1) of Regulation (EU) 2019/2033. |
| 0020 | **Client guarantees**  Article 45 of Regulation (EU) 2019/2033.  The value reported shall be the 1,6 % of the total amount of guarantees provided to the clients pursuant to Article 45 of Regulation (EU) 2019/2033. |
| 0030 | **Total liquid assets**  Article 43(1), point (a), and Article 43(2) of Regulation (EU) 2019/2033.  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 | **Unencumbered short term deposits**  Article 43(1), point (d), and Article 43(2) of Regulation (EU) 2019/2033. |
| 0050 | **Total eligible receivables due within 30 days**  Article 43(3) of Regulation (EU) 2019/2033 and Article 43(2) of Regulation (EU) 2019/2033. |
| 0060 | **Level 1 assets**  Article 10 of Delegated Regulation (EU) 2015/61 and Article 43(2) of Regulation (EU) 2019/2033.  Total liquid assets shall be reported after application of relevant haircuts.  Sum of rows 0070 – 0160. |
| 0070 | **Coins and banknotes**  Article 10(1), point (a), of Delegated Regulation (EU) 2015/61.  Total amount of cash arising from coins and banknotes. |
| 0080 | **Withdrawable central bank reserves**  Article 10(1), point (b) (iii), of Delegated Regulation (EU) 2015/61. |
| 0090 | **Central bank assets**  Article 10(1), point (b)(i) and (ii), of Delegated Regulation (EU) 2015/61. |
| 0100 | **Central government assets**  Article 10(1), point (c)(i) and (ii), of Delegated Regulation (EU) 2015/61. |
| 0110 | **Regional government/local authorities assets**  Article 10(1), point (c)(iii) and (iv), of Delegated Regulation (EU) 2015/61. |
| 0120 | **Public Sector Entity assets**  Article 10(1), point (c)(v), of Delegated Regulation (EU) 2015/61. |
| 0130 | **Recognisable domestic and foreign currency central government and central bank assets**  Article 10(1), point (d), of Delegated Regulation (EU) 2015/61. |
| 0140 | **Credit institution (protected by Member State government, promotional lender) assets**  Article 10(1), point (e)(i) and (ii), of Delegated Regulation (EU) 2015/61. |
| 0150 | **Multilateral development bank and international organisations assets**  Article 10(1), point (g), of Delegated Regulation (EU) 2015/61. |
| 0160 | **Extremely high quality covered bonds**  Article 10(1), point (f), of Delegated Regulation (EU) 2015/61. |
| 0170 | **Level 2A assets**  Article 11 of Delegated Regulation (EU) 2015/61 and Article 43(2) of Regulation (EU) 2019/2033. |
| 0180 | **Regional government/local authorities or Public Sector Entities assets (Member State, RW20 %)**  Article 11(1), point (a), of Delegated Regulation (EU) 2015/61. |
| 0190 | **Central bank or central/regional government or local authorities or Public Sector Entities assets (Third Country, RW20 %)**  Article 11(1), point (b), of Delegated Regulation (EU) 2015/61. |
| 0200 | **High quality covered bonds (CQS2)**  Article 11(1), point (c), of Delegated Regulation (EU) 2015/61. |
| 0210 | **High quality covered bonds (Third Country, CQS1)**  Article 11(1), point (d), of Delegated Regulation (EU) 2015/61. |
| 0220 | **Corporate debt securities (CQS1)**  Article 11(1), point (e), of Delegated Regulation (EU) 2015/61. |
| 0230 | **Level 2B assets**  Article 12 of Delegated Regulation (EU) 2015/61 and Article 43(2) of Regulation (EU) 2019/2033. |
| 0240 | **Asset-backed securities**  Article 12(1), point (a), and Article 13(2), point (g), of Delegated Regulation (EU) 2015/61. |
| 0250 | **Corporate debt securities**  Article 12(1), point (b), of Delegated Regulation (EU) 2015/61. |
| 0260 | **Shares (major stock index)**  Article 12(1), point (c), of Delegated Regulation (EU) 2015/61. |
| 0270 | **Restricted-use central bank committed liquidity facilities**  Article 12(1), point (d), of Delegated Regulation (EU) 2015/61. |
| 0280 | **High quality covered bonds (RW35 %)**  Article 15(2), point (f), of Delegated Regulation (EU) 2015/61. |
| 0290 | **Qualifying CIU shares/units**  Article 15 of Delegated Regulation (EU) 2015/61.  Article 43(1), point (b), of Regulation (EU) 2019/2033. |
| 0300 | **Total other eligible financial instruments**  Article 43(1), point (c), of Regulation (EU) 2019/2033. |