

ANNEX II

REPORTING FOR ISSUERS OF ASSET-REFERENCED TOKEN AND OF E-MONEY TOKENS DENOMINATED IN A CURRENCY THAT IS NOT AN OFFICIAL CURRENCY OF A MEMBER STATE OF THE EUROPEAN UNION - INSTRUCTIONS

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PART I: GENERAL INSTRUCTIONS

I. Structure

1. This Annex contains the instructions for the reporting of the templates for issuers.
2. This Annex consists of four different sets of templates:
 - (a) Number of holders (S 01.00)
 - (b) Value of the token issued and the size and composition of the reserve of assets (S 02.00, S 03.01 and S 03.02)
 - (c) Transactions per day (S 04.01, S 04.02, S 04.03 and S 04.04)
 - (d) Transactions per day that are associated to its uses as a means of exchange within a single currency area (S 05.00)
3. For each template, legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates and instructions concerning specific positions are included in this part of the ITS.
4. Issuers shall report in the columns named other than “Number” denominated in the official currency of the competent authority’s country, regardless of the basket of assets referenced by the asset-referenced token. In columns “Number”, numerical values shall be reported, following the specific instructions given for the templates. This is without prejudice to templates S 03.01, S 03.02 and S 04.04, for which these are specified in their related instructions.
5. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}. In the case of templates with only one column, only rows are referred to {Template; Row}, with z-axis where applicable.
6. When filling in the templates, issuers shall use the information shared by the crypto-asset service providers, in accordance with Article 1(2) and 3(2) of this Regulation.

II. Scope of reporting

7. Those issuers in scope for the reporting obligations based on Article 2 of this Regulation or following the relevant competent authority’s decision pursuant to Article 22(2) of Regulation (EU) 2023/1114 shall report all templates presented in this Annex.

8. Issuers shall report the four sets of templates in this Annex separately for each asset-referenced token subject to the reporting obligations following Article 22(1) of Regulation (EU) 2023/1114.
9. Issuers shall accompany the submitted data by the following information:
 - (a) reporting reference date and reference period;
 - (b) reporting currency;
 - (c) for legal entities, the issuer`s Legal Entity Identifier (LEI), and for natural persons the official national identification number applicable in the home Member State;
 - (d) type of the token, as defined in Article 3(1) points (6) and (7) of Regulation (EU) 2023/1114, and related identification code, reference or name of the token, where available based on the published White paper of the token in accordance with Article 6 of Regulation (EU) 2023/1114, that is the subject of the submitted reports;
 - (e) whether the token references only official currencies; references only other than official currencies; or it references to both official currencies and other than official currencies (a mix of the previous two options);
 - (f) whether the token classified as significant in accordance with Article 43 of Regulation (EU) 2023/1114;
 - (g) that the issuer has not received the information specified in Annex III and IV of this Regulation from the crypto-asset service providers, where applicable.

PART II: NUMBER OF HOLDERS (S 01.00)

III. General remarks on Template S 01.00

10. Template S 01.00, in accordance with Article 22(1) point (a) of Regulation (EU) 2023/1114, contains the number of holders as at the end of the reference date of the asset-referenced token, with the breakdowns of:

- (a) Holders of custodial wallet;
- (b) Holders of non-custodial wallet, which breakdown includes holders of any other types of distributed ledger addresses that are used for settlement purposes and not controlled by a user or by a crypto asset service provider;
- (c) Under the abovementioned two categories, as an additional breakdown, retail holders.

11. Information of this template shall be reported at a total level and separately for each country. All different countries based on the location of the holders of the asset-referenced token shall be provided. The country of a holder shall be determined by the holders' location, which shall be based on:

- (a) For natural persons, their habitual residence;
- (b) For legal persons, the registered office address.

12. Issuers shall create and maintain a holders' data register, based on the information received from crypto-asset service providers with Template S 06.00 – INFORMATION ON HOLDERS. Issuers could use that register to identify possible duplications of the same holders having multiple accounts with different crypto-asset service providers. Such accounts, where the actual holder is the same person or entity, shall be counted as one holder for the purposes of this template.

IV. Instructions concerning specific positions of Template S 01.00

| Row | Legal references and instructions |
|------|--|
| 0010 | <u>Total number of holders</u> The total number of holders. |
| 0020 | <u>holders of custodial wallet</u> The number of custodial wallet holders, in accordance with point (2) of Article 2 of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. |
| 0030 | <u>of which retail holders</u> |

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| | Within the scope of row 0020 – <i>of which holders of custodial wallet</i> , the number of retail holders. |
| 0040 | <p><u>holders of non-custodial wallet</u></p> <p>The number of non-custodial wallet holders, in accordance with point (3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR], or holder of any other type of distributed ledger address that is used for settlement purposes and not controlled by a user or by a crypto asset service provider, and all other holders that are not counted under row 0020 – <i>of which holders of custodial wallet</i>. Due to the limited information on non-custodial wallet holders, issuers to report their estimates for this row, calculated on a best effort basis.</p> |
| 0050 | <p><u>of which retail holders</u></p> <p>Within the scope of row 0040 – <i>of which holders of non-custodial wallet</i>, the number of retail holders. Due to the limited information on non-custodial wallet holders, issuers to report their estimates for this row, calculated on a best effort basis.</p> |

PART III: VALUE OF THE TOKEN ISSUED AND THE SIZE AND COMPOSITION OF THE RESERVE OF ASSETS (S 02.00, S 03.01 and S 03.02)

V. General remarks on Template S 02.00

13. Template S 02.00, in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the value of the token issued and on the size of the related reserve of assets.

VI. Instructions concerning specific positions of Template S 02.00

| Row | Legal references and instructions |
|------|--|
| 0010 | <p><u>Value of the token issued – at reference date</u></p> <p>The aggregated value of the token issued, as at the end of the reference date, calculated following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |
| 0020 | <p><u>Value of the token issued – maximum</u></p> <p>The maximum amount among the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |
| 0030 | <p><u>Value of the token issued – average</u></p> |

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|------|--|
| | The average amount of the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. The average shall be calculated as the sum of the values of the token issued calculated for each calendar day for the reporting period, divided by the number of the calendar days in the reporting period. |
| 0040 | <u>Value of the token issued – minimum</u> The minimum amount among the aggregated values of the token issued as at the end of each calendar day during the reporting period, calculated following the valuation method defined in Article 4 of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. |
| 0050 | <u>Size of the reserve of assets – at reference date</u> The value of the reserve of assets as at the end of the reference date, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |
| 0060 | <u>Size of the reserve of assets – maximum</u> The maximum amount among the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |
| 0070 | <u>Size of the reserve of assets – average</u> The average amount of the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. The average shall be calculated as the sum of the values of the reserve of assets calculated for each calendar day for the reporting period, divided by the number of the calendar days in the reporting period |
| 0080 | <u>Size of the reserve of assets – minimum</u> The minimum amount among the values of the reserve of assets as at the end of each calendar day during the reporting period, calculated following the requirements set out in Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |

VII. General remarks on Template S 03.01

14. Template S 03.01 in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the size of the reserve of assets, in particular the composition of the reserve of assets by type of assets and maturities.
15. Issuers shall report all the items in this template in the reporting currency, regardless of the actual denomination of those items. For these purposes, items that are not denominated in the reporting currency should be converted into the reporting currency by using the ECB spot exchange rate as of the reporting reference date. Issuers shall also report separately the items of this template that are denominated in the same currency, presented in their currency of denomination by setting the related z-axis value accordingly.

VIII. Instructions concerning specific positions of Template S 03.01

| Rows | Legal references and instructions |
|------|--|
| 0010 | <p><u>Reserve of assets</u></p> <p>The amount/market value of the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114 taking into account the unwind mechanism as defined in Article 4 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i>.</p> |
| 0020 | <p><u>Unadjusted reserve of assets</u></p> <p>The amount/market value of the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114 before taking into account the unwind mechanism as defined in Article 4 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i>.</p> |
| 0030 | <p><u>Coins and banknotes</u></p> <p>Total amount of coins and banknotes.</p> |
| 0040 | <p><u>Deposits with credit institutions</u></p> <p>The amount of deposits with credit institutions shall be reported here.</p> |
| 0050 | <p><u>Commodities</u></p> <p>The market value of commodities or shares in funds that invest in commodities with the aim to track the price of commodities shall be reported here.</p> |
| 0060 | <p><u>of which: based on gold</u></p> <p>Commodities as reported in row 0050 which are based on gold.</p> |

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| 0070 | <p><u>of which: based on other precious metals</u></p> <p>Commodities as reported in row 0050 which are based on other precious metals than gold, including platinum or silver.</p> |
| 0080 | <p><u>of which: based on industry metals</u></p> <p>Commodities as reported in row 0050 which are based on industry metals, including Aluminium, Copper, Lead Nickel, Tin or Zinc.</p> |
| 0090 | <p><u>of which: based on energy</u></p> <p>Commodities as reported in row 0050 which are based on energy, including Crude Oil (WTI and Brent), Natural Gas, RBOB Gasoline, Low Sulphur Gas Oil or ULS Diesel.</p> |
| 0100 | <p><u>of which: based on livestock</u></p> <p>Commodities as reported in row 0050 which are based on livestock, including Live Cattle or Lean Hogs.</p> |
| 0110 | <p><u>of which: based on grains</u></p> <p>Commodities as reported in row 0050 which are based on grains, including Corn Soybeans, Soybean Oil, Soybean Meal or Wheat (Chicago and KC HRW).</p> |
| 0120 | <p><u>of which: based on softs</u></p> <p>Commodities as reported in row 0050 which are based on softs, including Cocoa, Coffee, Cotton or Sugar.</p> |
| 0130 | <p><u>Assets representing claims on or guaranteed by Central banks</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> representing claims on or guaranteed by central banks referred to in Articles 10(1)(b) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61.</p> |
| 0140 | <p><u>Assets representing claims on or guaranteed by Central governments</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> representing claims on or guaranteed by central governments referred to in Article 10(1)(c) and Article 10(1)(d) of Commission Delegated Regulation (EU) 2015/61.</p> |

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| 0150 | <p><u>Assets representing claims on or guaranteed by Regional governments / local authorities</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> representing claims on or guaranteed by regional governments or local authorities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61.</p> |
| 0160 | <p><u>Assets representing claims on or guaranteed by Public Sector Entities</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> representing claims on or guaranteed by public sector entities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61.</p> |
| 0170 | <p><u>Assets representing claims on or guaranteed by Credit institutions (protected by Member State government, promotional lender)</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> issued by credit institutions referred to in Article 10(1)(e) of Commission Delegated Regulation (EU) 2015/61.</p> |
| 0180 | <p><u>Assets representing claims on or guaranteed by Multilateral development banks and international organisations</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of regulation (EU) 2023/1114</i> representing claims on or guaranteed by the multilateral development banks and the international organisations referred to in Article 10(1)(g) of Commission Delegated Regulation (EU) 2015/61.</p> |
| 0190 | <p><u>Qualifying CIU units</u></p> <p>The market value of shares or units in CIUs referred to in Article 15(2)(a) of Commission Delegated Regulation (EU) 2015/61. The market value of units in UCITS referred to in Article 38(2) of Regulation (EU) 2023/1114 shall be reported here too.</p> |
| 0200 | <p><u>Extremely high-quality covered bonds</u></p> <p>The market value of highly liquid financial instruments as defined in Article 1 of the <i>RTS to specify the highly liquid financial instruments with minimal</i></p> |

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| | <i>market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> representing exposures in the form of extremely high-quality covered bonds referred to in Article 10(1)(f) of Commission Delegated Regulation (EU) 2015/61. |
| 0210 | <u>Other highly liquid financial instruments, used as assets referenced</u> The market value of highly liquid financial instruments used as assets referenced falling under Article 1(c)(iii) of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . |
| 0220 | <u>of which: Crypto assets</u> Highly liquid financial instruments as reported in row 0210 if they are crypto assets as referred to in Article 2(4), point (a), of Regulation (EU) 2023/1114. |
| 0230 | <u>Others</u> The amount/market value of any other asset in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114. |
| 0240 | <u>Adjustments</u> The impact of the adjustments related to the assets in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114, due to the termination of secured funding, secured lending or collateral swap transactions entered into using reserve assets on at least one leg of the transaction, where the transaction matures within 5 working days, as specified in Article 4 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> shall be reported here. |
| 0250 | <u>Reverse repos</u> |
| 0260 | <u>Cash inflows maturing within the next 5 working days</u> The amount of cash inflows from reverse repos where the transaction matures within the next 5 working days after the reporting reference date. |
| 0270 | <u>Collateral outflows maturing within the next 5 working days</u> The market value of the collateral outflows from reverse repos where the transaction matures within the next 5 working days after the reporting reference date shall be reported here if the collateral to be posted is reported under row 0020. |
| 0280 | <u>of which: Extremely high quality covered bonds</u> The market value of the collateral outflows as reported in row 0270 in the form of extremely high-quality covered bonds referred to in Article 1(1)(c)(ii) of |

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| | the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . |
| 0290 | <u>Repos</u> |
| 0300 | <u>Cash outflows maturing within the next 5 working days</u> The amount of cash outflows from repos where the transaction matures within the next 5 working days after the reporting reference date. |
| 0310 | <u>Collateral inflows maturing within the next 5 working days</u> The market value of the collateral inflows from repos where the transaction matures within the next 5 working days after the reporting reference date if the collateral to be received, if unencumbered, would qualify as an asset in the reserve of assets. |
| 0320 | <u>of which: Extremely high quality covered bonds</u> The market value of the collateral inflows as reported in row 0310 in the form of extremely high-quality covered bonds referred to in Article 1(1)(c)(ii) of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . |
| 0330 | <u>Collateral swaps</u> |
| 0340 | <u>Collateral outflows maturing within the next 5 working days</u> The market value of the collateral outflows from collateral swaps where the transaction matures within the next 5 working days after the reference date if the collateral to be posted is reported under row 0020. |
| 0350 | <u>of which: Extremely high quality covered bonds</u> The market value of the collateral outflows as reported in row 0340 in the form of extremely high-quality covered bonds referred to in Article 1(1)(c)(ii) of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . |
| 0360 | <u>Collateral inflows maturing within the next 5 working days</u> The market value of the collateral inflows from collateral swaps where the transaction matures within the next 5 working days after the reference date if the collateral to be received, if unencumbered, would qualify as an asset in the reserve of assets. |
| 0370 | <u>of which: Extremely high quality covered bonds</u> |

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| | The market value of the collateral inflows as reported in row 0360 in the form of extremely high-quality covered bonds referred to in Article 1(1)(c)(ii) of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . |
| 0380 | <u>Value of the asset referenced</u> The monetary value or the market value of the asset-referenced by the tokens issued if the token is referenced to official currencies or to other than official currencies, respectively. |
| 0390 | <u>Mandatory Over-collateralisation</u> The value of the reserve of assets exceeding the value of the assets referenced and expressed as a percentage of the value of the assets referenced, in accordance with Article 6 of the <i>RTS to further specify the liquidity requirements of the reserve of Assets under Article 36(4) of Regulation (EU) 2023/1114</i> . |

| Columns | Legal references and instructions |
|---------|--|
| 0010 | <u>Amount/market value</u> Issuers shall report in column 0010 the market value, or the amount where applicable, of the assets in the reserve of assets for rows 0010 to 0380. Row 0390 shall be reported in percentage. The amount/market value reported in column 0010: — Shall take into account net outflows and net inflows that would result in the event of an early close-out of the hedge, including derivatives hedging the difference between the change of the market value of reserve assets and the change of the market value of the assets referenced by the token. This includes derivatives in the reserve of assets that are relating to the assets referenced by the tokens where the tokens are not referenced to official currencies. — Shall not take into account regulatory haircuts. Issuers shall take into account the net cash flow, either outflow or inflow, that would arise if the hedge was to be closed out at the reporting reference date. This does not take into account potential future value changes in the asset. |

| z-axis | Legal references and instructions |
|----------|--|
| Currency | The issuer shall indicate which currency is in scope in accordance with paragraph 15 for the template presented. |

IX. General remarks on Template S 03.02

16. Template S 03.02 in accordance with Article 22(1) point (b) of Regulation (EU) 2023/1114, includes information on the size of the reserve of assets, in particular the composition of the reserve of assets by counterparty/issuer.
17. In order to collect information about concentration by counterparties for each asset type within the reserve of assets in template S 03.02, issuers shall apply the instructions contained in this section.
18. Issuers shall report the top twenty largest counterparties for the assets included in their reserve of assets. The counterparty reported in item 1.01 shall be the counterparty with whom the largest amount of assets relative to one counterparty is held, considering each asset type separately either in the form of deposits with, securities issued by, derivatives exposures with or other exposures with, as of the reporting reference date; item 1.02 shall be the second largest; and similarly with the remaining items. All the remaining bank deposits with /securities issued by/derivatives exposures with other counterparties shall be reported in an aggregated manner in items 1.21, 1.22 and 1.23, respectively.
19. Where a counterparty belongs to several groups of entities with close links, it shall be reported only once in the group with the highest amount of assets.
20. Issuers shall report all the items in this template in the reporting currency, regardless of the actual denomination of those items. For these purposes, items that are not denominated in the reporting currency should be converted into the reporting currency by using the ECB spot exchange rate as of the reporting reference date. Issuers shall also report separately the items of this template that are denominated in the same currency, presented in their currency of denomination by setting the related z-axis value accordingly.

X. Instructions concerning specific positions of Template S 03.02

| Columns | Legal references and instructions |
|---------|---|
| 0010 | <p><u>Type of product</u></p> <p>Issuers/Counterparties recorded in column 0020 shall be assigned a product type corresponding to the underlying transaction, using the following codes indicated in bold:</p> <ul style="list-style-type: none"> ▪ DEPO (Deposits with a credit institution in the reserve of assets). ▪ 0% SEC (LCR 0% haircut liquid assets – securities or money market instruments in the reserve of assets). ▪ EHCB (LCR extremely high-quality covered bonds in the reserve of assets). ▪ UCITs units (units in UCITs in the reserve of assets). ▪ DERIV (Unmargined OTC derivatives in the reserve of assets). |

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| | <ul style="list-style-type: none"> ▪ OTHER (Other highly liquid financial instruments – securities, money market instruments or crypto-assets in the reserve of assets). <p>Different rows shall be reported with the same issuer/counterparty for each product type.</p> |
| 0020 | <p><u>Counterparty/Issuer Name</u></p> <p>The names of the top twenty issuers or counterparties as long as the amount of the deposits placed with, the instruments issued or the exposures to each of them is at least 3% of the reserve of assets as reported in row 0010 of S 03.01. Each name shall include the deposit receiver or the instruments issuer or all entities with close links among each other to those exposures. This column shall capture the full name of the legal entity among those with close links with which the issuer has the highest exposure and including any references to the company type in accordance with the national company law.</p> <p>The largest item will be recorded in 1.01, the second in line 1.02, and so on.</p> |
| 0030 | <p><u>LEI Code</u></p> <p>The legal entity identifier code of the counterparty.</p> |
| 0040 | <p><u>Type of institution</u></p> <p>Issuers/Counterparties classified as credit institution according to Article 4(1), point (1) of Regulation (EU) No 575/2013 recorded in column 0020 shall be reported using the following codes indicated in bold:</p> <ul style="list-style-type: none"> ▪ G-SII if the credit institution receiving the deposit is identified as ‘global systemically important institution’ as established under Article 131(1) of Directive 2013/36/EU. ▪ O-SII if the credit institution receiving the deposit is identified as other ‘systemically important institution’ as established under Article 131(1) of Directive 2013/36/EU. ▪ Large Institution (other than G-SII or O-SII) if the credit institution receiving the deposit qualifies as a ‘large institution’ as defined in Article 4(1), point (146), of Regulation (EU) No 575/2013 but is not identified as G-SII or O-SII. ▪ Other (Regular and SNCIs) if the credit institution receiving the deposit does not qualify as a large institution as defined in Article 4(1), point (146), of Regulation (EU) No 575/2013. <p>If the issuer/counterparty is not a credit institution, this field shall be left empty.</p> |
| 0050 | <p><u>Amount/Market value</u></p> <p>The amount of the deposits and the market value of the securities and derivatives shall be reported here taking into account the unwind mechanism</p> |

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|------|---|
| | as defined in Article 4 of the <i>RTS to specify the highly liquid financial instruments with minimal market risk, credit risk and concentration risk under Article 38(5) of Regulation (EU) 2023/1114</i> . The amount/market value shall not take into account regulatory haircuts. They shall take into account the net outflows and net inflows that would result in the event of an early close-out of the hedge. |
| 0060 | <u>as % of total assets of the credit institution receiving deposit</u> For deposits in a credit institution that are included in the reserve of assets of the same tokens referred to in Article 36 of Regulation (EU) 2023/1114, the amount shall be reported as percentage of the total assets of the credit institution receiving those deposits. The amount of total assets shall be the latest published available data of the relevant credit institution. |

| | |
|----------|--|
| z-axis | Legal references and instructions |
| Currency | The issuer shall indicate which currency is in scope in accordance with paragraph 20 for the template presented. |

PART IV: TRANSACTIONS PER DAY (S 04.01, S 04.02, S 04.03 and S 04.04)

XI. General remarks on Template S 04.01

21. Template S 04.01, in accordance with Article 22(1) point (c) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions per day during the reporting period, presented separately for the countries in scope of the reporting.
22. The location of the originator and the beneficiary involved in the transactions shall be based on the below, following the approach for defining the country of the holders in template S 01.00 ‘Number of holders – at reference date’:
 - (a) For natural persons, their habitual residence;
 - (b) For legal persons, the registered office address.
23. Those transactions shall be in scope for this template, where at least one of the holders involved in the transaction is located within the EU. In addition, when the token in scope references an official currency of one of the Member States of the EU, transactions where both of the holders involved are located outside of the EU shall be also included to the scope of reporting.

24. The issuer shall determine the value of the transactions following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].

25. Template S 04.01 includes a breakdown for the transactions:

- (a) of which made within the country;
- (b) of which received transaction to the country;
- (c) of which sent transaction from the country.

26. This template shall be reported separately for each country in scope for the transactions with the asset-referenced token. The country of a transaction shall be determined by the location of the holders involved in the transaction, the location of the originator and the location of the beneficiary of the transaction.

XII. Instructions concerning specific positions of Template S 04.01

| Row | Legal references and instructions |
|------|---|
| 0010 | <p><u>Transactions per day - average</u></p> <p>For the country determined by the z-axis, transactions where either the location of the originator or the location of the beneficiary is within that country.</p> |
| 0020 | <p><u>Of which made within the country</u></p> <p>For the country determined by the z-axis, transactions where both the location of the originator and the location of the beneficiary is within that country.</p> |
| 0030 | <p><u>Of which received transaction to the country</u></p> <p>For the country determined by the z-axis, transactions where the location of the originator is outside of that country and the location of the beneficiary is within that country.</p> |
| 0040 | <p><u>Of which sent transaction from the country</u></p> <p>For the country determined by the z-axis, transactions where the location of the originator is within that country and the location of the beneficiary is outside of that country.</p> |

| Column | Legal references and instructions |
|--------|--|
| 0010 | <p><u>Number</u></p> <p>The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period.</p> |

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|------|---|
| 0020 | <u>Amount</u> The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period. |
|------|---|

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|---------------------|--|
| z-axis | Legal references and instructions |
| Name of the country | This template shall be reported separately for each country in scope. The z-axis determines the country in scope for the specific template. The z-axis shall provide all the different countries based on the location of the holders involved in the transactions in scope. |

XIII. General remarks on Template S 04.02

27. Template S 04.02 is only different compared to S 04.01 by not having the z-axis determining the country in scope, but this template is for all the transactions related to the EU.

XIV. Instructions concerning specific positions of Template S 04.02

| | |
|------|---|
| Row | Legal references and instructions |
| 0010 | <u>Transactions per day - average</u> Transactions where either the location of the originator or the location of the beneficiary is within the EU. |
| 0020 | <u>Of which made within the EU</u> Transactions where both the location of the originator and the location of the beneficiary is within the EU. |
| 0030 | <u>Of which received transaction to the EU</u> Transactions where the location of the originator is outside of the EU and the location of the beneficiary is within the EU. |
| 0040 | <u>Of which sent transaction from the EU</u> Transactions where the location of the originator is within the EU and the location of the beneficiary is outside of the EU. |

| | |
|--------|-----------------------------------|
| Column | Legal references and instructions |
| 0010 | <u>Number</u> |

| | |
|------|---|
| | The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period. |
| 0020 | <u>Amount</u> The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period. |

XV. General remarks on Template S 04.03

28. Template S 04.03, in accordance with Article 22(1) point (c) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions and transfers per day during the reporting period. The scope for the transactions and transfers in this template shall be the ones between non-custodial wallets or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider.

XVI. Instructions concerning specific positions of Template S 04.03

| Row | Legal references and instructions |
|------|--|
| 0010 | <u>Transactions between non-custodial wallets per day - average</u> Transactions between non-custodial wallets, in accordance with point (3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR], or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider. This is to be reported in a best effort basis, considering the limited information issuers might have on these transactions and related holders involved in such transactions. |
| 0020 | <u>Transfers between non-custodial wallets per day - average</u> Transfers between non-custodial wallets, in accordance with point (3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR], or between non-custodial wallets and other types of distributed ledger addresses that are used for settlement purposes and are not controlled by a user or by a crypto asset service provider. |

| Column | Legal references and instructions |
|--------|---|
| 0010 | <u>Number</u> The average number of transactions (or transfers for row 0020) per day, calculated as the total number of transactions (or transfers for row 0020) in |

| | |
|------|---|
| | scope in the reporting period and divide it with the number of calendar days in the reporting period. |
| 0020 | <p><u>Amount</u></p> <p>The average aggregate value of transactions (or transfers for row 0020) per day, calculated as the sum of the values of all transactions (or transfers for row 0020) in scope in the reporting period and divide it with the number of calendar days in the reporting period. Calculating the value of the transactions and transfers in scope for this template shall follow the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |

XVII. General remarks on Template S 04.04

29. Template S 04.04 includes information on the methodology used for the estimation of the values reported in template S 04.03.

XVIII. Instructions concerning specific positions of Template S 04.04

| Row | Legal references and instructions |
|------|--|
| 0010 | <p><u>Methodology used for template S 04.03</u></p> <p>Issuers shall provide a short description of the methodology used for the estimation of the values reported in template S 04.03.</p> |

PART V: TRANSACTIONS PER DAY THAT ARE ASSOCIATED TO ITS USES AS A MEANS OF EXCHANGE WITHIN A SINGLE CURRENCY AREA (S 05.00)

XIX. General remarks on Template S 05.00

30. Template S 05.00, in accordance with Article 22(1) point (d) of Regulation (EU) 2023/1114, includes information on the average number and average aggregate value of transactions per day during the reporting period, that are associated to its uses as a means of exchange within a single currency area.

31. This template shall follow the requirements set out by Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. That RTS specifies the methodology to estimate the number and value of transactions associated to uses of asset-referenced tokens as a means of exchange, determines the scope of the transactions, defines and gives the scope of the single currency areas and provides the methodology for calculating the values of the transactions in scope for this template.

32. Similarly, as for template S 04.01, this template shall be reported separately for each single currency areas in scope, which is based on the location of the payer and the location of the payee involved in the transaction.

XX. Instructions concerning specific positions of Template S 05.00

| Row | Legal references and instructions |
|------|---|
| 0010 | <p><u>Transactions per day - average</u></p> <p>For the single currency area determined by the z-axis, transactions that are within that single currency area, in accordance with Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |

| Column | Legal references and instructions |
|--------|--|
| 0010 | <p><u>Number</u></p> <p>The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period, in accordance with Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |
| 0020 | <p><u>Amount</u></p> <p>The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divide it with the number of calendar days in the reporting period, in accordance with Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |

| z-axis | Legal references and instructions |
|----------------------------------|--|
| Name of the single currency area | <p>This template shall be reported separately for each single currency area in scope. The z-axis shall provide all the different single currency areas based on the location of the holders involved in the transactions in scope, in accordance with Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].</p> |