

ANNEX IV

REPORTING FOR CRYPTO-ASSET SERVICE PROVIDERS - INSTRUCTIONS

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PART I: GENERAL INSTRUCTIONS

I. Structure

1. This Annex contains the instructions for the reporting of the templates for crypto-asset service providers.
2. This Annex consists of three different sets of templates:
 - (a) Information on holders (S 06.00)
 - (b) Information on transactions (S 07.01, S 07.02, S 07.03 and S 07.04)
 - (c) Information on token (S 08.00)
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. The following general notation is followed in the instructions: {Template; Row; Column; z-axis}.

II. Scope of reporting

5. Crypto-asset service providers shall provide to the issuers the information specified in this Annex, in accordance with Articles 1(2) and 3(2) of this Regulation. They shall share the information with the issuers of the asset-referenced tokens.
6. Crypto-asset service providers shall provide the three sets of templates in this Annex to the respective issuers separately for each asset-referenced token following Article 22(3) of Regulation (EU) 2023/1114, indicating to the issuer which token is the subject of a particular submission by indicating the 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.

PART II: INFORMATION ON HOLDERS (S 06.00)

III. General remarks on Template S 06.00

7. Template S 06.00, following Article 22(3) of Regulation (EU) 2023/1114, contains necessary information on the holders for the issuers, for them to comply with the reporting requirements set out in this Regulation.
8. This template shall contain information as at the end of the reference date, in line with template S 01.00 ‘Number of holders – at reference date’ for issuers as presented in Annex I and II of this Regulation. 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.

IV. Instructions concerning specific positions of Template S 06.00

Column	Legal references and instructions
0010	<p><u>Name</u></p> <p>The full name for natural persons and the official registered name for legal persons, including any references to the company type in accordance with the national company law, in accordance with the unique identifier provided of the holder in column 0020 of this template.</p>
0020	<p><u>Code</u></p> <p>The code as part of a row identifier must be unique for each reported entity. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.</p> <p>The code of the holder, such as national identification number for natural persons or legal entity identifier (LEI) code for legal persons, or any other available applicable official identifier. If a LEI is available, this LEI shall be reported.</p> <p>In order to facilitate the data reconciliation process of the issuers, the following approach shall be considered when reporting the code. There are two lists consisting different types of codes, one for natural persons, and one for legal entities. Crypto-asset service providers shall report the first available type of code from the list specified in column 0030, starting from the 1st option on the list, then moving down one by one for the rest of the options, in case that type of identifier is not available of the holder.</p>
0030	<p><u>Type of code</u></p> <p><u>Types of codes of natural persons:</u></p> <ol style="list-style-type: none">1. National identification number

	<p>2. National tax number 3. Passport number 4. Other type of identification number</p> <p><u>Types of codes of legal persons:</u></p> <p>1. Legal entity identifier (LEI) code 2. Official national registration number 3. Official registered tax number 4. Other type of identification number</p> <p>The type of code shall always be reported.</p>
0040	<p><u>Retail/Non-retail</u></p> <p>Include Retail or Non-retail, based on the holder in scope. Retail shall be included in case the holder in scope qualifies as a retail holder. Non-retail shall be included otherwise.</p>
0050	<p><u>Country</u></p> <p>Include the name of the country of the holder in scope, in accordance with paragraph 8 of this annex.</p>

Row	Legal references and instructions
	Crypto-asset service providers shall allocate one row for each specific holder in scope.

PART III: INFORMATION ON TRANSACTIONS (S 07.01, S 07.02, S 07.03 and S 07.04)

V. General remarks on Template S 07.01

9. Template S 07.01, following Article 22(3) of Regulation (EU) 2023/1114, contains necessary information on the transactions for the issuers, for them to comply with the reporting requirements set out in this Regulation. Template S 07.01 shall include information on the total number and total aggregate value of transactions during the reporting period, presented separately for the countries in the scope of reporting.
10. Crypto-asset service providers shall follow the below approach for determining which transactions to include in the scope of this template:
 - (a) Transactions, where the crypto-asset service provider is involved and acts as the crypto-asset service provider of the beneficiary or payee of the transaction. In these cases, the originator or payer of the transaction is either also interacting via a crypto-asset service provider; or without crypto-asset service provider involvement, for example via its non-custodial wallet.

(b) Transactions, where the crypto-asset service provider is involved and acts as the crypto-asset service provider of the originator or payer of the transaction. In these cases, the beneficiary or payee of the transaction is interacting without a crypto-asset service provider involvement, for example via its non-custodial wallet. These types of transactions are calculated and reported on a best effort basis, due to the limited information the crypto-asset service provider of the originator or payer of the transaction might have on both of the holders involved in the transfers.

11. 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.

12. Those transactions shall be in scope of this template, where at least one of the holders involved in the transaction is located within the EU. In addition, when the token 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 also be included in the scope of reporting.

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

14. Template S 07.01 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.

15. This template shall be reported separately for each country in scope for the transactions. 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.

VI. Instructions concerning specific positions of Template S 07.01

Row	Legal references and instructions
0010	<u>Transactions during reporting period - total</u>

	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.
0020	<u>Of which made within the country</u> 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.
0030	<u>Of which received transaction to the country</u> 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.
0040	<u>Of which sent transaction from the country</u> 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.

Column	Legal references and instructions
0010	<u>Number</u> The total number of transactions in the reporting period.
0020	<u>Amount</u> The total aggregate value of transactions in the reporting period.

VII. General remarks on Template S 07.02

16. Template S 07.02 is only different compared to S 07.01 by not having the z-axis determining the country in scope, but this template is for all the transactions in the EU, including in and outflow transactions.

VIII. Instructions concerning specific positions of Template S 07.02

Row	Legal references and instructions
0010	<u>Transactions during reporting period - total</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 total number of transactions in the reporting period.
0020	<u>Amount</u> The total aggregate value of transactions in the reporting period.

IX. General remarks on Template S 07.03

17. Template S 07.03, following Article 22(3) of Regulation (EU) 2023/1114, contains necessary information on the transactions for the issuers, for them to comply with the reporting requirements set out in this Regulation. For this template those transactions shall be in scope, that are associated to its uses as a means of exchange, following Article 22(1)(d) of Regulation (EU) 2023/1114.
18. This template shall follow the specifications 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 the scope of this template.
19. 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.

X. General remarks on Template S 07.03

Row	Legal references and instructions
0010	<u>Transactions during reporting period - total</u>

	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].
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Column	Legal references and instructions
0010	<u>Number</u> The total number of transactions in the reporting period.
0020	<u>Amount</u> The total aggregate value of transactions in the reporting period.

z-axis	Legal references and instructions
Name of the single currency area	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].

XI. General remarks on Template S 07.04

20. Crypto-asset service providers shall provide to the issuers the public distributed ledger addresses they use for making transfers on behalf of their clients. That is to make it easier for issuers to identify which transactions registered on the distributed ledger take place between non-custodial wallets, to provide more information to the issuers for reporting their templates as specified in Annex I and II of this Regulation, especially S 04.03 ‘Transactions and transfers per day between non-custodial wallets – average’. Template S 07.04 ‘Distributed ledger addresses for making transfers on behalf of clients’ provides this information to the issuers.

XII. Instructions concerning specific positions of Template S 07.04

Column	Legal references and instructions
0010	<u>Distributed ledger address</u> The public distributed ledger addresses the crypto-asset service provider uses for making transfers on behalf of their clients.

Row	Legal references and instructions
	Crypto-asset service providers shall allocate one row for each distributed ledger address in scope.

PART IV: INFORMATION ON TOKEN (S 08.00)

XIII. General remarks on Template S 08.00

21. Template S 08.00 shall include information on the number and amount of the token in scope for the reporting templates, that are held by the crypto-asset service provider, and within that to specify the number and amount of those tokens held by EU customers of the crypto-asset service provider. This information shall be shared with the issuer, for the issuer to accurately calculate its aggregated value of their token issued in the EU and related reserve of assets, especially in case the respective token is issued on an international scale outside of the EU as well.

XIV. Instructions concerning specific positions of Template S 08.00

Row	Legal references and instructions
0010	<u>Token held by CASP</u> Those tokens that are held by the crypto-asset service provider.
0020	<u>of which held via EU customers of the CASP</u> Those tokens held by the crypto-asset service provider, which are held by EU customers of the crypto-asset service provider.

Column	Legal references and instructions
0010	<u>Number</u> The number of tokens in scope.
0020	<u>Amount</u> The amount of the tokens in scope. The value of the tokens shall be determined following the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR].