

GUIDELINES

GUIDELINE (EU) 2016/1386 OF THE EUROPEAN CENTRAL BANK

of 2 August 2016

amending Guideline ECB/2013/7 concerning statistics on holdings of securities (ECB/2016/23)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 5.1, 12.1 and 14.3 thereof,

Having regard to Council Regulation (EC) No 2533/98 of 23 November 1998 concerning the collection of statistical information by the European Central Bank ⁽¹⁾,

Having regard to Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24) ⁽²⁾,

Whereas:

- (1) The overall quality of the data on securities holdings reported by the national central banks (NCBs) of the Member States whose currency is the euro needs to be assessed at the level of input (individual securities) data as well as output (both individual and aggregate) data. To ensure the completeness, accuracy and consistency of securities holdings statistics, it is necessary to define a framework for data quality management (DQM). The DQM framework for securities holdings statistics should lay down the responsibilities of the NCBs of Member States whose currency is the euro for the quality of output data on securities holdings, and, where relevant, those of the operators of the European System of Central Banks (ESCB) Securities Holdings Statistics Database, i.e. the European Central Bank (ECB) and the Deutsche Bundesbank.
- (2) The process that the NCBs use for verification of source data is critical to ensuring the quality of securities holdings data at the input level. The exchange of information on national procedures may also help NCBs improve their own organisation by taking into account best practices applied by their peers.
- (3) The DQM framework for securities holdings statistics should include DQM targets, which represent benchmarks for assessing the quality of output data, and DQM metrics, which measure the extent to which a certain DQM target has been reached. These are necessary in order to identify and prioritise the output data that need to be verified for each DQM target. The DQM framework should also be based on DQM thresholds that define the minimum level of verification that must be conducted in respect of a DQM target. Given methodological and practical differences in the production of benchmark data, DQM targets do not always identify errors in output data, but can only identify cases where further verification of processed output data is needed. Thus, where the operators of the ESCB Securities Holdings Statistics Database raise queries with NCBs, the NCBs should classify these queries and reply in writing, within a timeframe appropriate to this classification.
- (4) In addition, Regulation (EU) No 1011/2012 (ECB/2012/24) has been amended to increase the information available on holdings of securities of banking groups, and to require additional attributes to be reported. Guideline ECB/2013/7 ⁽³⁾ also needs to be amended since it defines the procedures that must be followed by the NCBs when reporting to the ECB.
- (5) Therefore, Guideline ECB/2013/7 should be amended accordingly,

⁽¹⁾ OJ L 318, 27.11.1998, p. 8.

⁽²⁾ OJ L 305, 1.11.2012, p. 6.

⁽³⁾ Guideline ECB/2013/7 of the European Central Bank of 22 March 2013 concerning statistics on holdings of securities (OJ L 125, 7.5.2013, p. 17).

HAS ADOPTED THIS GUIDELINE:

Article 1

Amendments

Guideline ECB/2013/7 is amended as follows:

- (1) Article 1 is replaced by the following:

Article 1

Scope

This Guideline establishes the obligations of the NCBs to report to the ECB statistics on holdings of securities collected pursuant to Regulation (EU) No 1011/2012 (ECB/2012/24), as well as a framework for data quality management of these statistics, which aims to ensure the completeness, accuracy and consistency of output data by consistently applying rules on quality standards for such data.;

- (2) Article 2 is replaced by the following:

Article 2

Definitions

For the purposes of this Guideline, the definitions contained in Regulation (EU) No 1011/2012 (ECB/2012/24) shall apply, unless otherwise provided for, together with the following definitions:

- (1) "input data" means data reported to the ECB;
 - (2) "output data" means data created by the ECB within the scope of securities holdings statistics;
 - (3) "Data Quality Management" or "DQM" means ensuring, verifying and maintaining the quality of output data through the use and application of DQM targets, DQM metrics and DQM thresholds;
 - (4) "European System of Central Banks Securities Holdings Statistics Database" or "SHSDB" means the technical tool operated by the ECB and the Deutsche Bundesbank to compile the data collected under this Guideline and under Regulation (EU) No 1011/2012 (ECB/2012/24);
 - (5) "DQM target" means a benchmark for assessing the quality of output feed data;
 - (6) "DQM metric" means a statistical indicator measuring the level to which a certain DQM target has been reached;
 - (7) "DQM threshold" means the minimum level of verification work to be conducted in order to satisfy the requirements of the DQM framework for a DQM target.;
- (3) in Article 3, the title is replaced by the following:
- 'NCBs' reporting obligations for holdings of securities with an ISIN code for sectoral data';
- (4) in Article 3, paragraphs 1 and 2 are replaced by the following:

'1. NCBs shall collect and report to the ECB statistical information on holdings of securities with an ISIN code provided by sectoral data reporting agents, on a security-by-security basis, in accordance with the reporting schemes in Annex I, Part 1 (Tables 1 to 3) and Part 2 (Tables 1 to 3), and in compliance with electronic reporting standards which are laid down separately, for the following types of instruments: debt securities (F.31 and F.32); listed shares (F.511) and investment fund shares or units (F.521 and F.522).

NCBs' reporting obligations shall cover end-of-quarter positions and either: (i) end-of-quarter financial transactions over the reference quarter; or (ii) end-of-month or end-of-quarter data that are necessary to derive financial transactions, as laid down in paragraph 2. NCBs shall also report end-of-year positions, as laid down in Article 3(2b) of Regulation (EU) No 1011/2012 (ECB/2012/24) in accordance with the reporting scheme in Annex I, Part 3 (Tables 1 to 2).

Financial transactions or data necessary to derive financial transactions that are reported by actual reporting agents to NCBs in accordance with Part 1 of Chapter 1 of Annex I to Regulation (EU) No 1011/2012 (ECB/2012/24) shall be measured as laid down in Part 3 of Annex II to Regulation (EU) No 1011/2012 (ECB/2012/24).

2. NCBs shall report to the ECB the data mentioned in paragraph 1 for the following reference periods and in accordance with the following deadlines:

(a) with respect to holdings of securities by resident investors excluding NCBs, securities held in custody by resident custodians for clients resident in other euro area Member States and securities issued by euro area entities held in custody with resident custodians for non-euro area resident clients:

(i) NCBs shall report on a quarterly basis data on end-of-quarter security-by-security positions by close of business on the 70th calendar day following the end of the quarter to which the data relate;

(ii) NCBs shall report either: (1) on a quarterly basis security-by-security transactions and, where available, other changes in volume over the reference quarter by close of business on the 70th calendar day following the end of the quarter to which the data relate; or (2) security-by-security positions and, where available, other changes in volume, which are necessary for the derivation of transactions. In this latter case, the NCBs shall report in accordance with the approaches described under Part 1 of Chapter 1 of Annex I to Regulation (EU) No 1011/2012 (ECB/2012/24) by close of business on the 70th calendar day following the end of the quarter to which the data relate for quarterly security-by-security data and on the 63rd calendar day following the end of the month to which the data relate for monthly security-by-security data;

(b) with respect to holdings of securities by insurance corporations (ICs) on an annual basis, NCBs shall report data on end-of-year aggregated positions by close of business on the 70th calendar day following the end of the year to which the data relate.;

(5) in Article 3, paragraphs 3, 4, 5 and 6 are deleted;

(6) the following Article 3a is inserted:

'Article 3a

NCBs' reporting obligations for holdings of securities with an ISIN code for group data

1. NCBs shall collect and report to the ECB statistical information on holdings of securities with an ISIN code provided by group data reporting agents, on a security-by-security basis, in accordance with the reporting schemes in Annex I, Part 2 (Tables 1 to 3), and in compliance with electronic reporting standards which are laid down separately, for the following types of instruments: debt securities (F.31 and F.32); listed shares (F.511) and investment fund shares or units (F.521 and F.522).

NCBs' reporting obligations shall cover end-of-quarter positions as laid down in paragraph 2.

2. NCBs shall report to the ECB the data mentioned in paragraph 1 by close of business on the 55th calendar day following the end of the quarter to which the data relate.

By way of derogation, the ECB may allow an NCB to report data by close of business on the 62nd calendar day following the end of the quarter to which the data relate. In such cases the NCB shall submit a request for a derogation to the ECB in writing, setting out:

(a) the reasons on which the request is based, demonstrating that it is necessary for the purposes of ensuring the accuracy and consistency of the data reported to the ECB by enabling the NCB to cross-check the data with additional data sources, which otherwise would not be available in time for the required quality checking of input data;

(b) the period for which such a derogation should be granted.

Following its assessment of the NCB's request, the ECB may grant the derogation for a specified period, and shall review the need for the derogation on an annual basis.';

(7) the following Article 3b is inserted:

'Article 3b

NCBs' general reporting obligations

1. By September of every year, the ECB shall communicate to NCBs the exact transmission dates of data to be reported in the form of a reporting calendar for the following year.

2. The following general rules shall apply to the revision of monthly and quarterly data.

(a) NCBs shall report regular revisions as follows:

(i) revisions to monthly data with reference to the three months prior to the most recent quarter, which are transmitted on a quarterly basis, shall be sent together with the data for the most recent quarter (regular data transmission); revisions to monthly data with reference to the month prior to the most recent month, which are transmitted on a monthly basis, shall be sent together with the data for the most recent month (regular data transmission);

(ii) revisions to quarterly data with reference to the quarter prior to the most recent quarter shall be sent together with the data for the most recent quarter (regular data transmission);

(iii) revisions to the previous three years (12 quarters) shall be sent together with the regular transmission of data referring to the third quarter of the year;

(iv) the reporting of any other regular revisions not falling under points (i) to (iii) shall be agreed with the ECB.

(b) NCBs shall report exceptional revisions that significantly improve the quality of the data as soon as available and outside the regular transmission periods, subject to prior agreement with the ECB.

NCBs shall submit explanatory notes to the ECB setting out the reasons for significant revisions. NCBs may also submit explanatory notes for any other revisions on a voluntary basis.

3. The reporting requirements set out in this Article are subject to the following back data reporting requirements where a Member State adopts the euro after this Guideline takes effect:

(a) NCBs of Member States that joined the Union before December 2012 shall report back data to the ECB, on a best efforts basis, which cover at least: (1) the data reference periods starting from March 2014; or (2) the five years preceding the adoption of the euro by the relevant Member State, whichever period is shorter;

(b) NCBs of Member States that joined the Union after December 2012 shall report back data to the ECB, on a best efforts basis, which cover at least: (1) the data reference periods starting from March 2016; or (2) the five years preceding the adoption of the euro by the relevant Member State, whichever period is shorter.

4. The accounting rules laid down in Articles 5, 5a and 5b of Regulation (EU) No 1011/2012 (ECB/2012/24) shall also apply when the NCBs report data in accordance with this Guideline.';

(8) in Article 4, the title is replaced as follows:

'Reporting approaches for holdings of securities without an ISIN code for sectoral data';

(9) in Article 4, paragraph 1 is replaced by the following:

‘1. NCBs may decide whether to report to the ECB statistical information covering securities without an ISIN code held by monetary financial institutions (MFIs), investment funds (IFs), financial vehicle corporations engaged in securitisation transactions (FVCs) and ICs subject to Regulation (EU) No 1011/2012 (ECB/2012/24) or held by custodians for: (i) resident clients not subject to Regulation (EU) No 1011/2012 (ECB/2012/24); (ii) non-financial clients resident in other euro area Member States’ or (iii) clients resident in non-euro area Member States, as defined in Regulation (EU) No 1011/2012 (ECB/2012/24), that are not granted a derogation from reporting requirements under Regulation (EU) No 1011/2012 (ECB/2012/24).’;

(10) in Article 4, paragraph 3 is replaced by the following:

‘3. Quarterly data shall be revised in accordance with Article 3b(2)(a) and (b).’;

(11) the following Article 4a is inserted:

Article 4a

Reporting approaches for holdings by MFIs of securities issued by the holders

1. NCBs shall report to the ECB statistical information covering holdings of securities with an ISIN code issued by the holders and, at the discretion of each relevant NCB, holdings of securities without an ISIN code issued by the holders, held by MFIs subject to Regulation (EU) No 1011/2012 (ECB/2012/24).

NCBs’ reporting obligations shall cover end-of-quarter positions.

2. NCBs that report statistical information pursuant to paragraph 1 shall do so in accordance with the rules set out in Article 3(2)(a), using the reporting schemes of Annex I, Part 1 (Tables 1, 2 and 5) as well as the electronic reporting standards laid down separately.

3. Quarterly data shall be revised in accordance with Article 3b(2)(a) and (b).

4. NCBs shall submit explanatory notes to the ECB setting out the reasons for significant revisions. NCBs may also submit explanatory notes for any other revisions on a voluntary basis. In addition, NCBs shall provide information on significant reclassifications in the holder sectors or in the instrument classification, where available.’;

(12) the following Article 4b is inserted:

Article 4b

NCBs’ reporting obligations for holdings of securities without an ISIN code for group data

1. NCBs shall collect and report to the ECB statistical information on holdings of securities without an ISIN code provided by group data reporting agents, on a security-by-security basis, in accordance with the reporting schemes in Annex I, Part 2, Tables 1, 2 and 4, and in compliance with electronic reporting standards which are laid down separately.

NCBs’ reporting obligations shall cover end-of-quarter positions as laid down in paragraph 2.

2. NCBs shall report to the ECB the data mentioned in paragraph 1 by close of business on the 55th calendar day following the end of the quarter to which the data relate.

By way of derogation, the ECB may allow an NCB to report data by close of business on the 62nd calendar day following the end of the quarter to which the data relate. In such cases the NCB shall submit a request for a derogation to the ECB in writing, setting out:

- (a) the reasons on which the request is based, demonstrating that it is necessary for the purposes of ensuring the accuracy and consistency of the data reported to the ECB by enabling the NCB to cross-check the data with additional data sources, which otherwise would not be available in time for the required quality checking of input data;
- (b) the period for which such a derogation should be granted.

Following its assessment of the NCB's request, the ECB may grant the derogation for a specified period, and shall review the need for the derogation on an annual basis.;

(13) in Article 5, point c of paragraph 2 is replaced by the following:

'(c) if the reported data do not meet the quality standards referred to in subparagraph (b), increase the quality of such data, including the collection of data from custodians as provided for in Articles 4(1) and 4b(3) of Regulation (EU) No 1011/2012 (ECB/2012/24).;

(14) in Article 6, paragraph 2 is replaced by the following:

'2. NCBs shall regularly check, at least once a year, the fulfilment of conditions set out in Articles 4, 4a and 4b of Regulation (EU) No 1011/2012 (ECB/2012/24) for granting, renewing or withdrawing any derogation.;

(15) in Article 7, paragraph 1 is replaced by the following:

'1. The ECB's Governing Council shall identify the group data reporting agents as set out, and according to the criteria laid down in Article 2(4) of Regulation (EU) No 1011/2012 (ECB/2012/24) on the basis of end-of-December data corresponding to the preceding calendar year provided by NCBs to the ECB (hereinafter the "reference data") for the purpose of deriving European System of Central Bank (ESCB) statistics on consolidated banking data for Member States.;

(16) Article 8 is replaced by the following:

Article 8

Notification procedure to group data reporting agents

1. NCBs shall, on behalf of the ECB, use the template letter in Annex II (hereinafter the "notification letter") to notify the group data reporting agents of the Governing Council's decision pursuant to Article 2(4) of Regulation (EU) No 1011/2012 (ECB/2012/24) of their reporting obligations under the Regulation. The notification letter shall contain the criteria justifying the classification of the notified entity as the group data reporting agent.

2. The relevant NCB shall send the notification letter to the group data reporting agent within 10 ECB working days following the date of the Governing Council's decision, and send a copy of that letter to the ECB Secretariat.

3. The procedure described in paragraph 2 shall not apply to the notification of group data reporting agents, which have been identified by the Governing Council pursuant to Article 2(4) of Regulation (EU) No 1011/2012 (ECB/2012/24) prior to the date on which this Guideline takes effect.;

(17) Article 9 is replaced by the following:

Article 9

Review procedure by the Governing Council

1. If a group data reporting agent notified in accordance with Article 8 submits, within 15 ECB working days of the receipt of such notification, a reasoned written request with supporting information to the relevant NCB to review its classification as group data reporting agent, the relevant NCB shall transmit such request to the Governing Council within 10 ECB working days.

2. Following receipt of the written request pursuant to paragraph 1, the Governing Council shall review the classification and communicate its reasoned decision in writing, within two months of receipt of the request, to the relevant NCB, which shall notify the group data reporting agent of the Governing Council's decision within 10 ECB working days.;

(18) in Article 10, paragraph 2 is replaced by the following:

2. NCBs shall ensure the data referred to in paragraph 1 meet the ECB's minimum statistical standards set out in Annex III to Regulation (EU) No 1011/2012 (ECB/2012/24), as well as any other requirements set out in Regulation (EU) No 1011/2012 (ECB/2012/24), before transmitting them to the ECB in accordance with Articles 3, 3a and 3b.;

(19) Article 11 is replaced by the following:

Article 11

Verification

1. Without prejudice to the ECB's verification rights set out in Regulations (EC) No 2533/98 and (EU) No 1011/2012 (ECB/2012/24), the NCBs shall monitor and ensure the quality and reliability of the statistical information made available to the ECB and cooperate closely with the operators of the SHSDB as part of overall DQM.

2. The ECB shall assess these data in a similar manner, in close cooperation with the operators of the SHSDB. The assessment shall be carried out in a timely manner.

3. Every two years the ECB and the NCBs shall share information with the ESCB Statistics Committee, and if applicable the end-users, about practices, measures and procedures applied in the compilation of securities holdings statistics data.

4. NCBs shall ensure, verify and maintain the quality of security holdings statistics data through the use and application of DQM targets, DQM metrics and DQM thresholds. DQM targets shall include ensuring: (a) the quality of aggregate output data; (b) the consistency of holdings and reference data; and (c) consistency with other statistics.

5. When the operators of the SHSDB raise queries with NCBs, the operators should classify these queries as: (a) high-priority queries; (b) priority queries; or (c) other queries. NCBs shall reply to these queries in writing, within a timeframe appropriate to this classification.

6. Data from the Centralised Securities Database used for securities holdings statistics shall be checked in accordance with Guideline ECB/2012/21 (*).

(*) Guideline ECB/2012/21 of the European Central Bank of 26 September 2012 on the data quality management framework for the Centralised Securities Database (OJ L 307, 7.11.2012, p. 89).;

- (20) Annex I is replaced by Annex I to this Guideline;
- (21) Annex II is replaced by Annex II to this Guideline.

Article 2

Taking effect and implementation

This Guideline shall take effect on the day of its notification to the NCBs. The Eurosystem central banks shall comply with paragraphs 1, 2 and 15 of Article 1 from that date. The Eurosystem central banks shall comply with paragraphs 3 to 14 and 16 and 17 of Article 1 of this Guideline from 1 October 2018.

Article 3

Addressees

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 2 August 2016.

For the Governing Council of the ECB
The President of the ECB
Mario DRAGHI

ANNEX I

Annex I to Guideline ECB/2013/7 is replaced by the following:

ANNEX I

REPORTING SCHEMES

PART 1

Holdings of securities by sector excluding holdings by national central banks

Table 1

General information and explanatory notes

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|---|-----------------------|--------------------------------|---|
| 1. General information | Reporting institution | M | Identification code of the reporting institution |
| | Submission date | M | Date on which the data are submitted to the Securities Holdings Statistics Database (SHSDB) |
| | Reference period | M | Period to which the data refer |
| | Reporting frequency | M | Quarterly data Monthly data ⁽³⁾ |
| 2. Explanatory notes (meta-data) | M | Treatment of early redemptions | |
| | M | Treatment of accrued interest | |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ Only for positions, if transactions are derived from monthly positions in the SHSDB.

Table 2

Information on holdings of securities

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|--|---------------|---|--|
| 1. Securities related information | Holder sector | M | Sector/sub-sector of the investor. |
| | | | Non-financial corporations (S.11) ⁽³⁾ |
| | | | Deposit-taking corporations except central banks (S.122) |
| | | | Money market funds (MMFs) (S.123) |
| | | | Non-MMF investment funds (S.124) |
| | | Other financial corporations ⁽⁴⁾ excluding financial vehicle corporations engaged in securitisation transactions | |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|----------------|-----------------------|---|
| | | | Financial vehicle corporations engaged in securitisation transactions |
| | | | Insurance corporations (S.128) |
| | | | Pension funds (S.129) |
| | | | Insurance corporations and pension funds (sub-sector not identified) (S.128+S.129) (transitional period) |
| | | | Central government (S.1311) (voluntary breakdown) |
| | | | State government (S.1312) (voluntary breakdown) |
| | | | Local government (S.1313) (voluntary breakdown) |
| | | | Social security funds (S.1314) (voluntary breakdown) |
| | | | Other general government (sub-sector not identified) |
| | | | Households excluding non-profit institutions serving households (S.14) (voluntary breakdown for resident investors, mandatory for third party holdings) |
| | | | Non-profit institutions serving households (S.15) (voluntary breakdown) |
| | | | Other households and non-profit institutions serving households (S.14+S.15) (sub-sector not identified) |
| | | | Non-financial investors excluding households (only for third party holdings) (S.11+S.13+S.15) ⁽⁵⁾ |
| | | | Central banks and general government to be reported only for holdings by non-euro area countries (S.121+S.13) ⁽⁶⁾ |
| | | | Investors other than central banks and governments to be reported only for holdings by non-euro area countries ⁽⁶⁾ |
| | | | Unknown sector ⁽⁷⁾ |
| | Holder country | M | Country of residence of the investor |
| | Source | M | Source of the submitted information on securities holdings |
| | | | Direct reporting |
| | | | Custodian reporting |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|----------------------------|-----------------------|---|
| | | | Mixed reporting ⁽⁸⁾ |
| | | | Not available |
| | Function | M | Function of the investment according to the classification of balance of payments statistics |
| | | | Direct investment |
| | | | Portfolio investment |
| | | | Not specified |
| | Reporting basis | V | Indicates how the security is quoted, as a percentage or in units |
| | | | Percentage |
| | | | Units |
| | Nominal currency | V | Currency in which the security is denominated, reported when the reporting basis equals percentage |
| | Positions | M | Total amount of securities held |
| | | | At nominal value ⁽⁹⁾ . Number of shares or units of a security or aggregated nominal amount (in nominal currency or euro) if the security is traded in amounts rather than in units, excluding the accrued interest. |
| | | | At market value. Amount held at the price quoted in the market in euro, including accrued interest ⁽¹⁰⁾ . |
| | Positions: of which amount | M ⁽¹¹⁾ | Amount of securities held by the two largest investors |
| | | | At nominal value, according to the same valuation method as positions |
| | | | At market value, according to the same valuation method as positions |
| | Format | M ⁽⁹⁾ | Specifies the format used for the positions at nominal value |
| | | | Nominal value in euro or other relevant currency |
| | | | Number of shares/units ⁽¹²⁾ |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|---|--|---|---|
| | Other changes in volume | M | Other changes in the amount of the security held |
| | | | At nominal value in the same format as the positions at nominal value |
| | | | At market value in euro |
| | Other changes in volume: of which amount | M ⁽¹¹⁾ | Other changes in volume in the amount held by the two largest investors |
| | | | At nominal value, according to the same valuation method as positions |
| | | | At market value, according to the same valuation method as positions |
| Financial transactions | M ⁽¹³⁾ | Sum of purchases minus sales of a security, recorded at transaction value in euro including accrued interest ⁽¹⁰⁾ | |
| Financial transactions: of which amount | M ⁽¹⁴⁾ | Sum of the two largest transactions in absolute terms by individual holders, according to the same valuation method as the financial transactions | |
| Confidentiality status | M ⁽¹⁵⁾ | Confidentiality status for positions, transactions, other changes in volume | |
| | | Not for publication, restricted for internal use only | |
| | | Confidential statistical information | |
| | | | Not applicable ⁽¹⁶⁾ |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ The numbering of categories throughout this Guideline reflects the numbering introduced in Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1) (hereinafter "ESA 2010").

⁽⁴⁾ Other financial intermediaries (S.125) plus financial auxiliaries (S.126) plus captive financial institutions and money lenders (S.127).

⁽⁵⁾ Only if sectors S.11, S.13 and S.15 are not reported separately.

⁽⁶⁾ For data reported by non-euro area NCBs, only for reporting holdings by non-resident investors.

⁽⁷⁾ Unallocated sector resident in the holder country; i.e. unknown sectors of unknown countries should not be reported. NCBs are to inform SHSDB operators of the reason for the unknown sector, in the event of statistically relevant values.

⁽⁸⁾ Only if direct and custodian reporting cannot be distinguished.

⁽⁹⁾ Not reported if market values (and the respective other changes in volume/transactions) are reported.

⁽¹⁰⁾ The inclusion of accrued interest is recommended, on a best efforts basis.

⁽¹¹⁾ If an NCB reports the confidentiality status, this attribute may not be reported. The amount may refer to the largest single investor, instead of the two largest investors, under the responsibility of the reporting NCB.

⁽¹²⁾ NCBs are encouraged to report nominal value in number of units when securities are quoted in units in the Centralised Securities Database (CSDB).

⁽¹³⁾ To be reported only if transactions are not derived from positions in the SHSDB.

⁽¹⁴⁾ To be reported only for transactions collected from reporting agents, not reported for transactions derived from positions by NCBs.

⁽¹⁵⁾ To be reported if the corresponding amount of the two largest investors for positions, transactions, other changes in volume, respectively, is not available/provided.

⁽¹⁶⁾ To be used only if transactions are derived from positions by NCBs. In such cases the confidentiality status will be derived by the SHSDB, i.e. if the initial and/or final positions are confidential, the derived transaction is flagged as confidential.

Table 3

Holdings of securities with an ISIN code

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|-----------|-----------------------|-------------|
| 1. Reference data | ISIN code | M | ISIN code |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

Table 4

Holdings of securities without an ISIN code

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|--|---|-----------------------|--|
| 1. Basic reference data | Aggregation flag | M | Type of data |
| | | | Data reported on a security-by-security basis |
| | | | Aggregated data (no security-by-security) |
| | Securities/aggregates identification number | M | Internal securities identification number for securities without an ISIN code and aggregated data on securities holdings |
| | Securities identification number type | M ⁽³⁾ | Specifies the securities identification number for securities reported on a security-by-security basis ⁽⁴⁾ |
| | | | national central bank (NCB) internal number |
| | | | Committee on Uniform Security Identification Procedures (CUSIP) |
| | | | Stock Exchange Daily Official List (SEDOL) |
| | | | other (to be specified in metadata) |
| | Instrument classification | M | Classification of the security according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | | | Short-term debt securities (F.31) |
| | | | Long-term debt securities (F.32) |
| | | | Listed shares (F.511) |
| Money market funds (MMF) shares or units (F.521) | | | |
| Non-MMF investment fund shares or units (F.522) | | | |
| Other security types ⁽⁵⁾ | | | |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|----------------------------------|---|---|
| | Issuer sector | M | Institutional sector of the issuer according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | Issuer country | M | Country of legal incorporation or domicile of the issuer of the security |
| | Price value ⁽⁶⁾ | V | Price of the security at the end of the reference period |
| | Price value basis ⁽⁶⁾ | V | Basis on which the price value is given |
| | | | Euro or other relevant currency |
| | | | Percentage |
| 2. Additional reference data | Issuer name | V | Name of the issuer |
| | Short name | V | Short name of the security given by issuer, defined according to the characteristics of the security and any other available information |
| | Issue date | V | The date on which the securities are delivered to the underwriter by the issuer against payment. This is the date when the securities are available for delivery to investors for the first time. |
| | Maturity date | V | Date on which the instrument is redeemed |
| | Amount outstanding | V | Amount outstanding converted into euro |
| | Market capitalisation | V | Latest available market capitalisation in euro |
| | Accrued interest | V | Interest accrued since the last coupon payments or the accrual start date |
| | Last split factor | V | Stock splits and reverse splits of shares |
| | Last split date | V | Date on which the stock split becomes effective |
| | Coupon type | V | Type of coupon (fixed, floating, stepped, etc.) |
| | Debt type | V | Type of debt instrument |
| Dividend amount | V | Amount of last dividend payment per share in dividend amount type before tax (gross dividend) | |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|---------------------------|-----------------------|--|
| | Dividend amount type | V | Denomination either in dividend currency or number of shares |
| | Dividend currency | V | Currency of last dividend payment |
| | Asset securitisation type | V | Type of securing asset |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ Not required for securities reported on an aggregated basis.

⁽⁴⁾ NCBs should preferably use the same securities identification number for each security over several years. In addition, each securities identification number should be related to only one security. NCBs must inform the SHSDB operators if they are not in a position to do so. CUSIP and SEDOL codes may be treated as NCB internal numbers.

⁽⁵⁾ These securities will not be included in the production of aggregates.

⁽⁶⁾ To calculate positions at market value from positions at nominal value.

Table 5

Holdings of securities issued by the holder

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|----------------------------------|--|--|
| 1. Basic reference data | Aggregates identification number | M ⁽³⁾ | Internal securities identification number for aggregated data on securities holdings |
| | Instrument classification | M | Short-term debt securities (F.31) |
| | | | Long-term debt securities (F.32) |
| | | | Listed shares (F.511) |
| | | | MMF shares or units (F.521) |
| Positions at market value | M | Total amount of securities held. At market value. Amount held at the price quoted on the market in euro, including accrued interest ⁽⁴⁾ . | |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ NCBs should use the pre-defined identification numbers agreed with the SHSDB operators.

⁽⁴⁾ The inclusion of accrued interest is recommended, on a best efforts basis.

PART 2

Holdings of securities by reporting groups

Table 1

General information and explanatory notes

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|---|-----------------------|--------------------------------|---|
| 1. General information | Reporting institution | M | Identification code of the reporting institution |
| | Submission date | M | Date on which the data are submitted to the SHSDB |
| | Reference period | M | Period to which the data refer |
| | Reporting frequency | M | Quarterly data |
| 2. Explanatory notes (meta-data) | M | Treatment of early redemptions | |
| | M | Treatment of accrued interest | |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

Table 2

Information on holdings of securities

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|--------------------------------------|-------------------------|-----------------------|-----------------------------------|--|
| 1. Holder related information | Reporting group ID | M | G | Standard code that uniquely identifies the reporting group ⁽⁴⁾ |
| | Reporting group ID type | M | G | Specifies the type of code that is used for the reporting group |
| | Reporting group LEI | M | G | LEI in line with International Organization for Standardization (ISO) 17442 of the reporting group |
| | Entity ID | M | E | Standard code that uniquely identifies the entity of the group ⁽⁴⁾ |
| | Entity ID type | M | E | Specifies the type of code that is used for the entity of the group |
| | Entity LEI | M | E | LEI in line with ISO 17442 of the entity of the group |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|--|------------------------------------|-----------------------|-----------------------------------|--|
| | Country of residency of the entity | M | E | Country of legal incorporation or domicile of the entity |
| | Reporting group name | M | G | Full legal name of the reporting group |
| | Entity name | M | E | Full legal name of the entity of the group |
| | Head of group sector | M | G | Institutional sector of the group data reporting agent according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | Entity sector | M | E | Institutional sector of the entity of the group according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | Immediate parent ID | M | E | Standard code that uniquely identifies the immediate legal entity of which the entity is a legally dependent part ⁽⁴⁾ |
| | Immediate parent ID type | M | E | Specifies the type of identifier code that is used for the immediate parent |
| | Group type | M | G | Group type |
| 2. Securities related information | Reporting basis | V | E | Indicates how the security is quoted, as a percentage or in units |
| | | | | Percentage |
| | | | | Units |
| | Nominal currency | V | E | Currency in which the security is denominated, reported when reporting basis equals percentage |
| | Format | M ⁽⁵⁾ | E | Specifies the format used for the positions at nominal value |
| | | | | Nominal value in euro or other relevant currency |
| Number of shares/units ⁽⁶⁾ | | | | |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|---|--|-----------------------|-----------------------------------|---|
| | Positions | M | E | Total amount of securities held |
| | | | | At nominal value ⁽⁵⁾ . Number of shares or units of a security or aggregated nominal amount in nominal currency or euro if the security is traded in amounts rather than in units, excluding the accrued interest. |
| | | | | At market value. Amount held of a security at the price quoted in the market in euro, including accrued interest ⁽⁷⁾ ⁽⁸⁾ . |
| | Issuer is part of the reporting group (prudential scope) | M | G | Indicates whether the security was issued by an entity of the same reporting group in line with the prudential scope of consolidation |
| | Issuer is part of the reporting group (accounting scope) | M | G | Indicates whether the security was issued by an entity of the same reporting group in line with the accounting scope of consolidation |
| 3. Accounting and risk related information | Status of forbearance and renegotiation | M | G | Identification of forborne and renegotiated instruments |
| | Date of the forbearance and renegotiation status | M | G | The date on which a forbearance or renegotiation status as reported under "status of forbearance and renegotiation" is considered to have occurred |
| | Performing status of the instrument | M | G | Identification of non-performing instruments in accordance with Commission Implementing Regulation (EU) No 680/2014 ⁽⁹⁾ |
| | Date of the performing status of the instrument | M | G | The date on which the performing status as reported in "performing status of the instrument" is considered to have been established or changed |
| | Default status of the issuer | M | G | Identification of the default status of the issuer in accordance with Article 178 of Regulation (EU) No 575/2013. |
| | Date of default status of the issuer | M | G | The date on which the default status as reported in the "default status of the issuer" came into effect or changed. |
| | Default status of the instrument | M | G | Identification of the default status of the instrument in accordance with Article 178 of Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽¹⁰⁾ . |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|--|-----------------------|-----------------------------------|---|
| | Date of default status of the instrument | M | G | The date on which the default status as reported in the "default status of the instrument" came into effect or changed. |
| | Accounting standard | M | G and E | Accounting standard used by the reporting agent |
| | Carrying amount | M | E | The carrying amount in accordance with Annex V to Implementing Regulation (EU) No 680/2014 Amount in euro. Foreign currency amounts should be converted into euro at the respective European Central Bank (ECB) euro foreign exchange reference rates, i.e. the mid-rate on the reference date. |
| | Type of impairment | M | E | Type of impairment |
| | Impairment assessment method | M | E | The method by which the impairment is assessed, if the instrument is subject to impairment in accordance with applied accounting standards. Collective and individual methods are distinguished. |
| | Accumulated impairment amount | M | E | The amount of loss allowances that are held against or are allocated to the instrument on the reference date. This data attribute applies to instruments subject to impairment under the applied accounting standard. Amount in euro. Foreign currency amounts should be converted into euro at the respective ECB euro foreign exchange reference rates, i.e. the mid-rate on the reference date. |
| | Sources of encumbrance | M | E | Type of transaction in which the exposure is encumbered in accordance with Implementing Regulation (EU) No 680/2014. An asset will be treated as encumbered if it has been pledged or if it is subject to any form of arrangement to secure, collateralise or credit enhance any instrument from which it cannot be freely withdrawn. |
| | Accounting classification of instruments | M | E | Accounting portfolio where the instrument is recorded in accordance with the accounting standard applied by the reporting agent |
| | Prudential portfolio | M | E | Classification of trading book and non-trading book exposures. Instruments in the trading book as defined in Article 4(1)(86) of Regulation (EU) No 575/2013. |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|--|-----------------------|-----------------------------------|--|
| | Accumulated changes in fair value due to credit risk | M | E | Accumulated changes in fair value due to credit risk in accordance with Part 2.46 of Annex V to Implementing Regulation (EU) No 680/2014 Amount in euro. Foreign currency amounts should be converted into euro at the respective ECB euro foreign exchange reference rates, i.e. the mid-rate on the reference date. |
| | Cumulative recoveries since default | M | E | The total amount recovered since the date of default. Amount in euro. Foreign currency amounts should be converted into euro at the respective ECB euro foreign exchange reference rates, i.e. the mid-rate on the reference date. |
| | Probability of default of the issuer | M ⁽¹¹⁾ | G | The issuer's probability of default over one year determined in accordance with Articles 160, 163, 179 and 180 of Regulation (EU) No 575/2013 |
| | Loss given default in downturns | M ⁽¹¹⁾ | G | The ratio of the amount that could be lost on an exposure during economic downturns due to a default over a one year period to the amount that would be outstanding at default, in accordance with Article 181 of Regulation (EU) No 575/2013 |
| | Loss given default in normal economic times | M ⁽¹¹⁾ | G | The ratio of the amount that could be lost on an exposure in normal economic conditions due to a default over a one-year period to the amount that would be outstanding at default |
| | Risk weight | M ⁽¹²⁾ | G | Risk-weights associated with the exposure, in accordance with Regulation (EU) No 575/2013 |
| | Exposure value (also referred to as Exposure at default) | M | E | Exposure value after credit risk mitigation and credit conversion factors in accordance with Implementing Regulation (EU) No 680/2014 Amount in euro. Foreign currency amounts should be converted into euro at the respective ECB euro foreign exchange reference rates, i.e. the mid-rate on the reference date. |
| | Capital calculation approach for prudential purposes | M | E | Identification of the approach used to calculate the risk-weighted exposure amounts for the purposes of points (a) and (f) of Article 92(3) of Regulation (EU) No 575/2013 |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|----------------|-----------------------|-----------------------------------|--|
| | Exposure class | M | E | Exposure class as defined in accordance with Regulation (EU) No 575/2013 |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ G: Group level; E: Entity level. Where the derogation set out in Article 4a(3) of Regulation (EU) No 1011/2012 (ECB/2012/24) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation, ensuring that the data is homogeneous with respect to the mandatory breakdowns.

⁽⁴⁾ Identifier to be defined separately.

⁽⁵⁾ Not reported if market values are reported.

⁽⁶⁾ NCBs are encouraged to report nominal value in number of units when securities are quoted in units in the Centralised Securities Database (CSDB).

⁽⁷⁾ The inclusion of accrued interest is recommended, on a best efforts basis.

⁽⁸⁾ For securities without an ISIN code, total amount of securities held are to be reported at market value, i.e. amount held at the price quoted in the market in euro, including accrued interest. Alternative approximations, e.g. carrying amount could be used on a best efforts basis if the market value is not available.

⁽⁹⁾ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014, p. 1).

⁽¹⁰⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).

⁽¹¹⁾ To be reported if the Internal Ratings Based (IRB) approach for regulatory capital calculation is applied or if the data is available by other means.

⁽¹²⁾ To be reported if the IRB approach for regulatory capital calculation is not applied or if the data is available by other means.

Table 3

Holdings of securities with an ISIN code

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|-----------|-----------------------|-----------------------------------|-------------|
| Reference data | ISIN code | M | E | ISIN code |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ G: Group level; E: Entity level. Where the derogation set out in Article 4a(3) of Regulation (EU) No 1011/2012 (ECB/2012/24) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation, ensuring that the data is homogeneous with respect to the mandatory breakdowns.

Table 4

Holdings of securities without an ISIN code

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|
| 1. Basic reference data | Securities identification number | M | E | Internal NCB identification number for holdings of securities without an ISIN code reported on a security-by-security basis |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|---|---------------------------------------|-----------------------|---|--|
| | Securities identification number type | M | E | Specifies the securities identification number for securities reported on a security-by-security basis ⁽⁴⁾ |
| | | | | NCB internal number |
| | | | | CUSIP |
| | | | | SEDOL |
| | | | | other ⁽⁵⁾ |
| | Instrument classification | M | E | Classification of the security according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | | | | Short-term debt securities (F.31) |
| | | | | Long-term debt securities (F.32) |
| | | | | Listed shares (F.511) |
| | | | | MMF shares or units (F.521) |
| Non-MMF investment fund shares or units (F.522) | | | | |
| Other security types ⁽⁶⁾ | | | | |
| Issuer sector | M | E | Institutional sector of the issuer according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) | |
| Issuer country | M | E | Country of legal incorporation or domicile of the issuer of the security | |
| 2. Additional reference data | Issuer ID | M | E | Standard code that uniquely identifies the issuer ⁽⁷⁾ |
| | Issuer ID type | M | E | Specifies the type of code that is used for the issuer |
| | Issuer name | M | E | Name of the issuer |
| | Issuer LEI | M | E | LEI in line with ISO 17442 of the issuer |
| | Issuer sector NACE | M | E | Classification of counterparties according to their economic activities, in accordance with the NACE revision 2 statistical classification as laid down in Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽⁸⁾ |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|------------------------------------|-----------------------|-----------------------------------|--|
| | Entity status | M | E | Supplementary attribute covering the information on the status of the issuers including the default status (as well as the categories describing the circumstances in which the entity can be in default in accordance with Article 178 of Regulation (EU) No 575/2013) and other status types of the party, e.g. merged, acquired etc. |
| | Entity status date | M | E | The date on which the entity changed status |
| | Issue date | M | E | The date on which the securities are delivered to the underwriter by the issuer against payment. This is the date when the securities are available for delivery to investors for the first time. |
| | Maturity date | M | E | Date on which the debt instrument is redeemed |
| | Nominal currency | M | E | Currency in which the security is denominated |
| | Primary asset classification | M | E | Classification of the instrument |
| | Asset securitisation type | M | E | Type of securing asset |
| | Security status | M | E | Supplementary attribute allowing identification of the status of the security, which can indicate whether the instrument is alive or not, e.g. defaulted, matured or redeemed early |
| | Security status date | M | E | The date on which a security status as reported in "security status" is considered to have occurred |
| | Arrears for the instrument | M | E | Aggregate amount of principal, interest and any fee payment outstanding at the reference date, which is contractually due and has not been paid (past due). This amount is always to be reported. 0 is to be reported if the instrument was not past due on the reference date. The amount should be reported in euro. Foreign currency amounts should be converted into euro at the respective ECB euro foreign exchange reference rates, i.e. the mid-rate, on the reference date. |
| | Date of arrears for the instrument | M | E | The date on which the instrument became past due in accordance with Part 2.48 of Annex V to Implementing Regulation (EU) No 680/2014. This is the earliest date on which the instrument has amount unpaid at the reference date, and it is to be reported if the instrument is past due on the reference date. |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Level of reporting ⁽³⁾ | Description |
|-------------------------------------|----------------------------------|-----------------------|-----------------------------------|---|
| | Instrument seniority type | M | E | This indicates whether the instrument is guaranteed or not, its rank level and whether it is secured or not |
| | Collateral geographical location | M | E | Geographical allocation of the collateral |
| | Guarantor ID | M | E | Standard code that uniquely identifies the guarantor ⁽⁹⁾ |
| | Guarantor ID type | M | E | Specifies the type of code that is used for the guarantor |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ G: Group level; E: Entity level. Where the derogation set out in Article 4a(3) of Regulation (EU) No 1011/2012 (ECB/2012/24) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective national rules as established by the NCB which granted the derogation, ensuring that the data is homogeneous with respect to the mandatory breakdowns.

⁽⁴⁾ NCBs should preferably use the same securities identification number for each security over several years. In addition, each securities identification number should be related to only one security. NCBs must inform the SHSDB operators if they are not in a position to do so. CUSIP and SEDOL codes may be treated as NCB internal numbers.

⁽⁵⁾ NCBs should specify in the metadata the type of identification number used.

⁽⁶⁾ These securities will not be included in the production of aggregates.

⁽⁷⁾ Identifier to be defined separately.

⁽⁸⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).

⁽⁹⁾ Identifier to be defined separately. LEI to be used, if applicable.

PART 3

Annual holdings of securities by ICs

Table 1

General information and explanatory notes

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|-----------------------|-----------------------|---|
| 1. General information | Reporting institution | M | Identification code of the reporting institution |
| | Submission date | M | Date on which the data are submitted to the SHSDB |
| | Reference period | M | Period to which the data refer |
| | Reporting frequency | M | Annual data |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|---|-----------|-----------------------|--------------------------------|
| 2. Explanatory notes (meta-data) | | M | Treatment of early redemptions |
| | | M | Treatment of accrued interest |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

Table 2

Information on holdings of securities

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description | |
|--|--|-----------------------|--|--|
| 1. Securities related information | Holder sector | M | Sector/sub-sector of the investor. | |
| | | | Insurance corporations (S.128) | |
| | Source | M | Source of the submitted information on securities holdings | |
| | | | Direct reporting | |
| | | | Custodian reporting | |
| | | | Mixed reporting ⁽³⁾ | |
| | Residency of the entities of the IC (head office and branches) | | Residency of the entities of the IC (head office and branches) | |
| | | | Resident in the country of the head office | |
| | | | Not resident in the country of the head office | |
| | | | If not resident in the country of the head office, resident in other EEA countries, by country | |
| | | | | If not resident in the country of the head office, resident in other non-EEA countries |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|------------------------|---|---|
| | Reporting basis | V | Indicates how the security is quoted, as a percentage or in units |
| | | | Percentage |
| | | | Units |
| | Nominal currency | V | Currency in which the security is denominated, reported when the reporting basis equals percentage |
| | Positions | M | Total amount of securities held |
| | | | At nominal value ⁽⁴⁾ . Number of shares or units of a security or aggregated nominal amount (in nominal currency or euro) if the security is traded in amounts rather than in units, excluding the accrued interest. |
| | | | At market value. Amount held at the price quoted in the market in euro, including accrued interest ⁽⁵⁾ . |
| | Format | V ⁽⁶⁾ | Specifies the format used for the positions at nominal value |
| | | | Nominal value in euro or other relevant currency |
| | | | Number of shares/units |
| | Confidentiality status | M | Confidentiality status for positions |
| | | | Not for publication, restricted for internal use only |
| | | | Confidential statistical information |
| | | Not applicable | |
| 2. Basic reference data | Aggregation flag | M | Type of data |
| | | | Aggregated data (no security-by-security) |
| Instrument classification | M | Classification of the security according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) | |
| | | Short-term debt securities (F.31) | |
| | | Long-term debt securities (F.32) | |
| | | Listed shares (F.511) | |

| Reported information ⁽¹⁾ | Attribute | Status ⁽²⁾ | Description |
|-------------------------------------|----------------|-----------------------|---|
| | | | MMF shares or units (F.521) |
| | | | Non-MMF investment fund shares or units (F.522) |
| | Issuer sector | M | Institutional sector of the issuer according to ESA 2010 and Regulation (EU) No 1011/2012 (ECB/2012/24) |
| | Issuer country | M | Country of legal incorporation or domicile of the issuer of the security |
| | | | Euro area countries |
| | | | Non-euro area Union countries |
| | | | Non-Union countries |

⁽¹⁾ The electronic reporting standards are laid down separately.

⁽²⁾ M: mandatory attribute; V: voluntary attribute.

⁽³⁾ Only if direct and custodian reporting cannot be distinguished.

⁽⁴⁾ Not reported if market values are reported.

⁽⁵⁾ The inclusion of accrued interest is recommended, on a best efforts basis.

⁽⁶⁾ Not reported if market values (and the respective other changes in volume/transactions) are reported.;

ANNEX II

Annex II to Guideline ECB/2013/7 is replaced by the following:

'ANNEX II

LETTER OF NOTIFICATION TO GROUP DATA REPORTING AGENTS

Notification of classification as group data reporting agent pursuant to Regulation (EU) No 1011/2012 (ECB/2012/24) ⁽¹⁾

[Dear Sir/Madam]

We hereby notify you, on behalf of the European Central Bank (ECB), that [*legal name of group data reporting agent*] has been classified by the ECB's Governing Council as a group data reporting agent for statistical purposes, in accordance with Article 2(1)(b) and 2(4) of Regulation (EU) No 1011/2012 (ECB/2012/24).

The reporting obligations of [*legal name of the group data reporting agent*] as group data reporting agent are laid down in Article 3a of Regulation (EU) No 1011/2012 (ECB/2012/24).

Reasons for classification as "group data reporting agent"

The Governing Council has determined that [*legal name of the group data reporting agent*] qualifies as a group data reporting agent according to the following criteria, under Regulation (EU) No 1011/2012 (ECB/2012/24):

- (a) [*legal name of the group data reporting agent*] is head of a banking group, as defined in Article 1(10), and referred to in Article 2(1)(b)(i) of Regulation (EU) No 1011/2012 (ECB/2012/24) or is an institution or financial institution established in a participating Member State which is not part of a banking group (hereinafter "entity"), in accordance with Article 2(1)(b)(ii) of Regulation (EU) No 1011/2012 (ECB/2012/24);
- (b) [*legal name of the group data reporting agent*] meets the following criteria ⁽²⁾:
- (i) [the value of the total balance sheet assets of [*legal name of the group data reporting agent*]'s banking group; or the total balance sheet assets of [*legal name of the group data reporting agent*] is greater than 0,5 % of the total consolidated balance sheet assets of the European Union banking groups, according to the most recent data available to the ECB, i.e. (a) data with reference to the end of December of the calendar year preceding the sending of this notification letter; or (b) if the data under (a) are not available, data with reference to the end of December of the previous year];
- (ii) [the banking group or entity is important for the stability and the functioning of the financial system in the euro area for the following reason: [*add here the justification that makes the banking group or entity important for the stability and the functioning of the financial system in the euro area*]:
- *the banking group or entity is closely and extensively interconnected with other financial institutions in the euro area;*
 - *the banking group or entity has a strong and extensive cross-border activity;*
 - *the banking group or entity activity is largely concentrated in one segment of the euro area banking business, for which it represents a major player;*
 - *the banking group or entity has a complex corporate structure which goes beyond the domestic territory]];*

⁽¹⁾ Regulation (EU) No 1011/2012 of the European Central Bank of 17 October 2012 concerning statistics on holdings of securities (ECB/2012/24) (OJL 305, 1.11.2012, p. 6).

⁽²⁾ Insert the relevant criteria that the notified head of a banking group or entity meets to qualify as a group data reporting agent, as decided by the Governing Council.

- (iii) [the banking group or entity is important for the stability and the functioning of the financial system in [relevant euro area Member States] for the following reason: *[add here the justification that makes the banking group or entity important for the stability and the functioning of the financial system in the relevant euro area Member States:*
- *the banking group or entity is closely and extensively interconnected with other financial institutions in the domestic territory;*
 - *the banking group or entity activity is largely concentrated in [specify the segment of banking business], in which it is a major domestic player]].*

Information source supporting the classification as “group data reporting agent”

The ECB derives the total balance sheet assets of the European Union entities or banking groups on the basis of information collected from national central banks on the consolidated balance sheet of banking groups in the relevant Member State, calculated pursuant to Articles 18(1), 18(4), 18(8), 19(1), 19(3) and Article 23 of Regulation (EU) No 575/2013 of the European Parliament and of the Council ⁽¹⁾.

[Where necessary, further explanations of the methodology applied to any additional inclusion criteria agreed by the Governing Council should be incorporated here.]

Objections and Governing Council review

Any request for review by the ECB's Governing Council of the classification of [legal name of the group data reporting agent] as a group data reporting agent as a result of the justifications given above is to be addressed within 15 ECB working days of receipt of this letter to [insert NCB's name and address]. [Legal name of the group data reporting agent] must include the reasons for such a request and all supporting information.

Starting date of the reporting obligations

In the absence of any objection, [legal name of the group data reporting agent] is to report statistical information pursuant to Article 3a of Regulation (EU) No 1011/2012 (ECB/2012/24) by [insert starting date for reporting, i.e. no later than six months after sending the letter].

Changes to the status of the notified entity

You are requested to inform [name of notifying NCB] of any change of [legal name of the group data reporting agent]'s name or legal form, merger, restructuring and any other event or circumstances that may affect [legal name of the group data reporting agent]'s reporting obligations, within 10 ECB working days of such an event.

Notwithstanding the occurrence of such an event, [legal name of the group data reporting agent] will remain subject to the reporting obligations set out in Regulation (EU) No 1011/2012 (ECB/2012/24) until we notify you otherwise on behalf of the ECB.

Yours faithfully

[signature]'.

⁽¹⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).