ANNEX II

**REPORTING FOR ISSUERS OF ASSET-REFERENCED TOKEN AND OF E-MONEY TOKENS - INSTRUCTIONS**

Table of Contents

[PART I: GENERAL INSTRUCTIONS 3](#_Toc170218373)

[I. Structure 3](#_Toc170218374)

[II. Scope of reporting 3](#_Toc170218375)

[PART II: NUMBER OF HOLDERS – EMT referencing to EU currency (U 01.00) 5](#_Toc170218376)

[III. General remarks on Template U 01.00 5](#_Toc170218377)

[IV. Instructions concerning specific positions of Template U 01.00 5](#_Toc170218378)

[PART III: VALUE OF THE TOKEN ISSUED AND THE SIZE AND COMPOSITION OF THE RESERVE OF ASSETS – EMT referencing to EU currency (U 02.00, U 03.01 and U 03.02) 6](#_Toc170218379)

[V. General remarks on Template U 02.00 6](#_Toc170218380)

[VI. Instructions concerning specific positions of Template U 02.00 6](#_Toc170218381)

[VII. General remarks on Template U 03.01 7](#_Toc170218382)

[VIII. Instructions concerning specific positions of Template U 03.01 7](#_Toc170218383)

[IX. General remarks on Template U 03.02 13](#_Toc170218384)

[X. Instructions concerning specific positions of Template U 03.02 13](#_Toc170218385)

[PART IV: TRANSACTIONS PER DAY – EMT referencing to EU currency (U 04.01, U 04.02, U 04.03 and U 04.04) 15](#_Toc170218386)

[XI. General remarks on Template U 04.01 15](#_Toc170218387)

[XII. Instructions concerning specific positions of Template U 04.01 16](#_Toc170218388)

[XIII. General remarks on Template U 04.02 17](#_Toc170218389)

[XIV. Instructions concerning specific positions of Template U 04.02 17](#_Toc170218390)

[XV. General remarks on Template U 04.03 17](#_Toc170218391)

[XVI. Instructions concerning specific positions of Template U 04.03 18](#_Toc170218392)

[XVII. General remarks on Template U 04.04 18](#_Toc170218393)

[XVIII. Instructions concerning specific positions of Template U 04.04 19](#_Toc170218394)

[PART V: OWN FUNDS (U 05.01 and U 05.02) 19](#_Toc170218395)

[XIX. General remarks on Template U 05.01 19](#_Toc170218396)

[XX. Instructions concerning specific positions of Template U 05.01 19](#_Toc170218397)

[XXI. General remarks on Template U 05.02 20](#_Toc170218398)

[XXII. Instructions concerning specific positions of Template U 05.02 20](#_Toc170218399)

[PART VI: MATURITY LADDER OF THE RESERVE OF ASSETS (U 06.00) 21](#_Toc170218400)

[XXIII. General remarks on Template U 06.00 21](#_Toc170218401)

[XXIV. Instructions concerning specific positions of Template U 06.00 22](#_Toc170218402)

[PART VII: ADDITIONAL INFORMATION FOR SIGNIFICANCE ASSESSMENT (U 07.01, U 07.02 and U 07.03) 30](#_Toc170218403)

[XXV. General remarks on Template U 107.01 30](#_Toc170218404)

[XXVI. Instructions concerning specific positions of Template U 07.01 30](#_Toc170218405)

[XXVII. General remarks on Template U 07.02 31](#_Toc170218406)

[XXVIII. Instructions concerning specific positions of Template U 07.02 32](#_Toc170218407)

[XXIX. General remarks on Template U 07.03 33](#_Toc170218408)

[XXX. Instructions concerning specific positions of Template U 07.03 34](#_Toc170218409)

## PART I: GENERAL INSTRUCTIONS

1. Structure
2. This annex contains the instructions for the reporting of the templates for issuers.
3. This Annex refers to the following different sets of templates:
	1. Number of holders (U 01.00)
	2. Value of the token issued and the size and composition of the reserve of assets (U 02.00, U 03.01 and U 03.02)
	3. Transactions per day (U 04.01, U 04.02, U 04.03 and U 04.04)
	4. Own funds (U 05.01 and U 05.02)
	5. Maturity ladder for the composition of the reserve of assets (U 06.00)
	6. Additional information for significance assessment (U 07.01, U 07.02 and U 07.03)
4. For each template, where applicable, 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 Annex.
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. For those templates where applicable, issuers should use the information shared by the crypto-asset service providers.
7. Scope of reporting
8. Those asset-referenced token and e-money token issuers under the scope of Regulation (EU) 2023/1114. Where necessary, the specific scope for the different templates is defined under their respective descriptions, if only e-money token referencing an EU currency should be the subject of the reporting.
9. Issuers should report the applicable sets of templates in this annex separately for each asset-referenced token or e-money token subject to the reporting obligations.
10. Issuers should accompany the submitted data by the following information:
11. reporting reference date and reference period;
12. reporting currency;
13. 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;
14. 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;
15. 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);
16. whether the token classified as significant in accordance with Article 43 or Article 56 of Regulation (EU) 2023/1114;
17. that the issuer has not received the information specified in Annex III, according to the instructions set out in Annex IV of these guidelines from the crypto-asset service providers, where applicable.

## PART II: NUMBER OF HOLDERS – EMT referencing to EU currency (U 01.00)

1. General remarks on Template U 01.00
2. Template U 01.00 contains the number of holders as at the end of the reference date for e-money tokens denominated in a currency that is an official currency of a member state, with the breakdowns of:
	1. Holders of custodial wallet;
	2. 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;
	3. Under the abovementioned two categories, as an additional breakdown, retail holders.
3. Information of this template should be reported at a total level and separately for each country. All different countries based on the location of the holders of the token should be provided. The country of a holder should be determined by the holders` location, which should be based on:
	1. For natural persons, their habitual residence;
	2. For legal persons, the registered office address.
4. Issuers should create and maintain a holders` data register, based on the information received from crypto-asset service providers with Template U 08.00 – INFORMATION ON HOLDERS. Issuers should 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, should be counted as one holder for the purposes of this template.
5. Instructions concerning specific positions of Template U 01.00

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Total number of holdersThe total number of holders.  |
| 0020 |  holders of custodial walletThe 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 |  of which retail holdersWithin the scope of row *0020 – of which holders of custodial wallet*, the number of retail holders. |
| 0040 |  holders of non-custodial walletThe number of non-custodial wallet holders, in accordance with point (3) Article 2 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 – of which holders of custodial wallet*. Due to the limited information on non-custodial wallet holders, issuers to report their estimates for this row, calculated on a best effort basis. |
| 0050 |  of which retail holdersWithin the scope of row *0040 – of which holders of non-custodial wallet*, 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.  |

## PART III: VALUE OF THE TOKEN ISSUED AND THE SIZE AND COMPOSITION OF THE RESERVE OF ASSETS – EMT referencing to EU currency (U 02.00, U 03.01 and U 03.02)

1. General remarks on Template U 02.00
2. Template U 02.00 includes information on the value of the token issued and on the size of the related reserve of assets, where applicable, for e-money tokens denominated in a currency that is an official currency of a Member State.
3. Instructions concerning specific positions of Template U 02.00

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| --- | --- |
| Row | Legal references and instructions |
| 0010 | Value of the token issued – at reference dateThe 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]. |
| 0020 | Value of the token issued – maximumThe 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]. |
| 0030 | Value of the token issued – averageThe 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 to 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 | Value of the token issued – minimumThe 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(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. |
| 0050 | Size of the reserve of assets – at reference dateThe value of the reserve of assets as at the end of the reference date, calculated following the requirements set out in Articles 36 and 58 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |
| 0060 | Size of the reserve of assets – maximumThe 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 Articles 36 and 58 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |
| 0070 | Size of the reserve of assets – averageThe 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 Articles 36 and 58 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. The average to 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 | Size of the reserve of assets – minimumThe 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 Articles 36 and 58 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR]. |

1. General remarks on Template U 03.01
2. Template U 03.01 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.
3. Issuers should 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 should 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.
4. Instructions concerning specific positions of Template U 03.01

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| --- | --- |
| Rows | Legal references and instructions |
| 0010 | **Reserve of assets**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 *[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]*. |
| 0020 | **Unadjusted reserve of assets**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 *[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]*. |
| 0030 | **Coins and banknotes**Total amount of coins and banknotes. |
| 0040 | **Deposits with credit institutions**The amount of deposits with credit institutions should be reported here. |
| 0050 | **Commodities**The market value of commodities or shares in funds that invest in commodities with the aim to track the price of commodities should be reported here. |
| 0060 | **of which: based on gold**Commodities as reported in row 0050 which are based on gold. |
| 0070 | **of which: based on other precious metals**Commodities as reported in row 0050 which are based on other precious metals than gold, including platinum or silver. |
| 0080 | **of which: based on industry metals**Commodities as reported in row 0050 which are based on industry metals, including Aluminium, Copper, Lead Nickel, Tin or Zinc. |
| 0090 | **of which: based on energy**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. |
| 0100 | **of which: based on livestock**Commodities as reported in row 0050 which are based on livestock, including Live Cattle or Lean Hogs. |
| 0110 | **of which: based on grains**Commodities as reported in row 0050 which are based on grains, including Corn Soybeans, Soybean Oil, Soybean Meal or Wheat (Chicago and KC HRW). |
| 0120 | **of which: based on softs**Commodities as reported in row 0050 which are based on softs, including Cocoa, Coffee, Cotton or Sugar. |
| 0130 | **Assets representing claims on or guaranteed by Central banks**The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* 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. |
| 0140 | **Assets representing claims on or guaranteed by Central governments**The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* 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. |
| 0150 | **Assets representing claims on or guaranteed by Regional governments / local authorities**The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* 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. |
| 0160 | **Assets representing claims on or guaranteed by Public Sector Entities** The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* representing claims on or guaranteed by public sector entities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61. |
| 0170 | **Assets representing claims on or guaranteed by Credit institutions (protected by Member State government, promotional lender)** The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* issued by credit institutions referred to in Article 10(1)(e) of Commission Delegated Regulation (EU) 2015/61. |
| 0180 | **Assets representing claims on or guaranteed by Multilateral development banks and international organisations** The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* 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. |
| 0190 | **Qualifying CIU units**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 should be reported here too. |
| 0200 | **Extremely high-quality covered bonds**The market value of highly liquid financial instruments as defined in Article 1 of the *[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]* 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 | **Other highly liquid financial instruments, used as assets referenced**The market value of highly liquid financial instruments used as assets referenced falling under Article 1(c)(iii) of the *[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]*. |
| 0220 | **of which: Crypto assets**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 | **Others**The amount/market value of any other asset in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114. |
| 0240 | **Adjustments**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 *[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]* should be reported here. |
| 0250 | **Reverse repos** |
| 0260 | **Cash inflows maturing within the next 5 working days**The amount of cash inflows from reverse repos where the transaction matures within the next 5 working days after the reporting reference date. |
| 0270 | **Collateral outflows maturing within the next 5 working days**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 should be reported here if the collateral to be posted is reported under row 0020. |
| 0280 | **of which: Extremely high quality covered bonds**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 the *[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]*. |
| 0290 | **Repos** |
| 0300 | **Cash outflows maturing within the next 5 working days**The amount of cash outflows from repos where the transaction matures within the next 5 working days after the reporting reference date. |
| 0310 | **Collateral inflows maturing within the next 5 working days**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 | **of which: Extremely high quality covered bonds**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 *[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]*. |
| 0330 | **Collateral swaps** |
| 0340 | **Collateral outflows maturing within the next 5 working days**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 | **of which: Extremely high quality covered bonds**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 *[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]*. |
| 0360 | **Collateral inflows maturing within the next 5 working days**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 | **of which: Extremely high quality covered bonds**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 *[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]*. |
| 0380 | **Value of the asset referenced**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 | **Mandatory Over-collateralisation**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 *[RTS to further specify the liquidity requirements of the reserve of Assets under Article 36(4) of Regulation (EU) 2023/1114]*. |

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| Columns | Legal references and instructions |
| 0010 | **Amount/market value**Issuers should 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 should be reported in percentage.The amount/market value reported in column 0010: — Should 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.— Should not take into account regulatory haircuts.Issuers should 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. |

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| z-axis | Legal references and instructions |
| Currency  | The issuer should indicate which currency is in scope in accordance with paragraph 14 for the template presented.  |

1. General remarks on Template U 03.02
2. Template U 03.02 includes information on the size of the reserve of assets, in particular the composition of the reserve of assets by counterparty/issuer.
3. In order to collect information about concentration by counterparties for each asset type within the reserve of assets in template U 03.02, issuers should apply the instructions contained in this section.
4. Issuers should report the top twenty largest counterparties for the assets included in their reserve of assets. The counterparty reported in item 1.01 should 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 should be the second largest; and similarly with the remaining items. All the remaining bank deposits with /securities issued by/derivatives exposures with other counterparties should be reported in an aggregated manner in items 1.21, 1.22 and 1.23, respectively.
5. Where a counterparty belongs to several groups of entities with close links, it should be reported only once in the group with the highest amount of assets.
6. Issuers should 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 should 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.
7. Instructions concerning specific positions of Template U 03.02

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| Columns | Legal references and instructions |
| 0010 | **Type of product**Issuers/Counterparties recorded in column 0020 should be assigned a product type corresponding to the underlying transaction, using the following codes indicated in bold:* **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).
* **OTHER** (Other highly liquid financial instruments – securities, money market instruments or crypto-assets in the reserve of assets).

Different rows should be reported with the same issuer/counterparty for each product type.  |
| 0020 | **Counterparty/Issuer Name**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 should include the deposit receiver or the instruments issuer or all entities with close links among each other to those exposures. This column should 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.The largest item will be recorded in 1.01, the second in line 1.02, and so on. |
| 0030 | **LEI Code**The legal entity identifier code of the counterparty. |
| 0040 | **Type of institution**Issuers/Counterparties classified as credit institution according to Article 4(1), point (1) of Regulation (EU) No 575/2013 recorded in column 0020 should be reported using the following codes indicated in bold:* **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.

If the issuer/counterparty is not a credit institution, this field shall be left empty. |
| 0050 | **Amount/Market value**The amount of the deposits and the market value of the securities and derivatives should be reported here taking into account the unwind mechanism as defined in Article 4 of the *[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]*. The amount/market value should not take into account regulatory haircuts. They should take into account the net outflows and net inflows that would result in the event of an early close-out of the hedge. |
| 0060 | **as % of total assets of the credit institution receiving deposit**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 should be reported as percentage of the total assets of the credit institution receiving those deposits. The amount of total assets should be the latest published available data of the relevant credit institution. |

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| --- | --- |
| z-axis | Legal references and instructions |
| Currency  | The issuer should indicate which currency is in scope in accordance with paragraph 19 for the template presented.  |

## PART IV: TRANSACTIONS PER DAY – EMT referencing to EU currency (U 04.01, U 04.02, U 04.03 and U 04.04)

1. General remarks on Template U 04.01
2. Template U 04.01 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, for e-money tokens denominated in a currency that is an official currency of a member state.
3. The location of the originator and the beneficiary involved in the transactions should be based on the below, following the approach for defining the country of the holders in template U 01.00 ‘Number of holders – at reference date’:
	1. For natural persons, their habitual residence;
	2. For legal persons, the registered office address.
4. Those transactions should 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 should be also included to the scope of reporting.
5. The issuer should 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].
6. Template U 04.01 includes a breakdown for the transactions:
	1. of which made within the country;
	2. of which received transaction to the country;
	3. of which sent transaction from the country.
7. This template should be reported separately for each country in scope for the transactions with the token in scope. The country of a transaction should 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.
8. Instructions concerning specific positions of Template U 04.01

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Transactions per day - averageFor 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 |  Of which made within the countryFor 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 |  Of which received transaction to the countryFor 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 |  Of which sent transaction from the countryFor 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 | NumberThe 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 | AmountThe 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. |

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

1. General remarks on Template U 04.02
2. Template U 04.02 is only different compared to U 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.
3. Instructions concerning specific positions of Template U 04.02

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

1. General remarks on Template U 04.03
2. Template U 04.03 includes information on the average number and average aggregate value of transactions and transfers per day during the reporting period for e-money tokens denominated in a currency that is an official currency of a member state. The scope for the transactions and transfers in this template should 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.
3. Instructions concerning specific positions of Template U 04.03

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Transactions between non-custodial wallets per day - averageTransactions between non-custodial wallets, in accordance with point (3) of Article 2 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 on a best effort basis, considering the limited information issuers might have on these transactions and related holders involved in such transactions. |
| 0020 | Transfers between non-custodial wallets per day - averageTransfers between non-custodial wallets, in accordance with point (3) of Article 2 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 | NumberThe 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 | AmountThe 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 should follow the valuation method defined in Article 4(3) of the Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR]. |

1. General remarks on Template U 04.04
2. Template U 04.04 includes information on the methodology used for the estimation of the values reported in template U 04.03.
3. Instructions concerning specific positions of Template U 04.04

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Methodology used for template U 04.03Issuers should provide a short description of the methodology used for the estimation of the values reported in template U 04.03. |

## PART V: OWN FUNDS (U 05.01 and U 05.02)

1. General remarks on Template U 05.01
2. Template U 05.01, where applicable in accordance with the requirements set out in Articles 35 and 58 of Regulation (EU) 2023/1114, contains issuers` own funds related information on the token in scope of the reporting.
3. Instructions concerning specific positions of Template U 05.01

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Minimum amount of own funds requirements at reference dateThe minimum amount of own funds requirements at reference date, following Article 35(1) in Regulation (EU) 2023/1114, and in case of significant tokens, also considering Article 45(5) of that Regulation. |
| 0020 | Average amount of the reserve of assetsThe average amount of the reserve of assets, as defined under Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR], calculated over the preceding six months of the reference date, following the specifications provided in Article 35(1) of Regulation (EU) 2023/1114, as “[…*the average amount of the reserve of assets should mean the average amount of the reserve assets at the end of each calendar day, calculated over the preceding six months*.”]. |
| 0030 | Quarter of the fixed overheads of the preceding yearThe quarter of the fixed overheads of the preceding year, following Article 35(1) of Regulation (EU) 2023/1114. As further specified in the same article, this amount “[...*should be reviewed annually and calculated in accordance with Article 67(3)*]” of Regulation (EU) 2023/1114.  |
| 0040 | Own funds amount at reference dateThe own funds amount calculated at the reference date, following Article 35 in Regulation (EU) 2023/114. |
| 0050 | Additional own funds requirementsIf applicable, the required additional amount of the own funds amount, following paragraphs (1) to (3) of Article 35 in Regulation (EU) 2023/1114. |
| 0060 | Additional own funds requirements due to stress testing outcomeIf applicable, the required additional amount of the own funds amount, following paragraphs (5) of Article 35 in Regulation (EU) 2023/1114. |
| 0070 | Ratio between the own funds amount and the average amount of the reserve of assetsThe own funds amount, as reported in row 0040 of this template, divided by the average amount of the reserve of assets, as defined under Article 36 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/xx [RTS under Article 36(4) of MiCAR].The average amount of the reserve of assets to be calculated following the specifications provided in Article 35(1) of Regulation (EU) 2023/1114, as “[…*the average amount of the reserve of assets should mean the average amount of the reserve assets at the end of each calendar day, calculated over the preceding six months*.”]. |

1. General remarks on Template U 05.02
2. Template U 05.02, where applicable in accordance with the requirements set out in Articles 35 and 58 of Regulation (EU) 2023/1114, contains issuers` Common Equity Tier 1 composition of their available own funds amount related to the token in scope of the reporting.
3. Instructions concerning specific positions of Template U 05.02

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | COMMON EQUITY TIER 1 CAPITALIn line with Article 35(2) of Regulation (EU) 2023/1114, the Common Equity Tier 1 capital in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions.  |
| 0020 |  Capital instruments eligible as CET1 CapitalIn line with Article 35(2) of Regulation (EU) 2023/1114, the capital instruments eligible as CET1 capital in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions. |
| 0030 |  Retained earningsIn line with Article 35(2) of Regulation (EU) 2023/1114, the retained earnings in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions. |
| 0040 |  Accumulated other comprehensive incomeIn line with Article 35(2) of Regulation (EU) 2023/1114, the accumulated other comprehensive income in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions. |
| 0050 |  Other reservesIn line with Article 35(2) of Regulation (EU) 2023/1114, other reserves in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions. |
| 0060 |  Any other eligible fundsIn line with Article 35(2) of Regulation (EU) 2023/1114, any other eligible funds not reported already in rows 0020-0050 of this template in accordance with Articles 26 to 30 of Regulation (EU) 575/2013. This item to be reported in this row without any deductions. |
| 0070 | DeductionsIn line with Article 35(2) of Regulation (EU) 2023/1114, the deductions pursuant to Article 36 of Regulation (EU) 575/2013, without the application of the threshold exemptions referred to in Article 46(4) and Article 48 of that same Regulation. |

## PART VI: MATURITY LADDER OF THE RESERVE OF ASSETS (U 06.00)

1. General remarks on Template U 06.00
2. Relevant assets, inflows and outflows, as described in the relevant rows of this template, should be allocated across the twelve time-buckets, as described in the relevant columns of this template, in accordance with their residual contractual maturity with respect to the reporting reference date, with days, weeks and months referring to working days, calendar weeks and calendar months, respectively. Reverse repurchase agreements that can be terminated and cash that can be withdrawn, by giving prior notice of the tenor corresponding to each time bucket should be added therein too.
3. Issuers of ARTs and EMTs should report the market value, or the amount where applicable, of the assets, inflows and outflows. The market value reported:
	1. Should take into account net outflows and 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.
	2. Should not take into account regulatory haircuts.
4. Generally, issuers should report positive values across the template, although exceptions should be observed in the case of derivatives from row 0480 to row 0540 where netted values of the derivative legs need to be reported.
5. Assets reported under rows 0010 to 0180 should not take into account the unwind mechanism as defined in Article 4 of the [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].
6. Electronic money institutions issuing e-money tokens that are not significant, and that have not been required to comply with the requirement of the reserve of assets following Article 58(2) of Regulation (EU) 2023/1114, should report in this template the data related to the amount of the deposits in credit institutions and the market value of the highly liquid financial instruments that they should have in accordance with point (b) of Article 54 of Regulation (EU) 2023/1114.
7. Issuers should 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 should 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.
8. Instructions concerning specific positions of Template U 06.00

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| --- | --- |
| Columns | Legal references and instructions |
| 0010 | **Up to 1 day**Relevant assets, inflows and outflowswith an individual residual contractual maturity of no longer than one day with respect to the reporting reference date.  |
| 0020 | **Greater than 1 day up to 5 days**Relevant assets, inflows and outflowswith an individual residual maturity of greater than one day up to five days with respect to the reporting reference date.  |
| 0030 | **Greater than 5 days up to 2 weeks**Relevant assets, inflows and outflowswith an individual residual maturity of greater than five days up to two weeks with respect to the reporting reference date.  |
| 0040 | **Greater than 2 weeks up to 3 weeks**Relevant assets, inflows and outflowswith an individual residual maturity of greater than two weeks up to three weeks with respect to the reporting reference date.  |
| 0050 | **Greater than 3 weeks up to 1 month**Relevant assets, inflows and outflowswith an individual residual maturity of greater than three weeks up to one month with respect to the reporting reference date.  |
| 0060 | **Greater than 1 month up to 2 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than one month up to two months with respect to the reporting reference date.  |
| 0070 | **Greater than 2 months up to 3 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than two months up to three months with respect to the reporting reference date.  |
| 0080 | **Greater than 3 months up to 6 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than three months up to six months with respect to the reporting reference date.  |
| 0090 | **Greater than 6 months up to 12 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than six months up to twelve months with respect to the reporting reference date.  |
| 0100 | **Greater than 12 months up to 36 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than twelve months up to thirty-six months with respect to the reporting reference date. |
| 0110 | **Greater than 36 months up to 60 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than thirty-six months up to sixty months with respect to the reporting reference date. |
| 0120 | **Greater than 60 months**Relevant assets, inflows and outflowswith an individual residual maturity of greater than sixty months with respect to the reporting reference date.  |

|  |  |
| --- | --- |
| Rows | Legal references and instructions |
| 0010 | **Coins and banknotes**Total amount of coins and banknotes in the reserve of assets. |
| 0020 | **Deposits with credit institutions**The amount of deposits in the reserve of assets held with credit institutions.  |
| 0030 | **CQS1**The amount of deposits with credit institutions under row 0020 that are assigned credit quality step 1 by a nominated ECAI. |
| 0040 | **CQS2**The amount of deposits with credit institutions under row 0020 that are assigned credit quality step 2 by a nominated ECAI. |
| 0050 | **CQS3**The amount of deposits with credit institutions under row 0020 that are assigned credit quality step 3 by a nominated ECAI. |
| 0060 | **CQS4+**The amount of deposits with credit institutions under row 0020 that are assigned credit quality step 4 or worse by a nominated ECAI. |
| 0070 | **Without ECAI CQS**The amount of deposits with credit institution under row 0020 without a credit quality step assigned by a nominated ECAI. |
| 0080 | **Commodities**The market value of commodities or shares in funds that invest in commodities with the aim to track the price of referenced commodities, that are held in the reserve of assets.  |
| 0090 | **Assets representing claims on or guaranteed by Central banks**The amount or market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* 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.  |
| 0100 | **Assets representing claims on or guaranteed by Central governments**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* 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. |
| 0110 | **Assets representing claims on or guaranteed by Regional governments / local authorities**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* 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. |
| 0120 | **Assets representing claims on or guaranteed by Public Sector Entities**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* representing claims on or guaranteed by public sector entities referred to in Article 10(1)(c) of Commission Delegated Regulation (EU) 2015/61. |
| 0130 | **Assets representing claims on or guaranteed by Credit institutions (protected by Member State government, promotional lender)**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* issued by credit institutions referred to in Article 10(1)(e) of Commission Delegated Regulation (EU) 2015/61. |
| 0140 | **Assets representing claims on or guaranteed by Multilateral development banks and international organisations**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* 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. |
| 0150 | **Qualifying CIU units**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* representing 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 in the reserve of assets as referred to in Article 38(2) of Regulation (EU) 2023/1114 should be reported here too. |
| 0160 | **Extremely high-quality covered bonds**The market value of highly liquid financial instruments in the reserve of assets as defined in Article 1 of the *[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]* 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. |
| 0170 | **Other highly liquid financial instruments, used as assets referenced**The market value of highly liquid financial instruments in the reserve of assets used as assets referenced falling under Article 1(c)(iii) of the *[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]*. |
| 0180 | **Other reserve assets**The amount/market value of any other asset in the reserve of assets referred to in Article 36 of Regulation (EU) 2023/1114. |
| 0190 | **Reverse repos** |
| 0200 | **Cash inflows**The amount of cash inflows from reverse repos. |
| 0210 | **Collateral outflows**The market value of collateral outflows from reverse repos. |
| 0220 | **Assets under Article 1(1)(c)(i) of the *[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]***The market value of collateral received in reverse repos as reported in rows 0090 to 0150. |
| 0230 | **Assets under Article 1(1)(c)(ii) of the *[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]***The market value of collateral received in reverse repos as reported in row 0160. |
| 0240 | **Assets under Article 1(1)(c)(iii) of the *[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]***The market value of collateral received in reverse repos as reported in row 0170. |
| 0250 | **Other reserve assets**The market value of collateral received in reverse repos as reported in row 0180. |
| 0260 | **Other assets (non-reserve assets)**The market value of collateral received in reverse repos that are not included in the reserve assets. |
| 0270 | **Repos** |
| 0280 | **Cash outflows**The amount of cash outflows from repos. |
| 0290 | **Collateral inflows**The market value of the collateral inflows from repos.  |
| 0300 | **Assets under Article 1(1)(c)(i) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(i) of the *[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].* |
| 0310 | **Assets under Article 1(1)(c)(ii) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(ii) of the *[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].* |
| 0320 | **Assets under Article 1(1)(c)(iii) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(iii) of the *[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].* |
| 0330 | **Other reserve assets**The market value of collateral posted in repos that, if unencumbered, would qualify as other reserve assets than those envisaged under points (i), (ii) or (iii) of Article 1(1)(c) of the *[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].* |
| 0340 | **Other assets (non-reserve assets)**The market value of collateral posted in repos that would not qualify as reserve assets, even if unencumbered. |
| 0350 | **Collateral swaps** |
| 0360 | **Collateral outflows**The market value of the collateral outflows from collateral swaps. |
| 0370 | **Assets under Article 1(1)(c)(i) of the *[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]***The market value of collateral received in collateral swaps as reported in rows 0090 to 0150. |
| 0380 | **Assets under Article 1(1)(c)(ii) of the *[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]***The market value of collateral received in collateral swaps as reported in row 0160. |
| 0390 | **Assets under Article 1(1)(c)(iii) of the *[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]***The market value of collateral received in collateral swaps as reported in row 0170. |
| 0400 | **Other reserve assets**The market value of collateral received in collateral swaps as reported in row 0180. |
| 0410 | **Other assets (non-reserve assets)**The market value of collateral received in collateral swaps that are not included in the reserve assets. |
| 0420 | **Collateral inflows**The market value of the collateral inflows from collateral swaps. |
| 0430 | **Assets under Article 1(1)(c)(i) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(i) of the *[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]*. |
| 0440 | **Assets under Article 1(1)(c)(ii) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(ii) of the *[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]*. |
| 0450 | **Assets under Article 1(1)(c)(iii) of the *[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]***The market value of collateral posted in repos that, if unencumbered, would qualify as reserve assets under Article 1(1)(c)(iii) of the *[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]*. |
| 0460 | **Other reserve assets**The market value of collateral posted in repos that, if unencumbered, would qualify as other reserve assets. |
| 0470 | **Other assets (non-reserve assets)**The market value of collateral posted in repos that would not qualify as reserve assets, even if unencumbered. |
| 0480 | **Hedging derivatives**Net outflows or net inflows that would result in the event of an early close out of hedging derivatives to highly liquid financial instruments, as referred to in Article 2 of the *[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],* or hedging derivatives relating to the assets referenced by the tokens as referred to in Article 1(1)(c)(iii) of the *[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]*.These net outflows or inflows should be included within the market value of items reported as reserve assets in this template. |
| 0490 | **Assets under Article 1(1)(c)(i) of the *[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]***The amount of hedging derivatives as reported in row 0480 where the hedged item is envisaged under Article 1(1)(c)(i) of the *[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]*. |
| 0500 | **Assets under Article 1(1)(c)(ii) of the *[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]***The amount of hedging derivatives as reported in row 0480 where the hedged item is envisaged under Article 1(1)(c)(ii) of the *[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]*. |
| 0510 | **Assets under Article 1(1)(c)(iii) of the *[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]***The amount of hedging derivatives as reported in row 0480 where the hedged item is envisaged under Article 1(1)(c)(iii) of the *[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]*. |
| 0520 | **Commodities**The amount of hedging derivatives as reported in row 0480 where the hedged item is commodities. |
| 0530 | **Other reserve assets**The amount of hedging derivatives as reported in row 0480 where the hedged item are other reserve assets than those envisaged under rows 0490, 0500, 0510 or 0520. |
| 0540 | **Non-hedging derivatives**Net outflows or net inflows that would result in the event of an early close out of all derivatives as defined in Article 2(1), point (29) of Regulation (EU) No 600/2014 of the European Parliament and of the Council[[1]](#footnote-2) not designed as hedges of reserve assets. |

|  |  |
| --- | --- |
| z-axis | Legal references and instructions |
| Currency  | The issuer should indicate which currency is in scope in accordance with paragraph 35 for the template presented.  |

## PART VII: ADDITIONAL INFORMATION FOR SIGNIFICANCE ASSESSMENT (U 07.01, U 07.02 and U 07.03)

1. General remarks on Template U 107.01
2. Template U 07.01 includes necessary information for the significance assessment following Article 43 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/1506[[2]](#footnote-3), that are not covered by any other templates under the Commission Delegated Regulation (EU) 2024/xx [ITS under Article 22(7) of MiCAR] or by any other Parts in this Annex of these guidelines.
3. Instructions concerning specific positions of Template U 07.01

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| Rows | Legal references and instructions |
| 0010 | **Market capitalisation of the token**Following Article 43(1)(b) of Regulation (EU) 2023/1114, the market capitalisation of the token as at the end of the reporting period.Only the market capitalisation of the token within the EU to be reported. |
| 0020 | **Market capitalisation of the token on an international scale**Following Article 43(1)(b) of Regulation (EU) 2023/1114 and as further specified by Article 2(1)(c) of Commission Delegated Regulation (EU) 2024/1506*,* the market capitalisation of the token on an international scale as at the end of the reporting period.Only the market capitalisation of the token outside of the EU to be reported.  |
| 0030 | **The issuer`s designation as ‘gatekeeper’ of ‘core platform services’ in accordance with Regulation (EU) 2022/1925**The indication of the issuer, whether the significance criteria specified in Article 43(d) of Regulation (EU) 2023/1114 is met or not.`Yes` or `No` value to be reported in this cell. |
| 0040 | **Issuance of other ART or EMT**The indication of the issuer, whether following the significance criteria specified in Article 43(g) of Regulation (EU) 2023/1114 more than one asset-referenced token and/or e-money token is issued by the issuer.`Yes` or `No` value to be reported in this cell. |
| 0050 | **Provision of crypto-asset service by the issuer**The indication of the issuer, whether following the significance criteria specified in Article 43(g) of Regulation (EU) 2023/1114 the issuer provides at least one crypto-asset service.`Yes` or `No` value to be reported in this cell. |

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| Columns | Legal references and instructions |
| 0010 | **Amount**Amount to be reported as defined for rows 0010 and 0020 of this template. |
| 0020 | **Yes/No**`Yes` or `No` values to be reported, following the specifications provided for rows 0030-0050 of this template. |

1. General remarks on Template U 07.02
2. Template U 07.02 includes additional necessary information for the significance assessment following Article 43 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/1506, that are not covered by any other templates under the Commission Delegated Regulation (EU) 2024/xx [ITS under Article 22(7) of MiCAR] or by any other Parts in this Annex of these guidelines.
3. The following specifications also to be considered for this template:
	1. Under Article 3(1)(36) of MiCAR, ‘qualifying holding’ means any direct or indirect holding in an issuer of ARTs or in a crypto-asset service provider which represents at least 10 % of the capital or of the voting rights, as set out in Articles 9 and 10 of Directive 2004/109/EC, respectively, taking into account the conditions for the aggregation thereof laid down in Article 12(4) and (5) of that Directive, or which makes it possible to exercise a significant influence over the management of the issuer of ARTs or the management of the crypto-asset service provider in which that holding subsists.
	2. Regarding ARTs issued by legal undertakings other than credit institutions, under Article 41 of MiCAR, any natural or legal persons or such persons acting in concert who intend to acquire, directly or indirectly (the ‘proposed acquirer’), a qualifying holding in an issuer of an ART or to increase, directly or indirectly, such a qualifying holding so that the proportion of the voting rights or of the capital held would reach or exceed 20 %, 30 % or 50 %, or so that the issuer of the ART would become its subsidiary, should notify the competent authority of that issuer thereof in writing, indicating the size of the intended holding and the information required by the RTS adopted by the Commission in accordance with Article 42(4) of MiCAR. In equivalent manner, under the same provision, any natural or legal person who has taken a decision to dispose, directly or indirectly, of a qualifying holding in an issuer of an ART should, prior to disposing of that holding, notify in writing the competent authority of its decision and indicate the size of such holding. That person should also notify the competent authority where it has taken a decision to reduce a qualifying holding so that the proportion of the voting rights or of the capital held would fall below 10 %, 20 %, 30 % or 50 %, or so that the issuer of the ART would cease to be that person’s subsidiary.
	3. Regarding ARTs issued by credit institutions, notifications of acquisitions or disposals of qualifying holdings to the competent authorities are regulated under the CRR/CRD framework.
	4. Regarding EMTs issued by e-money institutions, Article 3 of the Directive 2009/110/EC[[3]](#footnote-4) establishes equivalent rules for the notification of acquisition and disposals of qualifying holdings to the competent authorities.
4. The number of the rows to be reported for these templates is depending on the above instructions and further specifications, as needed.
5. Instructions concerning specific positions of Template U 07.02

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| Columns | Legal references and instructions |
| 0010 | **Natural/Legal Person Name**The name of the natural or legal person in scope, depending on the z-axis value for the template. |
| 0020 | **LEI Code**The LEI code of the entity in scope, depending on the z-axis value for the template. |
| 0030 | **Type of institution** The type of the institution in scope, depending on the z-axis value for the template. The below list to be used:* G-SII
* O-SII
* Large Institution (other than G-SII or O-SII)
* Other (Regular and SNCIs)
 |
| 0040 | **Amount/Market value**The amount or market value of the holding, depending on the z-axis value for the template. |
| 0050 | **As % of total holdings**The percentage of the reported value in column 0040 of this template compared to the relevant total holdings. |

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| z-axis | Legal references and instructions |
| Qualifying holders/holdings | The issuer should report separate templates for each of the following types: * Key qualifying holders
* Acquisitions of qualifying holdings
* Disposals of qualifying holdings
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1. General remarks on Template U 07.03
2. Template U 07.03 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 and either considered as inflow to or outflow from the EU. This information provided with this template will be relevant for the significance assessment following Article 43(1)(e) and as further specified in Article 2(1)(b) of Commission Delegated Regulation (EU) 2024/1506.
3. This template should follow the requirements, methodology and scope set out by Commission Delegated Regulation (EU) 2024/xx [RTS under Article 22(6) of MiCAR], with the exceptions of the following specifications:
	1. For this template the tokens in scope should be all asset-reference tokens and e-money tokens, including e-money tokens referencing to an EU currency.
	2. For this template either the payee or the payer of the transaction is located within the EU. When the payer is the one located in the EU, those transactions to be taken into account for row 0020 Outflow from the EU. When the payee is the one located in the EU, those transactions to be taken into account for row 0010 Inflow from the EU.
	3. For this template no single currency area breakdown required.
4. Instructions concerning specific positions of Template U 07.03

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| Row | Legal references and instructions |
| 0010 | Inflow to the EUThose transactions where the payee of the transaction is located in the EU and the payer of the transaction is located outside of the EU. |
| 0020 | Outflow from the EUThose transactions where the payer of the transaction is located in the EU and the payee of the transaction is located outside of the EU. |

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| Column | Legal references and instructions |
| 0010 | NumberThe 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 | AmountThe 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. |

1. Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84, ELI: http://data.europa.eu/eli/reg/2014/600/oj). [↑](#footnote-ref-2)
2. Commission Delegated Regulation (EU) 2024/1506 of 22 February 2024 supplementing Regulation (EU) 2023/1114 of the European Parliament and of the Council by specifying certain criteria for classifying asset-referenced tokens and e-money tokens as significant (OJ L, 2024/1506, 30.5.2024,ELI: <http://data.europa.eu/eli/reg_del/2024/1506/oj>)  [↑](#footnote-ref-3)
3. Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC (OJ L 267, 10.10.2009, p. 7, ELI: http://data.europa.eu/eli/dir/2009/110/oj). [↑](#footnote-ref-4)