ANNEX II

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

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## 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. own funds (S 09.01 and S 09.02);
   2. maturity ladder for the composition of the reserve of assets (S 03.03);
   3. additional information for significance assessment (S 10.01, S 10.02 and S 10.03).
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**[[1]](#footnote-2)**.
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 with 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 references both official currencies and other than official currencies (a mix of the previous two options);
16. whether the token is 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: OWN FUNDS (S 09.01 and S 09.02)

1. General remarks on template S 09.01
2. Template S 09.01, 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. The issuers in scope of this template are issuers of asset-referenced tokens, electronic money institutions issuing significant e-money tokens and, where it is required by the competent authority following Article 58(2) of Regulation (EU) 2023/1114, electronic money institutions issuing non-significant e-money tokens.
3. Instructions concerning specific positions of template S 09.01

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Minimum amount of own funds requirements at reference date  The minimum amount of own funds requirements at reference date, following Article 35(1) of Regulation (EU) 2023/1114, and, in the case of significant tokens, also considering Article 45(5) of that Regulation. |
| 0020 | Average amount of the reserve of assets  The average amount of the reserve of assets, as defined under Article 36 of Regulation (EU) 2023/1114 and regulatory standards adopted by the Commission pursuant to Article 36(4) of Regulation (EU) 2023/1114, 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 year  The 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 date  The own funds amount calculated at the reference date, following Article 35 of Regulation (EU) 2023/114. |
| 0050 | Additional own funds requirements  If applicable, the required additional amount of the own funds requirements, following paragraphs (1) to (3) of Article 35 of Regulation (EU) 2023/1114. |
| 0060 | Additional own funds requirements due to stress testing outcome  If applicable, the required additional amount of the own funds requirements, following paragraph (5) of Article 35 of Regulation (EU) 2023/1114. |
| 0070 | Ratio between the own funds amount and the average amount of the reserve of assets  The 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 regulatory standards adopted by the Commission pursuant to Article 36(4) of Regulation (EU) 2023/1114.  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 S 09.02
2. Template S 09.02, 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. The issuers in scope of this template are issuers of asset-referenced tokens, electronic money institutions issuing significant e-money tokens and, where it is required by the competent authority following Article 58(2) of Regulation (EU) 2023/1114, electronic money institutions issuing non-significant e-money tokens.
3. Instructions concerning specific positions of template S 09.02

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Common Equity Tier 1 capital  In 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) No 575/2013 (CRR)**[[2]](#footnote-3)**. This item to be reported in this row without any deductions. |
| 0020 | Capital instruments eligible as CET1 capital  In 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) No 575/2013. This item to be reported in this row without any deductions. |
| 0030 | Retained earnings  In line with Article 35(2) of Regulation (EU) 2023/1114, the retained earnings in accordance with Articles 26 to 30 of Regulation (EU) No 575/2013. This item to be reported in this row without any deductions. |
| 0040 | Accumulated other comprehensive income  In 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) No 575/2013. This item to be reported in this row without any deductions. |
| 0050 | Other reserves  In line with Article 35(2) of Regulation (EU) 2023/1114, other reserves in accordance with Articles 26 to 30 of Regulation (EU) No 575/2013. This item to be reported in this row without any deductions. |
| 0060 | Any other eligible funds  In 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) No 575/2013. This item to be reported in this row without any deductions. |
| 0070 | Deductions  In line with Article 35(2) of Regulation (EU) 2023/1114, the deductions pursuant to Article 36 of Regulation (EU) No 575/2013, without the application of the threshold exemptions referred to in Article 46(4) and Article 48 of that same Regulation. |

## PART III: MATURITY LADDER OF THE RESERVE OF ASSETS (S 03.03)

1. General remarks on template S 03.03
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 asset-referenced tokens and e-money tokens 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 in the market value of reserve assets and the change in 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 6 of the regulatory technical standards adopted by the Commission pursuant to 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 obliged to comply with the requirement for the reserve of assets following Article 58(2) of Regulation (EU) 2023/1114, should report this template with 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. In such cases the references to reserve of assets in the instructions for the specific rows of this template should be disregarded, and the issuers in scope should take into account the requirements coming from the above-mentioned 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 S 03.03

|  |  |
| --- | --- |
| Column | 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 institutions 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 of tracking 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 2 of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by central banks referred to in Article 10(1)(b) and (d) of Commission Delegated Regulation (EU) 2015/61[[3]](#footnote-4). |
| 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 2 of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114 representing claims on or guaranteed by central governments referred to in Article 10(1)(c) and (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 2 of the regulatory technical standards adopted by the Commission pursuant to 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 2 of the regulatory technical standards adopted by the Commission pursuant to 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 2 of the regulatory technical standards adopted by the Commission pursuant to 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 2 of the regulatory technical standards adopted by the Commission pursuant to 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 2 of the regulatory technical standards adopted by the Commission pursuant to 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 2 of the regulatory technical standards adopted by the Commission pursuant to 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, tracking the referenced assets**  The market value of highly liquid financial instruments in the reserve of assets tracking the assets referenced, falling under Article 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114*.* |
| 0310 | **Assets under Article 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114*.* |
| 0320 | **Assets under Article 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114. |
| 0440 | **Assets under Article 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114. |
| 0450 | **Assets under Article 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 4 of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114*,* or hedging derivatives relating to the assets referenced by the tokens as referred to in Article 3 of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(i) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114. |
| 0500 | **Assets under Article 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(ii) of the regulatory technical standards adopted by the Commission pursuant to Article 38(5) of Regulation (EU) 2023/1114. |
| 0510 | **Assets under Article 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 2(1)(a)(iii) of the regulatory technical standards adopted by the Commission pursuant to 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 is 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[[4]](#footnote-5) 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 16 for the template presented. |

## PART IV: ADDITIONAL INFORMATION FOR SIGNIFICANCE ASSESSMENT (S 10.01, S 10.02 and S 10.03)

1. General remarks on template S 10.01
2. Template S 10.01 includes necessary information for the significance assessment following Article 43 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/1506[[5]](#footnote-6), that is not covered by any other templates under Commission Implementing Regulation (EU) 2024/2902[[6]](#footnote-7) or by any other parts of this Annex to these Guidelines.
3. Instructions concerning specific positions of template S 10.01

|  |  |
| --- | --- |
| Rows | Legal references and instructions |
| 0010 | **Market capitalisation of the token within the EU**  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.  In cases where the same token is issued by various issuers in the EU or outside the EU, the market capitalisation within the EU of the token issued by all the issuers, in the EU or outside the EU, should be reported here. |
| 0020 | **Market capitalisation of the token on an international scale outside of the EU**  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.  In cases where the same token is issued by various issuers in the EU or outside the EU, the market capitalisation outside the EU of the token issued by all the issuers, in the EU or outside the EU, should be reported here. |
| 0030 | **The issuer`s designation as ‘gatekeeper’ of ‘core platform services’ in accordance with Regulation (EU) 2022/1925[[7]](#footnote-8)**  The indication of the issuer, whether the significance criteria specified in Article 43(1)(d) of Regulation (EU) 2023/1114 are 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(1)(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(1)(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. |

|  |  |
| --- | --- |
| 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 S 10.02
2. Template S 10.02 includes additional necessary information for the significance assessment following Article 43 of Regulation (EU) 2023/1114 and Commission Delegated Regulation (EU) 2024/1506 that is not covered by any other templates under Commission Implementing Regulation (EU) 2024/2902 or by any other parts of this Annex to these Guidelines.
3. The following specifications also to be considered for this template:
   1. Under Article 3(1)(36) of Regulation (EU) 2023/1114, ‘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[[8]](#footnote-9), 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 exists.
   2. Regarding ARTs issued by legal undertakings other than credit institutions, under Article 41 of Regulation (EU) 2023/1114 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 asset-referenced token 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 asset-referenced token 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 Regulation (EU) 2023/1114. 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 asset-referenced token should, prior to disposing of that holding, notify in writing the competent authority of its decision and indicate the size of the 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 asset-referenced token would cease to be that person’s subsidiary.
   3. Regarding asset-referenced tokens issued by credit institutions, notifications of acquisitions or disposals of qualifying holdings to the competent authorities are regulated under the CRR/CRD[[9]](#footnote-10) framework.
   4. Regarding e-money tokens issued by e-money institutions, Article 3 of Directive 2009/110/EC[[10]](#footnote-11) establishes equivalent rules for the notification of acquisitions and disposals of qualifying holdings to the competent authorities.
4. The number of the rows to be reported for these templates is dependent on the above instructions and further specifications, as needed.
5. Instructions concerning specific positions of template S 10.02

|  |  |
| --- | --- |
| 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 | **Code**  The code of the entity in scope, such as national identification number for natural persons or legal entity identifier (LEI) code for legal persons, or any other available applicable official identifier, depending on the z-axis value for the template. If an LEI is available, this LEI should be reported. |
| 0030 | Type of code  The type of the code reported in column 0020 for the entity in scope.  Types of codes for legal persons and for natural persons:   1. legal entity identifier (LEI) code 2. official national registration number or European Unique Identifier (EUID) made available under Directive (EU) 2017/1132[[11]](#footnote-12) 3. official registered tax number 4. national identification number 5. national tax number 6. passport number 7. other type of identification number   The type of code should always be reported. |
| 0040 | **Type of institution**  The type of the institution in scope, if applicable, depending on the entity in scope and of 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) |
| 0050 | **Amount/Market value**  The amount or market value of the holding, depending on the z-axis value for the template. |
| 0060 | **As % of total holdings**  The percentage of the reported value in column 0040 of this template compared to the relevant total holdings. |

|  |  |
| --- | --- |
| z-axis | Legal references and instructions |
| Qualify-ing 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 |

1. General remarks on template S 10.03
2. Template S 10.03 includes information on the average number and average aggregate value of transactions per day during the reporting period, that are associated with its uses as a means of exchange and either considered as an inflow to or an 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. For the purpose of this template, those transactions should be in scope that are defined in Article 22 of Regulation (EU) 2023/1114 and further specified in the regulatory technical standards adopted by the Commission pursuant to Article 22(6) of Regulation (EU) 2023/1114 as transactions associated with its uses as a means of exchange.
4. This template should follow the requirements, methodology and scope set out by the regulatory technical standards adopted by the Commission pursuant to Article 22(6) of Regulation (EU) 2023/1114, with the exception 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 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 are to be taken into account for row 0020 Outflow from the EU. When the payee is the one located in the EU, those transactions are to be taken into account for row 0010 Inflow to the EU.
   3. For this template no single currency area breakdown is required.
5. Instructions concerning specific positions of template S 10.03

|  |  |
| --- | --- |
| Row | Legal references and instructions |
| 0010 | Inflow to the EU  Those 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 EU  Those transactions where the payer of the transaction is located in the EU and the payee of the transaction is located outside of the EU. |

|  |  |
| --- | --- |
| Column | Legal references and instructions |
| 0010 | Number  The average number of transactions per day, calculated as the total number of transactions in scope in the reporting period and divided by the number of calendar days in the reporting period. |
| 0020 | Amount  The average aggregate value of transactions per day, calculated as the sum of the values of all transactions in scope in the reporting period and divided by the number of calendar days in the reporting period. |

1. Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (OJ L 150, 9.6.2023, p. 40). [↑](#footnote-ref-2)
2. Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1–337). [↑](#footnote-ref-3)
3. Commission Delegated Regulation (EU) 2015/61 of 10 October 2014 to supplement Regulation (EU) No 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions (OJ L 11, 17.1.2015, p. 1–36). [↑](#footnote-ref-4)
4. 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). [↑](#footnote-ref-5)
5. 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).  [↑](#footnote-ref-6)
6. Commission Implementing Regulation (EU) 2024/2902 of 20 November 2024 laying down implementing technical standards for the application of Regulation (EU) 2023/1114 of the European Parliament and of the Council with regard to reporting related to asset-referenced tokens and to e-money tokens denominated in a currency that is not an official currency of a Member State (OJ L, 2024/2902, 28.11.2024). [↑](#footnote-ref-7)
7. Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (OJ L 265, 12.10.2022, p. 1–66). [↑](#footnote-ref-8)
8. Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38–57). [↑](#footnote-ref-9)
9. [Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC](https://eur-lex.europa.eu/legal-content/AUTO/?uri=CELEX:32013L0036&qid=1733154311554&rid=1)  (OJ L 176, 27.6.2013, p. 338–436). [↑](#footnote-ref-10)
10. 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). [↑](#footnote-ref-11)
11. Directive (EU) 2017/1132 of the European Parliament and of the Council of 14 June 2017 relating to certain aspects of company law (OJ L 169, 30.6.2017, p. 46). [↑](#footnote-ref-12)