

EN
ANNEX II

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**INSTRUCTIONS FOR THE REPORTING FOR THRESHOLD MONITORING
PURPOSES**

PART I: GENERAL INSTRUCTIONS

Structure and conventions

1.1 Structure

1. Overall, the framework consists of two blocks of templates
 - (a) Information reported by individual investment firms: template IF 10.01 (Verification of total assets at individual level and group test)
 - (b) Information reported by investment firm groups: IF 10.02 (Total assets for group test) and IF 10.03 (Total assets for group test broken down by entity).
2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates are included in this part of the Delegated Regulation.

1.2 Numbering convention

4. The document follows the labelling convention set out below, when referring to the columns, rows and cells of the templates. These numerical codes are extensively used in the validation rules referred to in Annex III to this Delegated Regulation.
5. The following general notation is followed in the instructions: {Template;Row;Column}.
6. In the case of validations inside a template, in which only data points of that template are used, notations do not refer to a template: {Row;Column}.
7. In the case of templates with only one column, only rows are referred to. {Template;Row}
8. An asterisk sign is used to express that the validation is done for the rows of columns specified before.

PART II: TEMPLATE RELATED INSTRUCTIONS

1. IF 10.01 – VERIFICATION OF TOTAL ASSETS AT INDIVIDUAL LEVEL AND GROUP TEST (IF 10.1)

1.1. Instructions concerning specific positions

9. Relevant undertakings that are not part of a group only need to fill in row 0010 of this template.
10. Relevant undertakings that are part of a group shall fill in the complete template, to the extent the different items are applicable, even if they are the sole relevant undertaking of the group and no relevant third country branch exists.

| Rows | Legal references and instructions |
|--|--|
| Information about the reporting entity | |
| 0010 | <p><u>Total assets</u></p> <p>Total assets of the relevant undertaking as determined on the basis of the accounting standards referred to in Article 3 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>.</p> |
| 0020 | <p><u>Total consolidated assets</u></p> <p>Total assets, net of relevant intragroup exposures, as referred to in Article 5 (4) and Article 6(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i></p> |
| Information about the group the entity belongs to | |
| 0030 | <p><u>Ultimate parent: Name</u></p> <p>The name of the ultimate parent shall be provided.</p> |
| 0040 | <p><u>Ultimate parent: Code</u></p> <p>The code shall be the LEI code, where the ultimate parent is an investment firm, a credit institution or an insurance undertaking. The code shall be the LEI code, or if not available, a national code, where the ultimate parent is a different type of entity. The code shall be unique and used consistently across the templates and across time.</p> |
| 0050 | <p><u>Ultimate parent: Type of code</u></p> <p>The relevant institution shall identify the type of code reported in row 0040 as a ‘LEI code’ or ‘Non-LEI code’.</p> |
| 0060 | <p><u>Total value of consolidated assets of relevant undertakings in the group</u></p> <p>Combined assets as calculated in accordance with Article 6 or, where applicable, with Article 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i></p> |
| 0070 | <p><u>of which: Total value of individual assets of relevant EU branches of the third-country group</u></p> <p>$\sum_{j=1}^N TA_{TCBj}$ as referred to in the formula of Article 7(4) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i></p> |

| Columns | Legal references and instructions |
|---------|--|
| 0010 | <u>Average over past 12 months</u> Article 8(3) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> |
| 0020 | <u>Month t</u> Value at the end of the third month of the quarter that the report refers to |
| 0030 | <u>Month t-1</u> Value at the end of the second month of the quarter that the report refers to. The value shall be determined on the basis of a linear interpolation as referred to in Article 8(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> , |
| 0040 | <u>Month t-2</u> Value at the end of the first month of the quarter that the report refers to The value shall be determined on the basis of a linear interpolation as referred to in Article 8(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> . |
| 0050 | <u>Ultimate parent</u> Ultimate parent refers to the parent of the group, the relevant undertakings and relevant third country branches of which are considered in the calculations of Articles 5, 6 and 7 of the <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> . The ultimate parent may be located in a Member State or outside the Union, and may itself be, or not be, a relevant undertaking. |

3. IF 10.02 – TOTAL ASSETS FOR GROUP TEST BROKEN DOWN BY ENTITY (IF 10.3)

11. The relevant undertaking shall report, on an entity-by-entity basis, all the legal entities and branches of the group it belongs to, irrespective of its relationship with those entities, to the extent that those entities have to be considered in the threshold calculation in accordance with Articles 6 and 7 of *[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]*.

3.1. Instructions concerning specific positions

| Columns | Legal references and instructions |
|---------|--|
| 0010 | <u>Name</u> Name of the undertaking considered in the threshold calculation in accordance with Articles 6 and 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> . |

| | |
|------|--|
| | In case of branches as referred to in Article 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> , the name of the third-country entity to which the branch belongs shall be reported. |
| 0020 | <p><u>Code</u></p> <p>The code of the relevant undertaking considered in the threshold calculation in accordance with Articles 6 and 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>.</p> <p>The code as part of a row identifier must be unique for each reported entity. The code shall be the LEI code for investment firms. The code shall be the LEI code, or if not available, a national code, for other entities. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.</p> <p>In case of branches, the LEI code of the third-country entity to which the branch belongs shall be reported.</p> |
| 0030 | <p><u>Type of code</u></p> <p>The type of code reported in column 0020 shall be identified as a ‘LEI code’ or ‘Non-LEI code’.</p> <p>The type of code shall always be reported.</p> |
| 0040 | <p><u>Is relevant branch</u></p> <p>‘TRUE’ shall be reported, where the entity referred to in columns 0010 to 0030 is a third country branch as referred to in Article 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>.</p> <p>Otherwise, ‘FALSE’ shall be reported.</p> |
| 0050 | <p><u>Country</u></p> <p>In case of legal entities, the jurisdiction of incorporation of the entity shall be reported.</p> <p>In case of branches as referred to in Article 7 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>, the country in which the branch is located shall be reported.</p> |
| 0060 | <p><u>Consolidated assets: Average over past 12 months</u></p> <p>The consolidated assets of the entity or branch as determined for the purpose of calculating TCA in accordance with Article 6 of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i> or the combined assets in accordance with Article 7 of that Delegated Regulation, as applicable, shall be reported.</p> <p>The value shall represent the average as referred to in Article 8(3) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>.</p> |
| 0070 | <p><u>Month t</u></p> <p>TA_Q, as referred to in Article 8(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>.</p> |

| | |
|------|--|
| 0080 | <p><u>Month t-1</u></p> <p>MTA₂, as calculated in accordance with Article 8(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>, i.e. the value at the end of the second month of the that quarter the report refers to.</p> |
| 0090 | <p><u>Month t-2</u></p> <p>MTA₁, as calculated in accordance with Article 8(2) of <i>[the Draft RTS prepared in accordance with Article 8a(6), point (b) of Directive 2013/36/EU]</i>, i.e. the value at the end of the first month of the quarter that the report refers to.</p> |