

Annex II: Instructions

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1. General instructions

1.1 Delivery of reports and header

In line with Article 13(1) of the BRRD, information submitted by institutions and groups under this Implementing Regulation shall be reported by Union parent undertakings as defined in Article 2(1)(85) of that Directive.

Union parent undertakings shall identify the entity at the level of which and the basis on which they are reporting in compliance with Article 3 of this Implementing Regulation.

1.2 Structure

The framework consists of 18 templates, organised in 3 blocks:

- (1) 'General information', which provides an overview of the organisational structure of a group and its entities, the distribution of assets and risk exposure amounts. This block consists of template 'R 01.00 - Organisational structure (R-ORG)'
- (2) 'Information on-balance sheet items and off-balance sheet items' which provides financial information on liabilities, own funds, financial connections between group entities, liabilities towards major counterparties and off-balance sheet items received from major counterparties, and deposit insurance. This block consists of 6 templates:
 - 'R 02.00 - Liability Structure (R-LIAB)';
 - 'R 03.00 - Own funds requirements (R-OWN)';
 - 'R 04.00 - Intragroup financial interconnections (R-IFC)';
 - 2 templates on major counterparties, 'R 05.01 - Major Liability Counterparties (R-MCP 1)' and 'R 05.02 - Major off-balance sheet counterparties (R-MCP 2)';
 - 'R 06.00 - Deposit insurance (R-DIS)'.
- (3) 'Critical functions' which provides an overview of critical functions and maps them to legal entities, core business lines, critical services, financial market infrastructures and information systems. This block consists of 10 templates:
 - 4 templates on the identification of critical functions and their mapping to core business lines and group entities, 'R 07.01 - Criticality assessment of economic functions (R-FUNC 1)', 'R 07.02 - Mapping of critical functions by legal entity (R-FUNC 2)', 'R 07.03 - Mapping of Core Business Lines by legal entity (R-FUNC 3)' and 'R 07.04 - Mapping of critical functions to core business lines (R-FUNC 4)';
 - 'R 08.00 - Critical services (R-SERV)';

- 2 templates on the identification and mapping of financial market infrastructures, 'R 09.01 - FMI Services - Providers and Users - Mapping to Critical Functions (R-FMI 1)', 'R 09.02 - FMI Services - Providers and Users - Services provided by FMI or representative institution (R-FMI 2)' and 'R 09.03 - FMI Services - Providers and Users - Services providers enabling access to FMI (R-FMI 3)';
- 2 templates on critical information systems, 'R. 10.01 - Critical Information systems (General information) (R-CIS 1)' and 'R 10.02 - Mapping of information systems (R-CIS 2)'.

1.3 References

For the purposes of this Annex, the following abbreviations shall apply:

- 'BRRD': Directive 2014/59/EU
- 'CRR': Regulation (EU) No 575/2013
- 'DGSD': Directive 2014/49/EU
- 'CRD': Directive 2013/36/EU
- 'CSD': Directive 98/26/EC
- 'FINREP': Annexes III, IV (templates) and V (instructions) to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting).
- 'FSB' Financial Stability Board
- 'COREP (OF)': Annexes I (templates) and II (instructions) to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting)
- 'COREP (LR)': Annexes X (templates) and XI (instructions) to Regulation (EU) No 680/2014 (ITS on Supervisory Reporting)
- 'ECB BSI Regulation': Regulation (EC) No 1071/2013 of the European Central Bank
- 'LEI code': the global Legal Entity Identifier assigned to entities, which uniquely identifies a party to a financial transaction

1.4 Accounting standards

Unless otherwise specified in these instructions, institutions shall report all amounts based on the accounting framework they use for the reporting of financial information in accordance with Articles 9 to 11 of Regulation (EU) No 680/2014 (ITS on Supervisory Reporting). Institutions that are not required to report financial information in accordance with the ITS on Supervisory Reporting shall apply the rules of their respective accounting framework.

For the purposes of this Annex, "IAS" and "IFRS" refer to the international accounting standards as defined in Article 2 of Regulation (EC) No 1606/2002. For institutions which report under IFRS, references have been inserted to the relevant IFRS.

1.5 Scope of consolidation

This framework refers, depending on the template, to consolidation on the basis of accounting consolidation (entities included in the consolidated financial statements), prudential consolidation or consolidation at the level of the resolution group. For each template institutions shall follow the consolidation basis or bases applicable pursuant to Article 3 of this Regulation.

1.6 Numbering and other conventions

The document follows the labelling convention laid out below, when referring to the columns, rows and cells of the templates. These numerical codes are extensively used in the validation rules.

The following general notation is followed in the instructions: {Template;Row;Column}.

In the case of validations inside a template, in which only data points of that template is used, notations do not refer to a template: {Row;Column}.

In the case of templates with only one column, only rows are referred to. {Template;Row}

An asterisk sign is used to express that the validation is done for the rows or columns specified before.

Where an information item is not applicable to the entities for which the report is submitted, the corresponding field shall be left blank.

Where these instructions refer to a primary key, this shall mean a column or combination of columns designated to uniquely identify all the rows of the template. A primary key shall contain a unique value for each row of the template. It may not contain null value.

2. Template-related instructions

2.1 R 01.00 - Organisational structure (R-ORG)

2.1.1 General remarks

This template provides an overview over the group's legal and ownership structure. A single template shall be submitted in relation to all group entities meeting the conditions set out in Article 3(2)(a) of this Regulation.

2.1.2 Instructions concerning specific positions

The value reported in column 020 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010-130	Entity
010	Name Name of the Entity. Official name as it is listed in corporate acts, including the

	indication of the incorporation form.
020	<p>Code</p> <p>The code of the Entity. The code is a row identifier, and must be unique for each row in the table. The code shall be used consistently across the templates. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p>
030	<p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric LEI code of the Entity.</p>
040	<p>Entity Type</p> <p>The entity type shall be one of the following:</p> <p>a) 'Credit institution'</p> <p>This category shall cover credit institutions as defined in point (1) of Article 4(1) of Regulation (EU) No 575/2013, not including the entities referred to in Article 2(5) of Directive 2013/36/EU;</p> <p>b) 'Investment firm subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU'</p> <p>This category shall cover investment firms as defined in point (2) of Article 4(1) of Regulation (EU) No 575/2013 that are subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU</p> <p>c) Investment firm not subject to the initial capital requirement laid down in Article 28(2) of Directive 2013/36/EU</p> <p>d) 'Financial institution'</p> <p>This category shall cover financial institutions as defined in point (26) of Article 4(1) of Regulation (EU) No 575/2013, other than those classified as 'holding company' as described in point e) below.</p> <p>e) 'Holding company'</p> <p>This category shall cover any of the following:</p> <ul style="list-style-type: none"> - Financial holding company as defined in point (20) of Article 4(1) of Regulation (EU) No 575/2013 - Mixed financial holding company as defined in point (21) of Article 4(1) of Regulation (EU) No 575/2013 - Mixed activity holding company as defined in point (22) of Article 4(1) of Regulation (EU) No 575/2013 - Parent financial holding companies as defined in point (30) of Article 4(1) of Regulation (EU) No 575/2013 - Union parent financial holding company as defined in point (31) of Article 4(1) of Regulation (EU) No 575/2013 - Parent mixed financial holding company in a Member State as defined in point (32) of Article 4(1) of Regulation (EU) No 575/2013 - Union parent mixed financial holding companies as defined in point (33) of Article 4(1) of Regulation (EU) No 575/2013 <p>f) 'Insurance undertaking'</p>

	<p>This category shall cover insurance undertakings as defined in Article 13 of Directive 2009/138/EC.</p> <p>g) 'Other entity type', where the entity is not captured by any of the above mentioned categories.</p>
050	<p>Country Code</p> <p>The ISO 3166-1-alpha-2 code of the country of incorporation of the entity.</p>
060	<p>Included in the Prudential Perimeter</p> <p>Report the following abbreviations:</p> <p>Y - Yes;</p> <p>N - No.</p>
070	<p>Article 7 CRR Waiver</p> <p>Report the following abbreviations:</p> <p>Y – if the Competent authority waived the application of Article 6(1) CRR according to Article 7 CRR</p> <p>N – otherwise</p>
080	<p>Total assets</p> <p>Same definition as for FINREP, {F 01.01;380,010}</p>
090	<p>Risk Exposure amount (REA)</p> <p>Total risk exposure amount as defined for COREP (OF): {C 02.00;010;010}</p> <p>This item does not have to be reported for entities benefitting from a waiver in accordance with Article 7 of the CRR.</p>
100	<p>Leverage ratio exposure</p> <p>Total Leverage Ratio exposure as defined for COREP (LR): {C 47.00;290;010}</p>
110	<p>Contribution to total consolidated assets</p> <p>The amount that the Entity contributes to the total consolidated assets of the group the report refers to.</p>
120	<p>Contribution to total consolidated REA</p> <p>The amount that the Entity contributes to the total consolidated REA of the group the report refers to.</p>
130	<p>Contribution to consolidated leverage ratio exposure</p> <p>The amount that the Entity contributes to the total consolidated leverage ratio exposure of the group the report refers to.</p>
140-180	<p>Direct parent</p> <p>Direct parent of the Entity. Only a direct parent that has more than 5% of voting rights in the Entity shall be reported.</p>

	If an entity has more than one direct parent, only the direct parent with the highest capital share – or voting share, if relevant – shall be reported.
140	<p>Name</p> <p>Name of the direct parent of the entity.</p>
150	<p>Code</p> <p>The code of the Direct parent. The code shall be used consistently within this and across the templates. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p>
160	<p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the Direct parent. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p>
170	<p>Share capital</p> <p>Amount of share capital held by the Direct parent in the Entity.</p>
180	<p>Voting rights in the Entity</p> <p>Percentage of voting rights held by the direct parent in the Entity.</p> <p>This information is only required if one share is not equal to one vote (hence voting rights are not equal to share capital).</p>

2.2 R 02.00 - Liability Structure (R-LIAB)

2.2.1 General remarks

This template requires granular information on the liability structure of the entity or or group. Liabilities are broken down by liabilities excluded from bail-in and liabilities not excluded from bail-in, with consideration of the eligibility to MREL. Further breakdowns by liability classes, counterparty classes and maturity are provided.

Where a maturity breakdown is set out in this template, the residual maturity shall be the time until the contractual maturity or, when there is an explicit or implicit, contractual or statutory, right for the holder of an instrument to early reimbursement, until the first date where such a right arises. Interim payments of principal shall be split into the corresponding maturity buckets. Where applicable, the maturity shall be considered separately for both the principal amount and accrued interest.

By default, amounts reported in this template shall be outstanding amounts. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The remaining outstanding amount due is equal to the value of the claim which the creditor could file under insolvency proceedings.

By derogation, balance sheet liabilities arising from derivatives (reported in row 330) shall be reported in the form of carrying amounts. The carrying amount shall be the carrying amount as

defined for FINREP purposes, either under IFRS or national GAAP, where available. Otherwise, figures under national GAAP reporting schemes shall be used.

2.2.2 Instructions concerning specific positions

Columns	Instructions
010	<p>Households FINREP, Annex V. Part 1.42(f)</p> <p>Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption, and as producers of market goods and non-financial and financial services provided that their activities are not those of quasi-corporations. Non-profit institutions which serve households and which are principally engaged in the production of non-market goods and services intended for particular groups of households shall be included.</p>
020	<p>Non-financial corporations (SMEs) Annex I, Title I, Article 2.1 of Commission Recommendation of 6 May 2003 concerning definition of micro, small and medium-sized enterprises (2003/361/EC); FINREP, Annex V Part 1.5(i)</p> <p>Enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.</p>
030	<p>Non-financial corporations (non-SMEs) FINREP, Annex V. Part 1.42(e)</p> <p>Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services according to the ECB BSI Regulation.</p> <p>Excludes 'SMEs' reported in column 020.</p>
040	<p>Credit institutions FINREP, Annex V. Part 1.42(c)</p> <p>Credit institutions within the meaning of Article 4 (1) point (1) CRR and multilateral development banks.</p>
050	<p>Other financial corporations FINREP, Annex V. Part 1.42(d)</p> <p>All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries, financial auxiliaries and captive financial institutions and money lenders.</p>
060	<p>General governments & Central banks FINREP, Annex V. Part 1.42(a) and (b)</p> <p>Central banks and central governments, state or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have</p>

	a commercial activity (which shall be reported under “credit institutions”, “other financial corporations” or “non-financial corporations” depending on their activity); social security funds; and international organisations, such as the European Community, the International Monetary Fund and the Bank for International Settlements.
070	<p>Others / non-identified</p> <p>Where the identity of the holder of a security is not known, the amounts should be attributed to this column and no further counterparty breakdown is required. That said, entities shall dedicate their best efforts to identify counterparties and limit the use of this column to a minimum.</p>
080	Total
090	<p>Of which: intragroup</p> <p>Liabilities towards entities included in the consolidated financial statements of the ultimate parent entity (as opposed to the regulatory scope of consolidation).</p>
100	<p>Of which: issuances governed by the law of a third country</p> <p>These shall include the gross amounts of liabilities governed by the law of a third-country and/or issued by group entities established in third-countries.</p> <p>When contractual recognition has been approved in line with article 45 (5) of the BRRD, the liabilities should not be reported under this heading, but rather be split out across the remaining counterparty breakdown as applicable.</p>
Rows	Instructions
100	<p>Liabilities excluded from bail-in</p> <p>Article 44 (2) of the BRRD states that "Resolution authorities shall not exercise the write down or conversion powers in relation to the following liabilities whether they are governed by the law of a Member State or of a third country".</p>
110	<p>Covered deposits</p> <p>The amount of covered deposits as defined in point (5) of Article 2 (1) of the DGSD. Unless specified in the request for information, this shall exclude temporary high balances as defined in Article 6(2) of the DGSD.</p>
120	<p>Secured liabilities – collateralized part</p> <p>Article 44 (2) point b of the BRRD</p> <p>Secured liabilities including repurchase agreements (repos), covered bonds and liabilities in the form of financial instruments which form an integral part of the cover pool and which according to national law are secured in a way similar to covered bonds.</p> <p>Neither the requirement to ensure that all secured assets relating to a covered bond cover pool remain unaffected, segregated and with enough funding, nor the exclusion above shall prevent resolution authorities, where appropriate, from exercising those powers in relation to any part of a secured liability or a liability for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. Such an uncovered amount of these secured liabilities shall not be reported in this row, but reported in row 340, subject to additional breakdown.</p> <p>Central Bank liabilities which are covered by a collateral pool (e.g. MRO, LTRO, TLTRO, etc.)</p>

	<p>shall be regarded as secured liabilities.</p> <p>A specific type of liabilities are collateral positions (e.g. cash collateral) received and recorded on the balance sheet. Where such collateral positions are legally bound with an asset position, these shall be treated as secured liabilities for the purpose of this report.</p>
130	<p>Client liabilities, if protected in insolvency</p> <p>Article 44 (2) point c of the BRRD</p> <p>Any liability that arises by virtue of the holding by the institution or entity referred to in point (b), (c) or (d) of Article 1(1) of the BRRD of client assets or client money including client assets or client money held on behalf of UCITS as defined in Article 1(2) of Directive 2009/65/EC or of AIFs as defined in point (a) of Article 4(1) of Directive 2011/61/EU of the European Parliament and of the Council, provided that such a client is protected under the applicable insolvency law.</p>
140	<p>Fiduciary liabilities, if protected in insolvency</p> <p>Article 44 (2) point c of the BRRD</p> <p>Any liability that arises by virtue of a fiduciary relationship between the institution or entity referred to in point (b), (c) or (d) of Article 1 (1) of the BRRD (as fiduciary) and another person (as beneficiary) provided that such a beneficiary is protected under the applicable insolvency or civil law.</p>
150	<p>Credit institution liabilities < 7 days</p> <p>Article 44 (2) point e of the BRRD</p> <p>Liabilities to credit institutions, excluding entities that are part of the same accounting group, with an original maturity of less than seven days.</p>
160	<p>System (operator) liabilities < 7 days</p> <p>Article 44 (2) point f of the BRRD</p> <p>Liabilities with a remaining maturity of less than seven days, owed to systems or operators of systems designated according to the CSD or their participants and arising from the participation in such a system.</p>
170	<p>Employee liabilities</p> <p>Article 44 (2) point g (i) of the BRRD</p> <p>Liabilities to an employee, in relation to accrued salary, pension benefits or other fixed remuneration, except for the variable component of remuneration that is not regulated by a collective bargaining agreement. This shall however not apply to the variable component of the remuneration of material risk takers as identified in Article 92 (2) of the CRD.</p>
180	<p>Critical service liabilities</p> <p>Article 44 (2) point g (ii) of the BRRD</p> <p>Liabilities to a commercial or trade creditor arising from the provision to the institution or entity referred to in point (b), (c) or (d) of Article 1 (1) of the BRRD of goods or services that are critical to the daily functioning of its operations, including IT services, utilities and the rental, servicing and upkeep of premises.</p>
190	<p>Tax and social security authorities liabilities, if preferred</p> <p>Article 44 (2) point g (iii) of the BRRD</p>

	Liabilities to tax and social security authorities provided that those liabilities are preferred under the applicable law.
200	<p>DGS liabilities</p> <p>Article 44 (2) point g (iv) BRRD</p> <p>Liabilities to deposit guarantee schemes arising from contributions due in accordance with the DGSD.</p>
300	Liabilities not excluded from bail-in
310	<p>Deposits, not covered but preferential</p> <p>Article 108 of the BRRD</p> <p>Deposits as defined in Article 2 (1) point 3 of the DGSD that do not qualify for exclusion from bail-in (article 44 (2) point a) of the BRRD), yet for which a preferential treatment is foreseen in line with article 108 of the BRRD.</p>
320	<p>Deposits, not covered and not preferential</p> <p>Deposits as defined in Article 2 (1) point 3 of the DGSD that do not qualify for exclusion from bail-in or preferential treatment in application of articles 44 (2) point a or 108 of the BRRD.</p>
330	<p>Balance sheet liabilities arising from derivatives</p> <p>Accounting value of liabilities arising from derivatives, for the total amount corresponding to FINREP: {F 01.02;020;010} + {F 01.02;150;010}.</p>
331	<p>Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, prior to collateral offset</p> <p>By default the sum of all net market values of derivative liabilities per contractual netting set. Only where the net market value of a netting set is a liability, the netting set shall be reported. To this end, derivatives which are not subject to netting arrangements shall be treated as a single contract, i.e. as if it were a netting set with only one derivative.</p>
332	<p>Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset</p> <p>The valuation in row 331 is subject to an adjustment for collateral posted to secure this exposure, which results in the sum of these net market values after offsetting collateral at its market value.</p>
333	<p>Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset, incorporating estimated close-out amounts</p> <p>In line with Regulation 2016/1401 on the valuation of liabilities arising from derivatives, an additional close-out amount covering the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts.</p> <p>The estimations required to determine a close-out amount in line with the abovementioned Regulation can prove quite difficult on an individual basis. Therefore, proxy values, which may be based on available data such as the prudential requirements for market risk, can be</p>

	used instead. If it proves impossible to calculate the close-out amount for the derivative liabilities, the amount reported should be equal to the amount reported in line 332.
334	<p>Sum of net liability positions taking into account prudential netting rules</p> <p>The net liability positions for derivatives taking into account the prudential netting rules of Article 429 CRR (related to the calculation of the leverage ratio exposure measure) shall be reported.</p>
340	<p>Uncollateralised secured liabilities</p> <p>The amount of secured liabilities or liabilities for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. This would thus capture the 'under-collateralized' part of any collateralized liability such as covered bonds or repurchase operations.</p>
350	<p>Structured notes</p> <p>Structured notes are defined, in line with the "Instructions for Basel III monitoring" issued by the BCBS, as debt obligations that contain an embedded derivative component, with returns linked to an underlying security or index (public or bespoke, such as equities or bonds, fixed income rates or credit, FX, commodities etc.). Structured notes do not include debt instruments that include call or put options only, i.e. the value of the instrument does not depend on any embedded derivative component.</p>
360	<p>Senior unsecured liabilities</p> <p>This includes all senior, unsecured instruments that are not included in the structured notes category.</p>
370	<p>Subordinated liabilities</p> <p>In general, subordination covers liabilities which will only be repaid under national insolvency law after all classes of ordinary creditors have been repaid in full. This includes both contractually or statutorily subordinated liabilities. In the case of holding companies, unsubordinated debt securities may also be reported in this category (i.e. structural subordination).</p> <p>Subordinated instruments that are not at all recognized in own funds shall be included in this category.</p> <p>This row shall also include that part of subordinated liabilities that qualifies in principle as own funds, but is not included in own funds due to phase-out provisions such as Article 64 CRR (remaining maturity) or Part 10 of the CRR (grandfathering impact).</p>
380	<p>Other MREL eligible liabilities</p> <p>Any instrument that is eligible to MREL but is not captured in rows 320 and 340 to 370.</p>
390	<p>Non-financial liabilities</p> <p>This row captures non-financial liabilities that do not relate to debt instruments of which the holders can be bailed in due to practical reasons, such as provisions related to litigations to which the entity is subject.</p>
400	<p>Residual liabilities</p> <p>Any liability not reported in rows 100 to 390.</p>
500	<p>Own funds</p>

	Articles 4(1)(118) and 72 of the CRR Same definition as COREP (OF): {C 01.00;010;010}
510	Common Equity Tier 1 Capital Article 50 of the CRR Same definition as COREP (OF): {C 01.00;020;010}
511	Of which: capital instruments/share capital Legal instruments that constitute (part of) CET1 capital in the form of capital instruments/share capital
512	Of which: instruments ranking pari passu with ordinary shares Legal instruments that constitute (part of) CET1 own funds in the form of instruments other than capital instruments/share capital, but ranking pari passu with this category
520	Additional Tier 1 capital Article 61 of the CRR Same definition as COREP (OF): {C 01.00;530;010}
521	Of which: (part of) subordinated liabilities recognised as own funds Legal instruments that constitute (part of) Additional Tier 1.
530	Tier 2 Capital Article 71 of the CRR Same definition as COREP (OF): {C 01.00;750;010}
531	Of which: (part of) subordinated liabilities recognised as own funds This breakdown identifies the legal instruments that constitute (part of) Tier 2 own funds.
600	Total liabilities and own funds including derivative liabilities Sum of all the liabilities reported in this template and the amount of regulatory own funds. To this end, all the amounts from the above lines shall be added. With respect to derivatives, the value to be used shall be row 334 'Sum of net liability positions taking into account prudential netting rules'.

2.3 R 03.00 - Own funds requirements (R-OWN)

2.3.1 General remarks

This template gathers information on the own funds requirements for an entity or group.

All information reported shall reflect the final requirements, disregarding all phase-out/phase-in discretions that have been applied by the competent authority, in order to provide for a homogeneous view of own funds requirements across all jurisdictions irrespective of the use of policy options/discretions.

The information on Pillar 2 requirements reported in this template shall be based on the latest available official SREP letter communicated by the competent authority.

Where the entity the report refers to is not subject to individual own funds requirements, the contribution of the entity to the consolidated prudential own funds shall be reported as reported in the COREP template C 06.02 regarding the contribution of entities to solvency of the group.

2.3.2 Instructions concerning specific positions

Rows	Instructions
100	<p>Total Risk Exposure Amount (EUR) Article 92 (3) of the CRR</p>
210 - 250	<p>Pillar 1 Capital Requirements and Leverage Ratio</p>
230	<p>Initial capital Article 12 CRD The amount of initial capital required as a precondition for the authorization to commence the activity of a credit institution.</p>
240	<p>Pillar 1: Specific (National) Requirements Requirements other than those of Article 92 CRR that are imposed by the competent authorities under Pillar 1. Where such requirement is expressed in a nominal amount, entities shall report this amount as a percentage of the total risk exposure amount reported in row 100..</p>
250	<p>Leverage Ratio Requirement Leverage ratio requirement as applicable to the entity or group. If no formal requirement is in place, entities shall leave this cell empty.</p>
310 - 330	<p>PILLAR 2 CAPITAL REQUIREMENTS</p>
310	<p>Pillar 2 Requirement Add-on in line with Article 104 (1) point a CRD The add-on (thus excluding Pillar 1 minimum requirements and buffers) required to be maintained by the institution as communicated by the competent authorities in line with article 104 (1) point a of the CRD. Where such requirement is expressed in a nominal amount, entities shall report this amount as a percentage of the total risk exposure amount reported in row 100.</p>
320	<p>Pillar 2 Guidance Pillar 2 guidance as communicated by the competent authority. Where such guidance is expressed in a nominal amount, entities shall report this amount as a percentage of the total risk exposure amount reported in row 100.</p>
330	<p>Pillar 2: (National) Entity-Specific Requirements Any other requirements that are imposed by the competent authorities under Pillar 2, i.e. on</p>

	<p>top of the Pillar 1 requirements.</p> <p>Where such a requirement is expressed in a nominal amount, entities shall report this amount as a percentage of the total risk exposure amount reported in row 100.</p>
400	<p>Combined Buffer Requirement</p> <p>Article 128 point 6 CRD</p> <p>The amount of own funds needed to fulfil the combined buffer requirement shall be reported (see COREP (OF): {C 04.00;740;010}).</p>
410	<p>Capital Conservation Buffer</p> <p>Articles 128 point (1) and 129 of CRD</p> <p>The amount of own funds needed to fulfil the capital conservation buffer requirement shall be reported (see COREP (OF): {C 04.00;750;010}).</p>
420	<p>Institution-Specific Countercyclical Capital Buffer</p> <p>Articles 128 point (2), 130, 135-140 of CRD</p> <p>The amount of own funds needed to fulfil the countercyclical capital buffer requirement shall be reported (see COREP (OF): {C 04.00;770;010}).</p>
430	<p>Systemic Risk Buffer</p> <p>Articles 128 point (5), 133 and 134 of CRD</p> <p>The amount of own funds needed to fulfil the systemic risk buffer requirement shall be reported (see COREP (OF): {C 04.00;780;010}).</p>
440	<p>Global Systemically Important Institution Buffer</p> <p>Articles 128 point (3) and 131 of CRD</p> <p>The amount of own funds needed to fulfil the G-SII buffer requirement shall be reported (see COREP (OF): {C 04.00;800;010}).</p>
450	<p>Other Systemically Important Institution Buffer</p> <p>Articles 128 point (4) and 131 of CRD</p> <p>The amount of own funds needed to fulfil the O-SII buffer requirement shall be reported (see COREP (OF): {C 04.00;810;010}).</p>

2.4 R 04.00 - Intragroup financial interconnections (R-IFC)

2.4.1 General remarks

This template requires information on intragroup liabilities not excluded from bail-in, capital instruments and guarantees. Only liabilities, capital instruments and guarantees for which an entity within the consolidation perimeter is either the issuer or the underwriter and which are extended towards entities within the same consolidation perimeter shall be reported.

This template shall be reported for each resolution group identified in the information request by the resolution authority. In case of Single Point of Entry approach, a single template will be compiled

for the whole group. In case of Multiple Points of Entry approach, multiple templates will be reported (one for each resolution group).

The combination of values reported in columns 020, 040 and 050 of this template forms a primary key which has to be unique for each row of the template.

2.4.2 Instructions concerning specific positions

Columns	Instructions
010-020	<p>Issuer</p> <p>Legal entity which issues the liabilities or provides the guarantees</p>
010	<p>Entity name</p> <p>Must be different from the Entity name listed in column 030.</p>
020	<p>Code</p> <p>The code of the Issuer. The code shall be used consistently across the templates. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p> <p>Must be different from the code listed in column 040.</p>
030-040	<p>Underwriter</p> <p>Legal entity which underwrites the liabilities or receives the guarantees</p>
030	<p>Entity name</p> <p>Must be different from the entity name listed in column 010.</p>
040	<p>Code</p> <p>The code of the Underwriter. The code shall be used consistently across the templates. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p> <p>Must be different from the code listed in column 020.</p>
050- 070	<p>Financial interconnection</p> <p>Describes the financial interconnection between the entities of the resolution group.</p>
050	<p>Type</p> <p>To be chosen from the following list:</p> <p><u>Intragroup Liabilities</u></p> <p>L.1. Deposits, not covered but preferential Same definition as R 02.00 (R-LIAB), row 310</p> <p>L.2. Deposits, not covered and not preferential Same definition as R 02.00 (R-LIAB), row 320</p> <p>L.3. Liabilities arising from derivatives (Close-Out Amounts) Same definition as R 02.00 (R-LIAB), row 330</p> <p>L.4. Uncollateralised secured liabilities Same definition as R 02.00 (R-LIAB), row 340</p>

	<p>L.5. Structured notes Same definition as R 02.00 (R-LIAB), row 350</p> <p>L.6. Senior unsecured liabilities Same definition as R 02.00 (R-LIAB), row 360</p> <p>L.7. Subordinated liabilities Same definition as R 02.00 (R-LIAB), row 370</p> <p>L.8. Other MREL eligible liabilities Same definition as R 02.00 (R-LIAB), row 380</p> <p>L.9. Non-financial liabilities Same definition as R 02.00 (R-LIAB), row 390</p> <p>L.10. Residual liabilities Same definition as R 02.00 (R-LIAB), row 400 Any liability not captured by any of the preceding items.</p> <p>L.11. Tier 2 Capital Same definition as R 02.00 (R-LIAB), row 530</p> <p>L.12. Additional Tier 1 Capital Same definition as R 02.00 (R-LIAB), row 520</p> <p>L.13. Common Equity Tier 1 Capital Same definition as R 02.00 (R-LIAB), row 510</p> <p><u>Intragroup Guarantees</u></p> <p>G.1. Issuance Guarantees on specific instruments/liabilities that have been issued</p> <p>G.2. Counterparty Guarantees granted to a specific counterparty of the institution</p> <p>G.3. Unlimited General guarantees not limited to a fixed amount</p> <p>G.4. Other Any type of guarantee not covered by the previous types.</p>
060	<p>Outstanding amount</p> <p>For liabilities (column 050, types L.1, L.2 and L.4 - L.13), the outstanding amount of the intragroup liabilities; for liabilities arising from derivatives (type L.3), the close-out amounts as defined for the purposes of template R 02.00 (R-LIAB), row 333.</p> <p>For guarantees (column 050, values G.1 - G.4), the maximum potential amount of future payments under the guarantee</p>
070	<p>of which: MREL eligible</p> <p>The outstanding amount of the MREL eligible liabilities calculated according to Article 45 of the BRRD.</p>

2.5 R 05.01 and R 05.02 - Major Counterparties (R-MCP)

2.5.1 General remarks

The templates collect information on liabilities towards major counterparties (R 05.01) on off-balance sheet items received from major counterparties (R 05.02).

Liabilities and off-balance sheet items for which the counterparty cannot be identified shall not be reported in these templates.

2.5.2 R 05.01 – Major liabilities counterparties - Instructions concerning specific positions

The combination of values reported in columns 020 and 060 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010-050	<p>Counterparty</p> <p>Information on the major counterparty towards which the liability exists.</p> <p>Major counterparties shall be identified by summing up the outstanding amounts of all liabilities of the entity or group for which the template is reported, to each counterparty or group of connected counterparties, excluding liabilities to group entities. The counterparties and groups of connected counterparties are then ranked by aggregate outstanding amount in order to identify the top 10 major counterparties, on which information shall be provided in this template.</p> <p>The definition of ‘group of connected counterparties’ shall follow the definition of ‘group of connected clients’ as defined in Article 4(1) point 39 CRR.</p> <p>For the purpose of this template, only external counterparties shall be reported.</p>
010	<p>Counterparty name</p> <p>Name of the major counterparty or, where applicable, name of a group of connected clients.</p> <p>The name of a group of connected clients shall be the name of the parent company or, when the group of connected clients does not have a parent, the group’s commercial name.</p>
020	<p>Code</p> <p>The code of the major counterparty.</p> <p>For a group of connected counterparties, if a unique code is available at national level, this code shall be reported as the code of the group of connected clients. Where there is no unique code at the national level, the code that shall be reported shall be the code of the parent company of that group of connected clients.</p> <p>Codes shall be used in a consistent way across time. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p>
030	<p>Group or individual</p> <p>The institution shall report '1' for individual major counterparties and '2' for groups of connected clients.</p>
040	<p>Residence of the counterparty</p> <p>The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. This includes pseudo-ISO codes for international organisations, available in the last edition of the Eurostat’s “Balance of Payments Vademecum”.</p> <p>The residence is determined where the registered office is registered. For groups of connected clients, country of the parent company.</p>
050	<p>Sector</p>

	<p>One sector shall be allocated to every counterparty on the basis of FINREP economic sector classes (FINREP, Annex V, Part 1, chapter 6):</p> <ul style="list-style-type: none"> - Central Banks - General Governments - Credit institutions: - Other financial corporations - Non-financial corporations - Households <p>For groups of connected clients, no sector shall be reported.</p>
060	<p>Type</p> <p>The liability type shall be one of the liability types listed in template R 02.00 - Liability Structure (R-LIAB), namely:</p> <ul style="list-style-type: none"> L.0 Liabilities excluded from bail-in; L.1 Deposits, not covered but preferential; L.2. Deposits, not covered and not preferred; L.3 Liabilities arising from derivatives L.4 Uncollateralized secured liabilities L.5 Structured notes L.6 Senior unsecured liabilities L.7 Subordinated liabilities L.8 Other MREL eligible liabilities L.9 Non-financial liabilities L.10 Residual liabilities <p>If the liabilities towards a major counterparty consist of more than one of the types mentioned above, each liability type shall be reported in a separate row.</p>
070	<p>Amount</p> <p>The amount shall be equivalent to the definition of an 'outstanding amount' as prescribed for in template R 03.00 - Liability Structure. In case of liabilities arising from derivatives (type L.3), the close-out amounts as defined for the purposes of row 333 template R 02.00 shall be reported.</p>

2.5.3 R 05.02 – Major off-balance sheet counterparties: Instructions concerning specific positions

The combination of values reported in columns 020 and 060 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010-050	<p>Counterparties</p> <p>Information on the major off-balance sheet counterparty.</p>

	<p>Major off-balance sheet counterparties shall be identified by summing up the total amount of commitments and financial guarantees received (as defined for the purposes of FINREP, template F 09.02) by all group entities from counterparties or group of connected clients.. The counterparties and groups of connected clients are then ranked by aggregate amount in order to identify the top 10 major off-balance sheet counterparties, on which information shall be provided in this template.</p> <p>For the purpose of this template, only external counterparties shall be reported.</p>
010	<p>Entity name See instructions on column 010 of R 05.01</p>
020	<p>Code See instructions on column 020 of R 05.01</p>
030	<p>Group or individual See instructions on column 030 of R 05.01</p>
040	<p>Residence of the counterparty See instructions on column 040 of R 05.01</p>
050	<p>Sector See instructions on column 050 of R 05.01</p>
060	<p>Type The type of off-balance sheet exposure shall be one of the following as defined in FINREP, template F 09.02: OBS.1 Loan commitments received OBS.2 Financial guarantees received OBS.3 Other commitments received If the off-balance sheet items received from a major counterparties consist of more than one of the types mentioned above, each type of off-balance sheet item shall be reported in a separate row.</p>
070	<p>Amount</p>

2.6 R 06.00 - Deposit insurance (R-DIS)

2.6.1 General remarks

This template provides an overview of deposits insurance within a group and the Deposit Guarantee Schemes it participates in.

Every credit institution belonging to the group shall be reported in a separate row.

2.6.2 Instructions concerning specific positions

Columns	Instructions
010-020	Entity
010	Entity Name The name of the entity as reported in R 01.00 - Organisational structure (R-ORG).
020	Code Code of the entity, as reported in R 01.00 - Organisational structure (R-ORG). This is a row identifier and has to be unique for each row in the template.
030-040	DGS membership Information on the Deposit Guarantee Scheme (DGS) the entity is a member of. <i>[note for public consultation: a list of DGSs will be provided]</i>
030	DGS Article 4(3) of the DGSD The DGS of which the Entity is a member of in application of the DGSD. This shall be the DGS in the Member State of incorporation of the Entity, at the exclusion of other DGSs which, in other Member States, might provide additional protection ('top up') to customers of the Entity at a branch in that Member State.
040	Amount of covered deposits Articles 2(1)(5) and 6(2) of the DGSD The amount of covered deposits as defined in point (5) of Article 2 (1) of the DGSD. This shall exclude temporary high balances as defined in Article 6(2) of the DGSD.
050	Institutional Protection Scheme Article 113(7) of the CRR Name of the Institutional Protection Scheme, as referred to in Article 113(7) CRR, of which the Entity is a member; Do not report anything if the Entity is not a member of an IPS.
060	Additional protection under contractual deposit protection scheme Article 1(2) of the DGSD Amount of deposits covered by a contractual deposit protection scheme at the Entity.

2.7 Critical functions and core business lines

2.7.1 General remarks

The four templates of this section provide key data and qualitative assessments of the impact, substitutability and criticality of economic functions the group is providing, supplemented by a mapping of those critical functions to core business lines and legal entities.

More specifically, the templates are dedicated to the following topics:

- R 07.01 - Criticality assessment of economic functions (R-FUNC 1) identifies, based on quantitative and qualitative indicators, the non-critical and critical functions performed by the group for each geographic area in which the group is active;
- R 07.02 - Mapping of critical functions by legal entity (R-FUNC 2) maps the critical functions identified to legal entities and assesses whether each legal entity is considered material to the performance of the critical function or not;
- R 07.03 - Mapping of Core Business Lines by legal entity (R-FUNC 3) provides a full list of core business lines and maps them to legal entities;
- R 07.04 - Mapping of critical functions to core business lines (R-FUNC 4) maps the identified critical functions to business lines.

Pursuant to Article 2 (1) point 35 of the BRRD, critical functions means activities, services or operations the discontinuance of which is likely in one or more Member States, to lead to the disruption of services that are essential to the real economy or to disrupt financial stability due to the size, market share, external and internal interconnectedness, complexity or cross-border activities of an institution or group, with particular regard to the substitutability of those activities, services or operations.

Pursuant to Article 6 of Regulation (EU) 2016/778, a function shall be considered critical, when it meets both of the following:

1. the function is provided by an institution to third parties not affiliated to the institution or group; and
2. a sudden disruption would likely have a material negative impact on the third parties, give rise to contagion or undermine the general confidence of market participants due to the systemic relevance of the function for the third parties and the systemic relevance of the institution or group in providing the function.

2.7.1.1 Core business lines

Pursuant to Article 2(1), point (36) of the BRRD, 'core business lines' means business lines and associated services which represent material sources of revenue, profit or franchise value for an institution or for a group of which an institution forms part'.

2.7.1.2 Economic functions

For the purposes of this template, economic functions shall refer to the functions listed in the table below.

For each category of economic functions, an economic function 'other' may be chosen if the function is not captured by the other predefined functions.

Where the economic function is broken down by counterparty, the definition of counterparty sectors as provided in FINREP, Annex V, Part 1, chapter 6 shall be applied. 'SMEs' refers to SMEs as defined in FINREP, Annex V, Part 1.5(i).

Function ID	Economic function
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Deposits

Deposit taking refers to the acceptance of deposits from non-financial intermediaries. It does not include borrowing from other financial intermediaries, which is dealt with separately in 'wholesale funding'.

Deposits include: i) current accounts / overnight deposits, ii) deposits with agreed maturity, and iii) deposits redeemable at notice, and exclude repurchase agreements.

References: FSB (2013) p.14; ECB BSI Regulation (ECB/2013/33) Annex II Part 2 items 9.1, 9.2 and 9.3.

1.1	Households
1.2	Non-financial corporations (SMEs)
1.3	Non-financial corporations (non-SMEs)
1.4	General governments
1.5, 1.6, 1.7	Other sectors / counterparties (1), (2) and (3)

Lending

Lending refers to the provision of funds to non-financial counterparties, such as corporate or retail clients. Lending to financial counterparties is a distinct activity and is assessed in 'wholesale funding'. Loans includes debt instruments held by the institutions but exclude debt instruments that are securities, irrespective of their accounting classification (e.g. held-to-maturity or available for sale).

References: FSB (2013) p.17; ECB BSI Regulation (ECB/2013/33), Annex II Part 2 item 2.

2.1	Households – Lending for house purchase Lending for house purchase means loans extended to households for the purpose of investing in houses for own use and rental, including building and refurbishments.
2.2	Households – other lending
2.3	Non-financial corporations - SMEs
2.4	Non-financial corporations - non-SMEs
2.5	General Governments
2.6, 2.7, 2.8	Other sectors / counterparties (1), (2) and (3)

Payments, Cash, Settlement, Clearing, Custody services

The economic functions included under this caption consist of the provision of payments, cash, settlement, clearing and custody services by a credit institution, as an intermediary between own clients or as an intermediary between a client and one or several relevant Financial Market Infrastructures (FMIs), or the provision of (indirect) access to FMIs to other banks. In line with FSB guidance, the payments, clearing and settlement function is limited to services provided by banks to their clients. This category does not cover services provided by (pure) FMI providers. For the purpose of this template, FMIs include payment systems, securities settlement systems, central securities depositories and central counterparties (and do not include trade repositories).

Reference: FSB (2013) p.20.

3.1	<p>Payment services to MFIs</p> <p>‘Payment service’, ‘payment transaction’, and ‘payment system’ have the same meaning as defined in Article 4 of Directive 2015/2366 on payment services. This row only relates to payment services offered to Monetary Financial Institutions (MFIs), with or without use of external payment systems. This also includes (payments related to) correspondent banking services. MFIs consist of all institutional units included in the sub-sectors: i) central bank; ii) deposit-taking corporations except the central bank; and iii) money market funds.</p>
3.2	<p>Payment services to non-MFIs</p> <p>Payment services offered to clients, with or without use of external payment systems. This only includes natural or legal person who do not belong to the MFIs sector, all payment services providers are excluded from the ‘non-MFIs’ sector.</p>
3.3	<p>Cash services</p> <p>Provision of cash services to clients (both individuals and corporates, only non-MFIs). These services refer to withdrawals at ATMs and at branches counters and do not include other cash services (like cash-in-transit services for mass retailers). Cash withdrawal with cheques and at branches counters using bank forms (where cards may be used as identification means) are included.</p>
3.4	<p>Securities settlement services</p> <p>Services offered to clients for confirmation, clearing and settlement of securities transactions, with or without use of securities settlement systems. ‘Settlement’ means the completion of a securities transaction where it is concluded with the aim of discharging the obligations of the parties to that transaction through the transfer of cash and/or securities.</p>
3.5	<p>CCP clearing services</p> <p>Securities and derivatives clearing services provided to clients. This also includes the provision of indirect access to a Central Counterparty (CCP).</p>
3.6	<p>Custody services</p> <p>Safekeeping and administration of financial instruments for clients and services related to custodianship such as cash and collateral management.</p>
3.7, 3.8, 3.9	<p>Other services / activities / functions (1), (2) and (3)</p>

Capital Markets

Capital markets activities refer to the issuance and trading of securities, related advisory services, and related services such as prime brokerage and market making. With regards to the derivatives and secondary markets activities, the primary focus is on the institution’s role in providing liquidity to the market.

4.1	<p>Derivatives held for trading (OTC)</p> <p>A derivative is a financial instrument a) whose value changes in response to the change of an underlying variable such as an interest rate, commodity or security price, or index;</p>
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	b) that requires no initial investment, or one that is smaller than would be required for a contract with similar response to changes in market factors; and c) that is settled at a future date. Examples for derivatives are: forwards, interest rate swaps and forward rate agreements, futures, options, caps and floors. Only include derivatives traded in the OTC market.
4.2	Derivatives held for trading (non-OTC) All derivatives held for trading, excluding OTC derivatives held for trading.
4.3	Secondary markets / Trading: The secondary market is where investors buy and sell securities. This function applies to the total trading portfolio (i.e. equity, corporate credit, sovereign credit). Include value of securities measured as the total amount of securities in the held-for-trading (HFT) accounting category. Securities must be reported at fair value at the reporting date. Do not include loans, derivatives and non-tradable assets (e.g. receivables).
4.4	Primary markets / underwriting A primary market is where new securities are issued on an exchange by companies, governments, and other groups to obtain financing through debt-based or equity-based securities (like common and preferred stock, corporate bonds, notes, bills, government bonds). Primary markets are facilitated by underwriting groups.
4.5, 4.6, 4.7	Other services / activities / functions (1), (2) and (3)

Wholesale Funding

Wholesale activities refer to lending and borrowing in wholesale markets to and from financial counterparties (credit institutions and other financial corporations).

5.1	Borrowing Borrowing in wholesale markets from financial counterparties (including by way of repurchase agreements, inter-bank borrowing, commercial paper, certificate of deposits, money market funds, lines of credit, asset-backed commercial paper and fiduciary deposits).
5.2	Derivatives (assets) All derivatives with financial counterparties held on the asset side of the balance sheet. See 'Capital Markets' for a definition of derivatives. In contrast to 'Capital markets', in 'Wholesale Funding', derivatives include all derivatives contracts with financial counterparties (not limited to HFT).
5.3	Lending Lending in wholesale markets to financial counterparties (including by way of reverse repurchase loans, commercial paper, certificate of deposits, money market funds, lines of credit, asset backed commercial paper, fiduciary deposits).
5.4	Derivatives (liabilities) All derivatives with financial counterparties held on the liability side of the balance sheet. See 'Derivatives total assets' for a definition.

5.5, 5.6, 5.7	<p>Other product types (1), (2) and (3)</p> <p>Any function of the economic function 'Wholesale funding' which is not included in the above.</p>
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2.7.2 R 07.01 - Criticality assessment of economic functions (R-FUNC 1): Instructions concerning specific positions -

This template shall be reported for each Member state ('geographical area') in which the group is active. Resolution authorities may require groups to assess criticality at additional levels.

It covers all economic functions performed in that Member state by any group entity, whether that function represents a critical function or not.

Rows	Instructions
010 - 380	<p>Economic functions</p> <p>Economic functions as defined above</p>

Columns	Instructions
010	<p>Description of economic function</p> <p>Where the Economic function is of the type 'Other' (functions 1.5 – 1.7, 2.6 -2.8, 3.7 – 3.9, 4.5 – 4.7, 5.5 – 5.7), a description of that function shall be provided.</p>
020	<p>Market share</p> <p>Estimate of the market share of the institution for the economic function in the respective geographic area.</p>
030	<p>Monetary Amount</p> <p>The content of this column depends on the Economic function provided:</p> <ol style="list-style-type: none"> 1. Deposits <ul style="list-style-type: none"> Carrying amount (including accrued interest) of deposits accepted References: FINREP, Annexes III and IV, template F 08.01 and Annex V, Part 2.97. 2. Lending <ul style="list-style-type: none"> Gross carrying amount of unimpaired and impaired loans and advances (including accrued interest). Lending stock is taken as a proxy for expected future lending. References: FINREP, Annexes III and IV, template F 04.04 and Annex V Part 2.35. 3. Payments, Cash, Settlement, Clearing, Custody services <ul style="list-style-type: none"> As a general rule, the average of daily transactions over the year shall be reported. If not available, an average over a shorter period (e.g. a few months) may be reported. Specifically with regard to the different functions, the following measures shall be considered: <ul style="list-style-type: none"> - Payment services (3.1 to 3.2): Value of transactions sent.

(References: Article 4(5) of Directive 2015/2366/EC; ECB/2013/43)

- Cash services (3.3): Value of ATM transactions, as defined in ECB/2013/43 Table 5a, as well as over-the-counter cash withdrawals, as defined in ECB/2014/15 Table 4.
- Securities settlement services (3.4): Value of securities transfers processed on behalf of clients. This includes transactions settled with a securities settlement system or settled internally by the reporting institutions, and 'free-of-payment' transactions.
- CCP clearing services (3.4): the positions (exposure) that the CCPs of which the institution is a member take on with the institution on behalf of its clients. Please report the average daily value of open positions related to client activity at CCPs. If not available, you may report averages over a shorter period (e.g. a few months).
- Custody services (3.5): The amount of assets under custody, using fair value. Other measurement bases including nominal value may be used if fair value is not available. In those cases where the institution provides services to entities such as collective investment undertakings, pension funds, the assets concerned may be shown at the value at which these entities report the assets in their own balance sheet. Reported amounts shall include accrued interest, if appropriate. (Reference: FINREP, Annex III and IV, template F 22.02, column 010)

4. Capital Markets

Notional amount - Only report for derivatives (4.1-4.2): gross nominal amount of all deals concluded and not yet settled at the reference date.

References: Finrep Annex 5 10.2 (70) for the definition; for the data Finrep Annex III:

- Derivatives total (4.1-4.2): Table 10.00 column 030 row 290.
- Derivatives OTC (4.1): Table 10.00 column 030 rows 300+310+320.
- Secondary market activities (4.3). Carrying amount assets - the carrying amount to be reported on the asset side of the balance sheet, including accrued interest [Finrep: Annex V Part 1.24] for financial assets in the categories equity instruments and debt securities [Finrep: Annex V Part 1.26], classified as 'Held for Trading' [Finrep: Annex V Part 1.25].
- Reference: Finrep: Annex III Table 04.01 column 010 rows 010+060+120.
- Primary markets (4.4): Fee income - Fees and commissions received for involvement in the origination or issuance of securities not originated or issued by the institution.
- Reference: Finrep: Annex III Table 22.01 column 010 rows 030+180.

5. Wholesale funding

Use gross carrying amount - the gross carrying amount shall mean the carrying amount excluding 'accumulated impairment'.

References: Finrep: Annex V Part 2.45/46, Finrep: Annex III, Tables:

- Borrowing (5.1): Table 20.06 column 010 rows 100+110, all countries.
- Derivatives (assets) (5.2): Table 20.04 column 010 row 010, all countries.
- Lending (5.3): Table 20.04, column 010 rows 170+180, all countries.
- Derivatives (liabilities) (5.4): Table 20.06, column 010, row 010, all countries.

040	<p>Numeric indicator</p> <p>The content of this column depends on the Economic function provided.</p> <p>1. Deposits</p> <p>Total number of clients which deposited the values reported in monetary amount. If one client uses more than one deposit product/ account, the client is counted only once.</p> <p>Total number of current accounts / overnight deposits, deposits with agreed maturity and deposits redeemable at notice. The total number of accounts in this column should correspond to the value reported in monetary amount.</p> <p>2. Lending</p> <p>Total number of clients which were provided with the values reported in column 030. If a client is using multiple loan products / accounts, the client is counted only once.</p> <p>3. Payments, Cash, Settlement, Clearing, Custody services</p> <p>As a general rule, the averages of daily transactions over the year shall be reported. If not available, averages over a shorter period (e.g. a few months) may be provided.</p> <p>Specifically with regard to the different functions, the following measures shall be considered:</p> <ul style="list-style-type: none"> - Payment services (3.1-3.2): Number of transactions sent. - References: Article 4(5) of EU Directive 2015/2366/EC; ECB/2013/43. - Cash services (3.3): Number of ATM transactions, as defined in ECB/2013/43 Table 5a, as well as over-the-counter cash withdrawals, as defined in ECB/2014/15 Table 4. - Securities settlement services (3.4): Number of securities transfer transactions processed on behalf of clients. This includes transactions settled with a securities settlement system or settled internally by the reporting institutions, and 'free-of-payment' transactions. <p>4. Capital Markets</p> <p>Number of counterparties OR transactions. For derivatives (4.1-4.2) and secondary market instruments (4.3), total number of counterparties. For primary markets (4.4), total number of underwritten transactions.</p> <p>5. Wholesale funding</p> <p>Total number of counterparties. If one counterparty has more than one account and/or more than one transaction, the counterparty shall be counted only once.</p>
050	<p>Impact on market</p> <p>Estimated impact of a sudden discontinuation of the function on third parties, financial markets and the real economy, taking into account the size, market share in the geographical area, external and internal interconnectedness, complexity, and cross-border activities of the institution.</p> <p>This assessment should be expressed qualitatively as 'High (H)', 'Medium-High (MH)', 'Medium-Low (ML)' or Low (L)'. 'H' shall be selected if the discontinuation has a major impact on the national market; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.</p>

060	<p>Substitutability</p> <p>Article 6(3) of Commission delegated regulation (EU) 2016/778</p> <p>A function is considered substitutable where it can be replaced in an acceptable manner and within a reasonable timeframe. The following shall be taken into account:</p> <p>(a) the structure of the market for that function and the availability of substitute providers;</p> <p>(b) the ability of other providers in terms of capacity, the requirements for performing the function, and potential barriers to entry or expansion;</p> <p>(c) the incentive of other providers to take on these activities;</p> <p>(d) the time required by users of the service to move to the new service provider and costs of that move, the time required for other competitors to take over the functions and whether that time is sufficient to prevent significant disruption depending on the type of service.</p> <p>This assessment should be expressed qualitatively as ‘High (H)’, ‘Medium-High (MH)’, ‘Medium-Low (ML)’ or Low (L)’.</p> <p>H’ shall be selected if a function can easily be provided by another bank under comparable conditions within a reasonable timeframe;</p> <p>‘L’ if a function cannot be easily or rapidly substituted;</p> <p>‘MH’ and ‘ML’ for intermediate cases taking into account different dimensions (e.g. market share, market concentration, time to substitution, legal barriers, operational requirements to entry or expansion)</p>
070	<p>Critical Function</p> <p>This column reflects whether, taking into account the quantitative data and criticality indicators in this template, the economic function is considered to be critical in the market for the relevant geographic area.</p> <p>Report ‘Yes’ or ‘No’</p>

2.7.3 R 07.02 - Mapping of critical functions by legal entity (R-FUNC 2): Instructions concerning specific positions

Only critical functions identified as such in {R 07.01;070} (per country) shall be reported in this template.

The combination of values reported in columns 010, 020 and 040 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>Geographical area</p> <p>Geographical area for which the function is critical, as reported in R 07.01 (R-FUNC 1)</p>
020	<p>Function ID</p> <p>ID of the critical functions as defined in chapter 2.7.1.4 above and referred to in template</p>

	R 07.01 (R-FUNC 1)
030	<p>Entity Name</p> <p>Name of the Entity performing the critical function, as reported in R 01.00 (R-ORG). If there are several entities performing the same critical functions in the same geographical area, each entity shall be reported in a separate row.</p>
040	<p>Code</p> <p>Code of the entity performing the critical function, as reported in R 01.00 - Organisational structure (R-ORG).</p>
050	<p>Monetary indicator</p> <p>Monetary amount as described in column 030 of template R 07.01 (R-FUNC 1)</p>
060	<p>Material entity</p> <p>Report 'Yes' when the Entity is considered material in delivering the critical function and 'No' otherwise. An entity shall be considered material where a structural separation of that entity from the rest of the group can present a serious impediment to, or completely prevent the performance of a critical function.</p>

2.7.4 R 07.03 - Mapping of Core Business Lines to legal entities (R-FUNC 3): Instructions concerning specific positions

The combination of values reported in columns 020 and 040 of this template forms a primary key which has to be unique for each row of the template.

Only material entities, as identified in {R 07.02;060}, shall be reported in this template.

Columns	Instructions
010	<p>Core business line</p> <p>Core business line pursuant to Article 2(1)(36) and Article 2(2) of the BRRD.</p>
020	<p>Business Line ID</p> <p>Unique ID of the business line to be provided by the institution</p>
030	<p>Description</p> <p>Description of core business line.</p>
040	<p>Entity Name</p> <p>Name of the Entity as reported in R 01.00 (R-ORG) having or being part of the core business line. If there are several entities having or being part of the same core business line, each entity shall be reported in a separate row.</p>
050	<p>Code</p>

	Code of the Entity having or being part of the the core business line, as reported in R 01.00 (R-ORG).
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2.7.5 R 07.04 - Mapping of critical functions to core business lines (R-FUNC 4): Instructions concerning specific positions

The combination of values reported in columns 010, 020 and 040 of this template forms a primary key which has to be unique for each row of the template.

Only critical functions, as identified in {R 07.01;070}, shall be reported in this template.

Columns	Instructions
010	Geographical area Geographical area for which the function is critical, as reported in R 07.01 (R-FUNC 1)
020	Function ID ID of the critical functions as defined in chapter 2.7.1.4 above and referred to in template R 07.01 (R-FUNC 1)
030	Core business line Core business line pursuant to Article 2(1)(36) and Article 2(2) of the BRRD as reported in template R 07.03 (R-FUNC 3)
040	Business Line ID Unique ID of the business line to be provided by the institution; same ID as reported in template R 07.03 (R-FUNC 3)

2.8 R 08.00 - Critical services (R-SERV)

2.8.1 General remarks

This template lists critical services received by any entity in the group, and links them to the critical functions provided by the group.

Critical services shall mean the underlying operations, activities and services performed for one (dedicated services) or more business units or legal entities (shared services) within the group which are needed to provide one or more critical functions. Critical services may be performed by entities within the group (Internal service) or be outsourced to an external provider (External service). A service shall be considered critical where its disruption can present a serious impediment to, or completely prevent, the performance of critical functions as they are intrinsically linked to the critical functions that an institution performs for third parties.

Services that do not have a material impact on critical functions shall not be reported in this template.

The combination of values reported in columns 010, 030, 050, 080 and 090 of this template forms a primary key which has to be unique for each row of the template.

2.8.2 Instructions concerning specific positions

Columns	Instructions
010	<p>Service type</p> <p>The service type shall be one of the service types listed below.</p> <p>Where possible, the sub-category shall be reported (two digit identification). Where no sub-category exists or no sub-category properly describes the service provided by the institution, the main category (one digit identification) shall be reported.</p> <ol style="list-style-type: none"> 1. Human resources support <ol style="list-style-type: none"> 1.1 staff administration, including administration of contracts and remuneration 1.2 internal communication 2. Information technology <ol style="list-style-type: none"> 2.1 IT and communication hardware 2.2 data storage and processing 2.3 other IT infrastructure, workstations, telecommunications, servers, data centres and related services 2.4 administration of software licenses and application software 2.5 access to external providers, in particular data and infrastructure providers 2.6 application maintenance, including software application maintenance and related data flows 2.7 report generation, internal information flows and data bases 2.8 user support 2.9 emergency and disaster recovery 3. Transaction processing, including legal transactional issues, in particular anti-money laundering. 4. Real estate and facility provision or management and associated facilities <ol style="list-style-type: none"> 4.1 office premises and storage 4.2 internal facilities management 4.3 security and access control 4.4 real estate portfolio management 4.5 other, please specify 5. Legal services and compliance functions: <ol style="list-style-type: none"> 5.1 corporate legal support 5.2 business and transactional legal services 5.3 compliance support 6. Treasury-related services <ol style="list-style-type: none"> 6.1 coordination, administration and management of the treasury activity

	<ul style="list-style-type: none"> 6.2 coordination, administration and management of entity refinancing, including collateral management 6.3 reporting function, in particular with respect to regulatory liquidity ratios 6.4 coordination, administration and management of medium and long-term funding programs, and refinancing of group entities 6.5 coordination, administration and management of refinancing, in particular short-term issues 7. Trading/asset management <ul style="list-style-type: none"> 7.1 operations processing: trade capture, design, realisation, servicing of trading products 7.2 confirmation, settlement, payment 7.3 position and counterparty management, with respect to data reporting and counterparty relationships 7.4 position management (risk and reconciliation) 8. Risk management and valuation <ul style="list-style-type: none"> 8.1 central or business line or risk type-related risk management 8.2 risk report generation 9. Accounting <ul style="list-style-type: none"> 9.1 statutory and regulatory reporting 9.2 valuation, in particular of market positions 9.3 management reporting 10. Cash handling
020-030	<p>Service recipient</p> <p>The Entity of the group which receives the critical service reported in column 010 from another group entity or the external provider reported in columns 040-050.</p>
020	<p>Entity name</p> <p>Must be different from the name listed in column 040.</p>
030	<p>Code</p> <p>Unique identifier of the legal entity in column 020 as reported in template R 01.00 (R-ORG)</p> <p>Must be different from the identifier reported in column 050.</p>
040-050	<p>Service provider</p> <p>The legal entity (internal or external) which provides the critical service reported in column 010 to a group entity</p>
040	<p>Entity name</p> <p>Must be different from the name listed in column 020.</p>
050	<p>Code</p> <p>Unique identifier of the legal entity in column 020. Where the service provider is a group</p>

	entity, the code shall be the same as reported in n template R 01.00 (R-ORG). Must be different from the identifier listed in column 030.
060	<p>Part of the group</p> <p>'Yes' – if the service is provided by an entity of the group (“Internal”) 'No' – if the service is provided by an entity outside of the group (“external”)</p>
070-080	<p>Critical function</p> <p>The critical function the performance of which would suffer a serious impediment or be completely prevented in case of disruption of the critical service. It is one of the functions assessed as critical in template R 07.01 (R-FUNC 1).</p>
090	<p>Geographical Area</p> <p>Geographical area for which the function is critical, as reported in R 07.01 (R-FUNC 1)</p>
100	<p>Function ID</p> <p>ID of the critical functions as defined in chapter 2.7.1.4 above and referred to in template R 07.01 (R-FUNC 1)</p>
110	<p>Estimated time for substitutability</p> <p>Estimated time necessary to substitute a provider with another one to a comparable extent as regards object, quality and cost of the service received.</p> <p>Report one of the following values:</p> <ul style="list-style-type: none"> - 1 day - 1 week - 1 week – 1 month - 1 - 6 months - 6 - 12 months - more than 1 year
100	<p>Estimated time for access to contracts</p> <p>Estimated time necessary to retrieve the following information on the contract regulating the service following a request by the resolution authority :</p> <ul style="list-style-type: none"> - duration of the contract - parties to the contract (authoring party and supplier, contact persons) and their jurisdiction - nature of the service (i.e. short description of the nature of the transaction between the parties, including prices) - whether the same service can be offered by any other internal/external provider (and identify potential candidates) - jurisdiction of the contract - department responsible of dealing with the main operations covered by the contract - main penalties included in the contract in case of suspension or delay on the payments - trigger for early termination and timing allowed for termination - operational support following termination - relevance for which critical functions and business lines <p>Report one of the following values:</p> <ul style="list-style-type: none"> - 1 day

	<ul style="list-style-type: none"> - 1 day - 1 week - more than 1 week - no contract regulating the service
110	<p>Resolution-proof contract</p> <p>Reflects the assessment whether the contract could be continued and transferred in resolution.</p> <p>The assessment shall take into account:</p> <ul style="list-style-type: none"> - any clause that would implicitly or explicitly entitle a counterparty to terminate the contract solely as a result of resolution, early intervention measures or cross-default scenarios in spite of substantive obligations continuing to be performed; - any clause that would implicitly or explicitly entitle a counterparty to alter the terms of service or pricing solely as a result of resolution, early intervention or cross-default scenarios in spite of substantive obligations continuing to be performed; - any best efforts commitment of the provider to ensure an orderly transition with a new service provider as well as a commitment to continue providing services in case of resolution during a reasonable period of time. The time envisaged in the contract should be long enough not to negatively affect the restructuring of the entity post-resolution; - the recognition, in the contract, of the suspension rights of resolution authorities. <p>Report one of the following values:</p> <p>‘Yes’ – if the contract is assessed as resolution-proof</p> <p>‘No’ – if the contract is not assessed as resolution-proof</p> <p>‘Not assessed’ – if no assessment has been made</p>

2.9 FMI services – providers and users

2.9.1 General remarks

This section consists of the following templates:

- R 09.01 - FMI Services - Providers and Users - Mapping to Critical Functions (R-FMI 1), which identifies Financial Market Infrastructures used in the group and maps them to Critical Functions;
- R 09.02 - FMI Services - Providers and Users - Services provided by FMI or representative institution (R-FMI 2), which identifies the services provided by the Financial Market Infrastructure or the Representative Institution giving access to Financial Market Infrastructure and
- R 09.03 - FMI Services - Providers and Users - Services providers enabling access to FMI (R-FMI 3), which identified the different services providers enabling access to Financial Market Infrastructure and the related services provided.

Each template shall be reported for the entire institution or group, with the exception of template R.09.01 which shall be reported for each Member State in which the institution or group is active.

Only the Financial Market Infrastructures the disruption of which would present a serious impediment or prevent the performance of a critical function shall be identified.

2.9.2 R 09.01 - FMI Services - Providers and Users - Mapping to Critical Functions (R-FMI 1): Instructions concerning specific positions

The value reported in column 010 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>Identifier</p> <p>The Identifier is a row identifier and shall be unique for each row in the template. It shall follow the numerical order 00001, 00002, 00003 etc.</p> <p>This Identifier is used as a reference in templates R 09.02 and R 09.03.</p>
020	<p>Entity Name</p> <p>Name of the Entity using payment, custody, settlement, clearing or trade repository services, as reported in R 01.00 - Organisational structure (R-ORG).</p> <p>Only entities which are identified as material for the provision of Critical Functions identified in R 07.02 shall be reported.</p>
030	<p>Code</p> <p>Code of the Entity using payment, custody, settlement, clearing or trade repository services, as reported in R 01.00 - Organisational structure (R-ORG).</p>
040-050	Critical Function
040	<p>Geographical Area</p> <p>Geographical area for which the function is critical, as reported in R 07.01 (R-FUNC 1)</p>
050	<p>Function ID</p> <p>ID of the critical functions as defined in chapter 2.7.1.4 above and referred to in template R 07.01 (R-FUNC 1)</p>
060-090	<p>Financial Market Infrastructure (FMI)</p> <p>Reference: BCBS, <i>Principles for financial market infrastructures</i></p> <p>A multilateral system among participating financial institutions, including the operator of the system, used for the purposes of recording, clearing, or settling payments, securities, derivatives, or other financial transactions.</p>
060	<p>System Type</p> <p>Report one of the following values</p> <p>'PS' Payment System</p> <p>'CSD' Central Securities Depository, included International CSDs</p>

	<p>'SSS' Securities Settlement System without custody</p> <p>'CCP' Central Counterparty for Derivatives Clearing</p> <p>'TR' Trade Repository</p> <p>'Other' when the system type of the FMI does not match any of the pre-defined types mentioned above</p> <p>'NA' when Payment, Clearing, Settlement or Custody services are provided by an entity that is not a Financial Market Infrastructure mentioned above, for example custodian banks.</p>
060	<p>Name</p> <p>Commercial name of the Financial Market Infrastructure</p> <p>When 'NA' is reported in column 050, this column shall be left empty</p>
070	<p>FMI Code</p> <p>The code of the FMI. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p> <p>Only when there is no form of identification at all, 'UA' (for Unavailable) shall be reported.</p> <p>When 'NA' is reported in column 050, this column shall be left empty.</p>
080	<p>Description</p> <p>If the System Type reported in column 050 is 'Other', the role and the function of the Financial Market Infrastructure shall be described on in this column on a mandatory basis.</p> <p>In other cases, the description is optional.</p> <p>When 'NA' is reported in column 050, this column shall be left empty.</p>
090	<p>Participation Mode</p> <p>Report one of the following values:</p> <p>'Direct' in case of Direct Membership or Direct Participation</p> <p>'Indirect' in case of Indirect Membership or Indirect Participation</p> <p>'NA' when 'NA' is reported in column 050.</p>
100	<p>Name</p> <p>Commercial name of the Intermediary when 'Indirect' or 'NA' is reported in column 090.</p> <p>When 'Direct' is reported in column 090, 'NA' (for Not Applicable) should be reported.</p> <p>The Intermediary may be either part of the group to which the reporting entity belongs or another credit institution not related to that group.</p> <p>An Intermediary can be a firm that provides clearing, payment, securities settlement and/or custody services to other firms (especially when 'NA' is reported in column 050); it can be a direct member of one or several FMI and provides indirect access to the services offered by such FMI (especially when 'Indirect' is reported in column 090).</p>

110	<p>Code</p> <p>The code of the Intermediary. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p> <p>Only when there is no form of identification at all, UA (for Unavailable) shall be reported. When 'Direct' is reported in column 090, 'NA' (for Not Applicable) shall be reported.</p>
120	<p>Governing Law (Country)</p> <p>ISO 3166-1 alpha-2 identification of the country whose law governs the access to the FMI.</p> <p>In case of Direct Membership or Direct Participation, it is the Governing Law of the contract between the Financial Market Institution and the User which has to be reported. In case of Indirect Membership or Indirect Participation, it is the Governing Law of the contract between the Representative Institution and the User which has to be reported.</p>
130	<p>Termination trigger in case of resolution</p> <p>Report one of the following values:</p> <p>'Yes' if there is a termination trigger in case of resolution inside the contract</p> <p>'No' if there is no termination trigger in case of resolution inside the contract</p> <p>'Not assessed' if the contract has not been assessed by the institution</p> <p>In case of Direct Membership or Direct Participation, it is the contract between the Financial Market Institution and the User which has to be assessed. In case of Indirect Membership or Indirect Participation, it is the contract between the Representative Institution and the User which has to be assessed.</p> <p>A termination trigger could be every provision in the contract between the User and the Financial Market Infrastructure or the Representative Institution allowing for an automatic termination or conferring an option, in favour of the Financial Market Infrastructure or the Representative Institution, to terminate these contracts in case of resolution proceeding.</p>

2.9.3 R 09.02 - FMI Services - Providers and Users - Services provided by FMI or representative institution (R-FMI 2): Instructions concerning specific positions

The value reported in column 010 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>Identifier</p> <p>Identifier as reported in column 010 of template R 09.01 (R-FMI 1).</p> <p>One identifier can be reported in several rows.</p>
020	<p>Service provided</p> <p>Short description of the service or services provided by the FMI or the representative</p>

	<p>institution reported in template R 09.01.</p> <p>Per row, only one service shall be reported. Therefore, when the FMI or representative institution provides several services, each of these services shall be reported in a separate row.</p>
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2.9.4 R 09.03 - FMI Services - Providers and Users - Services providers enabling access to FMI (R-FMI 3): Instructions concerning specific positions

The combination of values reported in columns 010 and 030 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>Identifier</p> <p>Identifier as reported in column 010 of template R 09.01 (R-FMI 1)</p> <p>One identifier may be reported in several rows.</p>
020	<p>Name</p> <p>Commercial name of the entity providing service(s) enabling access to Financial Market Infrastructure.</p>
030	<p>Code</p> <p>The code of the entity providing service(s) enabling access to Financial Market Infrastructure. The composition of the code depends on the national reporting system, unless a uniform codification is available in the Union.</p>
040	<p>Service(s) provided</p> <p>A short description of the service provided, such as settlement bank, cash correspondent, liquidity provider, communication service.</p> <p>If several services are provided by the same provider, each of them shall be reported in a separate row.</p>

2.10 Critical information systems

2.10.1 General remarks

This section consists of the following templates:

- R. 10.01 - Critical Information systems (General information) (R-CIS 1), which lists all critical information systems in the group;
- 'R. 10.02 - Mapping of information systems (R-CIS 2), which maps the critical information systems to user entities in the group and critical functions.

A Critical Information System ('CIS') shall be understood as an IT application or software unit that provides direct support to the activities carried out by the group entities and the disruption of which would present a serious impediment or prevent the performance of a CF.

2.10.2 R. 10.01 - Critical Information systems (General information) (R-CIS 1): Instructions concerning specific positions

The value reported in column 010 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>System Identification Code</p> <p>The system identification code is an acronym that will identify the information system in template R 10.02 (R-CIS 2).</p> <p>This is a row identifier and shall be unique for each row in the template.</p>
020	<p>System Type</p> <p>Report one of the following values:</p> <ul style="list-style-type: none"> - 'Custom-Built Software For Business Support' <p>Applications that have been developed according to detailed business specifications. It may have been developed internally or using external contractors, but always with the purpose of business support.</p> <ul style="list-style-type: none"> - 'Software Purchased As-Is' <p>Applications purchased in the market, typically sold or licensed by a vendor, that were not modified in terms of specific customizations to the organisation's business. Applications that were subjected to normal configuration mechanisms are included in this category.</p> <ul style="list-style-type: none"> - 'Software Purchased With Custom Modifications' <p>Applications purchased in the market but where the vendor (or his representative) has created a specific version for the context of that installation. This particular version is characterized by changes in the application behaviour, new features or by inclusion of non-standard plug-ins developed according to the organisation's business.</p> <ul style="list-style-type: none"> - 'Application / External Portal' <p>External portals or applications provided by third parties, typically partners, to access the services they offered. Normally they are outside the scope of the information systems management of the organisation, and are installed, maintained and managed by the partner itself. Such applications often take the form of portals (accessible via the Internet or private networks), and despite being outside the scope of the information systems management services of the organisation, they are important (or critical) to some business functions.</p>
030	<p>Description</p>

	Description of the main purpose of the information system in the business context.
040 - 050	Group Entity Responsible for the System
040	<p>Entity name</p> <p>Name of the legal entity responsible for the system within the group.</p> <p>This is the entity responsible for the overall procurement, development, integration, modification, operation, maintenance and retirement of an information system and is a key contributor in developing system design specifications to ensure the security and user operational needs are documented, tested, and implemented.</p>
050	<p>Code</p> <p>Code of the legal entity responsible for the system within the group, as reported in R 01.00 - Organisational structure (R-ORG).</p>

2.10.3 R. 10-02 - Mapping of information systems (R-CIS 2): Instructions concerning specific positions

The combination of values reported in columns 010, 030, 040 and 050 of this template forms a primary key which has to be unique for each row of the template.

Columns	Instructions
010	<p>System Identification Code</p> <p>The information system Identification code as reported in column 010 of template R 10.01 (R-CIS 1).</p>
020-030	<p>Group Entity user of the System</p> <p>The entity that uses the system within the group ('user'). There might be several users, in which case several rows for the same information system shall be reported.</p>
020	<p>Entity name</p> <p>Name of the user entity, as reported in R 01.00 (R-ORG)</p>
030	<p>Code</p> <p>Code of the user entity, as reported in R 01.00 (R-ORG)</p>
040-050	<p>Critical function</p> <p>The critical function that would be seriously hindered or completely prevented by a disruption of services supported by the information system. There might be several critical functions, in which case several rows for the same information system shall be reported.</p>
040	<p>Geographical Area</p> <p>Geographical area for which the function is critical, as reported in R 07.01 (R-FUNC 1)</p>

050	Function ID ID of the critical functions as defined in chapter 2.7.1.4 above and referred to in template R 07.01 (R-FUNC 1)
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