BANQUE CENTRALE DU LUXEMBOURG
EUROSYSTÈME

In case of discrepancies between the French and the English text,
the French text shall prevail

Report TPTTBS

«Security by security reporting

of securitisation vehicles»

Banque centrale du Luxembourg

Contents

1   Introduction

1.1   Reporting population

The security by security reporting must be provided by all the securitisation vehicles regardless of their legal status. Hence, all the vehicles undertaking securitisation operations are concerned whether they are subject to the supervision of the *Commission de Surveillance du Secteur Financier* (CSSF) or not.

Regulation (EU) n° 1075/2013 of the European Central Bank of 18 October 2013 concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions (ECB/2013/40) foresees the possibility to exempt the reporting agents of modest size from reporting obligations. The selection of the securitisation entities subject to reporting obligations is done by the BCL that will grant derogations provided that the securitisation vehicles that contribute to the aggregated balance sheet total account for at least 95% of the total of securitisation vehicles assets in terms of outstanding amounts.

Thus, the security by security reporting has to be provided by a sample of securitisation vehicles that is established by the BCL and revised on a yearly basis.

1.2   Frequency and reporting deadlines

The security by security reporting must be provided to the BCL on a monthly basis at the latest 20 working days following the end of the period to which it relates.

The exact reporting dates for the security by security reporting are published on the website of the BCL (http://www.bcl.lu).

2   Basic principles

2.1   Definitions and concepts

The definitions and concepts used for the security by security reporting are described in the document «Definitions and concepts for the statistical reporting of securitisation vehicles» that apply to the statistical reporting of securitisation vehicles.

2.2   The end of month date

The last day of each month is considered as the reference date for establishing the TPTTBS report «Security by security report of securitisation vehicles».

2.3   The closing date

The closing date should be the date when data are established. This date may be prior to the end of month date, in particular when data as at the reference date (as at month-end) are unavailable as at the transmission deadline.

2.4   The layout

The layout indicates the version number of the security by security report. The security by security report that enters into force in December 2015 is the second version of this report which means that it will be layout «1».

3 Securities subject to the reporting

The definitions and concepts for the security by security reporting are those applied for the establishment of the quarterly statistical reporting of securitisation vehicles. The modifications to the definitions and concepts are automatically applicable to the security by security reporting.

The securities to be included in the security by security reporting are those reported in the following lines of the statistical balance sheets S2.14 layout 1:

3.1 Assets
- 1-003000 Debt securities held
- 1-005000 Equity and investment fund shares/units held

3.2 Liabilities
- 2-002050 Short sales of securities
- 2-003000 Debt securities issued
- 2-005000 Equity, shares and units issued

4 Reporting of operations

4.1 The balance sheet line

Each security provided in the security by security reporting must be identified by the corresponding balance sheet line of the statistical balance sheet.

The identification of a balance sheet line is composed of:
- the sub-table of the balance sheet
- the item of the balance sheet
- the country code
- the currency code
- the economic sector code

As report S2.14 layout 1, the country code to be filled is «XX», the currency code to be filled is «XXX» and the economic sector code to be filled is «90000».

4.2 The identification code of the security

The securities are identified by a code. In this context, the reporting of an ISIN code (ISO 6166) has a priority over any other code.

The identification code type of the security indicates whether the identification code is an ISIN code or any other code (either internal or external such as CUSIP for instance).

In the security by security reporting, the security type is identified by a code:

Code	Security type
1	Securities with ISIN code
2	Securities without ISIN code

The provisional and/or pseudo ISIN codes must not be considered as being valid ISIN codes. For more information, please refer to the document «Compendium of verification rules for the security by security reporting of securitisation vehicles».

If a security has a provisional and/or pseudo code, it must not be reported as being a security with a valid ISIN code and must consequently not be reported with the code type (*codeType*) «1».

Hence, these securities must be reported with the code type (*codeType*) «2» as applicable to securities without an ISIN code. Thus, the entire set of additional information requested for securities not identified by an ISIN code must be reported in the file.

Remarks:
- internal codes developed on the basis of the characteristics of ISIN codes must not be reported as ISIN codes
- the identification code of the security must be consistent with the type of code
- the ISIN codes must pass the check via the key

4.3   The identification of the issuer

It has to be mentioned that the identification of the issuer must only be provided for securities without an ISIN code.

The identification of the issuer consists of the following two elements:
- the country of the issuer
  The country code of the issuer must be in line with ISO 3166 codification, completed by the specific codes for supranational institutions as defined by the BCL in the document «Definitions and concepts for the statistical reporting of securitisation vehicles».
  It is important to mention that the use of code «XX» No breakdown is not permitted.

- the economic sector of the issuer

    The code for the economic sector of the issuer must be in line with the list of sectors as defined in the document «Definitions and concepts for the statistical reporting of securitisation vehicles».

    It is important to mention that the use of code «90000» No breakdown is not permitted.

4.4   The type of securities holdings

The type of holding permits to avoid double counting or missing data.

The concept of the economic holder is applied to statistics.

This implies that a resident who has lent securities is considered as being the holder of these securities.

The same applies to a resident selling securities via a repurchase agreement.

On the other hand, if a resident borrows securities or buys securities within the framework of a repurchase agreement, he is not considered as being the holder of these securities. Furthermore, short sales of securities must be reported as such in order to avoid double counting.

In the security by security reporting, the type of holding is identified by a code:

Code	Type of holding
01	Securities held and not affected by a temporary transfer
02	Securities lent
03	Securities sold in a repurchase agreement
04	Securities issued
05	Short sales of securities

Remark:

- Securities received in a repurchase agreement as well as securities borrowed are not reported on the balance sheet and must therefore not be reported.

4.5   The quantity of securities

The quantity of securities is determined in accordance with the type of securities.

Thus, a distinction is made between:

- *Percentage quoted*

  In nominal capital (face value) for securities other than shares quoted in percentage points of the nominal value.

  The currency of the nominal must be reported in order to indicate the currency in which the nominal capital is expressed.

  The «pool factor» must not be taken into account for the valuation of the nominal.

- *Currency quoted*

  In number of securities for all other securities.

  The nominal capital and the nominal currency must not be reported if the quantity is expressed in number of securities.

Remark:

- The fact that securities are traded by trading lots must not be taken into consideration for the determination of the quantity. The number of individual securities must be reported independently form the trading lot that is negotiated on the market.

4.6   The country of the custodian bank (asset side)

The variable indicates the country of the custodian bank. It is essential for the BCL to know whether a security is held or not with a custodian Luxembourg bank.

If the security is not held within a custodian bank, the country code to report must be «XX».

4.7 The supplementary information

The supplementary information must only be provided for securities that are not identified by an ISIN code and varies according to the following factors:

- debt securities held or issued
- equity and investment funds shares/units held
- equity, shares and units issued

4.7.1 Debt securities held or issued

The following information must be provided.

4.7.1.1 The security type

In the security by security reporting, the security type is identified by a code:

Code	Security type
F.3	Debt securities

4.7.1.2 The issue date

The day, month and year of the security's issue must be provided.

Remark:

- In case of a roll-over debt security, a new debt security shall be reported with the same characteristics as the initial debt security one, except the identification code, which shall be different, the issue date, which shall be the date of the roll-over and the final maturity date, which shall be the new final maturity date.

4.7.1.3 The final maturity date

The day, month and year of the security's final maturity must be provided.

Remark:

- For perpetual bonds, the final maturity date is not defined. For this type of security, the date 01.01.2999 must be reported.

4.7.1.4 The «*pool factor*»

The pool factor represents the percentage of amounts that remain to be repaid. It is used in the context of securitisation of assets with progressive repayments. Its value is higher than zero. When the pool factor includes accrued interest, its value could be higher than 1. Its value decreases as repayments occur and it should be 0 at final maturity. For securities repaid only at the final maturity, the value of the pool factor is 1.

Remark:

- If the «pool factor» is not applicable to a security other than a share, the default value 1 must be reported.

4.7.1.5 The coupon type

The coupon type distinguishes fixed, progressive, floating, zero, index linked and other coupons.

For the security by security reporting, the coupon type is identified by a code:

Code	Coupon type
01	fixed
02	progressive
03	floating
04	zero coupon
05	index linked
99	other

4.7.1.6 The coupon frequency

The coupon frequency is defined by the number of coupons per year.

For the security by security reporting, the coupon frequency is identified by a code:

Code	Coupon frequency
00	zero coupon
01	annual
02	semi annual
04	quarterly
06	bi-monthly
12	monthly
24	fortnightly
99	other

4.7.1.7 The date of the last coupon payment

The date of the last coupon payment must detail the day, the month and the year.

<u>Remark</u>:

- If no coupon payment has been made, the date for the last coupon payment to be considered is the issue date. This is the case, in particular, for zero coupons.

4.7.1.8 The coupon rate

The coupon rate is the prevailing annualised rate at the reporting date expressed in percentage. For instance, the value to be reported for an annualised coupon rate of 5.5% is 5.5.

4.7.2 Equity and investment fund shares/units held

The following information must be provided.

4.7.2.1 The security type

The security type distinguishes between the following three types:

- quoted shares
- unquoted shares
- other equity
- shares/units of investment funds

In the security by security reporting, the security type is identified by a code:

Code	Security type
	Shares and other equity
F.511	Quoted shares
F.512	Unquoted shares
F.519	Other equity
F.52	Shares/units of investment funds

Remark:

- Other equity (F.519) includes mainly:
    - equity in incorporated partnerships subscribed by unlimited partners (SCA: France, KG: Germany, Sapa: Italia…)
    - equity in limited liability companies (for instance: BV: Netherlands, GmbH: Germany, Austria, Switzerland, Liechtenstein, LCC: USA, Ltd.: United Kingdom, Ireland, SARL: France, Luxembourg, Switzerland, SRL : Spain, Italia...)

4.7.3 Equity, shares and units issued

The following information must be provided.

4.7.3.1 The security type

The security type distinguishes between the following two types:

- quoted shares
- unquoted shares
- other equity

In the security by security reporting, the security type is identified by a code:

Code	Security type
	Shares and other equity
F.511	Quoted shares
F.512	Unquoted shares
F.519	Other equity

Remark:

- Other equity (F.519) includes mainly:
    - equity in incorporated partnerships subscribed by unlimited partners (SCA: France, KG: Germany, Sapa: Italia…)
    - equity in limited liability companies (for instance: BV: Netherlands, GmbH: Germany, Austria, Switzerland, Liechtenstein, LCC: USA, Ltd.: United Kingdom, Ireland, SARL: France, Luxembourg, Switzerland, SRL : Spain, Italia...)

4.7.3.2 The dividend per share

The dividend per share is expressed as a percentage. For example, the value to be reported for a dividend rate of 3.4% is 3.4 when the outstanding amount (as reported under item «*reportedAmount*») is € 100 000 000 and the dividend paid is € 3 400 000.

Remark:

- When no dividend is distributed, the default value to be reported is 0.

4.7.3.3 The payment date of the last dividend

The date of the last dividend payment must contain the day, the month and the year.

Remark:

- When no dividend is distributed, the payment date of the last dividend 31.12.2013 must be reported.

4.7.3.4 The date of a split or a reverse split

The date of a split or a reverse split must contain the day, the month and the year.

Remark:

- When no split or reverse split has occurred during the reference month, the date of a split or a reverse split 31.12.2013 must be reported.

4.7.3.5 The ratio of a split or a reverse split

The ratio of a split or a reverse split of shares/units is equal to the number of new shares/units for one existing share/unit. In the event of a split, the ratio is higher than 1. In the event of a reverse split, the ratio is between 0 and 1.

Remark:

- When no split or reverse split has occurred during the reference month, the default value to be reported is 1.

4.8   The amount

The amount reported in the balance sheet must be expressed in the accounting currency of the balance sheet, with a sufficient number of decimals in order to ensure that the totals correspond to the sum of the amounts to the nearest whole unit.

As a rule, quoted securities are valued at the price prevailing on the stock exchange at the end of the reporting date. The valuation of securities other than shares must be done using the «*dirty price*», i.e. including the amount of the accrued interest since the last coupon payment.

The amount must be reported for each security. Furthermore, a total amount must be reported for each line of the balance sheet. This total amount is the sum of the amounts reported for all the securities included in a given line of the balance sheet.

TPTTBS «Security by security reporting of securitisation vehicles»

5 Information to be provided

Each securitisation vehicle must submit a monthly file that includes the following general and specific information.

5.1 General information

The general information that must be provided in the security by security files concerns:

- the end of month date to which the reporting refers
- the closing date
- the identification of the entity in charge of the reporting (the «*reporter*»)
- the identification of the securitisation vehicle for which positions are reported (the «*declarant*»)
- the reporting currency

5.2 Specific information

The information to be provided differs for securities recorded under assets and/or liabilities as well as for securities with or without an ISIN code.

Items to be filled in the security by security reporting are:

- 1-003000 Debt securities held
- 1-005000 Equity and investment fund shares/units held
- 2-002050 Short sales of securities
- 2-003000 Debt securities issued
- 2-005000 Equity, shares and units issued

5.2.1 Item 1-003000 Debt securities held

The information to be provided varies for securities with or without an ISIN code.

5.2.1.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)

  - item (*item*)

  - country (*country*) must be «XX»

  - currency (*currency*) must be «XXX»

  - economic sector (*sector*) must be «90000»

- type of holding (*holdSecurityType*)

- custodian bank country (*custodianBankCountry*)

- reported amount (*reportedAmount*)

5.2.1.2 Information for securities with an ISIN code

- The following information must be provided for each security:

  - identification of the security (*securityID)*

    + type of code (*codeType*)

      The type of code must be «1».

    + ISIN number (*code*)

- The following information must be provided for securities quoted in percentage points:

  - security other than shares (*debt*)

    + nominal capital (*nominalAmount*)

    + currency of the nominal (*nominalCurrency*)

- The following data must be provided for securities quoted in number of units:

  - security other than shares (*debt*)

    + number of individual securities (*numberOfUnits*)

5.2.1.3 Information for securities without an ISIN code

- The following information must be provided for each security:
    - identification of the security (*securityID)*
        + type of code (*codeType*)

          The type of code must be «2».
        + identification code (*code*)

          In this case, it is an internal code given by the reporting agent.
        + name of the security (*name*)
        + currency of the security (*currency*)
    - identification of the issuer *(issuerID*)
        + country of the issuer (*country*)
        + sector of the issuer (*sector*)
    - the supplementary information (*supplements*)
        + type of security (*securityType*)

          The type of security must be «F.3»
        + date of issue (*issueDate*)
        + date of final maturity (*finalMaturityDate*)
        + pool factor (*poolFactor*)
        + type of coupon (*couponType*)
        + coupon frequency (*couponFrequency*)
        + payment date of the last coupon (*couponLastPaymentDate*)
        + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage points:
    - securities other than shares (*debt*)
        + nominal capital (*nominalAmount*)
        + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in monetary units:
    - securities other than shares (*debt*)
        + number of individual securities (*numberOfUnits*)

5.2.1.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.2 Item 1-005000 Equity and investment fund shares/units

The information to be provided varies for securities with or without an ISIN code.

5.2.2.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
    - item (*item*)
    - country (*country*) must be «XX»
    - currency (*currency*) must be «XXX»
    - economic sector (*sector*) must be «90000»
- type of holding (*holdSecurityType*)
- custodian bank country (*custodianBankCountry*)
- reported amount (r*eportedAmount*)

5.2.2.2 Information for securities with ISIN code

- The following information must be provided for each security:
    - identification of the security (*securityID)*
        + type of code (*codeType*)
          The type of code must be «1».
        + ISIN number (*code*)

- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in monetary units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

5.2.2.3 Information for securities without an ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID)*
    - + type of code (*codeType*)

      The type of code must be «2».
    - + identification code (*code*)

      In this case, it is an internal code given by the reporting agent.
    - + name of the security (*name*)
    - + currency of the security (*currency*)
  - identification of the issuer *(issuerID*)
    - + country of the issuer (*country*)
    - + sector of the issuer (*sector*)
  - supplementary information (*supplements*)
    - + type of security (*securityType*)

      The type of security must be «F.511» for quoted shares, «F.512» for unquoted shares, «F.519» for other equity or «F.52» for shares/units of investment funds.

- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    + nominal capital (*nominalAmount*)
    + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in monetary units:
  - shares and other equity (*equity*)
    + number of individual securities (*numberOfUnits*)

5.2.2.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for the individual securities recorded in the same balance sheet line.

5.2.3 Item 2-002050 Short sales of securities

The information to be provided varies according to the two following criteria:

- debt securities / shares and other equity
- securities with / securities without an ISIN code

5.2.3.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
  - item (*item*)
  - country (*country*) must be «XX»
  - currency (*currency*) must be «XXX»
  - economic sector (*sector*) must be «90000»

- type of holding (*holdSecurityType*)

  The type of holding must be «05»

- reported amount (*reportedAmount*)

5.2.3.2 Information for securities other than shares with an ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID)*
    + type of code (*codeType*)

      The type of code must be «1».
    + ISIN number (*code*)
- The following information must be provided for securities quoted in percentage points:
  - securities other than shares (*debt*)
    + nominal capital (*nominalAmount*)
    + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in monetary units:
  - securities other than shares (*debt*)
    + number of individual securities (*numberOfUnits*)

5.2.3.3 Information for shares and other equity with an ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID)*
    + type of code (*codeType*)

      The type of code must be «1».
    + ISIN number (*code*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    + nominal capital (*nominalAmount*)
    + currency of the nominal (*nominalCurrency*)

- The following information must be provided for securities quoted in monetary units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

5.2.3.4 Information for securities other than shares without an ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID)*
    - + type of code (*codeType*)

      The type of code must be «2».
    - + identification code (*code*)

      In this case it is an internal code given by the reporting agent.
    - + name of the security (*name*)
    - + currency of the security (*currency*)
  - identification of the issuer *(issuerID)*
    - + country of the issuer (*country*)
    - + sector of the issuer (*sector*)
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)

      The type of security must be «F.3».
    - + date of issue (*issueDate*)
    - + date of final maturity (*finalMaturityDate*)
    - + pool factor (*poolFactor*)
    - + type of coupon (*couponType*)
    - + coupon frequency (*couponFrequency*)
    - + payment date of the last coupon (c*ouponLastPaymentDate*)
    - + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage:
  - securities other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)

- The following information must only be provided for securities quoted in monetary units:
  - securities other than shares (*debt*)
    + number of individual securities (*numberOfUnits*)

5.2.3.5 Information for shares and other equity without an ISIN code

- The following information must be provided for each security:
  - identification of the security (*securityID)*
    + type of code (*codeType*)
      The type of code must be «2».
    + identification code (*code*)
      In this case it is an internal code given by the reporting agent.
    + name of the security (*name*)
    + currency of the security (*currency*)
  - identification of the issuer *(issuerID*)
    + country of the issuer (*country*)
    + sector of the issuer (*sector*)
  - supplementary information (*supplements*)
    + type of security (*securityType*)
      The type of security must be either «F.511» for quoted shares, either «F.512» for unquoted shares, either «F.519» for other equity.
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    + nominal capital (*nominalAmount*)
    + currency of the nominal (*nominalCurrency*)

- The following information must only be provided for securities quoted in monetary units:
    - shares and other equity (*equity*)
        + number of individual securities (*numberOfUnits*)

5.2.3.6 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.4 Item 2-003000 Debt securities issued

The information to be provided varies for securities with or without an ISIN code.

5.2.4.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)
    - item (*item*)
    - country (*country*) must be «XX»
    - currency (*currency*) must be «XXX»
    - economic sector (*sector*) must be «90000»
- type of holding (*holdSecurityType*)
  The type of holding must be «04»
- reported amount (r*eportedAmount*)

5.2.4.2 Information for securities with an ISIN code

- The following information must be provided for each security:
    - identification of the security (*securityID)*
        + type of code (*codeType*)

            The type of code must be «1».
        + ISIN number (*code*)
- The following information must only be provided for securities quoted in percentage points:
    - securities other than shares (*debt*)
        + nominal capital (*nominalAmount*)
        + currency of the nominal (*nominalCurrency*)
- The following data must only be provided for securities quoted in monetary units:
    - securities other than shares (*debt*)
        + number of individual securities (*numberOfUnits*)

5.2.4.3 Information for securities without an ISIN code

- The following information must be provided for each security:
    - identification of the security (*securityID)*
        + type of code (*codeType*)

            The type of code must be «2».
        + identification code (*code*)

            In this case, it is an internal code given by the reporting agent.
        + name of the security (*name*)
        + currency of the security (*currency*)
    - identification of the issuer (*issuerID*)
        + country of the issuer (*country*)

            The issuer country must be «LU»
        + sector of the issuer (*sector*)

            The issuer economic sector must be «42100» for securitisation vehicles.

- supplementary information (*supplements*)
    + type of security (*securityType*)

    The type of security must be «F.3»

    + date of issue (*issueDate*)

    + date of final maturity (*finalMaturityDate*)

    + pool factor (*poolFactor*)

    + type of coupon (*couponType*)

    + coupon frequency (*couponFrequency*)

    + payment date of the last coupon (*couponLastPaymentDate*)

    + coupon rate (*couponRate*)

- The following information must only be provided for securities quoted in percentage points:
    - securities other than shares (*debt*)
        + nominal capital (*nominalAmount*)
        + currency of the nominal (*nominalCurrency*)

- The following data must only be provided for securities quoted in monetary units:
    - securities other than shares (*debt*)
        + number of individual securities (*numberOfUnits*)

5.2.4.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.5 Item 2-005000 Equity, shares and units issued

The information to be provided varies for securities with or without ISIN code.

5.2.5.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- balance sheet line (*reportedLine*)

    − item (*item*)

    − country (*country*) must be «XX»

    − currency (*currency*) must be «XXX»

    − economic sector (*sector*) must be «90000»

- type of holding (*holdSecurityType*)

    The type of holding must be «04».

- reported amount (*reportedAmount*)

5.2.5.2 Information for securities with an ISIN code

- The following information must be provided for each security:

    − identification of the security (*securityID)*

        + type of code (*codeType*)

            The type of code must be «1».

        + ISIN number (*code*)

- The following information must be provided for securities quoted in percentage points:

    − shares and other equity (*equity*)

        + nominal capital (*nominalAmount*)

        + currency of the nominal (*nominalCurrency*)

- The following data must be provided for securities quoted in monetary units:

    − shares and other equity (*equity*)

        + number of individual securities (*numberOfUnits*)

5.2.5.3 Information for securities without an ISIN code

- The following information must be provided for each security:
    - identification of the security (*securityID)*
        + type of code (*codeType*)

            The type of code must be «2».
        + identification code (*code*)

            In this case, it is an internal code given by the reporting agent.
        + name of the security (*name*)
        + currency of the security *(currency)*
    - identification of the issuer *(issuerID)*
        + country of the issuer (*country*)

            The issuer country must be «LU»
        + sector of the issuer (*sector*)

            The issuer economic sector must be «42100» for securitisation vehicles
    - supplementary information (*supplements*)
        + type of security (*securityType*)

            The type of security must be either «F.511» for quoted shares, either «F.512» for unquoted shares, either «F.519» for other equity.
        + dividend amount in percentage of the reported amount (*dividendAmount*)
        + date of payment of the last dividend (*dividendLastPaymentDate*)
        + date of split or reverse split (*splitDate*)
        + ratio of split or reserve split *(splitRatio)*
- The following information must only be provided for securities quoted in percentage points:
    - shares and other equity (*equity*)
        + nominal capital (*nominalAmount*)
        + currency of the nominal (*nominalCurrency*)
- The following data must only be provided for securities quoted in monetary units:
    - shares and other equity (*equity*)
        + number of individual securities (*numberOfUnits*)

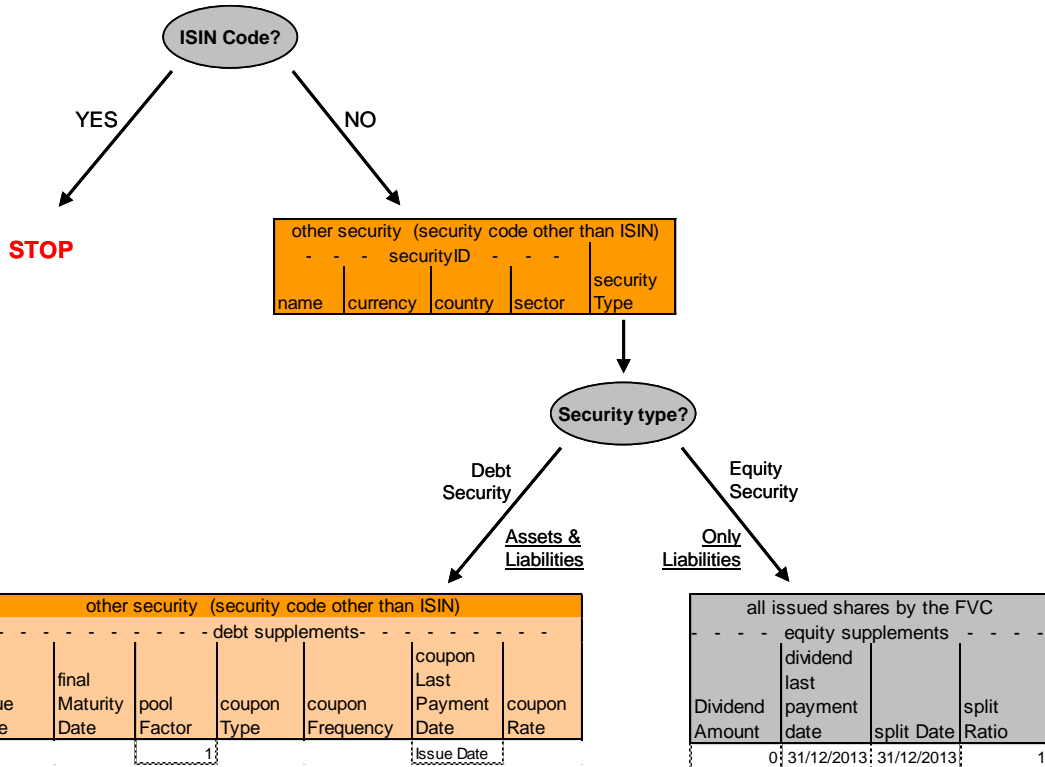### 5.2.5.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

It is important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

6   Overview of fields to be filled

reportedLine/id/				securityID		hold Security Type	For assets Custodian Bank Country	Debt Equity	quotation Type	If quotation in %		If quotation in currency	reported Amount
Item	country	currency	sector	code Type	code					nominal Amount	nominal Currency	number Of Units	

ISIN Code?

YES → **STOP**

NO →

other security (security code other than ISIN)

- - - securityID - - -				security Type
name	currency	country	sector	

Security type?

Debt Security — Assets & Liabilities →

other security (security code other than ISIN)

- - - - - - - - - debt supplements- - - - - - - - -						
issue Date	final Maturity Date	pool Factor	coupon Type	coupon Frequency	coupon Last Payment Date	coupon Rate
		1			Issue Date	

Equity Security — Only Liabilities →

all issued shares by the FVC

- - - - equity supplements - - - -			
Dividend Amount	dividend last payment date	split Date	split Ratio
0	31/12/2013	31/12/2013	1

Legend

xxx	Default values