

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

## **Security by security reporting of securitisation vehicles**

**Banque centrale du Luxembourg**

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## 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 ECB/2008/30 concerning statistics on assets and liabilities of securitisation vehicles 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 as far as 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. The securitisation vehicles that shall be subject to reporting obligations will be informed by mail.

### 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.

### 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 0:

#### Assets

Line from the report S2.14 layout 0	Line from the report SBS
1-030 Securities other than shares	1-003000 Debt securities held
1-C01 Shares and other equity	1-005000 Equity and investment fund shares / units held

#### Liabilities

Line from the report S2.14 layout 0	Line from the report SBS
2-030 Debt securities issued	2-003000 Debt securities issued
2-C01 Capital, reserves, provisions and results <i>Only the part related to securities issued</i>	2-005000 Equity, shares and units issued <i>Included: Share capital</i> <i>Excluded: Reserves, provisions and results</i>
<del>2-110 Remaining liabilities</del> <i>Only the part related to short sales of securities</i>	<del>2-002500 Short sales of securities</del>

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#### Remark

Reports S2.14 and S2.15 will be amended with the new version of regulation (EC) No 24/2009 of the European Central Bank concerning statistics on the assets and liabilities of financial vehicle corporations engaged in securitisation transactions (ECB/2008/30). The new reports should enter into force in the beginning 2015 and be applicable to the data related to december 2014. In order not to modify the security by security collection, the line codification already takes into account those future changes. For further details, refer to chapter « Verification rules between the security by security reporting and statistical report S2.14 » from the document about the verification rules.

## 4 Reporting of operations

### 4.1 The balance sheet line

Each security provided in the security by security reporting must be identified by a single balance sheet line. Balance sheet lines to be reported are different from those from the report S2.14 layout 0.

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

Unlike report S2.14 layout 0, the country code to be filled is «XX», the currency code «XXX» and the economic sector code «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	Securities
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» Without 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» Without 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:

<b>Code</b>	<b>Type of holding</b>
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 from 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:

- securities other than shares held or issued (debt securities)
- shares and other equity held (equity securities)
- shares and other equity issued (equity securities)

### 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.33	Securities other than shares

#### 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.

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#### 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.

##### Remark

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
- shares/units of UCIs

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

<b>Code</b>	<b>Security type</b>
	Shares and other equity
F.511	Quoted shares
F.512	Unquoted shares
F.52	Shares/units of UCIs

#### **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

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

<b>Code</b>	<b>Security type</b>
	Shares and other equity
F.511	Quoted shares
F.512	Unquoted shares

#### 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.

## 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 closure 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
- 2-002500 Short sales of securities
- 2-003000 Debt securities issued
- 2-005000 Equity, shares and units issued

#### 5.2.1 Debt securities held – item 1-003000

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*)
  - currency (*currency*)
  - economic sector (*sector*)
- 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.33»
    - + 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 Equity and investment fund shares/units – items 1-005000

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*)
  - currency (*currency*)
  - economic sector (*sector*)
- type of holding (*holdSecurityType*)
- custodian bank country (*custodianBankCountry*)
- reported amount (*reportedAmount*)

#### 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.52» for shares/units of UCIs.
- 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 Short sales of securities – item 2-002500**

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

- securities other than shares / 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*)
  - currency (*currency*)
  - economic sector (*sector*)
- 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.33»
    - + 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:
  - 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, or «F.512» for unquoted shares
    - + 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 information must only be provided for securities quoted in monetary units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

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#### 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*)

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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 Debt securities issued – item 2-003000**

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*)
  - currency (*currency*)
  - economic sector (*sector*)
- type of holding (*holdSecurityType*)  
The type of holding must be «04»
- reported amount (*reportedAmount*)

##### **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 «41113» for securitisation vehicles
  - supplementary information (*supplements*)
    - + type of security (*securityType*)  
The type of security must be «F.33»
    - + 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*)

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Numbering

- 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 Equity, shares and units issued – item 2-005000**

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*)
  - currency (*currency*)
  - economic sector (*sector*)
- 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 «41113» for securitisation vehicles

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

The type of security must be either «F.511» for quoted shares, or «F.512» for unquoted shares
  - + 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*)

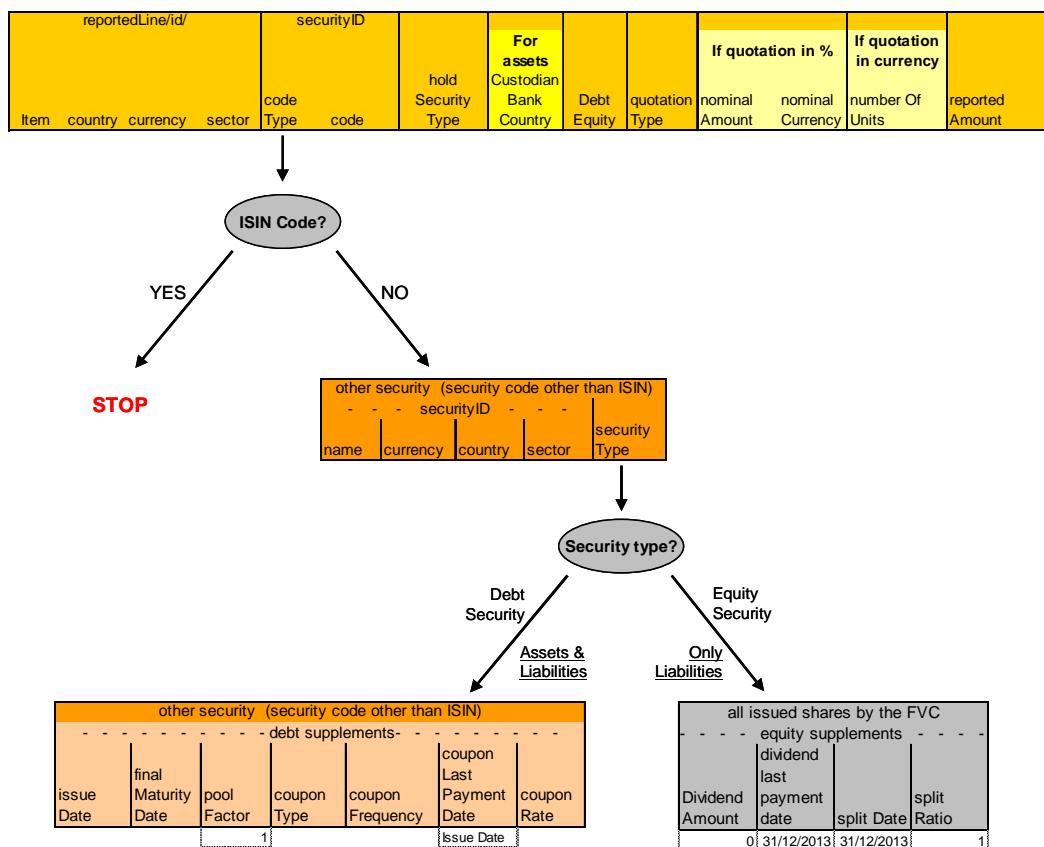
#### **5.2.5.4 Information for the balance sheet line**

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



**Legend**

xxx	Default values
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