

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

Report S 2.16
**«Quarterly statistical balance of
financial companies»**

Contents

1	Introduction	3
1.1	Reporting population	3
1.2	Frequency and reporting deadlines	3
2	Types of breakdowns	4
2.1	Country	4
2.2	Geographical area of the final beneficiary	5
2.3	Currency	6
2.4	Economic sector	6
2.5	Original maturity	7
3	Total Assets and Liabilities	8

1 Introduction

1.1 Reporting population

Report S 2.16 must be provided by a sample of financial companies that is defined by the BCL.

In this context, seen as a financial company is every company whose object contains at least one of these factors detailed below:

- The investment in any society for any kind of investment ;
- The acquisition by subscription, purchase, exchange or any other way of securities, shares and other equity investments, bonds, receivables, certificates of deposits and other debt instruments and in general all financial instruments issued by a public or private entity ;
- To invest directly or indirectly in the acquisition and management of a real estate portfolio, of patents or other intellectual property rights whatever the nature or the origin;
- To borrow in any form ;
- To lend funds to his shareholders, subsidiaries, affiliated companies, and/or any other entity.

The BCL foresees a threshold on exemption based on total assets. So far, the amount of the threshold is fixed to 500 million Euros or the equivalent amount in foreign currency.

The companies that fall within the definition of a financial company have to contact the BCL.

1.2 Frequency and reporting deadlines

Report S 2.16 must be provided to BCL on a quarterly basis at the latest 20 working days following the end of the period to which it relates.

The BCL establishes and publishes on its website a schedule concerning the handing in of the statistical reports.

2 Types of breakdowns

Assets and liabilities must be split according to the following four criteria:

- country of the counterpart;
- geographical area of the final beneficiary;
- currency ;
- economic sector of the counterpart;
- original maturity.

The nomenclature and the codes to use are detailed in the document «Definitions and concepts for the statistical reporting of financial companies».

However, assets and liabilities must not always be split according to all of these breakdowns. A table summarizing the requested breakdowns for the report S 2.16 is published on the website of the BCL.

2.1 Country

Assets and liabilities must be split according to the country of residence or the country of the registered office of a counterpart with a two-character ISO code 3166.

In addition to the ISO 3166 country codes, the following specific country codes may be used:

Specific country codes	
XA	European Central Bank (ECB)
XB	International institutions, except European institutions, located outside Luxembourg
XC	International institutions, except European institutions, located in Luxembourg
XD	European institutions located in Luxembourg
XE	European Investment Bank (EIB)
XG	European institutions located outside Luxembourg, except ECB
XI	European Stability Mechanism (ESM)

Remarks:

Country code «XX» No breakdown is only accepted for those items mentioned on report S 2.16 attached to the present instructions.

- If no country breakdown is requested, amounts must be reported as a total with country code «XX» No breakdown.

Items where a detailed breakdown by country is requested:

- 1-LA2001, 1-LA2002, 1-LA2003
- 1-N02000
- 1-006000
- 1-007000
- 1-090000
- 2-LA2001, 2-LA2002, 2-LA2003
- 2-N02000
- 2-011000
- 2-090000

The country code «XX» No breakdown is not permitted for the items stated above. For all the others, the country code «XX» is set as default.

2.2 Geographical area of the final beneficiary

Assets and liabilities must be split according to the geographical area of the parent company that has the final control of the company in question, namely the head of the group.

Only the following geographical areas must be identified:

Code	Denomination
LU	Luxembourg
X3	Member states belonging to the monetary Union except Luxembourg
X5	Member states belonging to the European Union, that are not members of Euro Zone
X6	Countries that are not members of the European Union

Remarks :

- When the amounts do not have to be broken down according to the geographical area of the final beneficiary, the country code « XX » No breakdown is reported.
- Items that require a breakdown according to the geographical area of the final beneficiary are the following:
 - 1-LA2003
 - 2-LA2003

2.3 Currency

Assets and liabilities must be split according to the currency in which they are denominated with a three-character ISO code 4217.

Remarks :

- If no currency breakdown is requested, amounts must be reported as a total with currency code «XXX» No breakdown.
 Items where a detailed breakdown according to currency is requested :
 - 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
 - 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000
 Currency code «XXX» No breakdown is not permitted for the items stated above. For all the others, currency code «XXX» is set as default.

2.4 Economic sector

Assets and liabilities must be split according to the economic sector of the counterparty with a five-character code from the list below.

Code	Economic Sector
32100	Deposit taking corporations – Credit institutions
44000	Captive financial institutions and money lenders

Remarks :

- Code 44000, set as default, should be used for every counterparty that does not belong to sector 32100 - Deposit taking corporations – Credit institutions
- When the amounts don't have to be split according to the economic sector, the total amount should be reported with the economic sector code «90000» No breakdown
- Items where a detailed breakdown according to the economic sector is needed :
 - 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
 - 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000

The sector code «90000» No breakdown is not permitted for the items stated above. Only codes 32100 and 44000 are permitted.

For all the others, sector code «90000» is set as a default.

2.5 Original maturity

Reported amounts must be broken down according to their original maturity with an eight-character code from the list below:

Code	Original maturity
I000-01A	Smaller or equal to 1 year
I01A-999	Above one year

Remarks :

If no original maturity breakdown is requested, amounts must be reported as a total with original maturity code «I999-999» No breakdown.

Items where a breakdown according to original maturity is requested:

- 1-LA2001, 1-LA2002, 1-LA2003, 1-N02000
- 2-LA2001, 2-LA2002, 2-LA2003, 2-N02000
- The maturity code «I999-999» No breakdown is not permitted for the items stated above.

For all the others, original maturity code «I999-999» is set as default.

3 Total Assets and liabilities

Items 1-000000 «Total assets» and 2-000000 «Total liabilities» are obtained by aggregating the amounts reported in all the other items without taking into account breakdowns.

Total assets have to be equal to total liabilities.