

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

Report TPTBBL «Security by security report – Balance sheet data – Luxembourg entity»

Contents

1	Introduction	3
1.1	Reporting population	3
1.2	Frequency and reporting deadlines	3
2	Basic principles	4
2.1	Definitions and concepts	4
2.2	Closure date.....	4
3	Securities subject to reporting	5
3.1	Assets	5
3.2	Liabilities	5
4	Reporting of operations.....	6
4.1	The balance sheet line	6
4.2	The identification code of the security	6
4.3	The identification of the issuer	7
4.4	The type of holding of the securities.....	8
4.5	The portfolio type of the securities	9
4.6	The quantity of securities	9
4.7	The supplementary information.....	10
4.7.1	Debt securities held or issued.....	10
4.7.2	Equity	12
4.8	The amount.....	13
5	Information to be provided.....	14
5.1	General information	14
5.2	Specific information.....	14
5.2.1	Item 1-003000 Debt securities.....	14
5.2.2	Item 1-005000 Equity	16
5.2.3	Item 2-002050 Short sales of securities.....	18
5.2.4	Item 2-003000 Debt securities issued.....	22

1 Introduction

1.1 Reporting population

Report TPTBBL «Security by security report – Balance sheet data – Luxembourg entity» must be provided by all resident credit institutions regardless of their legal status.

1.2 Frequency and reporting deadlines

Report TPTBBL «Security by security report – Balance sheet data – Luxembourg entity » must be provided to the BCL on a monthly basis no later than 10 working days after the end of the reference period.

The BCL establishes and publishes, on its website, a calendar with the remittance dates for statistical reports.

2 Basic principles

2.1 Definitions and concepts

The definitions and concepts that must be observed are described in the document «Definitions and concepts for the statistical reporting of credit institutions» that apply to the statistical reporting of credit institutions.

2.2 Closure date

In principle, the last day of each month should be the reference date for the establishment of report TPTBBL «Security by security report – Balance sheet data – Luxembourg entity ».

3 Securities subject to reporting

The definitions and concepts for the security by security reporting are those applied for the establishment of the monthly and quarterly statistical reporting of credit institutions. The modifications to the definitions and concepts are automatically applicable to the security by security report.

The securities to be included in the security by security report are those reported in the following lines of report S 1.1 «Monthly statistical balance sheet of credit institutions».

3.1 Assets

- 1-003000 «Debt securities held»
- 1-005000 «Equity»

3.2 Liabilities

- 2-002050 «Debts - Short sales of securities»
- 2-003000 «Debt securities issued»

4 Reporting of operations

4.1 The balance sheet line

Each security provided in the security by security report must be identified by the corresponding balance sheet line of report S 1.1.

The identification of the balance sheet line is composed of:

- the sub-table of report S 1.1
- the item of the balance sheet
- the country code
- the currency code
- the economic sector code

For instance, balance sheet line 1-003000-XX-XXX-90000 of report S 1.1 «Monthly statistical balance sheet of credit institutions» refers to debt securities held by credit institutions.

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 priority over any other code.

The identification code type of the security indicates whether the 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

Provisional and/or pseudo ISIN codes must not be considered as being valid ISIN codes. For further details, see the document «Compendium of verification rules for report TPTBBL».

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 thus 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 the 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 international institutions as defined by the BCL in the document «Definitions and concepts for the statistical reporting of credit institutions». It is important to mention that the use of code «XX» No breakdown must not be used.
- The economic sector of the issuer
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 credit institutions». It is important to mention that the use of code «90000» No breakdown must not be used.

4.4 The type of holding of the securities

The type of holding allows to avoid double accounting or missing data.

The concept of the economic holder is applied to the different types of 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 accounting.

Within the security by security report, 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
06	Securities that are otherwise encumbered

Remarks.

- If securities are entrusted to another custodian for a securities lending operation, and if precise information regarding the quantity lent is not available, the type of holding «Securities lent» must be reported for all the securities.
- Securities received in a repurchase agreement as well as securities borrowed are not reported on the balance sheet and must therefore not be reported.
- «Securities that are otherwise encumbered» constitute a residual category aiming to get a complete picture of all sources of encumbrance and include, inter alia, securities in a cover pool of covered bonds or securities pledged as collateral (for instance in derivative transactions, securitisations, credit enhancements, etc.).

4.5 The portfolio type of the securities

The portfolio type allows the identification of the portfolio in which the securities are classified for the FINREP report.

Within the security by security report, the type of portfolio is identified by a code:

Code	Type of portfolio
11	Financial assets held for trading
12	Non-trading financial assets mandatorily at fair value through profit or loss
13	Financial assets designated at fair value through profit or loss
14	Financial assets at fair value through other comprehensive income
15	Financial assets at amortised cost
16	Investments in subsidiaries, joint ventures and associates

4.6 The quantity of securities

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

- Percentage quoted
 In nominal capital for securities whose price is expressed in percent 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 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.

4.7 The supplementary information

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

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

4.7.1 Debt securities held or issued

The following information must be provided.

4.7.1.1 The security type

For the security by security report 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.

4.7.1.3 The final maturity date

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

Remarks.

- 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. Where 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 debt security, 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 day, month and year.

Remark.

- If no coupon payment was made, the date for the last coupon payment to be considered is the issue date.

4.7.1.8 The coupon rate

The coupon rate is the annualised rate expressed in percent. For instance, the value to be reported for an annualised coupon rate of 5,5% is 5,5.

4.7.2 Equity

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 investment funds

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

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

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 exact sum of the amounts in euro.

As a rule, quoted securities are valued at the price prevailing at the stock exchange on the end of the reporting date. The valuation of debt securities 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 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 credit institution 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 file concerns:

- the end of month date to which the data refers
- the closing date
- the identification of the entity that is in charge of the reporting
- the identification of the credit institution whose positions are reported
- the currency of the reporting

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 ISIN code.

5.2.1 Item 1-003000 Debt securities

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

5.2.1.1 Common information for securities with or without 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*)
 - Type of portfolio (*portfolioType*)
 - Reported amount (*reportedAmount*)

5.2.1.2 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 be provided for securities quoted in percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
 - Debt security (*debt*)
 - + Number of individual securities (*numberOfUnits*)

5.2.1.3 Information for securities without 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»
 - + ISIN number (*code*)
In this case it is a 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 percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
 - Debt security (*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 worth mentioning that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.2 Item 1-005000 Equity

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

5.2.2.1 Common information for securities with or without 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*)
 - Type of portfolio (*portfolioType*)
 - 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 percent:
 - Equity (equity)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
 - Equity (equity)
 - + number of individual securities (*numberOfUnits*)

5.2.2.3 Information for securities without 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»
 - + ISIN number (*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 following information must only be provided for securities quoted in percent:
 - Equity (equity)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:

- 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 worth mentioning that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for 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 / equity
- securities with or without ISIN code

5.2.3.1 Common information for securities with or without 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 debt 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 be provided for securities quoted in percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
 - Debt security (*debt*)
 - + Number of individual securities (*numberOfUnits*)

5.2.3.3 Information for equity 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 percent:
 - equity (*equity*)
 - + nominal capital (*nominalAmount*)
 - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
 - Equity (*equity*)
 - + Number of individual securities (*numberOfUnits*)

5.2.3.4 Information for debt securities without 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»
 - + ISIN number (*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 percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
 - Debt security (*debt*)
 - + Number of individual securities (*numberOfUnits*)

5.2.3.5 Information for equity without 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»
 - + ISIN number (*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 following information must only be provided for securities quoted in percent:
 - Equity (*equity*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
 - 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 worth mentioning that the sum of the reported amounts (*totalReportedAmount*) must be 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 ISIN code.

5.2.4.1 Common information for securities with or without 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 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 percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
 - Debt security (*debt*)
 - + Number of individual securities (*numberOfUnits*)

5.2.4.3 Information for securities without 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»

- + ISIN number (*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 country of the issuer must be «LU»
 - + Sector of the issuer (*sector*)
The economic sector of the must be «32100»
- 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 percent:
 - Debt security (*debt*)
 - + Nominal capital (*nominalAmount*)
 - + Currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
 - Debt security (*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 worth mentioning that the sum of the reported amounts (*totalReportedAmount*) must be the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.