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

Instructions for Report S 2.16
"Quarterly statistical balance sheet of issuing companies"

Banque centrale du Luxembourg

1   Introduction

1.1   Reporting population

Report S 2.16 must be provided by a subset of issuing companies that are defined by the BCL and updated on a yearly basis.

Companies falling under the definition of "issuing companies" should contact the BCL.

1.2   Frequency and reporting deadlines

Report S 2.16 must be provided to the BCL on a quarterly basis at the latest 15 working days following the end of the period to which it relates.

The exact reporting dates for report S 2.16 are published on the website of the BCL (http://www.bcl.lu).

2   Types of breakdowns

Assets and liabilities are split according to the following four criteria:

- country of the counterpart,
- currency in which assets and liabilities are expressed,
- economic sector of the counterpart,
- initial maturity.

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

However, assets and liabilities must not always be split according to all of these breakdowns. Hence, only the breakdowns requested under point 3 and/or report S 2.16 attached to the present instructions must be reported to the BCL.

2.1   Country

Assets and liabilities must be split according to the country of residency or the country of the registered office, i.e. the country where the centre of economic interest of a counterpart is located, with a two character ISO code.

If assets and liabilities are not to be broken down according to country, respondents must report a total amount with the country code XX "No Breakdown". It should be noted that country code XX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned under point 3 below in the reporting instructions and in the statistical report S 2.16 attached to the present instructions.

2.2   Currency

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

If assets and liabilities are not to be broken down according to currency, respondents must report a total amount with the currency code XXX "No breakdown". It should be noted that currency code XXX "No breakdown" is only accepted for those asset and liability items that are specifically mentioned under point 3 below in the reporting instructions and in the statistical report S 2.16 attached to the present instructions.

2.3   Economic sector

Amounts must be split according to the economic sector of the counterpart with a five character code that follows the nomenclature provided in the document «Definitions and concepts for the statistical reporting of issuing companies».

Code	Economic sector
10000	Monetary financial institutions
20000	Other sectors

2.4   Initial maturity

Amounts must be split according to initial maturity with a three character code:

Code	Initial maturity
BRB	Up to 1 year
BRQ	Over 1 year
BRX	No breakdown

3 Requested breakdowns

3.1 Assets

3.1.1 Item 1-010 Cash

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.2 Item 1-02A Loan - affiliated entities

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.1.3 Item 1-02N Loan - non affiliated entities

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.1.4 Item 1-030 Securities other than shares

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.5 Item 1-06A Participating interests - affiliated entities

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.6 Item 1-06N Participating interests - non affiliated entities

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.7 Item 1-070 Fixed assets

Breakdowns	
Country	to split
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.8 Item 1-080 Remaining assets

Breakdowns	
Country	to split
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.9 Item 1-090 Financial derivatives

Breakdowns	
Country	to split
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.1.10 Item 1-000 Total

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2 Liabilities

3.2.1 Item 2-02A Borrowing / affiliated entities

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.2.2   Item 2-02N Borrowing / non affiliated entities

Breakdowns	
Country	to split
Currency	to split
Economic sector	to split
Initial maturity	to split

3.2.3   Item 2-025 Borrowing / Short sales of securities

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2.4   Item 2-030 Debt securities issued

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2.5   Item 2-110 remaining liabilities

Breakdowns	
Country	to split
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2.6 Item 2-C01 Capital, reserves, provisions, results and share premium

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2.7 Item 2-120 Financial derivatives

Breakdowns	
Country	to split
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

3.2.8 Item 2-000 Total

Breakdowns	
Country	Code XX
Currency	Code XXX
Economic sector	Code 90000
Initial maturity	Code BRX

4 Technical infrastructure for data transmission

4.1 Use of an Excel template for a transitional period

The BCL will provide the respondents with an Excel template to fill in for the different reports.

4.2 Use of secure electronic transmission

The BCL accepts the use of the current electronic transmission channels offered by Finesti and Sofie. However, the BCL is also willing to accept a new secure transmission channel that is accepted by both, the BCL and the respondents.