

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

Report S 2.17

«Transactions of financial companies»

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1 Introduction

1.1 Reporting population

Thus, report S 2.17 has to be provided by a sample of financial companies that is established by the BCL.

All the companies that fall within the definition of financial companies have to contact the BCL.

1.2 Frequency and reporting deadlines

Report S 2.17 must be provided to the BCL on a quarterly basis at the latest 20 working days following the end of the period to which it relates.

The exact reporting dates for report S 2.17 are published on the website of the BCL.

2 Reporting of transactions

2.1 Basic principles

The table S 2.17 only has to be submitted if the items 1-~~006000-006010~~ «Non-financial assets - Real estate», 1-~~006999~~ «Non financial assets - Other», 1-007000 «Financial derivatives» and 2-011000 «Financial derivatives», considered separately, represent more than 5% of total assets.

Example:

- Let's take the example of a financial company with the following balance sheet items to be reported:
 - The reported amount listed under item 1-0060~~100~~ represent more than 5% of total assets;
 - The reported amount listed under 1-007000 represent more than 5% of total assets.

The financial company has to report to the BCL only for the financial transactions that affect item 1-0060~~100~~. For item 1-007000, the reporting is not compulsory.

2.2 Objective of report S 2.17 «Transactions of financial companies»

The sole objective of data gathering on the basis of report S 2.17 is to provide information on transactions affecting some balance sheet items of financial companies, ~~as well as valuation effects on securitised loans.~~

2.2.1 Financial transactions

Financial transactions are defined as the net acquisition of financial assets or the net incurrence of liabilities for each type of financial instrument, i.e. the sum of all financial transactions that occur during the relevant reporting period.

Financial transactions are recorded at transaction values, that is, the values in national currency at which the financial assets or liabilities involved are created, liquidated,

exchanged or assumed between institutional units, on the basis of commercial considerations.

Information on financial transactions must only be reported for the following items of the statistical balance sheet of financial companies:

- 1-0060100 «Non-financial assets – real estate »
- 1-006999 «Non-financial assets – other »
- 1-007000 «Financial derivatives»
- 2-011000 «Financial derivatives»

3 Types of breakdowns

Assets and liabilities must be split according to:

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

3.1 Country

Assets and liabilities do not have to be split according to the country of the counterpart. Hence, amounts must be reported as a total with country code «XX» No breakdown.

~~3.2 Geographical area of the final beneficiary~~

~~Assets and liabilities do not have to be split according to the geographical area of the final beneficiary.~~

~~Hence, amounts must be reported as a total with code «XX» No breakdown.~~

3.33.2 Currency

Assets and liabilities do not have to be split according to the currency in which they are denominated.

Hence, amounts must be reported as a total with currency code «XXX» No breakdown.

3.43.3 Economic sector

Assets and liabilities do not have to be broken down according to the economic sector of the counterparty.

Hence, amounts must be reported as a total with economic sector code «90000» No breakdown.

3.53.4 Original maturity

Assets and liabilities do not have to be broken down according to their original maturity.

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