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the French text shall prevail

# **Monthly security by security reporting of issuing companies**

**Banque centrale du Luxembourg**

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## 1 Introduction

### 1.1 Reporting population

The security by security reporting must be provided by a subset of issuing companies.

### 1.2 Frequency and reporting deadlines

The security by security reporting must be provided to the BCL on a monthly basis and no later than 15 working days after the end of the reference period.

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 that must be observed for the security by security reporting are described in the document “Definitions and concepts for the statistical reporting of issuing companies”.

### 2.2 Securities subject to the reporting

The definitions and concepts for the security by security reporting are those used for the establishment of the quarterly statistical balance sheet of issuing companies. 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.

#### 2.2.1 Assets

- 1-030 Securities other than shares
- 1-06A Participating interests and shares – affiliated entities
- 1-06N Participating interests and shares – non affiliated entities

#### 2.2.2 Liabilities

- 2-025 Borrowings / Short sales of securities
- 2-030 Debt securities issued

### 3 Reporting of operations

#### 3.1 The balance sheet line

Each security provided in the security by security reporting must be identified by the corresponding balance sheet line of the statistical balance sheet:

- report S 2.16 “Quarterly statistical balance sheet for issuing companies”

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 (only to be provided for securities without ISIN).

For instance, balance sheet line 1-030-XX-XXX-90000 of report S2.16 “Quarterly statistical balance sheet of issuing companies” represents the securities other than shares held by issuing companies.

#### 3.2 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 |

The provisional and/or pseudo ISIN codes must not be considered as being valid ISIN codes. This rule mainly applies to codes starting with the letters DU, EV, HF, HS, QS, QT, QU, QY, TE, XD, XF, XX, ZZ. The first two characters of a valid ISIN code must be the ISO code applicable to the country (ISO 3166) of the issuer at the time of the issue or XS for euro-issues.

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

### 3.3 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 issuing companies". It is important to mention that the use of code "XX" (without breakdown) is not permitted.
- the economic sector of the issuer

### 3.4 The type of holding of the securities

The type of holding makes it possible 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.

In the security by security reporting, 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                                |

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 held and not affected by a temporary transfer “ 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.

### 3.5 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 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 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.

### 3.6 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 record should be “XX”.

### 3.7 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:

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



### 3.7.1 Securities other than shares held or issued

The following information must be provided:

#### 3.7.1.1 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 |

#### 3.7.1.2 The issue date

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

#### 3.7.1.3 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.

#### 3.7.1.4 The “*pool factor*”

The pool factor represents the percentage of the nominal amount that remains to be repaid. It is used in the context of the 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 security other than a share, the default value 1 must be reported.

### 3.7.1.5 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        |

### 3.7.1.6 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            |

### 3.7.1.7 The date of the last coupon payment

The date of the last coupon payment must contain the day, the month and the year.

Remark:

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

### 3.7.1.8 The coupon rate

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

## 3.7.2 Shares and other equity

The following information must be provided:

### 3.7.2.1 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:

| Code  | Security type           |
|-------|-------------------------|
|       | Shares and other equity |
| F.511 | Quoted shares           |
| F.512 | Unquoted shares         |
| F.52  | Shares/units of UCIs    |

### 3.7.2.2 The dividend per share

The dividend per share 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.

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### 3.7.2.3 The payment date of the last dividend

The date of the last dividend payment must contain the day, the month and the year.

### 3.8 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 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 must be reported for each line of the balance. This total amount is the sum of the amounts reported for all the securities included in a given line of the balance sheet.

## 4 Information to be provided

Each issuing company must submit a monthly file that includes the following general and specific information.

### 4.1 General information

The general information that must be provided in the security by security file concerns:

- the end of month date to which the reporting refers
- the closing date
- the identification of the reporter (i.e. the entity that is in charge of the reporting)
- the identification of the respondent (the issuing company)
- the currency of the reporting
- the country of the custodian bank (asset side)

### 4.2 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.

#### 4.2.1 Securities other than shares – item 1-030

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

##### 4.2.1.1 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*)  
The country code must be “XX”
  - currency (*currency*)  
The currency code must be “XXX”
  - economic sector (*sector*)  
The sector code must be “90000”

- type of holding (*holdSecurityType*)
- Use or not of a Luxembourg custodian bank (*LuCustodianBank*)
- reported amount (*reportedAmount*)

#### 4.2.1.2 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 code (*code*)
  
- The following information must be provided for securities quoted in percentage points:
  - security other than shares (*debt*)
    - + nominal (*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*)

#### 4.2.1.3 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”
    - + ISIN code (*code*)  
In this case it is an internal code given by the respondent
    - + 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 sector code must be different from “90000”, “10000” or “20000”
- 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 (*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*)

#### 4.2.1.4 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 the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

## 4.2.2 Participating interests and shares – items 1-06A, 1-06N

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

### 4.2.2.1 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*)
  - The country code must be “XX”
  - currency (*currency*)
  - The currency code must be “XXX”
  - economic sector (*sector*)
  - The sector code must be “90000”
- type of holding (*holdSecurityType*)
- Use or not of a Luxembourg custodian bank (*LuCustodianBank*)
- reported amount (*reportedAmount*)

### 4.2.2.2 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 code (*code*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)



- + number of individual securities (*numberOfUnits*)

#### 4.2.2.3 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”
    - + ISIN code (*code*)  
In this case it is an internal code given by the respondent
    - + name of the security (*name*)
    - + currency of the security (*currency*)
    - + dividend per share (*dividend*)
    - + payment date of the last dividend (*PaymentDate*)
  
  - Identification of the issuer (*issuerID*)
    - + country of the issuer (*country*)
    - + sector of the issuer (*sector*) – The sector code must be different from “90000”, “10000” or “20000”
  
  - the supplementary information (*supplements*)
    - + type of security (*securityType*)
  
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
  
- The following data must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

#### 4.2.2.4 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 the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

#### 4.2.3 Short sales of securities– item 2-025

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

- securities other than shares / shares and other equity
- securities with or without an ISIN code

##### 4.2.3.1 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*) - The sector must be 90000
- type of holding (*holdSecurityType*)  
The type of holding must be “05”
- reported amount (*reportedAmount*)

##### 4.2.3.2 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 code (*code*)
- The following information must be provided for securities quoted in percentage points:

- security other than shares (*debt*)
  - + nominal (*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*)

#### 4.2.3.3 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 code (*code*)
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
- The following information must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

#### 4.2.3.4 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”
    - + ISIN code (*code*)  
In this case it is an internal code given by the respondent
    - + 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 (*nominalAmount*)
  - + currency of the nominal (*nominalCurrency*)

- The following information must be provided for securities quoted in number of units:

- security other than shares (*debt*)
  - + number of individual securities (*numberOfUnits*)

#### 4.2.3.5 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"

- + ISIN code (*code*)

In this case it is an internal code given by the respondent

- + 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 sector code must be different from "90000", "10000" or "20000"
  
- the supplementary information (*supplements*)
  - + type of security (*securityType*)
  - + dividend per share (*dividend*)
  - + payment date of the last dividend (*PaymentDate*)
  
- The following information must only be provided for securities quoted in percentage points:
  - shares and other equity (*equity*)
    - + nominal (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
  
- The following information must be provided for securities quoted in number of units:
  - shares and other equity (*equity*)
    - + number of individual securities (*numberOfUnits*)

#### 4.2.3.6 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 important to mention 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.

#### 4.2.4 Debt securities issued– item 2-030

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

#### 4.2.4.1 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*)  
The country code must be “XX”
  - currency (*currency*)  
The currency code must be “XXX”
  - economic sector (*sector*)  
The sector code must be “90000”
  
- type of holding (*holdSecurityType*)  
 The type of holding must be “04”
- reported amount (*reportedAmount*)

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#### 4.2.4.2 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 code (*code*)
  
- The following information must be provided for securities quoted in percentage:
  - security other than shares (*debt*)
    - + nominal (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)
  
- The following information must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
    - + number of individual securities (*numberOfUnits*)

#### 4.2.4.3 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 code (*code*)  
In this case it is an internal code given by the respondent
    - + 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”
    - + economic sector of the issuer (*country*)  
The economic sector must be 41119 (other financial intermediary) or another relevant economic described under item 5 of the document “Definitions and concepts for the statistical reporting of issuing companies”
  
  - 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 (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)

- The following information must be provided for securities quoted in number of units:
  - security other than shares (*debt*)
  - + number of individual securities (*numberOfUnits*)

#### 4.2.4.4 Information for the balance sheet line

The following information must be provided for the balance sheet line:

- sum of the reported amounts (*totalReportedAmount*)

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.