Report TPTIBS

«Monthly security by security reporting of financial companies»

February 2026

Banque centrale du Luxembourg

Contents

1   Introduction

1.1   Reporting population

The regulation 2014/17 of the Central Bank of Luxembourg specifies that resident financial companies, whose total assets are above a certain threshold, must report the tables S2.16, S2.17 and the security by security reporting of the Central Bank of Luxembourg. The reporting population, the concepts as well as the exemption threshold are described in the document "Definitions and concepts for the statistical reporting of financial companies".

1.2   Frequency and reporting deadlines

The security by security reporting must be provided to the BCL on a monthly basis at the latest 20 working days following the end of the period to which it relates.

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 The end of month date

The last day of each month is considered as the reference date for establishing the TPTTBS report «Security by security report of financial companies».

2.2 The closing date

The closing date should be the date when data are established. This date may be prior to the end of month date, in particular when data as at the reference date (as at month-end) are unavailable as at the transmission deadline.

2.3 The layout

The layout indicates the version number of the security by security report. The security by security report that enters into force in January 2027 is the third version of this report which means that it will be layout «2».

3 Securities subject to the reporting

The securities to be included in the security by security reporting are those reported in the following lines of the quarterly statistical balance sheets S2.16 layout 2:

3.1 Assets

- 1-003000 Debt securities held
- 1-005000 Equity and investment fund shares/units held

3.2 Liabilities

- 2-002050 Short sales of securities
- 2-003000 Debt securities issued
- 2-C05000 Capital, share premium, reserves and results

4 Reporting of operations

4.1 The balance sheet line

Each security provided in the security by security reporting must be identified by the corresponding balance sheet line of the report S 2.16 «Quarterly statistical balance sheet of financial companies».

The identification of a balance sheet line is composed of:

- the item of the balance sheet
- the country code
- the currency code
- the economic sector code

The balance sheet line 1-003000-XX-XXX-90000 of report S 2.16 «statistical balance sheet of financial companies» represents the debt securities held by financial companies. The balance sheet line 1-005000-XX-XXX-90000 of report S 2.16 Layout 2 represents the equity and investment fund shares/units held by financial companies.

The balance sheet line 2-002050-XX-XXX-90000 of report S 2.16 represents the borrowings / Short sales of securities of the financial companies.

The balance sheet line 2-003000-XX-XXX-90000 of report S 2.16 represents the debt securities issued by financial companies.

The balance sheet line 2-C05000-XX-XXX-90000 of report S 2.16 «statistical balance sheet of financial companies» represents the shares/units issued by financial companies.

4.2 The identification code of the security

The securities are identified by a code. In this context, a security identified by an ISIN code (ISO 6166) has to be specified like this in the statistical report.

If there is no ISIN code, an internal or external code like for example the CUSIP should be used. The Equity and investment fund shares of Luxemburg resident issuers have to be identified by the identification number specified in the Registre de commerce (for example B1234).

In general, if the reporting agent holds several investments of the same entity, a unique code for each investment should be used and constructed from a basic code. (for example a code RCS relating to Luxembourgish entities: B1234a, B1234b, ... and for an internal/external code relating to non-Luxembourgish entities CUSIP1, CUSIP2, ...). The main purpose is to be able to distinguish between different types of investments linked to a same counterparty.

The identification code type indicates the nature of the identification code used (type of security):

Code	Security type
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. For more information, please refer to the document «Compendium of verification rules for the security by security reporting of financial companies».

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 must consequently 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 code;
- the ISIN codes must pass the check via the key.

4.3   The identification of the issuer

This information should only be provided for the securities without ISIN code.

The identification of the issuer consists of the following five elements:

- The legal entity identifier

    – All issuers are to be identified by means of a Legal Entity Identifier (LEI) when this identifier has been assigned. If no LEI code has been assigned, the «nonapplicable» should be declared and not the LEI code of the parent company, for example.

- A national identifier must be transmitted for each counterparty, even if the LEI code has already been entered.

- The type of issuer identifier and the issuer identifier

    – The list of national identifiers is available on the ECB's website (List of national identifiers).

    – For counterparties resident in Luxembourg, the identification number of the Trade and Companies Register («RCS number») is the national identifier to be provided. The RCS number must be entered in the form in which it appears in the Trade and Companies Register and must not be subject to any change in its structure.

    – As regards the special case of public administrations and other public entities for which there is no RCS number, they should be identified by their international VAT number. This also applies to the BCL (VAT number: 15444328).

    – With regard to investment funds, we draw the attention of reporting entities to the fact that securities issued by these entities must be reported at the level of the issuing sub-funds, unless these entities have adopted a traditional structure.

    As regards the identification of Luxembourgish investment funds and their sub-funds:

       – The investment funds supervised by the Commission de surveillance du secteur financier (CSSF) must be declared using their identification number allocated by the Commission de surveillance du secteur financier (CSSF).

           ▪ Number allocated by the CSSF to UCIs, SIFs, SICARs and sub-funds: the identification number of the UCI, SIF, SICAR is defined by 6 characters and the identification number of the sub-fund is defined

by 5 characters. By way of example:

- A traditional investment fund without sub-funds is identified by the ECB by a CSSF identification number composed as follows: OxxxxxxC00000.

- A compartment of an investment fund is identified as follows: OxxxxxxCxxxxx.

- The non-directly supervised investment funds must be declared using the following rules.

  - The identification numbers are related to the identifier allocated by the Luxembourg trade and company register (RCS registre du commerce et des sociétés). The identification number allocated is defined as: 2 digits for the letter (66 for B, 75 for K, 76 for L), 7 digits for the number of the investment fund and 5 digits for the number of the compartment. In order to fit the pattern, the digits on the left are equal to 0. By way of example:

    - A traditional investment fund without sub-funds:
      - Investment fund with RCS number K1234 is identified as follows 75000123400000.

    - Umbrella funds:
      - Compartment number 1 of investment fund with RCS number B123456 is identified as follows 66012345600001.

  - It should be noted that these identification numbers serve as the basis for the RIAD code available on the ECB's website (Official list of the ECB). However, for the purposes of TPT reporting, the prefix LU must not be filled in.

- 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 «Types of breakdowns».

  It is important to mention that the use of code «XX» No breakdown is not permitted.

- The economic sector of the issuer;

  the code for the economic sector of the issuer must be in line with the list of sectors as defined in the document « Types of breakdowns ».

  It is important to mention that the use of code «90000» No breakdown is not permitted.

4.4 The identification of the shareholder

This information should only be provided for item 2-C05000 on the liability side.

The identification of each shareholder consists of the following element:

• The country of the shareholder:

the country of residence of the direct shareholder must be in line with ISO 3166 codification, completed by the specific codes for supranational institutions as defined by the BCL in the document «Types of breakdowns».

It is important to mention that the use of code «XX» No breakdown is permitted.

4.5 The affiliation link

The code to be used to specify the affiliation link should be taken from the following list:

Code	Affiliation link
ASSETS	
01	Equity and investment fund shares/units held at minimum 10% of the capital
02	Equity and investment fund shares/units held at less than 10 % of the capital and issued by the shareholder of the reporting entity (cross holdings)
U0	Equity and investment fund shares/units held at less than 10 % of the financial reporting entity and issued by a sister company belonging to the same group.
03	Equity and investment fund shares/units held at less than 10% and issued by a company that doesn't belong to the same group (no affiliation).
LIABILITIES	
04	Equity and investment fund shares/units issued and held at minimum 10% of the capital by a shareholder.
05	Equity and investment fund shares/units issued and held at less than 10 % of the capital of a company where the reporting entity holds herself more than 10 % of the capital (cross holdings)
V0	Equity and investment fund shares/units held at less than 10% by a sister company belonging to the same group
06	Equity and investment fund shares/units issued by the financial reporting entity and held at less than 10 % by a company that doesn't belong to the same group (no affiliation)

Illustration of required breakdowns by affiliation links

Let's take the shareholding and investing structure shown in the following scheme:

B(LU) is the reporting entity resident in Luxembourg;

A(NL) is the major shareholder, holding 85 % of the issued shares;

E(US) is a sister company of B;

C(FR) is a company where B holds directly 100 % of the capital (subsidiary or branch);

D(GB) is a company where B indirectly holds 100 % of the capital (subsidiary or branch) through C.

1. Securities held (assets), the parent company being NL

   E(US) is a sister company of B (LU): security held, code U0

   C(FR) is a subsidiary or a branch of B (LU): security held, code 01

2. Securities issued (liabilities), the parent company being NL

   A(NL) is the major shareholder of B (LU): securities issued, code 04

   C(FR) is a subsidiary or a branch that holds 7% of the shares of B (LU): securities issued, code 05

   D(GB) is an indirect subsidiary through C that holds 8% of the shares of B (LU), securities issued, code 05

Remark:

In the case where the companies D(GB) and C (FR) hold more than 10 % of the capital of B (LU), they would become shareholders just as the company A(NL): securities issued, code 04.
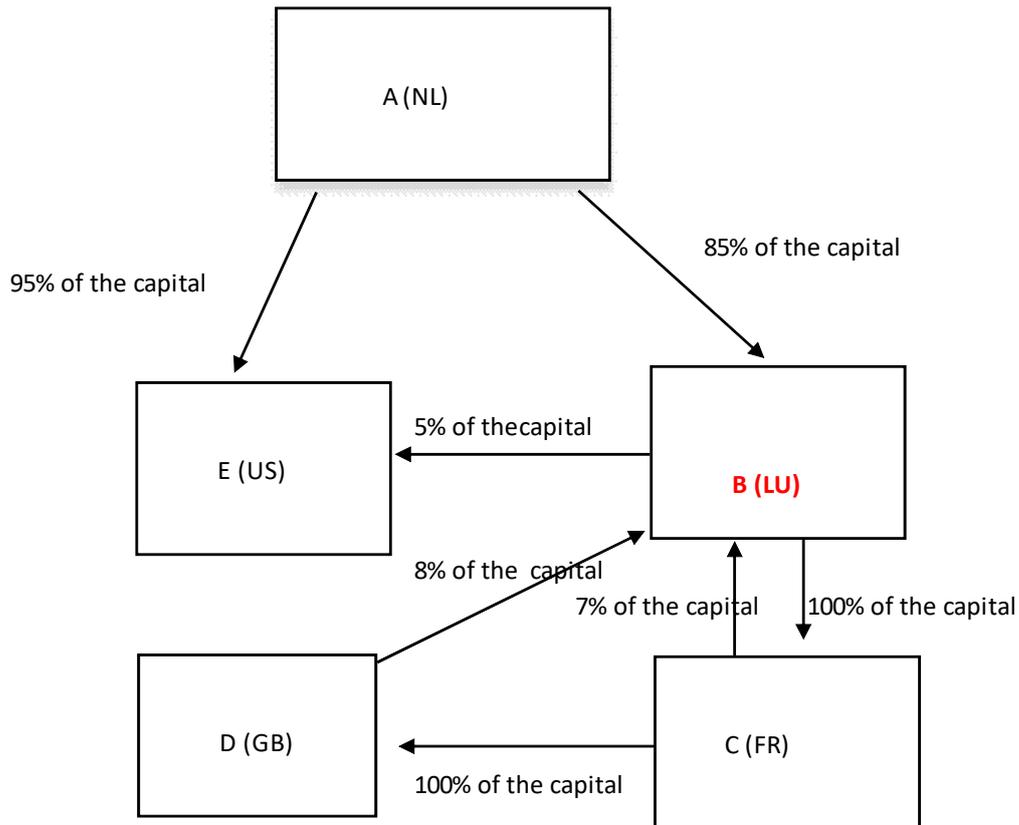
4.6 The type of securities holdings

The type of holding permits to avoid double counting or missing data.

The concept of the economic holder is applied to statistics.

For the statistical reporting, a company that has lent securities is considered as being the holder of these securities.

The same applies to a company that sells securities via a repurchase agreement.

On the other hand, if a company borrows or buys securities within the framework of a repurchase agreement, the latter 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 counting.

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

Note:

- Securities received in a repurchase agreement as well as securities borrowed are not reported on the balance sheet and must therefore not be reported.

4.7 The quantity of securities

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

Thus, a distinction is made between:

- *Percentage quoted*

    In nominal capital (face value) for securities 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 cases.

    The nominal capital and the nominal currency must not be reported if the quantity is expressed in number of securities.

Note:

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 form the trading lot that is negotiated on the market.

4.8 The supplementary information

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

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

4.8.1 Debt securities held or issued

The following information must be provided.

4.8.1.1 The security type

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

Code	Security type
F.3	Debt securities

4.8.1.2 The issue date

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

Note:

In case of a roll-over debt security, a new debt security shall be reported with the same characteristics as the initial debt security one, except the identification code, which shall be different, the issue date, which shall be the date of the roll-over and the final maturity date, which shall be the new final maturity date.

4.8.1.3 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.

4.8.1.4 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. When 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.

Note:

If the *«pool factor»* is not applicable to a debt security, the default value 1 must be reported.

4.8.1.5 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

4.8.1.6 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

If the real payment does not correspond to the theoretical date of the payment, the coupon frequency should be listed under frequence 99 «other».

4.8.1.7 The date of the last coupon payment

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

Note:

If no coupon payment has been made, the date for the last coupon payment to be considered is the issue date. This is the case, in particular, for zero coupons.

4.8.1.8 The coupon rate

The coupon rate is the prevailing annualised rate at the reporting date expressed in percentage. For instance, the value to be reported for an annualised coupon rate of 5.5% is 5.5.

4.8.2 For Equity and investment fund shares/units held

The following information must be provided.

4.8.2.1 The security type

The security type distinguishes between the following types:

- quoted shares

- unquoted shares

- other equity

- shares/units of investment funds

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

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

Note:

Other equity (F.519) includes mainly:

- Equity in incorporated partnerships subscribed by unlimited partners (SCA: France, KG: Germany, Sapa: Italia…)

- Equity in limited liability companies (for instance: BV: Netherlands, GmbH: Germany, Austria, Switzerland, Liechtenstein, LCC: USA, Ltd.: United Kingdom, Ireland, SARL: France, Luxembourg, Switzerland, SRL: Spain, Italia...)

4.8.2.2 The affiliation link

In the security by security reporting, the type of holding is identified by a code:

Cfr. Illustration in sub-section 4.5 here above.

4.8.3 Capital, share premiums, reserves and results

The following information must be provided.

4.8.3.1 The security type

The security type distinguishes between the following types:

- quoted shares
- unquoted shares
- other equity

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

Code	Security type
	Participating interests and shares
F.511	Quoted shares
F.512	Unquoted shares
F.519	Other equity

Note:

Other equity (F.519) includes mainly:

- Equity in incorporated partnerships subscribed by unlimited partners (SCA: France, KG: Germany, Sapa: Italia…)
- Equity in limited liability companies (for instance: BV: Netherlands, GmbH: Germany, Austria, Switzerland, Liechtenstein, LCC: USA, Ltd.: United Kingdom, Ireland, SARL: France, Luxembourg, Switzerland, SRL: Spain, Italia...)

4.8.3.2 The country of residence of the shareholder

The resident country code of the shareholder(s) must be in line with ISO 3166 codification, completed by the specific codes for supranational institutions as defined by the BCL in the document «Types of breakdowns».

It is important to mention that the code «XX» No breakdown is not permitted.

4.8.3.3 The affiliated link

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

Cfr. Illustration in sub-section 4.5 here above.

4.9 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 sum of the amounts to the nearest whole unit.

As a rule, quoted securities are valued at the price prevailing on the stock exchange at 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 amount 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 reporting entity 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 files concerns:

- the end of month date to which the reporting refers;
- the closing date to which the information refers;
- the identification of the entity in charge of the reporting (the «*reporter*»);
- the identification of the financial company for which positions are reported (the «*declarant*»);
- the reporting currency.

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 an ISIN code.

Items to be filled in the security by security reporting are:

- 1-003000 Debt securities held;
- 1-005000 Equity and investment fund shares/units held;

- 2-002050 Short sales of securities;
- 2-003000 Debt securities issued;
- 2-C05000 Capital, share premiums, reserves and results.

5.2.1 Item 1-003000 Debt securities held

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

5.2.1.1 Common information for securities with or without an ISIN code

The following information must be provided for each security:

- Balancesheet line (*reportedLine*);
    - item (*item*)
    - country (*country*) (must be «XX»)
    - currency (*currency*) (must be «XXX»)
    - economic sector (*sector*) (must be «90000»)
- type of holding (*holdSecurityType*);

- reported amount (*reportedAmount*);

5.2.1.2 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 number (*code*).
- The following information must be provided for securities quoted in percentage points:
    - Debt security (*debt*)
      - nominal capital (*nominalAmount*);
      - currency of the nominal (*nominalCurrency*).
- The following data must be provided for securities quoted in number of monetary units:
    - Debt security (*debt*):
      - number of individual securities (*numberOfUnits*);

5.2.1.3 Information for securities without an ISIN code

- The following information must be provided for each security without ISIN code:
    - identification of the security (*securityID)*
        + type of code (*codeType*)

          The type of code must be «2».
        + identification code (*code*)

          In this case, it is an internal code given by the reporting agent, or an external code (CUSIP, SEDOL, Telekurs,…).

          This code has to be unique and cannot be modified from one reporting period to another.
        + name of the security (*name*)

          It is compulsory to use the name of the company as it is registered in the company's bylaws.
        + currency of the security (*currency*)
    - identification of the issuer *(issuerID*)
        + LEI code of the issuer (lei)
        + National identification of the issuer (nationalID)
            ➢ National identifier type of the issuer (nationalID/type)
        + National identifier of the issuer (nationalID/code)
        + 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 (c*ouponLastPaymentDate*)
        + coupon rate (*couponRate*)
- The following information must only be provided for securities quoted in percentage points:

- Debt security (*debt*)
  - + nominal capital (*nominalAmount*)
  - + currency of the nominal (*nominalCurrency*)
- The following data must be provided for securities quoted in monetary 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 important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.2   Item 1-005000 Equity and investment fund shares/units held

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

5.2.2.1 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*) must be «XX»
  - currency (*currency*) must be «XXX»
  - economic sector (*sector*) must be «90000»
- type of holding (*holdSecurityType*)
- reported amount (r*eportedAmount*)

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 percentage points:

  − shares and other equity (*equity*)

    + nominal capital (*nominalAmount*)

    + currency of the nominal (*nominalCurrency*)

- The following data must be provided for securities quoted in monetary units:

  − shares and other equity (*equity*)

    + number of individual securities (*numberOfUnits*)

5.2.2.3 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».

    + identification code (*code*)

    It can be an internal or external code except in the specific case where the issuer is a Luxembourgish entity. In this case, it is required to use the identification number of the registre de commerce (f.ex. B1234) as an identification code. In general, if the reporting agent holds several investments of the same entity, a unique code for each investment should be used and constructed from a basic code. (For example a code RCS relating to Luxembourgish entities: B1234a, B1234b,... and for an internal/external code relating to non-Luxembourgish entities CUSIP1, CUSIP2, ...). It is important to mention that the code in the first report has to be the same for all the other reports.

    + name of the security (*name*)

    It is compulsory to use the name of the company as it is registered in the company's bylaws.

    + currency of the security (*currency*)

  − identification of the issuer (*issuerID*)

    + LEI code of the issuer (lei)

+ National identification of the issuer (nationalID)

  ➢ National identifier type of the issuer (nationalID/type)

+ National identifier of the issuer (nationalID/code)

+ country of the issuer (*country*)

  The country code has to be different than XX.

+ sector of the issuer (*sector*)

+ affiliated link

  The code of the link has to be equal to «01», «02», «U0», or «03»
  supplementary data (supplements)

+ type of security (*securityType*)

The type of security must be «F.511» for quoted shares, «F.512» for unquoted
shares, «F.519» for other equity or «F.52» for shares/units of investment funds.

+ Coefficient of the dividend (*dividendAmount*)

+ The payment date of the last dividend (*dividendLastPaymentDate*)

- The following information must only be provided for securities quoted in percentage points:

  – shares and other equity (*equity*)

    + nominal capital (*nominalAmount*)

    + currency of the nominal (*nominalCurrency*)

- The following data must be provided for securities quoted in monetary units:

  – shares and other 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 important to mention that the sum of the reported amounts (*totalReportedAmount*) must
be equal to the sum of the amounts (*reportedAmount*) reported for the 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 / shares and other equity

- securities with / securities without an ISIN code

5.2.3.1 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*) must be «XX»

  − currency (*currency*) must be «XXX»

  − economic sector (*sector*) must be «90000»

- type of holding (*holdSecurityType*)

  The type of holding must be «05»

- reported amount (*reportedAmount*)

5.2.3.2 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 number (*code*)

- The following information must be provided for securities quoted in percentage points:

  − securities other than shares (*debt*)

    + nominal capital (*nominalAmount*)

    + currency of the nominal (*nominalCurrency*)

- The following data must be provided for securities quoted in monetary units:

  − securities other than shares (*debt*)

    + number of individual securities (*numberOfUnits*)

5.2.3.3 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 number (*code*)

- The following information must only be provided for securities quoted in percentage points:

– shares and other equity (*equity*)

+ nominal capital (*nominalAmount*)

+ currency of the nominal (*nominalCurrency*)

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

– shares and other equity (*equity*)

+ number of individual securities (*numberOfUnits*)

5.2.3.4 Information for debt 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».

+ identification code (*code*)

In this case it can be an internal code given by the reporting agent or an external code (CUSIP, SEDOL; Telekurs,…).

+ name of the security (*name*)

It is compulsory to use the name of the company as it is registered in the company's bylaws.

+ currency of the security (*currency*)

– identification of the issuer *(issuerID*)

+ LEI code of the issuer (lei)

+ National identification of the issuer (nationalID)

➢ National identifier type of the issuer (nationalID/type)

+ National identifier of the issuer (nationalID/code)

+ 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 percentage:
  - − securities other than shares (*debt*)
    - + nominal capital (*nominalAmount*)
    - + currency of the nominal (*nominalCurrency*)

- The following information must only be provided for securities quoted in monetary units:
  - − Debt securities (*debt*)
    - + number of individual securities (*numberOfUnits*)

5.2.3.5 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».

    - + identification code (*code*)

      It can be an internal or external code except in the specific case where the issuer is a Luxembourgish entity. In this case, it is required to use the identification number of the registre de commerce (pex B1234) as an identification code. In general, if the reporting agent holds several investments of the same entity, a unique code for each investment should be used and constructed from a basic code. (for example a code RCS relating to Luxembourgish entities: B1234a, B1234b,... and for an internal/external code relating to non-Luxembourgish entities CUSIP1, CUSIP2, ...). It is important to mention that the code in the first report has to be the same for all the other reports.

    - + name of the security (*name*)

It is compulsory to use the name of the company as it is registered in the company's bylaws.

+ currency of the security (*currency*)

− identification of the issuer (*issuerID*)

+ country of the issuer (*country*)

+ sector of the issuer (*sector*)

− supplementary information (*supplements*)

+ type of security (*securityType*)

The type of security must be either «F.511» for quoted shares, either «F.512» for unquoted shares, either «F.519» for other equity or «F.52» for shares/units of investment funds.

- The following information must only be provided for securities quoted in percentage points:

− shares and other equity (*equity*)

+ nominal capital (*nominalAmount*)

+ currency of the nominal (*nominalCurrency*)

- The following information must only be provided for securities quoted in monetary units:

− shares and other 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 important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to 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 an ISIN code.

5.2.4.1 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*) must be «XX»

  – currency (*currency*) must be «XXX»

  – economic sector (*sector*) must be «90000»

- type of holding (*holdSecurityType*)

  The type of holding must be «04»

- reported amount (r*eportedAmount*)

5.2.4.2 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 number (*code*)

- The following information must only be provided for securities quoted in percentage points:

  – securities other than shares (*debt*)

    + nominal capital (*nominalAmount*)

    + currency of the nominal (*nominalCurrency*)

- The following data must only be provided for securities quoted in monetary units:

  – Debt securities (*debt*)

    + number of individual securities (*numberOfUnits*)

5.2.4.3 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».

    + identification code (*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*)
  + LEI code of the issuer (lei)
  + National identification of the issuer (nationalID)
    × National identifier type of the issuer (nationalID/type)
    × National identifier of the issuer (nationalID/code)
  + country of the issuer (*country*)

    The issuer country must be «LU»
  + sector of the issuer (*sector*)

    The issuer economic sector must be «44000» for financial companies.
- 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 percentage points:
  - Debt security (*debt*)
    + nominal capital (*nominalAmount*)
    + currency of the nominal (*nominalCurrency*)
- The following data must only be provided for securities quoted in monetary 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 important to mention that the sum of the reported amounts (*totalReportedAmount*) must be equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.

5.2.5   Item 2-C05000 Capital, share premium, reserves and results

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

5.2.5.1   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*) must be «XX»
  - currency (*currency*) must be «XXX»
  - economic sector (*sector*) must be «90000»
- type of holding (*holdSecurityType*)

  The type of holding must be «04».

- reported amount (*reportedAmount*)

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

5.2.5.3 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».

    + identification code (*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)*

    + LEI code of the issuer (lei)

    + National identification of the issuer (nationalID)

    ➢ National identifier type of the issuer (nationalID/type)

    ➢ National identifier of the issuer (nationalID/code)

    + country of the issuer (*country*)

    The issuer country must be «LU»

    + sector of the issuer (*sector*)

    The issuer economic sector must be «44000» for financial companies

    – identification of the holder *(holderID*)

    + country of the holder (*country*)

    The holder's country of residence has to be identified. The country code «XX» (undefined) cannot be used.

    + Affiliation link (*affiliation*)

    The code of the affiliation link has to be equal to «04», «05», «V0», «0 »

    – supplementary information (*supplements*)

    + type of security (*securityType*)

    The type of security must be either «F.511» for quoted shares, either «F.512» for unquoted shares, either «F.519» for other equity.

- The following information must only be provided for securities quoted in percentage points:

    – shares and other equity (*equity*)

    + nominal capital (*nominalAmount*)

> + currency of the nominal (*nominalCurrency*)
- The following data must only be provided for securities quoted in monetary units:
  - shares and other equity (*equity*)
    + number of individual securities (*numberOfUnits*)

5.2.5.4 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 equal to the sum of the amounts (*reportedAmount*) reported for individual securities recorded in the same balance sheet line.