

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

**Report S 2.14**  
**«Quarterly statistical balance for  
securitisation vehicles»**

**Banque centrale du Luxembourg**

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## 1 Introduction

### 1.1 Reporting population

Report S 2.14 must be provided by all the securitisation vehicles regardless of their legal status. Hence, all the vehicles undertaking securitisation operations are concerned whether they are subject to the supervision of the *Commission de surveillance du secteur financier* (CSSF) or not.

Regulation ECB/2008/30 concerning statistics on asset and liabilities of securitisation vehicles foresees the possibility to exempt the reporting agents of modest size from reporting obligations. The selection of the securitisation entities subject to reporting obligations is done by the BCL that will grant derogations provided that the securitisation vehicles that contribute to the aggregated balance sheet total account for at least 95 % of the total of securitisation vehicles assets in terms of outstanding amounts.

Thus, report S 2.14 has to be provided by a sample of securitisation vehicles that is established by the BCL and revised on a yearly basis. The securitisation vehicles that shall be subject to reporting obligations will be informed by mail.

### 1.2 Frequency and reporting deadlines

Report S 2.14 must be provided must be provided to 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 2.14 are published on the website of the BCL (<http://www.bcl.lu>).

## 2 Types of breakdowns

Assets and liabilities must be split according to the following three criteria:

- country of the counterpart
- economic sector of the counterpart
- currency of the transaction
- initial maturity

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

However, assets and liabilities must not always be split according to all of these breakdowns. Hence, only the breakdowns requested on the statistical report S 2.14 attached to the present instructions must be reported to 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.

The country breakdowns requested for the various items under assets and liabilities are those shown on the statistical report S 2.14 attached to the present instructions.

### 2.2 Currency

Assets and liabilities must not be split according to the currency.

Thus, the items under assets and liabilities must be reported with the currency code «XXX»  
No breakdown.

## 2.3 Economic sector

Assets and liabilities 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 securitisation vehicles».

The economic sector breakdowns requested for the various items under assets and liabilities are those shown on the statistical report S 2.14 attached to the present instructions.

## 2.4 Initial maturity

Amounts must be split according to initial maturity with a three character code that follows the nomenclature provided in the document «Definitions and concepts for the statistical reporting of securitisation vehicles».

The initial maturity breakdowns requested for the various items under assets and liabilities are those shown on the statistical report S 2.14 attached to the present instructions.

### 3 Total assets and total liabilities

The items 1-000 «Total assets» and 2-000 «Total liabilities» are obtained by aggregating the amounts reported in all the other items except the cells listed below.

<b>Lines excluded from the compilation of the total amount for line 1-000</b>		
<b>Loans</b>	<b>Securities other than shares</b>	<b>Shares and other equity</b>
1-020-LU-XXX-41113	1-030-LU-XXX-41113	1-C01-LU-XXX-41113
1-020-X3-XXX-41113	1-030-X3-XXX-41113	1-C01-X3-XXX-41113

<b>Lines excluded from the compilation of the total amount for line 1-000</b>		
<b>Securitised loans– originator MFI</b>	<b>Securitised loans– originator GG</b>	<b>Securitised loans– originator OFI</b>
1-101-LU-XXX-30000	1-102-XX-XXX-90000	1-103-XX-XXX-90000
1-101-LU-XXX-41100		
1-101-LU-XXX-41200		
1-101-LU-XXX-42100		
1-101-LU-XXX-42200		
1-101-X3-XXX-30000		
1-101-X3-XXX-41100		
1-101-X3-XXX-41200		
1-101-X3-XXX-42100		
1-101-X3-XXX-42200		
1-101-X4-XXX-90000		

<b>Lines excluded from the compilation of the total amount for line 1-000</b>	
<b>Securitised loans– originator NFC</b>	<b>Securitised loans– originator ROW</b>
1-104-XX-XXX-90000	1-105-XX-XXX-90000



<b>Lines excluded from the compilation of the total amount for line 1-000</b>	
<b>Other securitised assets – originator NFC</b>	<b>Other securitised assets – originator ROW</b>
1-112-XX-XXX-90000	1-114-XX-XXX-90000

<b>Lines excluded from the compilation of the total amount for line 2-000</b>	
<b>Borrowings</b>	
2-020-LU-XXX-41113	2-020-X3-XXX-41113