

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX I

STATISTICAL REPORTING REQUIREMENTS

[^{F1}CHAPTER 2: GROUP DATA

PART 1

Data on holdings of securities with an ISIN code

Group data reporting agents report for each security that has been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which is held by the group, data for the fields in the table below. They report in accordance with the following rules and in conformity with the definitions in Annex II:

- (a) data for fields 1 to 8 and 12 to 30 are reported;
- (b) data for fields 31 to 33 and 35 to 37 are reported, if the Internal Ratings Based (IRB) approach for regulatory capital calculation is applied or if the data is available by other means;
- (c) data for fields 34 to 37 are reported, if the IRB approach for regulatory capital calculation is not applied or if the data is available by other means;

[^{F2}The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may also choose to require group data reporting agents to report data for fields 9 to 11 and, if not already covered under points (b) or (c), 31 to 37.]

Textual Amendments

F2 Substituted by [Regulation \(EU\) 2018/318 of the European Central Bank of 22 February 2018 amending Regulation \(EU\) No 1011/2012 concerning statistics on holdings of securities \(ECB/2018/7\)](#).

Field	Description	Level of reporting ^a (G = Group/E = Entity)
1. Holder related information		
1	Holder identifier code	E
2	Legal Entity Identifier (LEI) of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E
6	Identifier code of the immediate parent of the holder	E

^a [^{F2}Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

2. Instrument related information

7	ISIN code	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E
10	Market value	E
11	Issuer is part of the reporting group (prudential scope)	G
12	Issuer is part of the reporting group (accounting scope)	G

3. Accounting and risk related information

13	Status of forbearance and renegotiation	G
14	Date of the forbearance and renegotiation status	G
15	Performing status of the instrument	G
16	Date of the performing status of the instrument	G
17	Default status of the issuer	G
18	Date of default status of the issuer	G
19	Default status of the instrument	G
20	Date of default status of the instrument	G
21	Accounting standard	G and E
22	Carrying amount	E
23	Type of Impairment	E
24	Impairment assessment method	E
25	Accumulated impairment amount	E
26	Sources of encumbrance	E
27	Accounting classification of instruments	E
28	Prudential portfolio	E

^a [F²Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

29	Accumulated changes in fair value due to credit risk	E
30	Cumulative recoveries since default	E
31	Probability of default (PD) of the issuer	G
32	Loss given default (LGD) in downturns	G
33	LGD in normal economic times	G
34	Risk-weight	G
35	Exposure Value (also referred to as Exposure at default)	E
36	Capital calculation approach for prudential purposes	E
37	Exposure class	E

a [F²Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]

PART 2

Data on holdings of securities without an ISIN code

Group data reporting agents report for each security that has not been assigned an ISIN code classified under the security category ‘debt securities’ (F.31 and F.32), ‘listed shares’ (F.511) or ‘investment fund shares or units’ (F.521 and F.522), which is held by the group, data for the fields laid down in the table below. They report in accordance with the following rules and in conformity with the definitions set out in Annex II:

- (a) data for fields 1 to 7, 11 and 13 to 52 are reported on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.;
- (b) data for fields 53 to 55 and 57 to 59 are reported, if the IRB approach for regulatory capital calculation is applied or if the data is available by other means;
- (c) data for fields 56 to 59 are reported, if the IRB approach for regulatory capital calculation is not applied or if the data is available by other means.

[F²The relevant NCB or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB may require group data reporting agents to also report data for fields 8 to 10, 12 and, if not already covered under points (b) or (c), 53 to 59.]

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Field	Description	Level of reporting ^a (G = Group/E = Entity)
1. Holder related information		
1	Holder identifier code	E
2	LEI of the holder	E
3	Name of the holder	E
4	Country of the holder	E
5	Sector of the holder	E
6	Identifier code of the immediate parent of the holder	E
2. Instrument related information		
7	Security identifier code (NCB identification number, CUSIP, SEDOL, other)	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E
10	Price value	E
11	Market value ^b	E
12	Issuer is part of the reporting group (prudential scope)	G
13	Issuer is part of the reporting group (accounting scope)	G
14	Instrument: — Short-term debt securities (F.31) — Long-term debt securities (F.32) — Listed shares (F.511) — Money market funds (MMF) shares or units (F.521) — Non-MMF investment fund	E
a	[^{F2} Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]	
b	Alternative approximations (such as carrying amounts) may be used on a 'best-efforts' basis if the market value is not available.	
c	Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.]	

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	shares or units (F.522)	
15	Security currency of denomination	E
16	Issue date	E
17	Maturity date	E
18	Primary asset classification	E
19	Asset securitisation type	E
20	Security status	E
21	Security status date	E
22	Arrears for the instrument	E
23	Date of arrears for the instrument	E
24	Instrument seniority type	E
25	Collateral geographical location	E
26	Guarantor identifier code	E
27	Issuer identifier code	E
28	LEI of the issuer	E
29	Name of the issuer	E
30	Country breakdown of the issuer	E
31	Sector or sub-sector of the issuer: — Central bank (S.121) — Deposit-taking corporations except central bank (S.122) — Money market funds (S.123) — Investment funds except money market funds (S.124)	E

a [F²Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]

b Alternative approximations (such as carrying amounts) may be used on a 'best-efforts' basis if the market value is not available.

c Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.]

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	— Other financial intermediaries, except insurance corporations and pension funds (S.125)	
	— Financial auxiliaries (S.126)	
	— Captive financial institutions and money lenders (S.127)	
	— Insurance corporations (S.128)	
	— Pension funds (S.129)	
	— Non-financial corporations (S.11)	
	— General government (S.13) ^c	
	— Households (S.14)	
	— Non-profit institutions serving households (S.15)	
32	NACE sector of the issuer	E
33	Entity status	E
34	Entity status date	E
3.Accounting and risk related information		
35	Status of forbearance and renegotiation	G
36	Date of the forbearance and renegotiation status	G
37	Performing status of the instrument	G
38	Date of the performing status of the instrument	G
39	Default status of the issuer	G
40	Date of default status of the issuer	G
a	[^{F2} Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]	
b	Alternative approximations (such as carrying amounts) may be used on a 'best-efforts' basis if the market value is not available.	
c	Where available, 'central government' (S.1311), 'state government' (S.1312), 'local government' (S.1313) and 'social security funds' (S.1314) sub-sectors are reported separately identified.]	

Changes to legislation: There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

41	Default status of the instrument	G
42	Date of default status of the instrument	G
43	Accounting standard	G and E
44	Carrying amount	E
45	Type of Impairment	E
46	Impairment assessment method	E
47	Accumulated impairment amount	E
48	Sources of encumbrance	E
49	Accounting classification of instruments	E
50	Prudential portfolio	E
51	Accumulated changes in fair value due to credit risk	E
52	Cumulative recoveries since default	E
53	PD of the issuer	G
54	LGD in downturns	G
55	LGD in normal economic times	G
56	Risk-weight	G
57	Exposure Value (also referred to as Exposure at default)	E
58	Capital calculation approach for prudential purposes	E
59	Exposure class	E

a [^{F2}Where the derogation set out in Article 4a(3) is applied, the data fields referring to the entity-by-entity reporting should be reported in accordance with the respective rules as established by the relevant NCB which granted the derogation, or, where group data is reported to the ECB pursuant to Article 3a(5), the ECB, ensuring that the data is homogenous with respect to the mandatory breakdowns.]

b Alternative approximations (such as carrying amounts) may be used on a ‘best-efforts’ basis if the market value is not available.

c Where available, ‘central government’ (S.1311), ‘state government’ (S.1312), ‘local government’ (S.1313) and ‘social security funds’ (S.1314) sub-sectors are reported separately identified.]

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 1011/2012 of the European Central Bank. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 66](#)