

II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2016/1066

of 17 June 2016

laying down implementing technical standards with regard to procedures, standard forms and templates for the provision of information for the purpose of resolution plans for credit institutions and investment firms pursuant to Directive 2014/59/EU of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Directive 2014/59/EU of the European Parliament and of the Council establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council⁽¹⁾, and in particular Article 11(3) thereof,

Whereas:

- (1) Resolution authorities have been conferred the task of drawing up resolution plans for credit institutions and investment firms ('institutions') in accordance with the requirements and the procedure laid down in Directive 2014/59/EU and for that purpose they have been empowered to request the necessary information from institutions. With specific regard to group resolution plans, the Union parent institution is to submit the relevant information to the group-level resolution authority which must then transmit it to the authorities listed in the second subparagraph of Article 13(1) of Directive 2014/59/EU in accordance with the procedure laid down therein.
- (2) The procedure and a minimum set of templates to request the necessary information from institutions should be designed in a way to enable the resolution authorities to collect that information in a consistent manner across the Union and to facilitate the exchange of information among the relevant authorities.
- (3) In accordance with Article 11(1)(a) of Directive 2014/59/EU institutions have a duty to cooperate as much as necessary with the resolution authorities for the purposes of drawing up resolution plans. However, procedures should be designed to minimise duplicated requirements for information. In this regard, Directive 2014/59/EU envisages a duty of cooperation of the competent authorities with the resolution authorities. This cooperation entails that the competent authority and the resolution authority jointly verify whether some or all of the necessary information is already available to the competent authority, by virtue of it exercising its supervisory tasks. Where that information is available, it is appropriate that the competent authority transmits it.
- (4) With a view to the overall content of resolution plans, it is appropriate that a minimum set of templates cover a core of information relating to an institution to be provided to the resolution authority.

⁽¹⁾ OJ L 173, 12.6.2014, p. 190.

- (5) This Regulation is based on the implementing technical standards submitted by the European Banking Authority (EBA) to the Commission.
- (6) The EBA has conducted open public consultations on the implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽¹⁾,

HAS ADOPTED THIS REGULATION:

Article 1

Provision of information for the purpose of resolution plans

The provision by an institution to the resolution authority of information necessary to draw up and implement resolution plans, in accordance with Article 11 of Directive 2014/59/EU, including group resolution plans in accordance with Article 13 of that Directive, shall be carried out following the procedure laid down in Article 2 of this Regulation and making use, where applicable, of the templates referred to in Article 3 of this Regulation.

Article 2

Procedure

1. For the purposes of verifying, in accordance with Article 11(2) of Directive 2014/59/EU, whether part or all of the necessary information to be requested by the resolution authority from the institution in order to draw the resolution plan is already available to the competent authority, the resolution authority shall first request such information from the competent authority of the relevant institution.
2. Where part or all the requested information is already available to the competent authority, that authority shall provide such information to the resolution authority in a timely manner
3. Where the information is not already available to the competent authority or where the format in which the information is provided by the competent authority is not satisfactory to the resolution authority, taking into account in particular the procedure to draw up group resolution plans, the resolution authority shall directly request the institution to provide the necessary information.
4. Where the information requested by the resolution authority in accordance with paragraph 3 is included in one of the categories set out in Article 3, the institution shall provide that information to the resolution authority by submitting the appropriate template contained in Annexes I to XII, following the instructions set out in Annex XIII.
5. Where the information requested by the resolution authority is not covered by one of the categories set out in Article 3, the information shall be provided in the format requested by the resolution authority.
6. A request of information by the resolution authority to an institution as referred to in paragraph 3 shall:
 - (a) specify, taking into account the volume and complexity of the requested information, the appropriate time frame within which the institution shall provide the information to the resolution authority;
 - (b) where the requested information is included in one of the categories set out in Article 3, specify the appropriate template contained in Annexes I to XII to be used in order to provide the information to the resolution authority;
 - (c) where the requested information is not included in one of the categories set out in Article 3, or is not covered by any template contained in Annexes I to XII, specify the format to be used in order to provide the information to the resolution authority;

⁽¹⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

- (d) specify whether the relevant template contained in Annexes I to XII has to be completed on an individual or group level basis and whether its scope is local, Union-wide or global in accordance with the instructions contained in Annex XIII;
- (e) provide the necessary contact details to which the information has to be provided within the resolution authority.

Article 3

Minimum set of information included in the templates

The minimum set of templates for the provision of information under Article 11 of Directive 2014/59/EU shall include the following categories:

- (1) organisational structure, as specified in Annex I;
- (2) governance and management, as specified in Annex II;
- (3) critical functions and core business lines, as specified in Annex III;
- (4) critical counterparties, as specified in Annex IV, Section 1: Assets, Section 2: Liabilities, and Section 3: Material hedges;
- (5) structure of liabilities, as specified in Annex V;
- (6) pledged collateral, as specified in Annex VI;
- (7) off-balance-sheet, as specified in Annex VII;
- (8) payment, clearing and settlement systems, as specified in Annex VIII;
- (9) information systems, as specified in Annex IX, Section 1: General information and Section 2: Mapping;
- (10) interconnectedness, as specified in Annex X;
- (11) authorities, as specified in Annex XI;
- (12) legal impact of resolution, as specified in Annex XII.

Article 4

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 June 2016.

For the Commission
The President
Jean-Claude JUNCKER

Organisational structure

| Legal entity | | Direct holder | | Capital | Voting rights | Consolidating entity | |
|-----------------------------|------------------|---------------------------|------------------|---------|---------------|----------------------|------------------|
| Entity name | Legal identifier | Entity name | Legal identifier | | | Entity name | Legal identifier |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 |
| <i> Holding company X</i> | 110 | NA | NA | NA | NA | NA | NA |
| <i> Bank A (Parent)</i> | 111 | <i> Holding company X</i> | 110 | 100 % | 100 % | <i> Bank A</i> | 111 |
| <i> Bank B (Subsidiary)</i> | 112 | <i> Bank A</i> | 111 | 80 % | 60 % | <i> Bank A</i> | 111 |
| <i> Bank U</i> | 156 | <i> Bank B</i> | 112 | 100 % | 100 % | <i> Bank A</i> | 111 |

Governance and management

| Legal entity | | Location | Jurisdiction of incorporation | Licensing authority | Type of licence | Member of the management body responsible for providing the information for the resolution plan | | | Key manager | | | | |
|--------------|------------------|----------|-------------------------------|---------------------|----------------------------------|---|--------------|--|-------------|----------|------------|---------------|------------------|
| Entity name | Legal identifier | | | | | Name | Phone number | E-mail address | Name | Function | Department | Phone numbers | E-mail addresses |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 | 130 | 140 |
| Bank A | 111 | London | GB | BoE | Deposit taking | David Jones | 4 444 444 | djones@banka.com | | | | | |
| Bank B | 112 | Paris | FR | ACP | Deposit taking, asset management | Paul Durand | 33 333 333 | pdurand@bankb.com | | | | | |

Critical functions and core business lines

| Critical functions | Core business lines | Legal entity | | Location | Number of offices/branches in a location | Material assets | | | Material liabilities | | | Senior management official responsible for providing information | | | | |
|--------------------|------------------------------|--------------|------------------|----------|--|-------------------------|--------|----------|----------------------|--------|----------|--|----------|------------|---------------|------------------|
| | | Entity name | Legal identifier | | | Type | Amount | Currency | Type | Amount | Currency | Name | Function | Department | Phone numbers | E-mail addresses |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 | 130 | 140 | 150 | 160 | 170 |
| Deposit taking | Retail banking | Bank A | 111 | UK | 87 | | | | deposits | 5,000 | GBP | | | | | |
| | Retail banking | Bank A | 111 | Ireland | 4 | | | | deposits | 200 | EUR | | | | | |
| | Retail banking | Bank B | 112 | France | 112 | | | | deposits | 5,000 | EUR | | | | | |
| | IT centre for online banking | Entity C | 113 | Spain | 1 | | | | n/a | n/a | n/a | | | | | |
| Asset management | | Bank A | 111 | UK | 10 | assets under management | 1,000 | GBP | | | | | | | | |
| | | Bank D | 114 | Slovakia | 1 | assets under management | 100 | EUR | | | | | | | | |

ANNEX IV

SECTION 1

Critical counterparties (Assets)

| Legal entity | | Critical counterparty | | Currency | Original exposure | Credit risk mitigations | Value adjustments and provisions | Net exposure | Impact on CET1 ratio |
|---------------|------------------|-----------------------|------------------|------------|-------------------|-------------------------|----------------------------------|--------------|----------------------|
| Entity name | Legal identifier | Entity name | Legal identifier | | | | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 |
| <i>Bank A</i> | 111 | <i>UK government</i> | 789 | <i>GBP</i> | 200,000 | 0 | 0 | 200,000 | 200 bp |
| <i>Bank B</i> | 112 | <i>Bank W</i> | 444 | <i>EUR</i> | 1,000,000 | 500,000 | 200,000 | 300,000 | 300 bp |
| <i>Bank A</i> | 111 | <i>Corporate U</i> | 650 | <i>EUR</i> | 500,000 | 0 | 400,000 | 100,000 | 100 bp |

SECTION 2

Critical counterparties (Liabilities)

| Legal entity | | Critical counterparty | | Funding | | |
|--------------|------------------|-----------------------|------------------|---------|--------|----------|
| Entity name | Legal identifier | Entity name | Legal identifier | Type | Amount | Currency |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 |
| | | | | | | |

SECTION 3

Critical counterparties (Material hedges)

| Legal entity | | Critical counterparty | | Material hedges (on-balance sheet) | | | | Material hedges (off-balance sheet) | | | |
|--------------|------------------|-----------------------|------------------|------------------------------------|--------|----------|------------------|-------------------------------------|--------|----------|------------------|
| Entity name | Legal identifier | Entity name | Legal identifier | Type | Amount | Currency | Purpose of hedge | Type | Amount | Currency | Purpose of hedge |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 |
| | | | | | | | | | | | |

ANNEX V

Liabilities structure

| | | |
|-----|----------------------------------|--------|
| 010 | Legal entity name | Bank A |
| 020 | Legal identifier | 111 |
| 030 | Governing law of the liabilities | EEA |

| | | |
|-----|------|------------|
| 040 | Date | 12/31/2013 |
|-----|------|------------|

| | Counterparties | Debt with a legal subordination qualifying as additional tier 1 | Debt with a legal subordination qualifying as tier 2 | | | Debt with a legal subordination | | | Senior unsecured debt | | |
|-----|--|---|--|----------|----------|---------------------------------|----------|----------|-----------------------|----------|----------|
| | | | < 1 month | < 1 year | > 1 year | < 1 month | < 1 year | > 1 year | < 1 month | < 1 year | > 1 year |
| | | | 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 |
| 050 | Natural persons | | | | | | | | | | |
| 055 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 060 | Micro, small and medium-sized enterprises | | | | | | | | | | |
| 065 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 070 | Large non-financial enterprises | | | | | | | | | | |
| 075 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 080 | Institutions | | | | | | | | | | |
| 085 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 090 | Insurance firms and pension funds | | | | | | | | | | |
| 095 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 100 | Other financial undertakings | | | | | | | | | | |
| 105 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 110 | Intragroup | | | | | | | | | | |
| 115 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 120 | Government, central banks and supranationals | | | | | | | | | | |
| 125 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 130 | Others/non-identified | | | | | | | | | | |
| 140 | <i>of which eligible liabilities</i> | | | | | | | | | | |
| 150 | TOTAL | | | | | | | | | | |
| 160 | Total eligible liabilities | | | | | | | | | | |

ANNEX VI

Pledged collateral

| Legal entity | | Issuer of collateral | | Type of collateral | Identification number | Holder of collateral | | Amount | Currency | Jurisdiction | Counterparty | | Amount | Currency | Jurisdiction |
|--------------|------------------|----------------------|------------------|--------------------|-----------------------|----------------------|------------------|--------|----------|--------------|--------------|------------------|--------|----------|--------------|
| Entity name | Legal identifier | Entity name | Legal identifier | | | Entity name | Legal identifier | | | | Entity name | Legal identifier | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 | 130 | 140 | 150 | 160 |
| Bank A | 111 | US government | 278 | US gov bonds | | Bank L | 487 | 1 000 | USD | US | Bank B | 345 | 10 000 | USD | US |
| Bank A | 111 | Bank A | 997 | Mortgages | | BoE | 997 | 1 000 | GBP | GB | Bank C | 587 | 8 000 | GBP | GB |

ANNEX VII

Off-balance sheet

| Legal entity | | Off-balance sheet item | Counterparty | | Amount | | Currency | Critical operations | Core business lines | Additional information |
|--------------|------------------|------------------------|--------------|------------------|-------------|--------------------|----------|---------------------|---------------------|-----------------------------|
| Entity name | Legal identifier | | Entity name | Legal identifier | Total | of which committed | | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 |
| Bank A | 111 | credit line | Bank C | 113 | 10 000 000 | 10 000 000 | GBP | | | agreement expiring end 2015 |
| Bank A | 111 | credit line | Bank D | 114 | - 5,000,000 | 0 | EUR | | | agreement expiring end 2015 |

ANNEX VIII

Payment, clearing and settlement systems

| Legal entity | | System | | | | Representative Institution | | Mapping to critical function | Mapping to core business line | Membership requirements | Impact of resolution proceedings on membership or contract with the representative institution | Substitutability | Additional information |
|--------------|------------------|-------------|-------------|--------------------|---------------------|----------------------------|---------------------|------------------------------|-------------------------------|-------------------------|--|------------------|------------------------|
| Entity name | Legal identifier | System type | Designation | Participation mode | Identification code | Entity name | Identification code | | | | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 | 130 | 140 |
| Bank A | 111 | Depository | Clearstream | indirect | | Bank W | | | Securities trading | | Membership cancelled | Euroclear | |
| Bank B | 112 | Payment | TARGET | direct | | | | Payment | | | | | |

Information systems (General information)

| System | | | Group entity party to the contract | | Type of contract | Counterparty | | Person responsible | | | Impact of resolution proceedings on continuity of access to information systems |
|----------------|------------------|-------------|------------------------------------|------------------|------------------|--------------|------------------|--------------------|--------------|---------------|---|
| Identification | Type | Description | Entity name | Legal identifier | | Entity name | Legal identifier | Name | Phone number | Email address | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 | 120 |
| System A | internet banking | | Bank A | 111 | License | Entity A | | | | | |
| System B | credit approval | | Bank A | 111 | License | Entity B | | | | | |
| | credit approval | | Bank B | 112 | License | Entity B | | | | | |
| System C | other | | Bank C | 113 | Shared service | Entity C | | | | | |

SECTION 2

Information systems (Mapping)

| System | User | | | |
|-----------------|---------------|------------------|-----------------------|--------------------------|
| | Entity name | Legal identifier | Critical function | Core business line |
| 010 | 020 | 030 | 040 | 050 |
| <i>System A</i> | <i>Bank A</i> | <i>111</i> | <i>Deposit taking</i> | <i>Deposit taking</i> |
| <i>System A</i> | <i>Bank B</i> | <i>112</i> | <i>Deposit taking</i> | <i>Deposit taking</i> |
| <i>System B</i> | <i>Bank A</i> | <i>111</i> | <i>Credit</i> | <i>Retail</i> |
| <i>System B</i> | <i>Bank C</i> | <i>113</i> | <i>Credit</i> | <i>Corporate banking</i> |
| <i>System C</i> | <i>Bank A</i> | <i>111</i> | <i>All</i> | <i>All</i> |

Interconnectedness

| Legal entity A | | Legal entity B | | | |
|----------------|------------------|----------------|-------------------|----------------------------|---|
| Entity name | Legal identifier | Entity name2 | Legal identifier2 | Type of interconnectedness | Description |
| 010 | 020 | 030 | 040 | 050 | 060 |
| Bank A | 101 | Bank B | 102 | Personnel | Legal staff (40 elements) |
| Bank A | 101 | Bank C | 103 | Personnel | Legal staff (40 elements) |
| Bank B | 102 | Bank C | 103 | Systems | All systems and IT infrastructures used by Bank C are also used by Bank B |
| Bank A | 101 | Bank C | 103 | Funding arrangements | The funding of Bank C is done through Bank A |
| Bank A | 101 | Entity D | 104 | Personnel | Legal staff (40 elements) |
| Bank A | 101 | Bank B | 102 | Funding arrangements | The funding of Bank B is done through Bank A |
| Bank C | 103 | Entity D | 104 | Facilities | The headquarters of Bank C and Entity D are on the same building |
| Bank A | 101 | Bank B | 102 | Liquidity arrangements | Bank A agrees to provide liquidity to Bank B when necessary |
| Entity D | 104 | Bank A | 101 | Personnel | All IT personnel of Bank A is from Entity D |

ANNEX XI

Authorities

| Legal entity | | Supervisory authority/ies | | | Resolution authority | | | Deposit guarantee authority | | |
|--------------|------------------|--|--------------|---------------|----------------------------|--------------|---------------|---|--------------|---------------|
| Entity name | Legal identifier | Name of the authority | Phone number | Email address | Name of the authority | Phone number | Email address | Name of the authority | Phone number | Email address |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 | 080 | 090 | 100 | 110 |
| Bank A | 111 | <i>Prudential Regulation Authority</i> | | | <i>Bank of England</i> | | | <i>Financial Services Compensation Scheme</i> | | |

Legal impacts of resolution

| Legal entity | | Third party | | Type of contract | Termination affecting resolution tool | Comments |
|--------------|------------------|-------------|------------------|------------------|---------------------------------------|---|
| Entity name | Legal identifier | Entity name | Legal identifier | | | |
| 010 | 020 | 030 | 040 | 050 | 060 | 070 |
| Bank B | 112 | Euronext NV | | Membership | Y | <i>Sale of asset management activity possibly difficult in case of resolution</i> |

ANNEX XIII

Instructions to complete the templates in Annexes I to XII**General instructions**

1. STRUCTURE AND CONVENTION

1.1. **Structure**

The framework consists of 12 sets of templates which comprise a total of 15 templates according to the following scheme:

1. Organisational structure
2. Governance and management
3. Critical functions and core business lines
4. Critical counterparties (3 templates)
5. Liabilities structure
6. Pledged collateral
7. Off-balance sheet
8. Payment, clearing and settlement systems
9. Information systems (2 templates)
10. Interconnectedness
11. Authorities
12. Legal impacts of resolution

1.2. **Accounting standard**

Institutions shall report carrying amounts under the accounting framework they use for the reporting of financial information. Institutions that are not required to report financial information shall use their respective accounting framework.

For the purpose of this Annex, 'IAS' and 'IFRS' refer to the international accounting standards as defined in Article 2 of Regulation (EC) No 1606/2002.

Amounts reported in the template should be gross book value, unless otherwise stated in the instructions.

1.3. **Numbering convention**

The following general notation is used in these instructions to refer to the columns, rows and cells of a template: {Template; Row; Column}.

1.4. **Level of application**

The level of application is determined by resolution authorities when formulating their request, either directly or indirectly, to institutions.

Template related instructions

2. ANNEX I — ORGANISATIONAL STRUCTURE

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

- (1) detailed description of the institution's organisational structure including a list of all legal persons
- (2) identification of the direct holders and the percentage of voting and non-voting rights of each legal person

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030-040 | Direct holder |
| 030 | Entity name Name of the Entity holding a direct participation and controlling the legal entity identified in column 010. |
| 040 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 030. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. |
| 050 | Capital (%) Percentage of capital held by the legal entity listed in column 030 in the legal entity listed in column 010. |
| 060 | Voting rights (%) Percentage of voting rights held by the legal entity listed in column 030 in the legal entity listed in column 010. |
| 070-080 | Consolidating entity |
| 070 | Entity name Name of the entity consolidating the entity listed in column 010 at the highest level according to Regulation (EU) No 575/2013. |
| 080 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 070. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |

3. ANNEX II — GOVERNANCE AND MANAGEMENT

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(3) the location, jurisdiction of incorporation, licensing and key management associated with each legal person

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030 | Location City where the entity listed in Column 010 is legally registered. |
| 040 | Jurisdiction of incorporation Jurisdiction where the entity listed in Column 010 is incorporated, identified according to ISO 3166. |
| 050 | Licensing authority Name of the authority providing banking or investment firm license to the institution listed in Column 010. |
| 060 | Type of license |
| 070-090 | Member of the management body responsible for providing the resolution authorities with the information necessary for the resolution plan |
| 070 | Name First name, Last name |
| 080 | Phone number |
| 090 | E-mail address |
| 100-140 | Key manager Senior person in the entity responsible for resolution of that entity |
| 100 | Name First name, Last name |
| 110 | Function |
| 120 | Department |
| 130 | Phone numbers Department's telephone number and individual number of the person named in Column 100. |
| 140 | E-mail addresses Department's mailbox and individual e-mail address of the person named in Column 100. |

4. ANNEX III — CRITICAL FUNCTIONS AND CORE BUSINESS LINES

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(4) a mapping of the institution's critical operations and core business lines including material asset holdings and liabilities relating to such operations and business lines, by reference to legal persons

(17) the member of the management body responsible for the resolution plan of the institution as well as those responsible, if different, for the different legal persons, critical operations and core business lines

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010 | Critical functions Means 'critical functions' pursuant to Article 2(1)(35) and Article 2(2) of Directive 2014/59/EU. |
| 020 | Core business lines Means 'core business lines' pursuant to Article 2(1)(36) and Article 2(2) of Directive 2014/59/EU. |
| 030-040 | Legal entity |
| 030 | Entity name |
| 040 | Legal Entity identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 050 | Location Country in which business lines operate. |
| 060 | Number of offices/branches in a location |
| 070-090 | Material assets |
| 070 | Type |
| 080 | Amount In Million |
| 090 | Currency Identification according to ISO 4217 |
| 100-120 | Material liabilities |
| 100 | Type |
| 110 | Amount In Million |
| 120 | Currency Identification according to ISO 4217 |
| 130-170 | Senior management official responsible for providing information |
| 130 | Name First name, Last name |

| Columns | Legal reference and instructions |
|---------|--|
| 140 | Function |
| 150 | Department |
| 160 | Phone numbers Department's telephone number and individual number of the person named in Column 130. |
| 170 | E-mail addresses Department's mailbox and individual e-mail address of the person named in Column 130. |

5. ANNEX IV, SECTION 1 — CRITICAL COUNTERPARTIES (ASSETS)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(10) identification of the major or most critical counterparties of the institution as well as an analysis of the impact of the failure of major counterparties in the institution's financial situation

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|--|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030-040 | Critical counterparty Criticality to be determined by the relevant authorities. Counterparties shall be reported for the relevant Groups of Connected Clients and in case a client does not belong to a Group of Connected Clients, on an individual level. Resolution authorities may request information on Groups of Connected Clients on an individual level. Group of Connected Clients is defined in Article 4(39) of Regulation (EU) No 575/2013. Information provided in this template should be complementary to the information already provided in Large Exposures. |
| 030 | Entity name |
| 040 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 050 | Currency Identification according to ISO 4217 |
| 060 | Original exposure Means 'original exposures' as per Articles 24, 389, 390 and 392 of Regulation (EU) No 575/2013 and should follow the approach in FINREP. |

| Columns | Legal reference and instructions |
|---------|--|
| 070 | <p>Credit risk mitigations</p> <p>Means 'credit risk mitigation' (CRM) as per Articles 399 and 401 to 403 of Regulation (EU) No 575/2013. For the purposes of this reporting, the CRM technique as defined in Article 4(57) and recognised in Part Three, Title II, Chapter 3 and 4, shall be used in accordance with the Articles 401 to 403 of Regulation (EU) No 575/2013.</p> |
| 080 | <p>Value adjustments and provisions</p> <p>Means 'value adjustments and provisions' as defined in Articles 34, 24, 110 and 111 of Regulation (EU) No 575/2013.</p> |
| 090 | <p>Net exposure</p> <p>090 = 060 – 070 – 080</p> |
| 100 | <p>Impact on CET1 ratio</p> <p>Impact of a default of the counterparty listed in column 030 on the Core Equity Tier 1 ratio of the legal entity listed in column 010. Suggested formula for calculating Impact on CET1 ratio is: $\text{CET1} - ((\text{CET1} - \text{expected loss}) / (\text{RWA} - \text{expected loss})) = \text{Impact on CET1}.$ </p> <p>Where the resolution authorities determine that a more sophisticated formula is more appropriate they are free to request a different one.</p> |

6. ANNEX IV, SECTION 2 — CRITICAL COUNTERPARTIES (LIABILITIES)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(10) identification of the major or most critical counterparties of the institution as well as an analysis of the impact of the failure of major counterparties in the institution's financial situation

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|--|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 030-040 | Critical counterparty |
| | Criticality to be determined by the relevant authorities. Information provided in this template should be complementary to the information already provided in Large Exposures. |
| 030 | Entity name |
| 040 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 050-070 | Funding |

| Columns | Legal reference and instructions |
|---------|---|
| 050 | Type |
| 060 | Amount Expressed in currency of the liability |
| 070 | Currency Identification according to ISO 4217 |

7. ANNEX IV, SECTION 3 — CRITICAL COUNTERPARTIES (MATERIAL HEDGES)

The following item listed in Section B of the Annex to Directive 2014/59/EU is covered by this template:

(9) the material hedges of the institution including a mapping to legal persons

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030-040 | Critical counterparty Counterparties shall be reported for the relevant Groups of Connected Clients and in case a client does not belong to a Group of Connected Clients, on an individual level. Resolution authorities may request information on Groups of Connected Clients on an individual level. Group of Connected Clients is defined in Article 4(39) of Regulation (EU) No 575/2013. |
| 030 | Entity name |
| 040 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 050-080 | Material hedges (on-balance sheet) |
| 050 | Type Material hedges provided should not be limited to accounting hedges. |
| 060 | Amount |
| 070 | Currency Identification according to ISO 4217 |
| 080 | Purpose of hedge Risks intended to be hedged. |
| 090-120 | Material hedges (off-balance sheet) |

| Columns | Legal reference and instructions |
|---------|---|
| 090 | Type Material hedges provided should not be limited to accounting hedges. |
| 100 | Amount |
| 110 | Currency Identification according to ISO 4217 |
| 120 | Purpose of hedge Risks intended to be hedged. |

8. ANNEX V — LIABILITIES STRUCTURE

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(5) a detailed description of the components of the institution's and all its legal entities' liabilities, separating, at a minimum by types and amounts of short term and long-term debt, secured, unsecured and subordinated liabilities

(6) details of those liabilities of the institution that are eligible liabilities

Instructions concerning specific rows:

| Rows | Legal reference and instructions |
|------|---|
| 010 | Legal entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030 | Governing law of the liabilities EEA or 'third country'. Resolution authorities are free to set a threshold above which they would require a breakdown into different third countries. |
| 040 | Date |
| 050 | Natural persons |
| 055 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 060 | Micro, small and medium-sized enterprises |
| 065 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 070 | Large non-financial enterprises |
| 075 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 080 | Institutions As defined in Article 2(23) of Directive 2014/59/EU. |

| Rows | Legal reference and instructions |
|------|---|
| 085 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. Debt with legal subordination (column 050) and senior unsecured debt (column 080) of institutions, with original maturity of less than 7 days should not be included in the 'of which eligible liabilities' amount provided in row 085 because in line with Article 44(2) of Directive 2014/59/EU, such liabilities are excluded from bail-in. |
| 090 | Insurance firms and pension funds Insurance undertakings, reinsurance undertakings firms and pension and retirement funds |
| 095 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 100 | Other financial undertakings |
| 105 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 110 | Intragroup Exposures towards entities within the same group. Such exposures shall be listed in that row only to avoid double counting (e.g. exposures towards a bank belonging to the same group should be identified in row 110 and not in row 080 on 'credit institutions'). |
| 115 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 120 | Government, central banks and supranationals |
| 125 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 130 | Others/non-identified Where the identity of the holder of a security is not possible, only totals should be provided. |
| 135 | Of which eligible liabilities Amount of liabilities that are 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |
| 150 | Total |
| 160 | Total eligible liabilities Total of 'eligible liabilities' pursuant to Article 2(1)(71) of Directive 2014/59/EU. |

Instructions concerning specific columns

| Columns | Legal reference and instructions |
|---------|--|
| 010 | Debt with a legal subordination qualifying as additional tier 1 |
| 020-040 | Debt with a legal subordination qualifying as tier 2 |
| 020 | Remaining maturity of less than a month |
| 030 | Remaining maturity of less than a year |

| Columns | Legal reference and instructions |
|---------|--|
| 040 | Remaining maturity of more than a year |
| 050-070 | Debt with a legal subordination |
| 050 | Remaining maturity of less than a month Subordinated debt which does not qualify as tier 1 or tier 2. |
| 060 | Remaining maturity of less than a year Subordinated debt which does not qualify as tier 1 or tier 2. |
| 070 | Remaining maturity of more than a year Subordinated debt which does not qualify as tier 1 or tier 2. |
| 080-100 | Senior unsecured debt Includes certificates of deposits and commercial papers |
| 080 | Remaining maturity of less than a month |
| 090 | Remaining maturity of less than a year |
| 100 | Remaining maturity of more than a year |
| 110-130 | Deposits |
| 110 | Total |
| 120 | <i>Of which Eligible deposits</i> |
| 130 | <i>Of which Covered deposits</i> Excluded from the scope of bail-in by article 44(2)(a). |
| 140 | Secured debt Excluded from the scope of bail-in by article 44(2)(b). |
| 150 | Other liabilities excluded by Article 44(2) of BRRD Excluded from the scope of bail-in by articles 44(2)(a-d) to 44(2)(f-g). |
| 160-170 | Derivatives Only on-balance sheet items. Off-balance sheet items should be reported in Annex VII. |
| 160 | Exposure after prudential netting |
| 170 | Exposure after deducting margin and collateral |
| 180 | Total Sum of columns 010-110, 140-160. |

9. ANNEX VI — PLEDGED COLLATERAL

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(7) an identification of the processes needed to determine to whom the institution has pledged collateral, the person that holds the collateral and the jurisdiction in which the collateral is located

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|--|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 030-040 | Issuer of collateral |
| 030 | Entity name |
| 040 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 050 | <p>Type of collateral</p> <p>Covers all types of pledging including where there is an off-balance sheet liability or no liability (e.g. collateral swaps, default funds).</p> |
| 060 | <p>Identification number</p> <p>ISIN code. Where the 'ISIN code' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 070-080 | Holder of collateral |
| 070 | Entity name |
| 080 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 090 | Amount |
| 100 | <p>Currency</p> <p>Identification according to ISO 4217</p> |
| 110 | <p>Jurisdiction</p> <p>Law of the jurisdiction applicable to the holder of the collateral as identified in column 070 (e.g. German law).</p> |
| 120-130 | Counterparty |
| 120 | Name |

| Columns | Legal reference and instructions |
|---------|--|
| 130 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 140 | Amount |
| 150 | <p>Currency</p> <p>Identification according to ISO 4217.</p> |
| 160 | <p>Jurisdiction</p> <p>Law of the jurisdiction applicable to the pledge contract.</p> |

10. ANNEX VII — OFF-BALANCE SHEET

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(8) a description of the off balance sheet exposures of the institution and its legal entities, including a mapping to its critical operations and core business lines

(21) information on off-balance sheet activities, hedging strategies

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|--|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 030 | <p>Off-balance sheet item</p> <p>To be identified under the three following categories: 'guarantees', 'credit lines', 'other'. This template should not include on balance sheet items.</p> |
| 040-050 | Counterparty |
| 040 | Entity name |
| 050 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |
| 060-070 | Amount |

| Columns | Legal reference and instructions |
|---------|--|
| 060 | Total Nominal value. |
| 070 | <i>of which committed</i> To be filled in for credit lines only. |
| 080 | Currency Identification according to ISO 4217. |
| 090 | Critical operations |
| 100 | Core business lines |
| 110 | Additional information |

11. ANNEX VIII, SECTION 1 – PAYMENT, CLEARING AND SETTLEMENT SYSTEMS

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(11) each system on which the institution conducts a material number or value amount of trades, including a mapping to the institution's legal persons, critical operations and core business lines

(12) each payment, clearing or settlement system of which the institution is directly or indirectly a member, including a mapping to the institution's legal persons, critical operations and core business lines

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030-060 | System |
| 030 | System type Categorise systems using the following options: 'Payment', 'Settlement', 'Securities clearing', 'Derivatives clearing', 'Depository', 'CCP', and 'Other'. Where more than one applies, specify all types. |
| 040 | Designation |
| 050 | Participation mode Direct or indirect. |
| 060 | Identification code BIC code. Where the 'BIC code' is not available another form of identification shall be provided, e.g. institution code or account number. Only where there is no other form of identification, it is allowed to say 'not available'. |

| Columns | Legal reference and instructions |
|---------|--|
| 070-080 | Representative institution Should only be filled when access is indirect. |
| 070 | Entity name |
| 080 | Identification code |
| 090 | Mapping to critical function |
| 100 | Mapping to core business line |
| 110 | Membership requirements Qualitative and quantitative information necessary to understand the risk of the institution's membership being cancelled. |
| 120 | Impact of resolution proceedings on membership or contract with the representative institution |
| 130 | Substitutability Name of potential other payment system provider that could substitute the payment system provider listed in column 040. |
| 140 | Additional information |

12. ANNEX IX, TEMPLATE 1 — INFORMATION SYSTEMS (GENERAL INFORMATION)

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(13) a detailed inventory and description of the key management information systems, including those for risk management, accounting and financial and regulatory reporting used by the institution including a mapping to the institution's legal persons, critical operations and core business lines

(14) an identification of the owners of the systems identified in point (13), service level agreements related thereto, and any software and systems or licenses, including a mapping to their legal entities, critical operations and core business lines

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | System |
| 010 | Identification |
| 020 | Type To be chosen between 'risk management', 'accounting', 'financial reporting', 'regulatory reporting' and 'other'. |
| 030 | Description |
| 040-050 | Group entity party to the contract |
| 040 | Entity name |
| 050 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |

| Columns | Legal reference and instructions |
|---------|---|
| 060 | Type of contract License, shared service, or other |
| 070-080 | Counterparty |
| 070 | Entity name |
| 080 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 090-110 | Person responsible |
| 090 | Name |
| 100 | Phone number |
| 110 | E-mail address |
| 120 | Impact of resolution proceedings on continuity of access to information systems |

13. ANNEX IX, TEMPLATE 2 — INFORMATION SYSTEMS (MAPPING)

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(13) a detailed inventory and description of the key management information systems, including those for risk management, accounting and financial and regulatory reporting used by the institution including a mapping to the institution's legal persons, critical operations and core business lines

(14) an identification of the owners of the systems identified in point (13), service level agreements related thereto, and any software and systems or licenses, including a mapping to their legal entities, critical operations and core business lines

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010 | System |
| 020-050 | User |
| 020 | Entity name |
| 030 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |

| Columns | Legal reference and instructions |
|---------|---|
| 040 | Critical functions Means 'critical functions' pursuant to Articles 2(1)(35) and 2(2) of Directive 2014/59/EU. |
| 050 | Core business lines Means 'core business lines' pursuant to Articles 2(1)(36) and 2(2) of Directive 2014/59/EU. |

14. ANNEX X — INTERCONNECTEDNESS

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(15) an identification and mapping of the legal persons and the interconnections and interdependencies among the different legal persons such as:

- common or shared personnel, facilities and systems;
- capital, funding or liquidity arrangements;
- existing or contingent credit exposures;
- cross guarantee agreements, cross-collateral arrangements, cross-default provisions and cross-affiliate netting arrangements;
- risk transfers and back-to-back trading arrangements; service level agreements

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity A |
| 010 | Entity name Must be different from the name listed in column 030. |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Must be different from the identifier listed in column 040 Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |
| 030-040 | Legal entity B |
| 030 | Entity name Must be different from the name listed in column 010. |
| 040 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. Must be different from the identifier listed in column 020 Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'. |

| Columns | Legal reference and instructions |
|---------|--|
| 050 | <p>Type of interconnectedness</p> <p>To be chosen between the following categories:</p> <ul style="list-style-type: none"> — Personnel — Facilities — System — Capital arrangements — Funding arrangements — Liquidity arrangements — Credit exposure — Cross-guarantee agreement — Cross-collateral arrangement — Cross-default provision — Cross-affiliate netting arrangements — Risk transfers — Back-to-back trading arrangements — Service level agreement — Other |
| 060 | <p>Description</p> <p>To be mandatory filled when columns 010 to 050 are filled.</p> |

15. ANNEX XI — AUTHORITIES

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(16) the competent and resolution authority for each legal person

(18) description of the arrangements that the institution has in place to ensure that, in the event of resolution, the resolution authority will have all the necessary information, as determined by the resolution authority, for applying the resolution tools and powers

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|--|
| 010-020 | Legal entity |
| 010 | Name |
| 020 | <p>Legal Entity Identifier</p> <p>20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction.</p> <p>Where the 'Legal Entity Identifier' is not available for a given entity another form of identification shall be provided. Only where there is no other form of identification, it is allowed to say 'not available'.</p> |

| Columns | Legal reference and instructions |
|---------|------------------------------------|
| 030-050 | Supervisory authority/ies |
| 030 | Name of the authority |
| 040 | Phone number |
| 050 | E-mail address |
| 060-080 | Resolution authority |
| 060 | Name of the authority |
| 070 | Phone number |
| 080 | E-mail address |
| 090-110 | Deposit guarantee authority |
| 090 | Name of the authority |
| 100 | Phone numbers |
| 110 | E-mail address |

16. ANNEX XII – LEGAL IMPACT OF RESOLUTION

The following items listed in Section B of the Annex to Directive 2014/59/EU are covered by this template:

(19) all the agreements entered into by the institutions and their legal entities with third parties the termination of which may be triggered by a decision of the authorities to apply a resolution tool and whether the consequences of termination may affect the application of the resolution tool

Instructions concerning specific columns:

| Columns | Legal reference and instructions |
|---------|---|
| 010-020 | Legal entity |
| 010 | Entity name |
| 020 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. |
| 030-040 | Third party |
| 030 | Entity name |

| Columns | Legal reference and instructions |
|---------|---|
| 040 | Legal Entity Identifier 20-digit, alpha-numeric code of the legal entity identified in Column 010. The Legal Entity Identifier uniquely identifies every legal entity or structure that is party to a financial transaction, in any jurisdiction. |
| 050 | Type of contract |
| 060 | Termination affecting resolution tool Y ('yes') or N ('no'). |
| 070 | Comments |