
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 1: SECTORAL DATA]

PART 1

Financial transactions

1. [^{F2}MFIs, IFs and custodians reporting data on own holdings of securities or on securities they hold in custody for resident clients provide the statistical information in accordance with one of the following approaches:]
 - (a) on a monthly or quarterly basis, monthly or quarterly security-by-security financial transactions and, where requested by the relevant NCB, other changes in volume for the reference month or quarter; or
 - (b) on a monthly or quarterly basis, monthly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference month or for the three months of the reference quarter.

Textual Amendments

- F2** Substituted by [Regulation \(EU\) 2016/1384 of the European Central Bank of 2 August 2016 amending Regulation \(EU\) No 1011/2012 \(ECB/2012/24\) concerning statistics on holdings of securities \(ECB/2016/22\)](#).

2. [^{F3}FVCs and ICs provide the statistical information in accordance with one of the following approaches:]
 - (a) on a quarterly basis, quarterly security-by-security financial transactions and, where requested by the relevant NCB, other changes in volume for the reference quarter; or
 - (b) on a monthly or quarterly basis, monthly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference month or for the three months of the reference quarter; or
 - (c) on a quarterly basis, quarterly security-by-security positions and, where requested by the relevant NCB, other changes in volume for the reference quarter.

Textual Amendments

- F3** Substituted by [Regulation \(EU\) 2015/730 of the European Central Bank of 16 April 2015 amending Regulation \(EU\) No 1011/2012 concerning statistics on holdings of securities \(ECB/2012/24\) \(ECB/2015/18\)](#).

- [^{F23}3. Custodians reporting (i) securities they hold in custody for non-financial clients resident in other euro area Member States, and (ii) securities issued by euro area entities they hold in custody for clients resident in non-euro area Member States and for clients resident outside the Union, provide the statistical information in accordance with one of the approaches set out in paragraph 2.]

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

[^{F3}PART 2

Data on own holdings of securities with an ISIN code by MFIs, IFs, FVCs, ICs and custodians

[^{F2}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), data for the fields in the table below are reported by financial investors belonging to the MFIs, IFs, FVCs or ICs and by custodians with reference to own holdings of securities.]

- (a) data for fields 1 and 2 are reported;
- (b) data are reported in accordance with either point (i) or (ii) as follows:
 - (i) if MFIs, IFs, FVCs, ICs and custodians report security-by-security financial transactions, data for fields 5 and, where requested by the relevant NCB, 6 are reported; or
 - (ii) if MFIs, IFs, FVCs, ICs and custodians do not report security-by-security financial transactions, data for field 6, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require financial investors belonging to the MFIs, IFs, FVCs, ICs and custodians to report data for fields 1 and 3 instead of data in accordance with point (a). In this case, instead of data in accordance with point (b), data for fields 5 and, where requested by the relevant NCB, 7 are also reported.

The relevant NCB may also choose to require financial investors belonging to the MFIs, IFs, FVCs, ICs and custodians to report data for fields 2b, 3 and 4.

[^{F1}The relevant NCB may also choose to require MFIs to report data for field 8.]

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
[^{F2} 2b	Reporting basis]
3	Market value
4	Portfolio investment or direct investment
5	Financial transactions
6	Other changes in volume at nominal value
7	Other changes in volume at market value
[^{F1} 8	Security issued by the holder]]

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

PART 3

[^{F2}Data on securities with an ISIN code held in custody for resident non-financial clients and other financial clients not required to report their own holdings of securities]

[^{F2}Custodians 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 they hold in custody for resident non-financial clients and other financial clients that do not report their own holdings of securities, data for the fields in the table below.]

- (a) data for fields 1, 2, and 3 are reported;
- (b) data are reported in accordance with either point (i) or (ii) as follows:
 - (i) if custodians report security-by-security financial transactions, data for fields 6 and, where requested by the relevant NCB, 7 are reported; or
 - (ii) if custodians do not report security-by-security financial transactions, data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3 and 4 instead of data in accordance with point (a). In this case, instead of data in accordance with point (b), data for fields 6 and, where requested by the relevant NCB, 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 4 and 5.

[^{F4}Custodians reporting the holdings of ICs in accordance with Article 3(2a) shall also report data for field 9 or field 10.]

Textual Amendments

F4 Inserted by Regulation (EU) 2015/730 of the European Central Bank of 16 April 2015 amending Regulation (EU) No 1011/2012 concerning statistics on holdings of securities (ECB/2012/24) (ECB/2015/18).

[^{F3} Field]	Description
1	ISIN code
2	Number of units or aggregated nominal value
[^{F2} 2b]	Reporting basis
3	Sector of the client: <ul style="list-style-type: none"> — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money

a [^{F2}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.]

b The relevant NCB may require actual reporting agents to separately identify the sub-sectors ‘households’ (S.14) and ‘non-profit institutions serving households’ (S.15).]]

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

	lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13) ^a — Households and non-profit institutions serving households (S.14 + S.15)] ^b
4	Market value
5	Portfolio investment or direct investment
6	Financial transactions
7	Other changes in volume at nominal value
8	Other changes in volume at market value
[^{F2} 9	Client institution
10	Client institution is subject to direct reporting]
a	[^{F2} 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.
b	The relevant NCB may require actual reporting agents to separately identify the sub-sectors ‘households’ (S.14) and ‘non-profit institutions serving households’ (S.15).]

PART 4

[^{F2}Data on securities with an ISIN code held in custody for clients resident in other euro area Member States]

[^{F2}Custodians 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 they hold in custody for non-financial clients resident in other euro area Member States, data for the fields in the table below.]

- (a) data for fields 1, 2, 3 and 4 are reported;
- (b) data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3, 4 and 5 instead of data in accordance with point (a). In this case, where requested by the relevant NCB, instead of data in accordance with point (b), data for field 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 5, 6 and 9.

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
[^{F2} 2b	Reporting basis
3	Sector of the client:

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

	—	Households (S.14)
	—	Other non-financial clients excluding households
4		Country of the client]
5		Market value
6		Portfolio investment or direct investment
7		Other changes in volume at nominal value
8		Other changes in volume at market value
9		Financial transactions

PART 5

[^{F2}Data on securities with an ISIN code issued by euro area residents held in custody for clients resident in non-euro area Member States or outside the Union]

[^{F2}Custodians report for each security issued by euro area residents 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 they hold in custody for clients resident in non-euro area Member States or outside the Union, data for the fields in the table below.]

- (a) data for fields 1, 2, 3, and 4 are reported;
- (b) data for field 7, where requested by the relevant NCB, are reported.

The relevant NCB may choose to require custodians to report data for fields 1, 3, 4 and 5 instead of data in accordance with point (a). In this case, where requested by the relevant NCB, instead of data in accordance with point (b), data for field 8 are also reported.

The relevant NCB may also choose to require custodians to report data for fields 2b, 5, 6 and 9.

Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
[^{F2} 2b	Reporting basis
3	Sector of the client ^a : — General government and central bank — Other clients excluding general government and central bank
4	Country of the client]
5	Market value
6	Portfolio investment or direct investment

^a [^{F2}The sector classification contained in the System of National Accounts 2008 applies in this case as the ESA 2010 does not apply.]

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7	Other changes in volume at nominal value
8	Other changes in volume at market value
9	Financial transactions
a	[^{F2} The sector classification contained in the System of National Accounts 2008 applies in this case as the ESA 2010 does not apply.]

^{F5}PART 6

Data on holdings of securities with an ISIN code by reporting groups

Textual Amendments

- F5** Deleted by [Regulation \(EU\) 2016/1384 of the European Central Bank of 2 August 2016 amending Regulation \(EU\) No 1011/2012 \(ECB/2012/24\) concerning statistics on holdings of securities \(ECB/2016/22\)](#).

[^{F2}PART 7

Data on holdings of securities without an ISIN code

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), data for the fields in the table below may be reported by financial investors belonging to the MFIs, IFs and FVCs or ICs and by custodians. They report in accordance with the following rules and in conformity with the definitions in Annex II:

- (a) For investors reporting data on their holdings of securities, quarterly or monthly data may be reported as follows:
- (i) data for fields 1 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 13, and either for field 14 or for fields 15 and 16, over the reference quarter or month, on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.; or
 - (ii) aggregated data for fields 2 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 13, and either data for field 14 or for fields 15 and 16, over the reference quarter or month.

The relevant NCB may request the MFIs to also report data in field 17.

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

DATA TO BE REPORTED BY INVESTORS REPORTING DATA ON THEIR HOLDINGS OF SECURITIES

Field	Description
1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value ^a
3	Reporting basis
4	Price value
5	Market value
6	Instrument: <ul style="list-style-type: none"> — 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 shares or units (F.522)
7	Sector or sub-sector of investors reporting data on own holdings of securities: <ul style="list-style-type: none"> — 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) — Financial vehicle corporations engaged in securitisation transactions — Insurance corporations (S.128)
8	Sector or sub-sector of the issuer: <ul style="list-style-type: none"> — 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)
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	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.

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	— 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) ^b
	— Households (S.14)
	— Non-profit institutions serving households (S.15)
9	Portfolio investment or direct investment
10	Country breakdown of issuer
11	Security currency of denomination
12	Issue date
13	Maturity date
14	Financial transactions
15	Revaluation adjustments
16	Other changes in volume
17	Security issued by the holder
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	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.

(b) For custodians reporting data on securities that they hold for resident financial clients not required to report their holdings of securities and for non-financial clients, quarterly or monthly data may be reported as follows:

- (i) data for fields 1 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 14, and either for field 15 or for fields 16 and 17, over the reference quarter or month, on a security-by-security basis using an identification number such as CUSIP, SEDOL, an NCB identification number, etc.; or
- (ii) aggregated data for fields 2 to 4 (data for field 5 instead of fields 2 and 4 may be reported), for fields 6 to 14, and either data for field 15 or for fields 16 and 17, over the reference quarter or month.

Custodians reporting the holdings of ICs in accordance with Article 3(2a) must also report data for fields 18 or 19.

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DATA TO BE REPORTED BY CUSTODIANS

Field	Description
1	Security identifier code (NCB identification number, CUSIP, SEDOL, other)
2	Number of units or aggregated nominal value ^a
3	Reporting basis
4	Price value
5	Market value
6	Instrument: <ul style="list-style-type: none"> — 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 shares or units (F.522)
7	Sector or sub-sector of the clients reported by custodians: <ul style="list-style-type: none"> — Insurance corporations (S.128) — Pension funds (S.129) — Other financial intermediaries, except insurance corporations and pension funds (S.125), financial auxiliaries (S.126) and captive financial institutions and money lenders (S.127), excluding financial vehicle corporations engaged in securitisation transactions — Non-financial corporations (S.11) — General government (S.13)^b — Households and non-profit institutions serving households (S.14+S.15)^c
8	Sector or sub-sector of the issuer: <ul style="list-style-type: none"> — Central bank (S.121)
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	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.
c	Where available, 'households' (S.14) and 'non-profit institutions serving households' (S.15) sub-sectors are reported separately identified.]

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	— Deposit-taking corporations except central bank (S.122)
	— Money market funds (S.123)
	— Investment funds except money market funds (S.124)
	— 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)
	— Households (S.14)
	— Non-profit institutions serving households (S.15)
9	Portfolio investment or direct investment
10	Country breakdown of investor
11	Country breakdown of issuer
12	Security currency of denomination
13	Issue date
14	Maturity date
15	Financial transactions
16	Revaluation adjustments
17	Other changes in volume
18	Client institution
19	Client institution is subject to direct reporting
a	For aggregated data: number of units or aggregated nominal value having the same price value (see field 4).
b	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.
c	Where available, 'households' (S.14) and 'non-profit institutions serving households' (S.15) sub-sectors are reported separately identified.]

[^{F4}PART 8

Annual reporting of own holdings of securities with an ISIN code by ICs

[^{F2}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'

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

(F.521 and F.522), data for the fields in the table below are reported by ICs with reference to own holdings of securities, on an annual basis.]

- (a) if ICs report security-by-security data, data for fields 1, 2 and 4 are reported;
- (b) the relevant NCB may require financial investors belonging to the ICs to also report data for fields 2b and 3;
- (c) if ICs report aggregated data, data for fields 3 and 4 to 8 are reported.

[^{F2} Field	Description
1	ISIN code
2	Number of units or aggregated nominal value
2b	Reporting basis
3	Market value
4	Geographical breakdown of the holder (individual EEA countries, non-EEA countries)
5	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 shares or units (F.522)
6	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) — 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) — Households (S.14) — Non-profit institutions serving households (S.15)
7	Country breakdown of issuer
8	Security currency of denomination]]

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

[^{F1} CHAPTER 1] PART 1 Data on holdings of securities with an ISIN code

2: GROUP DATA

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;

[^{F6}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

- F6** 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
2. Instrument related information		
7	ISIN code	E
8	Number of units or aggregated nominal value	E
9	Reporting basis	E

a [^{F6}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

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
29	Accumulated changes in fair value due to credit risk	E

a [⁶Where 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.]

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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 [^{F6}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.]

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.

[^{F6}The 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

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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.]

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	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

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	— 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	[^{F6} 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.	
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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 [^{F6}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.]

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Changes and effects yet to be applied to :

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